Science and Technology Facilities Council

Cost of living allowance for STFC-funded staff on Long Term Assignment (LTA) outside UK

These new arrangements are to be implemented for the LTA year commencing **April 2026**.

The principle behind LTA cost of living allowances (COLA)
The LTA COLA allowance should ensure travellers have a rough equality of lifestyle with the level they would expect in the UK, incurring no financial/employment penalties by working overseas. This paper applies to all overseas placements funded by STFC.

In order to qualify for a COLA allowance, the recipient must be working and residing in the country of their LTA for at **least 80%** of their time on assignment.

Duration of LTA
It is the responsibility of the project PI, in their capacity as holder of the related travel budget, to determine the length of the LTA. STFC will not apply a scaling to allowances as a function of time but will require the PI to positively confirm upon expiration of a period of LTA whether staff will continue their LTA or become permanently based abroad. LTA will usually be approved for no longer than one year at a time. The PI will need to consider any instances of (e.g.) paternal leave or sickness leave that have occurred during the LTA.

Rates of COLA
COLA is paid to recognise the cost implications associated with living outside of the UK, related to such expenses as housing, transport, utility charges and general living costs. It is not intended to cover costs associated with medical care for the individual and any family members accompanying them. Details concerning medical insurance are covered by the grant allocation guidance from STFC.

The COLA allowance should be based on the following personal circumstances of the LTA at the time of the approval of the LTA, e.g. whether the traveller is accompanied by a dependent (i.e. not employed) partner or children. Any chance of circumstances during the LTA period will be treated on a case-by-case basis.

From April 2026 monthly COLA rates will be:

Single person	1290 CHF
With partner	1500 CHF
With partner and children	1820 CHF

Where people are on a short assignment of up to 12 months and are maintaining their home in the UK whilst renting a property in their host country, they will be entitled to the following higher COLA rate for the length of their assignment.

From April 2026 monthly COLA rates, while maintaining property in UK, will be:

Single person	1930 CHF
With partner	2250 CHF
With partner and children	2680 CHF

All rates will be reviewed periodically. The current rates have been set by objective estimates of the cost of living across the UK compared to the cost of living estimates for localities close to host institutes.

It is recognised that exceptional cases do arise, in which a different rate of payment would be appropriate. In these instances, PIs have the freedom to grant payments outside of these generic guidelines. Approval for all exceptions will require sign off by the STFC Director of Particle Physics.

Awards from other funding sources

Where individuals are awarded funding to support their living costs from another funding source e.g. via a CERN fellowship, the level of COLA will be reduced accordingly. Any such funding must be declared before it commences, so that the appropriate administrative arrangements can be made.

Relocation costs and visits to UK

Relocation costs for removal of possessions at the start and end of the LTA may be claimed as an expense. The cost should be agreed with the budget holder in advance of agreeing any contract. Once the move is completed, the costs can be reclaimed via PPD admin. Once a year, the cost of travel for a visit home will be refunded for the traveller and any family members.

Process for approving and accounting for COLA

The period of LTA should initially be agreed by the home institute budget holder and the traveller, and an LTA request form completed using the standard system. This will then be approved by the PI (who will define the appropriate level of COLA), and subsequently the Head of UKLO acting under delegated authority. Any exception to standard arrangements will require personal approval by the Director of Particle Physics.

All LTA costs must be reviewed annually, and all costs (including those for LTAs yet to begin) included in outturn forecasts for experiment budgets.

Method of payment of COLA allowances

The allowance will be paid in accordance with local institute circumstances, e.g. at CERN through the COLA system administered by CERN finance department.

Taxation
All allowances paid will be subject to tax at the rate defined by local authorities and must be properly declared according to the regulations of the local country. Taxation is the responsibility of every individual and their employing institution. STFC does not and cannot offer tax advice with respect to these allowances.

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