

The European Spallation Source ERIC

A Successful European Collaboration

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www.europeanspallationsource.se 2017

Short about ESS



- ✓ A European research center that is built in Lund Sweden, with the data analys center (DMSC) in Copenhagen Denmark.
- ✓ A multi-science research facility with help of neutrons.
- ✓ Sweden and Denmark are host countries.
- ✓ 15 member countries and observer countries.
- ✓ The organisation is registered as an ERIC (European Research Infrastructure Consortium).
- √ 180 200 days per year ESS is used for experiments by visiting scientist and researchers.
- √ 2 000 3 000 visiting scientists and reasearchers per year.
- ✓ Approx 550 employees in operations.







The European Spallation Source ERIC established in 2015

Host Countries Sweden and Denmark

Construction 47.5% Cash Investment ~ 97%

Operations 15%

Non Host Member Countries

Construction 52.5% In-kind Deliverables ~ 70%

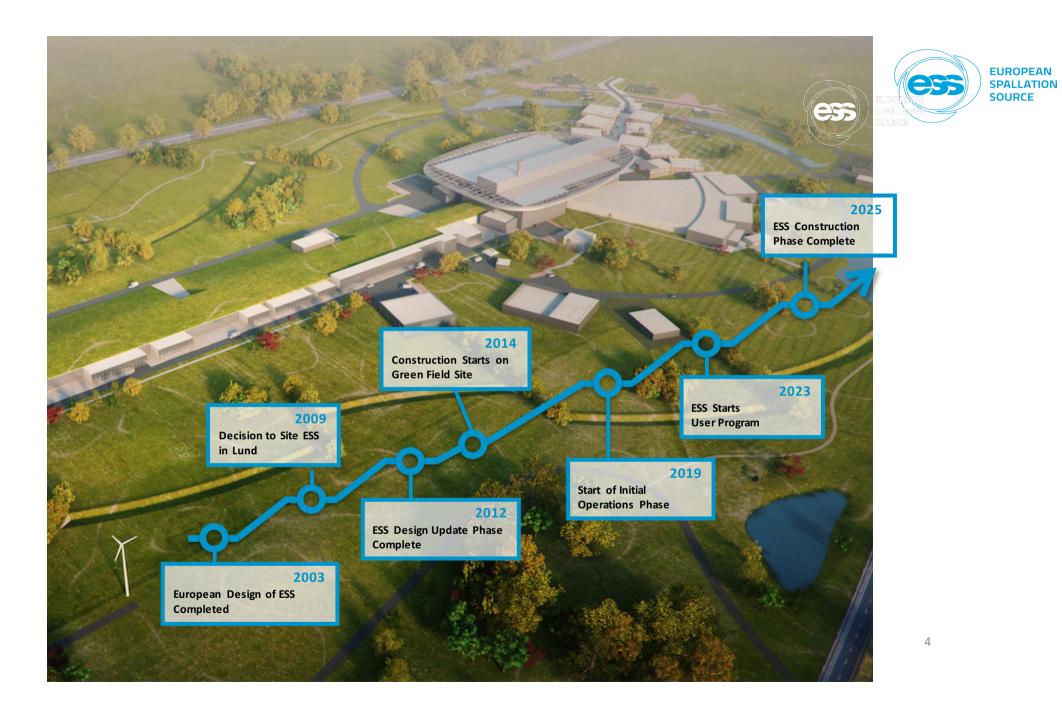
Operations 85%

15 European Member and Observer Countries





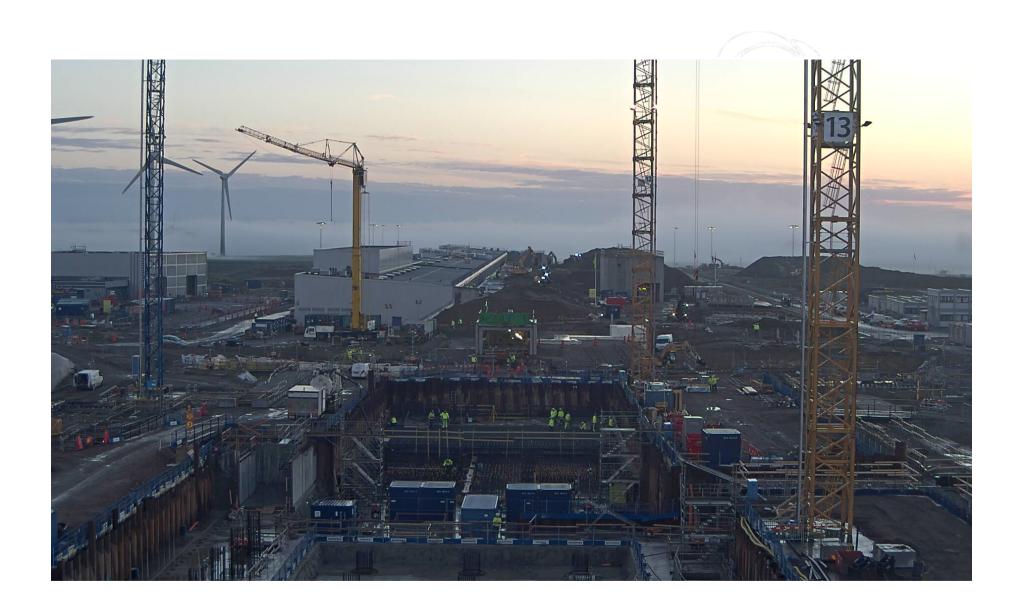




Öresund 2025













ESS In-kind Contributions (IKC) Definition



What: A non-cash contribution in labor or material to ESS.

Why:

- ESS is a greenfield project we need the knowledge, capacity and contributions
 of Europe's best experts.
- Large RI's today require cooperation due to scale allowing more work to be completed in parallel.

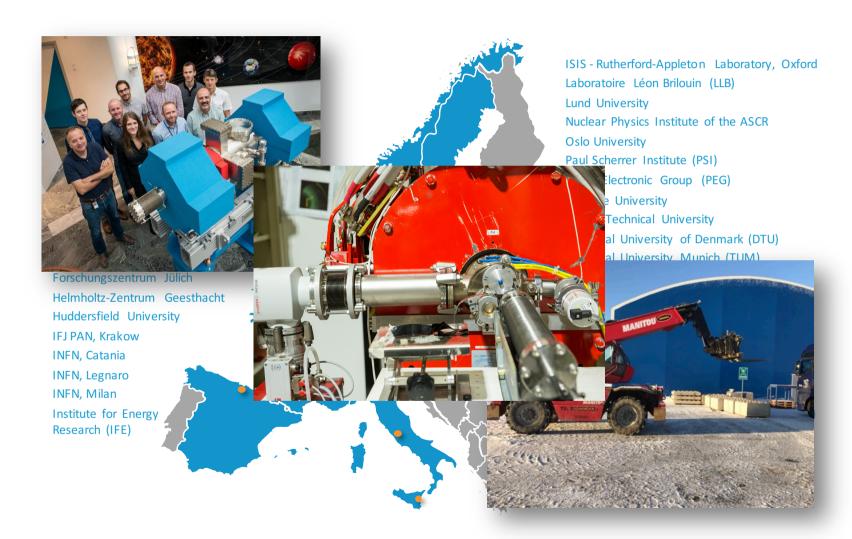
How:

- Technical components for the facility (also personnel needed to perform the testing, installation and/or integration).
- R&D work (also personnel needed to perform the work).
- Personnel made available for specific tasks during the construction phase.
- Other products and services relevant for the completion of the facility.



EUROPEAN SPALLATION SOURCE

ESS In-kind Partners



In-Kind



Income Tax:

- Double-taxation agreement exists between SE and many countries, which ensures that no one will be taxed twice on the same income.
- In-Kind staff to Sweden will normally be liable to pay tax in Sweden if he/she spends more than 183 days during a consecutive twelve months period (calendar year in some tax treaties) in Sweden.
- Secondees who spend more than 183 days in Sweden, are liable for Swedish income tax from day one. They will then get a tax credit to compensate if the income is taxable at home as well.
- Special rules if he/she is employed by a Government institution (remain taxable in home country regardless of lenght).

Social Security:

- An employee can only belong to one social security system at one time. This is regulated in EU Regulation 883/2004. Possible to be seconded from home country up to 24 months (or 60 months after individal excemption).
- Special rules if employed by a Government institution (remain in home country system regardless of lenght).

Immigration:

Depending on nationality a work permit and/or residence permit might be needed.

In-Kind

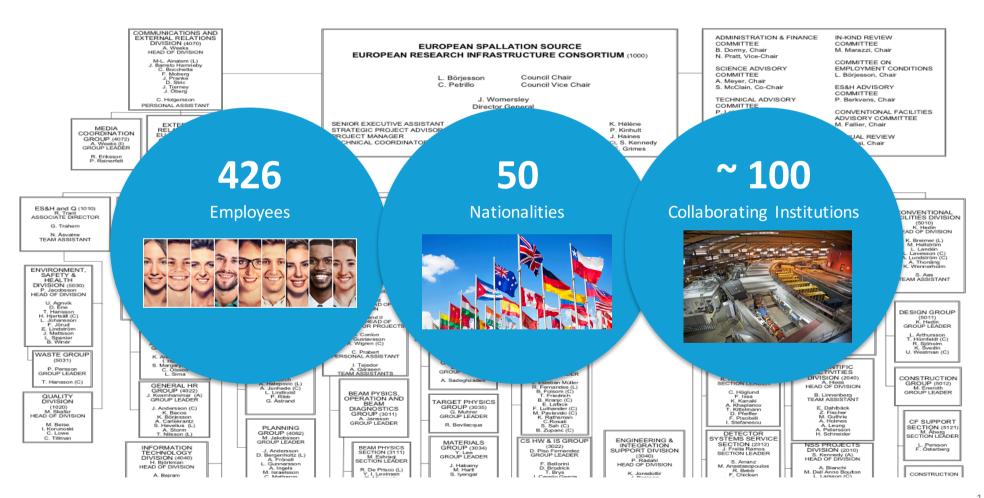


ESS are in discussions with the Swedish government about taxation consequences for in-kind and seconded personnel in order to find the best solution. This has been endorsed by ESS Council.

- In- Kind personnel working at ESS as part of an in-kind agreement will remain liable to pay taxes in their home countries regardless of the length of the stay in Sweden.
- In- kind personnel working at ESS as part of an in-kind agreement will remain covered by the social security system in their home countries regardless of the length of the stay in Sweden.

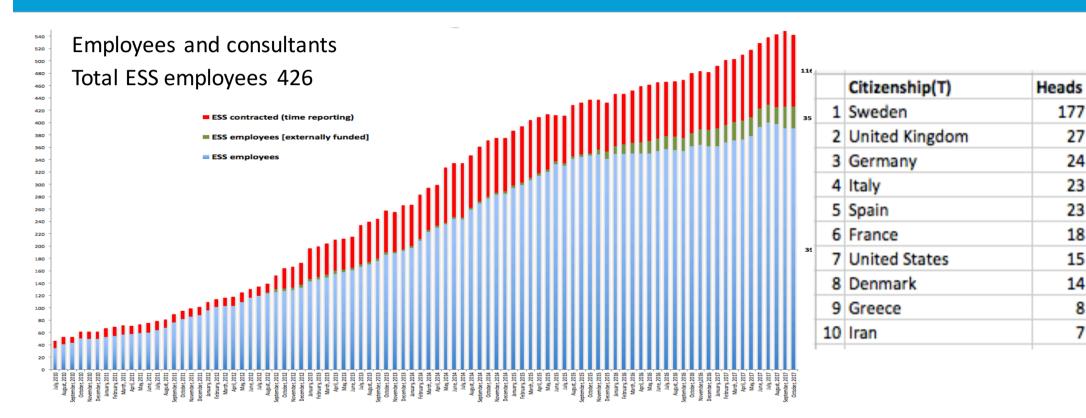
Organisation and People





Staff figures





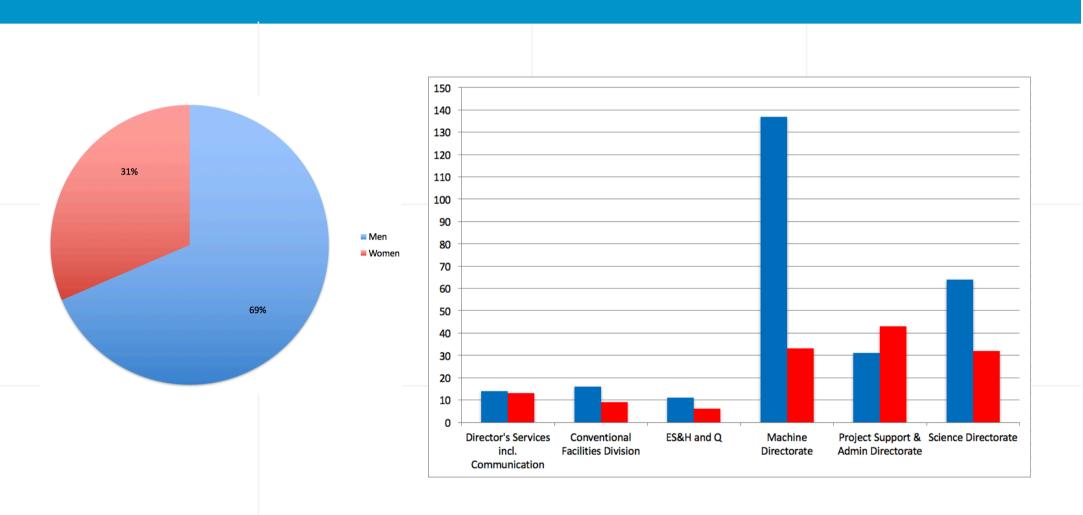
finalized so far during 2017

80 recruitments / 2018

9,9% turnover / 2016

Gender distribution









- The heart of the Swedish model is having parties meet, bargain and try to settle disputes. This requires trust, cooperation and understanding
- The very special feature of Swedish labor law and Industrial relations is that it is heavily organized both on Employer and Employee side.
- Another feature is the fact of continuity. No wars have enabled Sweden to build up a system without any big interruptions.
- 70% of the working population in Sweden and Denmark are union members.

Labor market



Local agreements Company and local unions

Central collective bargain agreement
Employer federation and unions

Labor laws
Eg. Employment protection act,
Codetermination act

Included in the collective agreement:

- Types of employment
- Confidentiality, loyalty
- Salary, salary revisions, minimum salaries
- Working hours
- Overtime, travel, on- call
- Vacation, vacation pay
- Parental pay
- Notice periods for employer and employee
- Peace treaty and functioning process for negotiation
- Pension scheme included in the membership
- Legal support and legal council through the confederation's lawyers
- Outplacement program included in the membership
- Often same details as would be included in staff rules



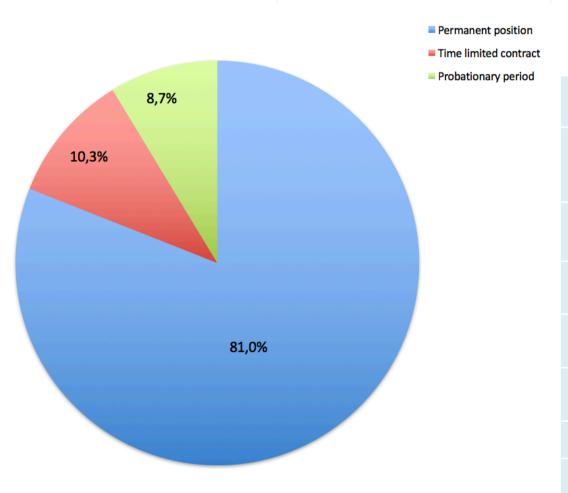


- ESS Scandinavia was a part of the University of Lund and as such was subject to the Alfa collective agreement.
- In 2010, the ESS Organisation was incorporated as a Swedish *Aktiebolag* (AB) within the European Spallation Source AB. For such transitions, the Swedish legislation demands that the employment condition should remain unchanged for the first year after the transfer. As ESS was no longer part of a Swedish government agency, the Alfa agreement was no longer applicable.
- Through negotiations with Almega, ESS membership into the confederation was accepted and the Collective Agreement for Development and Services was signed.



Distribution of contracts





	Туре	Limitations
1.	Substitute	Max 36 months during a 5-year period.
2.	"Agreed fixed term" (Avtalad visstid)	Max 36 months during a 5- year period. Agreement of at least 7 days.
3.	Students	Without requirement of of employment period.
4.	Contract for period after retirement	
5.	Season work	According to Employment Protection Act (LAS).
6.	PHD	When partly or completely done at the company.
7.	Interns	
8.	Probation period	Maximum 6 months.





Advertisement of open positions

1st interview Skype/SONRU, technical competencies

2nd interview at ESS, capabilities + relocation info



ESS Relocation support



- Residence & work permit
- Home-finding on-line
- Moving support
- Settling in Service
- Swedish or Danish lessons
- Income-tax returns
- On going support service for three months
- ESS Family support





Challenges employment and staff



- Taxation
- Spouses
- Housing
- Expert tax relief
- ESS in Lund and in Copenhagen creates cross boarder and commuter issues
- Economic employer soon to come in Sweden
- Taxation for in-kind personnel

