



DEAN'S MEASURE NO. 6/2024

RULES FOR THE CREATION AND USE OF THE SOCIAL FUND

(Informative translation)

Art. 1

Creation of the Social Fund

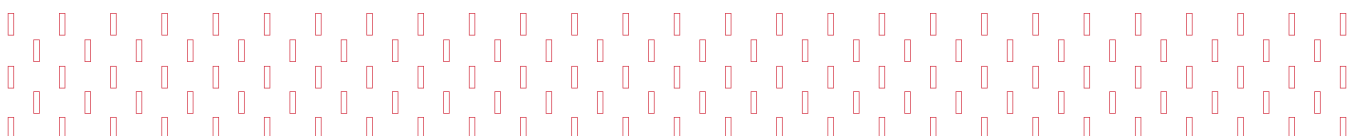
- 1.1 The Social Fund at the Faculty of Medicine of Charles University in Pilsen (hereinafter referred to as the "Faculty") is formed in accordance with the provisions of Section 18 (12) of Act No. 111/1998 Coll. on Higher Education and on Amendments and Supplements to Other Acts (the Higher Education Act), as amended, and Article 21 of the Financial Management Rules of Charles University (hereinafter referred to as "University" and "Management Rules"), in the amount of 1% of the volume of costs of the Faculty or other unit charged to wages, wage compensation and on-call remuneration in the relevant period.
- 1.2 All types of non-monetary benefits are exempt from income tax only up to half of the average salary, above the limit, it is considered as a tax deductible expense.
- 1.3 The Faculty shall establish a social fund equal to 1% of the volume of costs charged to wages, wage compensation and on-call pay in the relevant period.

Art. 2

Contribution for interest paid on a loan for housing needs

- 2.1 To an employee of the Faculty,
 - a) who has been employed by the Faculty for at least three continuous years and his or her scope of employment during this period has equaled full-time employment (1,0), the scopes of employment are added, and at the same time
 - b) who proves that in the last calendar year he/she paid, within the relevant tax period, interest on a loan relevant for the determination of the tax base pursuant to Section 15 (3) and (4) of Act No. 586/1992 Coll., on Income Taxes, in the amount of at least CZK 1,000, the deduction of such interest having been claimed by the employee or his/her spouse, and provided that for the purposes of this measure, housing need shall be understood exclusively as housing need related to the employee's own permanent residence referred to in Section 15 (3) of this Act; and
 - c) who is not claiming a contribution under this article in the current calendar year for the same purpose at another faculty or unit of the University, compliance with this condition shall be proved by an affidavit of the employee.

the Faculty may grant a contribution equal to 60% of the deduction for interest paid in the current calendar year. The maximum limit is CZK 20,000 for the current calendar year. The amount of the limit may be adjusted for the relevant calendar year by an amendment to this Measure.



- 2.2 Employees who return to work after maternity or parental leave and who, prior to the commencement of maternity or parental leave, met the working time conditions in paragraph 2.1 (a) shall not be required to meet this condition for a period of two years from the date of resumption of work.
- 2.3 Compliance with the condition under paragraph 2.1 (b) shall be proved in the manner specified in Section 38l (1) (b) of Act No. 586/1992 Coll. and by a certificate confirming the application of the interest deduction.
- 2.4 The contribution referred to in paragraph 2.1 shall be paid as one-time installment in the current calendar year.
- 2.5 A model application form is set out in Attachment 1 of this Measure.
- 2.6 Applications for the contribution for previous year shall be submitted to the Faculty's Personnel and Payroll Department by 31 August of the current year. When requested, the employee shall submit the supporting documents within 15 days. The contribution will be paid to the employee together with the salary payment for the month of September.
- 2.7 The provisions of paragraph 2.1 do not affect the possibility to stipulate by measure, that a contribution higher than the amount specified in paragraph 2.1, but not exceeding 60% of the deduction of interest paid, shall be paid to the employee referred to in paragraph 2.1 or that contributions shall also be paid to other employees enrolled at the Faculty who meet the conditions under paragraph 2.1 (b) and (c).
- 2.8 The Dean of the Faculty may, by his/her measure, also announce an extraordinary registration of applications for allowances for the purpose of calculating the determination of the conditions and the date thereof; the requirements of such registration shall only include a binding indication of the amount of the anticipated applications for the contribution; the confirmation and documents referred to in paragraph 2.3 shall not be required. The period for exceptional registration shall be set at a minimum of 30 days. The measure may also stipulate that exceptional registration is a condition for the possibility of subsequently applying for a contribution in the current calendar year.
- 2.9 The Dean of the Faculty may, by his/her measure, determine that the contribution pursuant to this Article shall not be paid in a given calendar year in view of the balance and the past use of the relevant sub-fund, if it may be considered that its payment would jeopardise the payment of the contributions pursuant to Articles 9 and 6 of this Measure.

Art. 3

Contribution to the interest on the special-purpose loan for housing-related needs

- 3.1 To an employee of the Faculty,
 - a) who has been employed by the Faculty for at least three continuous years and his or her scope of employment during this period has equaled full-time employment (1,0), the scopes of employment are added, and at the same time
 - b) who proves that he/she has paid interest on a special purpose loan for housing-related needs of at least CZK 1,000 in the previous calendar year, and
 - c) who is not claiming a contribution under this article in the current calendar year for the same purpose at another faculty or unit of the University, compliance with this condition shall be proved by an affidavit of the employee.the Faculty may grant a contribution from the Social Fund in the amount of 40% of the interest paid on such loan, but not exceeding CZK 20,000 in the current calendar year.
- 3.2 Purpose loan means a loan granted to an employee of the University by a bank, a branch of a foreign bank or a building society, for which it can be proven on the basis of the loan agreement that the loan was intended for:
 - a) the acquisition, construction, reconstruction or renovation of an apartment or house, including the related purchase of land; or
 - b) the acquisition of household equipment or furnishings, or

- c) payment for the transfer of membership rights and obligations in a cooperative, or for the transfer of a share in a legal entity, if the participant becomes a tenant of the apartment or, where applicable, has another right to use the apartment in the apartment building or family house owned by the legal entity to which the transfer of membership rights and obligations or the transfer of the share relates; or
 - d) the settlement of obligations between citizens relating to housing needs.
- 3.3 For employees who return to work after maternity or parental leave and who, prior to commencing maternity or parental leave, met the working time conditions under paragraph 3.1 (a), compliance with this condition shall not be required for a period of two years from the date of resumption of work.
 - 3.4 The contribution referred to in paragraph 3.1 shall be paid as one-time installment in the current calendar year.
 - 3.5 A model application form is set out in Attachment 2 of this Measure.
 - 3.6 Applications for the contribution for previous year shall be submitted to the Faculty's Personnel and Payroll Department by 31 August of the current year. When requested, the employee shall submit the supporting documents within 15 days. The decisive status for the award of the contribution shall be the status at the time the contribution is awarded. The contribution will be paid to the employee together with the salary payment for the month of September.
 - 3.7 The Dean of the Faculty may, by his/her measure, also announce an extraordinary registration of applications for allowances for the purpose of calculating the determination of the conditions and the date thereof; the requirements of such registration shall only include a binding indication of the amount of the anticipated applications for the contribution; the confirmation and documents referred to in paragraph 3.2 shall not be required.
 - 3.8 The provisions of paragraph 3.1 do not affect the possibility to stipulate by measure, that a contribution higher than the amount specified in paragraph 3.1, but not exceeding 40% of the interest paid on the special purpose loan, shall be paid to the employee referred to in paragraph 2.1 or that contributions shall also be paid to other employees enrolled at the Faculty who meet the conditions under paragraph 3.1 (b) and (c).
 - 3.9 The Dean of the Faculty may, by his/her measure, determine that the contribution pursuant to this Article shall not be paid in a given calendar year in view of the balance and the past use of the relevant sub-fund, if it may be considered that its payment would jeopardise the payment of the contributions pursuant to Articles 9, 6 and 2 of this Measure.

Art. 4

Non-repayable financial assistance

- 4.1 An employee of the Faculty may be granted a contribution from the Social Fund of up to CZK 500,000 for housing purposes, including the furnishing of an apartment or family house, in direct connection with overcoming his/her exceptionally difficult circumstances as a result of a natural disaster, ecological or industrial accident.
- 4.2 In an acute, particularly deserving social hardship situation, into which an employee of the Faculty has fallen through no fault of his/her own, a contribution from the Social Fund of up to CZK 60,000 may be granted as non-repayable financial assistance.
- 4.3 The application for the grant is submitted by the employee to the Dean of the Faculty. The Dean decides on the application, generally within 30 days from the date of receipt of the application with all the particulars documenting the reason stated in the application, or from the date of completion of the documents on the basis of a request; the application is also sent to the relevant labour union for comment.
- 4.4 The contribution referred to in paragraph 4.1 or 4.2 cannot be claimed for at more than one faculty or unit of the University for the same reason, unless the employee's assignment is changed to another faculty or unit of the University; the relevant affidavit shall form an integral part of the application.

- 4.5 A model application form is set out in Attachment 3 of this Measure.

Art. 5

Contribution to the costs of maintaining or improving the staff member's state of health

- 5.1 A contribution may be granted to an employee of the Faculty to cover expenses related to the maintenance or improvement of the employee's health condition by means of vouchers if all of the following conditions are met:
- a) the employee's employment is based on an employment contract;
 - b) the employment relationship has been continuous throughout the relevant period;
 - c) the amount of time worked during the entire relevant period was at least half time (0.5) or more, and all time worked from several employment contracts of the employee within the Faculty may be added together;
 - d) the employee is still in a valid employment relationship as of the last day of August of the year in question.

The relevant period shall be the full calendar year (January to December) preceding the year in which the payment of the contribution is made. For the contribution to the costs of maintaining or improving the employee's state of health, the assessment shall be made on the last day of August.

- 5.2 The contribution may be provided to the employee solely by means of non-cash vouchers, in the nominal amount of CZK 1,000 per year, upon fulfilment of the conditions of the preceding paragraph.
- 5.3 Vouchers will be issued in person at the cash desk of the Faculty's Economics Department from 16 to 31 September.
- 5.4 The Dean of the Faculty may, by his/her measure, stipulate that the contribution under this article shall not be paid in a given calendar year or that the date of payment of the allowance shall be postponed to a later date if, in view of the balance and the previous use of the social fund, it may be considered that this would jeopardise the payment of the allowance under Articles 9, 6, 2 and 3 of this Measure.

Art. 6

Contribution to meals in the Faculty's catering facilities

- 6.1 To an employee of the Faculty,
- a) who is in an employment relationship with the Faculty, and at the same time
 - b) works at least 3 hours of continuous work per shift and at the same time is not entitled to a meal allowance during the shift pursuant to Act No. 262/2006 Coll., the Labour Code, as amended
- a contribution for meal may be granted from the Faculty's social fund pursuant to Article 21 (3) (c) of the Management Rules.
- 6.2 A contribution for meals in the Faculty's own catering facilities may be granted up to CZK 10 per meal.

Art. 7

Contribution to meals in external catering facilities

- 7.1 To an employee of the Faculty,
- a) who is in an employment relationship with the Faculty, and at the same time
 - b) works at least 3 hours of continuous work per shift and at the same time is not entitled to a meal allowance during the shift pursuant to Act No. 262/2006 Coll., the Labour Code, as amended,
- a contribution for meal may be granted from the Faculty's Social Fund pursuant to Article 21 (3) (d) of the Management Rules.

- 7.2 The amount of the contribution is specified in the collective agreement.
- 7.3 The contribution is paid by the Faculty on behalf of the employee and is a taxable benefit in accordance with the Income Tax Act. A maximum of 70% of this contribution may be paid from the Social Fund.

Art. 8

Common provisions on contributions to meals

- 8.1 If the claim to a contribution under Articles 6 and 7 has not been made, it cannot be granted retrospectively.
- 8.2 Meal contributions under Article 6 or Article 7, which have been claimed by an employee in breach of the conditions of entitlement, must be repaid by the employee immediately. In this case, the employee shall repay the contributions in person at the cashier's office or by payroll deduction, in which case a signed payroll deduction agreement is required.

Art. 9

Retirement savings products contribution

- 9.1 The Faculty may contribute to a state-funded pension scheme or supplementary pension scheme or supplementary pension savings or a long-term investment product or a contribution to private life insurance (hereinafter referred to as "retirement savings products") for its employees only if the following conditions are met:
 - a) the scope of the Employee's employment in respect of the Faculty is and has been for at least one year continuously 0.5 (i.e. 20 hours per week), the scopes of employment are added,
 - b) the employee must have an old-age savings product in accordance with the relevant legislation and his/her own contribution for this purpose shall be at least CZK 500 per month,
 - c) the employee have to apply for the contribution and must meet the conditions set out in Act No 586/1992 Coll., on income taxes,
 - d) together with the application, the employee must submit the original contract in which the employer's contribution is indicated. If the contract does not contain this, the employee shall enclose to the contract the signed addendum on the employer's contribution.
- 9.2 For employees who return to work after maternity or parental leave and who, prior to the commencement of maternity or parental leave, met the conditions of the amount of working time as set out in paragraph 9.1 (a), compliance with this condition shall not be required for a period of two years from the date of resumption of work.
- 9.3 If the employee meets all of the above conditions, he/she is entitled to an allowance in the aggregate amount of CZK 1,000 per month. The Faculty will only provide a contribution for one of the options offered.
- 9.4 The employee shall submit the application in person to the Faculty's Personnel and Payroll Department. The contribution cannot be applied for retroactively.
- 9.5 A model application form is set out in Attachment 4 of this Measure.
- 9.6 The Faculty's Personnel and Payroll Department shall assess applications for contributions, including verification of all data and conditions, recording of contributions granted and other related actions.
- 9.7 If the employee has fulfilled the conditions for the contribution, the contribution shall be granted at the earliest from the first day of the month following the submission of the application.
- 9.8 The contribution is sent to the employee monthly at the time of payroll by transfer to his/her account with the company providing retirement savings products.
- 9.9 In the event of termination of employment of the employee to whom the contribution is paid, the contribution shall be paid for the last time with the last pay statement.

- 9.10 The employee is always obliged to inform the employer in writing of all information relevant to the provision of the contribution and any changes thereto, i.e. in particular the information provided in the application for a contribution from the social fund (change in the amount of the own contribution, change in the pension company, change in the insurance company, change in the address of the company or insurance company, contract number, bank connection, account number, etc.). The employee must notify the change of data without undue delay, at the latest 7 calendar days from the date on which he became aware of the change. The employee shall be fully liable for any damage caused by failure to comply with the above obligation.

Art. 10 **Contribution to pre-school fees**

- 10.1 To an employee,
- a) who is in an employment relationship with the Faculty and at the same time,
 - b) whose scope of employment in respect to the Faculty is at least 0.5,
- The Faculty may grant a contribution to school fees in accordance with Section 123 of Act No. 561/2004 Coll., on pre-school, primary, secondary, higher vocational and other education, as amended.
- 10.2 The school fee contribution may be granted for a child aged from two years to the end of the school year in which the child reaches the age of four years.
- 10.3 The pre-school fee contribution for the same child may only be granted at one faculty or unit of the University in the current calendar year, compliance with this condition being proved by affidavit. When both parents or other carers (e.g. spouse, grandparents, foster carers) are employees of the Faculty, only one of them may apply for a childcare allowance.
- 10.4 The contribution to the pre-school fee may be granted up to 50% of the total fee for a calendar month, but not more than CZK 25,000 per year, exclusively in non-monetary form. Non-monetary form means the provision of financial reimbursement directly to the pre-school.
- 10.5 An employee of the Faculty who meets the conditions under this Article shall be obliged to submit an application for a contribution to the Faculty's Personnel and Payroll Department, which shall secure the statement of the Head of the Economic Department, which shall also result in registration.
- 10.6 Upon approval of the application, the employer shall provide a monthly contribution, provided that the employee submits to the employer for reimbursement each month an invoice issued by the pre-school facility to the credit of the Faculty with the name of the employee.
- 10.7 The contribution cannot be claimed retrospectively. If the employee has claimed the pre-school contribution in breach of the conditions of their entitlement, then they must repay the allowance without delay.
- 10.8 The Dean of the Faculty may, by measure, determine that the contribution under this Article shall not be paid in a given calendar year or determine a change in the amount of the contribution if, in view of the balance and the past use of the Welfare Fund, it may be considered that this would jeopardise the payment of the contribution under Articles 9, 6, 2 and 3 of this Measure.
- 10.9 A model application form is set out in Attachment 5 of this Measure.

Art. 11 **Other contributions**

The Social Fund may be used to cover the costs of assessing the medical fitness of an employee.

Art. 12 **Administration of the Fund**

The financial administration of the fund is carried out by the Economic Department of the Faculty.

Art. 13
Final provisions

- 13.1 This measure shall enter into force and effect on the date of signature by the Dean of the Faculty.
- 13.2 An employee of the Faculty to whom each individual contribution is granted and paid according to this measure shall lose the right to its payment if:
- a) his or her employment with the Faculty ceases to exist, except for paragraphs 2.1, 3.1 and 5.1,
 - b) his or her contracted working time has changed and is less than the working time under the specific article of this Measure relating to the contribution in question, except for paragraphs 2.2, 3.3 and 9.2,
 - c) the employee is not in a registration status (e.g. taking maternity leave, parental leave, unpaid leave lasting more than one calendar month, long-term illness lasting more than three calendar months),
 - d) the employee takes regular leave after maternity leave or during parental leave,
 - e) the contract for retirement savings products has expired.
- 13.3 Annexes 1–5 form part of this Measure.
- 13.4 This Measure revokes Dean's Measure No. 3/2023.