

## DEDUCTION OF EMPLOYMENT SUBSIDIES

### APPENDIX 1 : new APE methodology (year 2022 & 2023)

#### **ABOUT THE APPENDIX...**

On December 16<sup>th</sup> 2021, a Walloon amendment modified the calculation methodology of the Aide à la Promotion de l'Emploi (APE)<sup>1</sup>. This modification concerns APE beneficiaries from 2022 on.

This appendix is aimed to provide Walloon partners with specific requirements for the employment subsidy declarations of year 2022 & year 2023.

- **This appendix only concerns APE employment subsidies for year 2022 and 2023.**
- Previous years must be declared according to the procedure described in the main guidance Deduction of employment subsidies
- Beneficiaries are requested to submit with their claim statement :
  - **the official statement(s) of the received public fund for the concerned year**
  - **an overview of the distribution of APE points among their employees.**

The following part explains **how to calculate and to report on these subsidy deductions** in the electronic monitoring system (eMS).

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#### **GENERAL PRINCIPLES :**

- This procedure is **applicable for APE employment subsidies for year 2022 and 2023**,
- Report your subsidy deduction only once a year,
- Report it in the **Partner report that covers the month of December** (or last month of the project),
- Use the excel template 'APE declarations 2022-2023' for an easier follow-up,
- Use **one excel file per employee**.

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<sup>1</sup> For more information, see [59677 - WALLEX \(wallonie.be\)](https://www.wallex.be/59677)

## **PART 1: Preparing your excel file**

In order to ensure a clear and easy follow-up of your subsidy deductions in the eMS, we ask you to use the excel template 'APE declarations 2022-2023'. You can find this template on the EMR website in the "Downloads" section.

This excel file **is aimed to gather information from one employee only**. It is composed of several sheets where information on the claimed hours and the received subsidies can be provided :

- The first sheet is an example to show you how information should be filled and displayed.
- The second one will automatically create an overview on the project level.
- The following ones are to be used for each concerned year.

### **1. PERSONAL DATA**

Only fill in this table once in the sheet "OVERVIEW". Then, it will automatically be copied in the other excel sheets.

PERSONAL DATA	
Name :	Marc BELIN
Employee number :	515
Function :	Financial officer
Name Project partner :	Provincie Limburg

### **2. APE HOURLY RATE**

Create the your *APE hourly rate* by filling the grey cells (see below) :

Yearly APE amount	€	45.000,00
Minimum subsidized Full Time Equivalent (FTE)		1,5
APE ratio (subsidy / FTE)	€	30.000,00
Maximum working hours		1720
<b><u>APE hourly rate</u></b>	€	<b>17,44</b>

▪ Yearly APE amount : total of the APE subsidy amounts received for the concerned year.

▪ Minimum subsidized Full Time Equivalent (FTE) : according to the official letters received

The *APE ratio (subsidy / FTE)* will automatically show the share of APE subsidy for one full time equivalent.

The *Maximum working hours* for one full time equivalent in our Programme is of 1720hours per year.

The *APE hourly rate* will be automatically calculated. It represents the amount of APE subsidy to be deducted for each hour worked on the Interreg project.

- ⇒ **Upload the official letters/documents received from the FOREm in the concerned partner report.**
- ⇒ **Upload an overview of the distribution of APE points among your employees.**

### 3. LIST OF DEDUCTED AMOUNTS

In order to calculate your deduction amounts, you will have to **insert the required information** on the concerned staff-costs **in the grey cells**. By filling these grey cells, you will automatically see the corresponding amounts to deduct (in the white column “Amount to deduct”).

LIST OF DEDUCTED AMOUNTS				STAFF-COST DECLARED IN eMS...	
Month	Workpackage	Hours worked for the project	Amount to deduct	Report number	Item Id
2. February	Management	10	€ -174,42	1.1	1.3
4. April	T1	14,4	€ -251,16	1.1	1.6
5. May	Communication	20	€ -348,84	1.1	1.5
6. June	Management	100,8	€ -1.758,14	1.1	1.7
7. July	Management	36	€ -627,91	1.2	1.4
8. August	Management	36	€ -627,91	1.2	1.4
9. September	Management	36	€ -627,91	1.2	1.4
10. October	Management	72	€ -1.255,81	1.3	1.2
11. November	Management	100,8	€ -1.758,14	1.3	1.2
12. December	Communication	20	€ -348,84	1.3	1.3
<b>TOTAL AMOUNT</b>		<b>446,00</b>	<b>€ -7.779,07</b>	<b>€ -</b>	<b>€ -</b>

- Select the concerned month and work package.
- Insert the number of hours worked for the project. The number of hours must be the same as the one filled in your staff-cost lines in eMS (and your time registration system).
- In the green table ‘Staff costs declared in eMS’ add the partner report number and item id under which you reported previously the concerned staff costs. This will help making the link between the reported staff costs and the deduction amounts.

If you need more lines than available in the table, you can insert new lines **above the black line**. Make sure the formula in the column “Amount to deduct” is well copied in your new line.

<b>TOTAL AMOUNT</b>		

### 4. YEARLY SUBSIDY DEDUCTION:

Once your “LIST OF DEDUCTED AMOUNTS” is filled, the third table “YEARLY SUBSIDY DEDUCTION” will **create an overview of the amounts to deduct for the concerned year**.

Following the information from this table, you will then be able to create **one deduction line per year and per work package** when reporting in the eMS.

For example,

- for work package Management one deduction line of -4.430,16€
- for work package Communication one deduction line of -433,20€
- for work package T1 one deduction line of -142,86€

Workpackage	<u>TO DEDUCT</u>
Management	€ -4.430,16
Communication	€ -433,20
T1	€ -142,86

## **PART 2: Reporting the subsidy deductions in the eMS**

This part remains unchanged.

You can refer to the main guidance '[Deduction of employment subsidies](#)'.