

Personnel Cost Rates for IMF Projects which will be approved in early 2027 (euro/year)

The following personnel cost rates are currently estimated for applications for a research project submitted by October 1, 2026.

PhD Student (TV-L E13, 65 %)

Year 1	Year 2	Year 3
<i>Pay level 1</i>	<i>Pay level 2</i>	<i>Pay level 2</i>
53.500 €	59.000 €	60.000 €

MTA (TV-L E9b)	Year 1	Year 2	Year 3
Scope of employment	<i>Pay level 2</i>	<i>Pay level 2</i>	<i>Pay level 3</i>
100%	67.000 €	69.500 €	74.000 €
75%	50.250 €	52.125 €	55.500 €
50%	33.500 €	34.750 €	37.000 €

Student Assistants + Research Assistants (Gross Employer Costs)

Scope of employment	<i>Student assistant without Bachelor's degree</i>	<i>Student assistant with Bachelor's degree</i>	<i>Research assistant</i>
10 hrs./week	9.180 €	9.762 €	15.395 €
9 hrs./week	9.443 €	8.819 €	13.929 €
8 hrs./week	8.395 €	8.947 €	12.462 €
7 hrs./week	7.345 €	7.828 €	10.996 €
6 hrs./week	6.295 €	6.709 €	9.526 €
5 hrs./week	5.247 €	5.592 €	7.938 €

For a second and/or third year, the amount applied for to fund a SHK / SHB / WHK must be increased by 3 per cent per year (expected pay rise).

The calculation is based on the probable filling of the position as of September 1, 2027 for the IMF projects approved in February 2027.