



Budgeting in Horizon Europe

Basic approach for budgeting

- All is permitted that is common practice at the respective institution
- Full project costs are to be budgeted
- Use the budget calculator in [AVA, the UZH third-party funding platform](#)
- Costs are only refunded if they are project related
- Contact us timely and we will go over the budget together with you

How to

The budget includes *direct* and *indirect* costs (overheads)

Direct costs: shall be budgeted according to the project needs and must be project related. They include costs for e.g. salaries, travel, consumables, publications, depreciation of equipment, and other services (e.g. audits).

UZH Salaries (as of 2026)

The following salary figures are gross salaries (i. e. salary including employee contributions). In addition, the employer's social security contributions (employer contributions) must be budgeted. We recommend calculating with a 15% flat rate percentage. Time sheets are mandatory for employees receiving salaries from an EU project.

Applicants own salary as “UZH Förderungsprofessor:in” (level assistant professor)

	Gross salary UZH [CHF] 100%	Salary bracket
1 st year	152'819	24/03
2 nd year	157'989	24/05
3 rd and 4 th year	163'155	24/07
5 th year	168'324	24/09

PhD student

	Gross salary UZH [CHF] 80%*	Salary bracket
1 st year	50'404	Doctoral student
2 nd year	52'115	Doctoral student
3 rd and 4 th year	53'725	Doctoral student

* Fixed employment level for third-party funded PhD candidates, equivalent to full-time employment

Postdoc (basic assessment independent of number of years of professional experience after obtaining the PhD)

	Gross salary [CHF] 100%	Salary bracket
	103'170	18/03

Student Assistants

	Gross salary [CHF] 100%	Salary bracket
BA students	66'144	10/03
MA students	76'603	13/03

Salary of **other employees** (e. g. technician, auxiliary personnel, etc.): Please contact the human resources manager of the host institute or the HR Department of the UZH (tel. +41 44 634 17 53).

Equipment

Only depreciation, no acquisition costs. Complete reimbursement of equipment costs only possible in exceptional cases. Follow [depreciation rules at UZH](#) (in German). Depreciation costs must be project-related and verifiable.

Audits

EU projects are subject to audits. The European Commission requires an audit (also named Certificate on the Financial Statement- CFS) as soon as the total requested contribution reaches 430'000 €. Only one audit will be submitted for the overall duration of the project, together with the final financial report.

For UZH, audit costs must be budgeted in the following category:

- Collaborative projects: „**Other Direct Costs (B)**“
- ERC grants: „**Direct costs – Other goods and services – Other**“¹

The following estimates–calculated according to efforts– should be applied (please note that the project costs are given incl. indirect costs and in CHF)

Project costs incl. indirect costs	Audit costs at UZH and ETH Zürich, excl. VAT
Up to 700'000 CHF	3'000 CHF
700'001 – 900'000 CHF	3'500 CHF
900'001 – 1'100'000 CHF	4'000 CHF
1'100'001 – 1'300'000 CHF	4'500 CHF
1'300'001 – 1'500'000 CHF	5'000 CHF
1'500'001 – 1'700'000 CHF	5'500 CHF
1'700'001 – 2'000'000 CHF	6'000 CHF
2'000'001 – 2'300'000 CHF	6'500 CHF
2'300'001 – 2'600'000 CHF	7'000 CHF
2'600'001 – 2'900'000 CHF	7'500 CHF
2'900'001 – 3'100'000 CHF	8'000 CHF
3'100'001 – 3'400'000 CHF	8'500 CHF
3'400'001 – 3'700'000 CHF	9'000 CHF
3'700'001 – 4'000'000 CHF	9'500 CHF
4'000'001 – 4'300'000 CHF	10'000 CHF
4'300'001 – 4'600'000 CHF	10'500 CHF
4'600'001 – 4'900'000 CHF	11'000 CHF
4'900'001 – 5'200'000 CHF	11'500 CHF
5'200'001 – 5'500'000 CHF	12'000 CHF
5'500'001 – 5'800'000 CHF	12'500 CHF
5'800'001 – 6'100'000 CHF	13'000 CHF
6'100'001 – 6'400'000 CHF	13'500 CHF
6'400'001 – 6'700'000 CHF	14'000 CHF
6'700'001 – 7'000'000 CHF	14'500 CHF
7'000'001 – 7'300'000 CHF	15'000 CHF
7'300'001 – 7'600'000 CHF	15'500 CHF
7'600'001 – 7'900'000 CHF	16'000 CHF
7'900'001 – 8'200'000 CHF	16'500 CHF
8'200'001 – 8'500'000 CHF	17'000 CHF
8'500'001 – 8'800'000 CHF	17'500 CHF
8'800'001 – 9'100'000 CHF	18'000 CHF
9'100'001 – 9'400'000 CHF	18'500 CHF
9'400'001 – 9'700'000 CHF	19'000 CHF
9'700'001 – 10'000'000 CHF ²	19'500 CHF

¹ Please budget no audit for ERC AdG (lump sum budget).

² Please approach us for higher values

Indirect costs (overheads): shall be budgeted as a flat rate of 25% of the direct costs. Indirect costs relate to general infrastructure provided. The overhead contribution is distributed at the UZH as follows: The faculty and the institute where the grantee is located will each receive 20%, and 10% will go to the grantee her-/himself. The other 50% remains central at UZH and is part of the basic financing of the university.

Special cases

Internal invoicing

Such costs may not be eligible and cannot always be budgeted for. Please contact us in a timely manner.

Subcontracting

Subcontracting is only possible if specific conditions are met. Please contact us in a timely manner.

Support

Please do not hesitate to contact us, we are happy to support you!

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