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**COUNCIL REGULATION (EEC, EURATOM, ECSC) No 2290/77  
of 18 October 1977  
determining the emoluments of the members of the Court of  
Auditors**

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Coal and Steel Community, and in particular Article 78e thereof,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 206 thereof,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 180 thereof,

Having regard to the Protocol on the privileges and immunities of the European Communities applicable to the members of the Court of Auditors by virtue of the said Articles 206, 78e and 180,

Whereas it is for the Council to determine the salaries, allowances and pensions of members of the Court of Auditors, together with any payment to be made instead of remuneration,

HAS ADOPTED THIS REGULATION:

*Article 1*

From the date of taking up their duties until the last day of the month in which they cease to hold office, members of the Court of Auditors shall be entitled to a basic salary, family allowances and other allowances.

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*Article 2*

The basic monthly salary of Members of the Court of Auditors shall be equal to the amount resulting from the application of the following percentages to the basic salary of an official of the European Communities on the last step of Grade A 1:

President: 115 %,

Other members: 108 %.

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*Article 3*

Members of the Court of Auditors shall be entitled to family allowances fixed by analogy with the provisions of Article 67 of the Staff Regulations and Articles 1 to 3 of Annex VII to those Regulations.

*Article 4*

Members of the Court of Auditors shall be entitled to a residence allowance equal to 15 % of their basic salary.

*Article 5*

The basic salaries referred to in Article 2, the family allowances referred to in Article 3 and the residence allowances referred to in Article 4 shall be subject to the weighting fixed by the Council pursuant to Articles 64 and 65 of the Staff Regulations of officials of the European Communities in respect of officials employed in Luxembourg.

**▼B***Article 6*

On taking up his duties and on ceasing to hold office, a member of the Court of Auditors shall be entitled to:

- (a) an installation allowance equal to two months' basic salary on taking up his duties and a resettlement allowance equal to one month's basic salary on ceasing to hold office;
- (b) reimbursement of travelling expenses incurred by him for himself and for members of his family, and reimbursement of the cost of removal of his personal effects and furniture including insurance against ordinary risks (theft, breakage, fire).

If his term of office is renewed, he shall not be entitled to any of the allowances set out in this Article. Nor shall he be so entitled if he is appointed member of an institution of the Communities, if that institution has its provisional seat in the town where he was formerly required to reside by reason of his office and if at the time of the new appointment he has not already effected his resettlement.

*Article 7*

A member of the Court of Auditors required in the course of his duties to travel away from the place of provisional location of the Court shall be entitled to:

- (a) reimbursement of travelling expenses;
- (b) reimbursement of hotel expenses (room, service and taxes only);

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- (c) a subsistence allowance equal, for each complete day of absence, to 105 % of the daily subsistence allowance as laid down in the Staff Regulations for officials of the European Communities for a grade A 1 official on mission.

**▼B***Article 8***▼M5**

1. For three years from the first day of the month following that in which he ceases to hold office, a former member of the Court of Auditors shall receive a monthly transitional allowance determined in accordance with the following procedure:

- 40 % of the basic salary which he was receiving when he ceased to hold office if his period of service is less than two years,
- 45 % of the same salary if that period is over two years but less than three years,
- 50 % of the same salary if that period is over three years but less than five years,
- 55 % of the same salary if that period is over five years but less than 10 years,
- 60 % of the same salary if that period is over 10 years but less than 15 years,
- 65 % of the same salary in other cases.

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2. Entitlement to this allowance shall cease if the former member of the Court of Auditors is appointed to office in one of the institutions of the Communities or upon his death. In the event of such appointment, the allowance shall be paid up to the date of taking up his duties; in the event of death the payment for the month in which death occurred shall be the last.

3. If during this three-year period the person concerned takes up any new gainful activity, the amount by which his gross monthly remuneration (i.e. before deduction of taxes) together with the allowance provided for in paragraph 1 exceeds the remuneration, before deduction

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of taxes, which he was receiving as a member of the Court of Auditors under Articles 2, 3 and 4 shall be deducted from the allowance. In calculating the amount of remuneration received for the new activity, all forms of remuneration shall be included, except those representing reimbursement of expenses.

4. On the date when he ceases to hold office, on 1 January of each year thereafter and in the event of any changes in his financial situation, a member of the Court of Auditors shall declare to the President of the Court of Auditors all forms of remuneration received for his services, except those representing reimbursement of expenses.

Additional remuneration legitimately received by the former member in the course of his duty as a member of the Court of Auditors shall not be deductible from the transitional allowance.

This declaration must be made in good faith and shall be treated as confidential. The information contained therein shall not be used otherwise than for the purposes of this Regulation and shall not be communicated to third persons.

5. Throughout the period of three years mentioned in paragraph 1, the former member of the Court of Auditors shall be entitled to the family allowances provided for in Article 3.

*Article 9*

1. After ceasing to hold office, members of the Court of Auditors shall be entitled to a pension for life payable from the date when they reached the age of 65 years.

2. They may, however, ask to start drawing such pension from the age of 60 years. In that case a coefficient shall be applied to the pension as follows:

60 years	0·70
61 years	0·75
62 years	0·80
63 years	0·87
64 years	0·95

*Article 10*

The amount of the pension shall be 4·5 % of the basic salary last received for each full year in office and one twelfth of that sum for each complete month. The maximum pension shall be 70 % of the basic salary last received.

When the person concerned has performed the duties of President and of member of the Court of Auditors, the salary on which the pension is to be calculated shall be related to the proportion of time spent by the person concerned in performing each of those duties.

*Article 11*

A member of the Court of Auditors who is suffering from disablement deemed to be total which prevents him from performing his duties and who on these grounds resigns or is compelled to resign shall be entitled from the date of resignation or compulsory resignation to the following benefits:

- (a) where disablement is recognized as permanent, he shall be entitled to a pension for life calculated in accordance with the provisions of Article 10, which shall be not less than 30 % of the basic salary last received. He shall be entitled to the maximum pension if the incapacity is the result of disablement or illness contracted in the performance of his duties;
- (b) where disablement is temporary, he shall be entitled, until he recovers, to a pension at the rate of 60 % of the basic salary last received, if the disablement or illness was contracted in the

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performance of his duties, and 30 % in other cases. When the recipient of such disability pension reaches the age of 65 years or the disability pension has been in effect for seven years it shall be replaced by a pension for life calculated in accordance with the provisions of Article 10.

**▼M3***Article 12*

Members of the Court of Auditors shall be entitled to sickness, occupational disease, industrial accident and birth and death benefits under the social security scheme provided for in the Staff Regulations of Officials of the European Communities.

The first paragraph shall also apply to former Members of the Court of Auditors who benefit either under the pension scheme provided for in Article 9 or under the transitional allowance provided for in Article 8 or under the disability pension scheme provided for in Article 11.

However, the social security scheme provided for in the Staff Regulations of Officials of the European Communities shall not apply to risks already covered by another social security scheme under which the former Member of the Court of Auditors may be eligible for benefits of the same nature and of the same level.

Nevertheless, a former Member of the Court of Auditors who has held office at least until the age of 60 or is entitled to benefit under the disability pension scheme provided for in Article 11 shall continue to be entitled without restriction to sickness benefits under the scheme provided for in the Staff Regulations of Officials of the European Communities. If he is not in receipt of the transitional allowance provided for in Article 8 and is not entitled to benefit under either the pension scheme provided for in Article 9 or the disability pension scheme provided for in Article 11, the former Member of the Court of Auditors shall be obliged to pay half the contributions necessary to cover such risks. The contributions shall be calculated on the basis of the last transitional allowance, adjusted to take account of successive adaptations.

A former Member of the Commission or of the Court who has ceased to hold office before the age of 60 and who, at the end of the period during which he is in receipt of the transitional allowance provided for in Article 8, is not entitled to benefit under either the pension scheme provided for in Article 9 or the disability pension scheme provided for in Article 11 may continue to qualify for the cover provided for in the second and third paragraphs of this Article, provided that he does not engage in any gainful occupation enabling him to be covered by another public sickness insurance scheme. He must then pay the full amount of the contributions necessary for the cover provided for in Article 72 (1) of the Staff Regulations of Officials of the European Communities. The contributions shall be calculated on the basis of the last transitional allowance, adjusted to take account of successive adaptations.

**▼B***Article 13*

Where a third party is responsible for the disablement or death of a member of the Court of Auditors, the rights of that member or those entitled under him to bring legal proceedings against the third party shall devolve on the Communities to the extent to which they incur obligations under this pension scheme.

*Article 14*

The transitional allowance provided for in Article 8, the pension provided for in Article 9 and the pension provided for in Article 11 shall not be drawn concurrently by the same person. Where a member of the Court of Auditors is entitled to claim benefit under more than one of those provisions, only that provision which is the most favourable to the claimant shall be applied.

**▼B***Article 15*

Where a member of the Court of Auditors dies during his term of office, the surviving spouse or dependent children shall be entitled, until the end of the third month following that in which the death occurs, to the remuneration to which the member of the Court of Auditors would have been entitled under Articles 2, 3 and 4.

*Article 16*

1. The widow and dependent children of a member or former member of the Court of Auditors to whom pension rights have accrued at the time of his death shall be entitled to a survivor's pension.

That pension shall be equal to a percentage of the pension accruing to the member or former member of the Court of Auditors under Article 10 at the date of death, namely:

— for a widow	60 %,
— for each child where the mother is still alive	10 %,
— for each child where both father and mother are dead	20 %.

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However, if the death of the member of the Court of Auditors occurs during his term of office,

- the survivor's pension for the widow shall be equal to 36 % of the basic salary received at the time of death,
- the survivor's pension for a first orphan of both father and mother shall not be less than 12 % of the basic salary received at the time of death. Where several orphans of both mother and father are left, the total amount of the survivor's pension shall be divided equally among the orphans entitled.

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2. The total amount of these survivors' pensions shall not exceed the amount of the pension of the member or former member of the Court of Auditors on which they are calculated. The maximum total survivor's pensions payable shall be divided, where applicable, between the beneficiaries in accordance with the above percentages.

3. Survivors' pensions shall be granted from the first day of the calendar month following the date of death; however, where the provisions of Article 15 are applied, eligibility shall not commence until the first day of the fourth month following that in which death occurred.

4. Entitlement to a survivor's pension shall cease at the end of the calendar month in which the person entitled dies. Moreover, entitlement to an orphan's pension shall cease at the end of the month in which the child reaches the age of 21 years. However, entitlement shall be extended while the child is receiving vocational training, though not beyond the end of the month in which he reaches the age of 25 years.

The pension shall remain payable to an orphan who is prevented through illness or disablement from earning a livelihood.

5. Where a former member of the Court of Auditors marries and at the date of marriage has pension rights accruing to him under this Regulation, the wife and any children of the marriage shall not be entitled to a survivor's pension save where the marriage precedes the death of the former member of the Court of Auditors by five years or more.

6. A widow's entitlement to a survivor's pension shall cease on remarriage. She shall then be entitled to immediate payment of a lump sum equal to twice the annual amount of her survivor's pension.

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7. Where a member leaves a widow and also orphans of a previous marriage or other persons entitled under him, or where he leaves orphans of different marriages, the total pension shall be apportioned by analogy with the provisions of Articles 22, 27 and 28 of Annex VIII to the Staff Regulations for officials.

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8. The widow and dependent children of a Member or former Member of the Court of Auditors shall be entitled to sickness benefits under the social security scheme provided for in the Staff Regulations of Officials of the European Communities if they are not eligible for benefits of the same nature and of the same level under another social security scheme.

**▼B***Article 17*

A member of the Court of Auditors who is relieved of his duties on grounds of serious misconduct shall forfeit any right to transitional allowance and retirement pension; this shall not, however, affect those entitled under him.

*Article 18*

Should the Council decide to increase the basic salary, it shall at the same time decide on an appropriate increase in the rates of existing pensions.

*Article 19*

Payment of the benefits provided for in this pension scheme shall be entered in the budget of the Communities. Member States shall jointly guarantee payment of these benefits in accordance with the scale for financing such expenditure.

**▼M4***Article 19a*

Article 66a of the Staff Regulations of Officials shall apply *mutatis mutandis* to the Members of the Court of Auditors.

**▼B***Article 20*

1. Payment of the sums due under Articles 2, 3, 4, 6, 12 and 15 shall be made in the currency of the country where the Court of Auditors is provisionally located.

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2. Sums due under Articles 8, 9, 11 and 16 shall be weighted at a rate fixed on the basis of Articles 64 and 65 (2) of the Staff Regulations for officials of the European Communities, for the country where the recipient of the sum proves he is resident. If the recipient establishes residence in a country for which no weighting has been adopted, the weighting applicable shall be that valid for Belgium. Beneficiaries may elect to be paid, in accordance with the conditions for the payment of remuneration laid down in Article 63 of the abovementioned Staff Regulations, in the currency either of the country of which they are nationals or of their country of residence or of the country where the Court of Auditors is provisionally located; their choice shall remain operative for at least two years. Where neither the first nor the second of these countries is a Member State of the Communities the sums due shall be paid in the currency of the country where the Court of Auditors is provisionally located.

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*Article 21*

The Regulation laying down the conditions and procedure for applying the tax for the benefit of the Communities shall apply to members of the Court of Auditors.

*Article 22*

This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Communities*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.