



European  
Commission

**Financial  
year 2011**

# **Annual accounts of the European Union**

Consolidated financial statements  
and consolidated reports  
on implementation of the budget

## KEY MANAGEMENT FINANCIAL ENTITLEMENTS

EUR

Entitlement (per employee)	Category 1	Category 2	Category 3	Category 4	Category 5
<b>Basic salary</b> (per month)	25 351.76	22 963.55	18 370.84 -	19 840.51 -	11 681.17
		-23 882.09	20 667.20	21 126.47	-18 370.84
<b>Residential/Expatriation allowance</b>	15%	15%	15%	15%	16%
<b>Family allowances:</b>					
Household (% salary)	2%+170.52	2%+170.52	2%+170.52	2%+170.52	2%+170.52
Dependent child	372.61	372.61	372.61	372.61	372.61
Pre-school	91.02	91.02	91.02	91.02	91.02
Education, or	252.81	252.81	252.81	252.81	252.81
Education outside place of work	505.39	505.39	505.39	505.39	505.39
<b>Presiding judges allowance</b>	N/A	N/A	500 -	N/A	N/A
			810.74		
<b>Representation allowance</b>	1 418.07	0 - 911.38	500 -	N/A	N/A
			607.71		
<b>Annual travel costs</b>	N/A	N/A	N/A	N/A	Yes
<b>Transfers to Member State:</b>					
Education allowance*	Yes	Yes	Yes	Yes	Yes
% of salary*	5%	5%	5%	5%	5%
% of salary with no cc	max 25%	max 25%	max 25%	max 25%	max 25%
<b>Representation expenses</b>	reimbursed	reimbursed	reimbursed	N/A	N/A
<b>Taking up duty:</b>					
Installation expenses	50 703.52	45 927.10	36 741.68 -	39 681.02 -	reimbursed
		-47 764.18	41 334.40	42 252.94	
Family travel expenses	reimbursed	reimbursed	reimbursed	reimbursed	reimbursed
Moving expenses	reimbursed	reimbursed	reimbursed	reimbursed	reimbursed
<b>Leaving office:</b>					
Resettlement expenses	25 351.76	22 963.55	18 370.84 -	19 840.51 -	reimbursed
		-23 882.09	20 667.20	21 126.47	
Family travel expenses	reimbursed	reimbursed	reimbursed	reimbursed	reimbursed
Moving expenses	reimbursed	reimbursed	reimbursed	reimbursed	reimbursed
Transition (% salary)**	40% - 65%	40% - 65%	40% - 65%	40% - 65%	N/A
Sickness insurance	covered	covered	covered	covered	optional
<b>Pension</b> (% salary, before tax)	Max 70%	Max 70%	Max 70%	Max 70%	Max 70%
<b>Deductions:</b>					
Community tax	8% - 45%	8% - 45%	8% - 45%	8% - 45%	8% - 45%
Sickness insurance (% salary)	1.8%	1.8%	1.8%	1.8%	1.8%
Special levy on salary	5.5%	5.5%	5.5%	5.5%	5.5%
Pension deduction	N/A	N/A	N/A	N/A	11.6%
<b>Number of persons at year-end</b>	<b>3</b>	<b>8</b>	<b>90</b>	<b>27</b>	<b>97</b>

\* with correction coefficient ("cc") applied

\*\* paid for the first 3 years following departure

## 9. RELATED PARTY DISCLOSURES

### 9.1 RELATED PARTIES

The related parties of the Commission are the other EU consolidated entities and the key management personnel of these entities. Transactions between these entities take place as part of the normal operations of the EU and as this is the case, no specific disclosure requirements are necessary for these transactions in accordance with the EU accounting rules.

### 9.2 KEY MANAGEMENT ENTITLEMENTS

For the purposes of presenting information on related party transactions concerning the key management of the European Commission, such persons are shown here under five categories:

**Category 1:** the Presidents of the European Council, the Commission and the Court of Justice

**Category 2:** the Vice-president of the Commission and High Representative of the European Union for Foreign Affairs and Security Policy and the other Vice-presidents of the Commission

**Category 3:** the Secretary-General of the Council, the Members of the Commission, the Judges and Advocates General of the Court of Justice, the President and Members of the General Court, the President and Members of the European Civil Service Tribunal, the Ombudsman and the European Data Protection Supervisor

**Category 4:** the President and Members of the Court of Auditors

**Category 5:** the highest ranking civil servants of the Institutions and Agencies

A summary of their entitlements are given below – further information can be found in the Official Journal of the European Union (L187 8/8/1967 last modified by Council Regulation (EC, Euratom) No. 202/2005 of 18/1/2005 (L33 5/2/2005) and L268 20/10/1977 last modified by Council Regulation (EC, Euratom) no. 1293/2004 of 30/4/2004 (L243 15/7/2004)). Other information is also available in the Staff Regulations published on the Europa website which is the official document describing the rights and obligations of all officials of the EU. Key management personnel have not received any preferential loans from the EU.