

Charles University, Faculty of Medicine in Hradec Králové

Dean's measure No 15/2020

Ref. UKLFHK/360780/2020

Title: **Particulars on the Provision of Social Fund Allowances at the Faculty of Medicine in Hradec Králové**

Validity: on the day of the Dean's signature

Article 1

Initial Provisions

This measure lays down, in accordance with Act No. 262/2006 Coll., Labour Code, as amended (hereinafter 'the Labour Code'), Act No. 111/1998 Coll. on universities and on amendments to other laws, as amended (hereinafter 'the Act on Universities'), the Collective Agreement of the Charles University and its amendments, concluded by the Faculty of Medicine in Hradec Králové (hereinafter 'the Collective Agreement'), the Rules of Management of Charles University (hereinafter 'the Rules of Management' and 'the University'), and in accordance with the Rector's measure No. 30/2018 Social Fund Allowances (hereinafter referred to as 'the Rector's measure'), all as amended, the particulars on the provision of the allowances from the social fund of the Faculty of Medicine in Hradec Králové (hereinafter 'the Faculty').

Article 2

Creation of the Social Fund

1. The Faculty, as part of the University, creates a social fund in accordance with the Act on Universities and the Rules of Management.
2. The Social Fund of the Faculty consists of an allocation, at the cost of the Faculty, of 2% of the annual amounts spent by the Faculty on salaries, compensation of salaries and remuneration for on-call duties during the relevant period.

Article 3

Use of the Social Fund and Entitlement to the Allowance

1. The Faculty may provide an allowance from the social fund (hereinafter 'the allowance') to an employee of the Faculty (hereinafter 'the employee') for:
 - a) interest on a loan for housing,
 - b) pension plans with a state contribution under Act No. 42/1994 Coll., on pension plans with a state contribution and on amendments to certain laws related to its implementation, as amended, supplementary pension schemes under Act No.

427/2011 Coll., on supplementary pension schemes, or on private life insurance in accordance with Article 6(9)(p) of the Act No. 586/1992 Coll., on income taxes, as amended,

- c) subsistence by means of meal vouchers,
 - d) non-repayable financial assistance.
2. An employee who fulfils the conditions laid down shall be entitled to the allowance, and shall submit an application on a prescribed form, and shall provide required documents demonstrating their entitlement.

Part A

ALLOWANCE FOR INTEREST ON A LOAN FOR HOUSING

Article 1

Conditions for Granting the Allowance

1. The Faculty may provide an allowance to the employee on the interest on a loan for housing, equal to 60 % of the deduction applied to the interest paid, but not more than CZK 10,000 in the current calendar year.
2. The employee of the Faculty shall be entitled to the allowance referred to in paragraph 1 if, at the date of submission of the application for the allowance,
 - a) their employment relationship with the University has lasted at least three years,
 - b) the amount of their working time at the University and within assignment to the Faculty is at least equal to full-time employment, and has been such in the last 3 years, (the times of individual employments shall be added up) or their working time is at least 0.5 of a specified weekly working time, with the remainder of the time being supplemented by a parallel working relationship at the University Hospital Hradec Králové,
 - c) in the current calendar year, their age shall not exceed 40 years,
 - d) they prove that, in the previous calendar year, they have paid, within the relevant tax year, interest on the loan applicable to the determination of the taxable amount pursuant to Article 15(3) and (4) of Act No. 586/1992 Coll., on income taxes, as amended, of at least CZK 1,000, where the deduction of such interest has been made by the employee or their spouse and provided that the housing need for the purposes of this Measure is solely the housing need related to the employee's own permanent residence referred to in Article 15(3)(a), (c) to (g) and (h) and in relation to (a) and (c) to (g) of this Act,
 - e) in the current calendar year, they are not be entitled to the allowance under this Article for the same purpose at another faculty or part of University.
3. The fulfilment of the conditions referred to in paragraph 2(d) shall be demonstrated in the manner set out in Article 38l(1)(b) of Act No. 586/1992 Coll., on income taxes, as amended, and by certificate proving the application of interest deduction.

4. The conditions referred to in paragraph 2(e) shall be demonstrated by the employee's solemn declaration in the application for the allowance.

Article 2

Submission of Applications for Allowance

1. The application is submitted on a prescribed form, available on the Faculty website, in the section called Forms and Methodologies of the HR Department.
2. The employee shall provide the following documents with the application:
 - a) credit agreement, including any amendments to this agreement,
 - b) the certificate referred to in Article 1 (3),
 - c) the solemn declaration referred to in Article 1(4),
 - d) an ownership certificate (extract from the ČÚZK web register).
3. Where the application is submitted repeatedly, the documents referred to in paragraph 2(a) shall be submitted only with the first application. This does not apply if there is a further change to the agreement.
4. The application, including the required documents, shall be submitted to the HR Department through the Registry at the latest by 28 February of the calendar year following the end of the previous calendar year for which the allowance is requested. The employee shall present the documents as originals or officially certified copies. The responsible employee of the HR Department shall verify the documents provided and the facts presented in the application. The documents provided shall be returned to the employee without undue delay following their verification.
5. Where the employee fails to properly demonstrate the facts referred to in paragraph 1 and 2, the responsible HR employee will ask them to supplement the application by additional documents. The deadline for such supplementation shall be 15 calendar days. If the time limit laid down expires and the employee fails to supplement the application, they shall be considered as if they had not submitted the application.
6. If the employee fulfils all the conditions, their application shall be approved.

Article 3

The Date and Manner of the Payment of the Allowance

The allowance referred to in Part A shall be paid in one single payment, usually by transfer to the employee's bank account, together with the salary for the month of March of the calendar year in which the application was submitted.

Article 4

Termination of Entitlement to the Allowance

1. The employee shall cease to be entitled to the allowance in the event of termination of employment.
2. The employee shall cease to be entitled to the allowance in the event of a long-term absence from the Faculty due to maternity leave, parental leave, unpaid leave of more than 30 calendar days, or a long-term leave for the performance of public duties. Furthermore, the employee shall not receive the allowance if they no longer meet the conditions for granting the allowance as set out in Article 1(2).
3. If entitlement to the allowance ceases, the employee shall be entitled to the allowance only for the month in which they met the conditions for the allowance.

Part B

ALLOWANCE FOR PENSION PLANS WITH A STATE CONTRIBUTION, SUPPLEMENTARY PENSION SCHEMES OR ALLOWANCE FOR PRIVATE LIFE INSURANCE

Article 1

Conditions for Granting the Allowance

1. The Faculty may provide an allowance to the employee for
 - a) pension plans with a state contribution, supplementary pension schemes or
 - b) private life insurance,in the amount of the employee's own monthly deposit, up to a maximum of CZK 500 per month.
2. The Faculty shall grant the allowance to only one of the titles referred to in paragraph 1 from which the employee can choose.
3. The employee of the Faculty shall be entitled to the allowance referred to in paragraph 1 if, at the date of submission of the application for the allowance,
 - a) their employment relationship with the University has lasted at least three years,
 - b) the amount of their working time at the University and within assignment to the Faculty is at least equal to full-time employment, and has been such in the last 3 years, (the times of individual employments shall be added up) or their working time is at least 0.5 of a specified weekly working time, with the remainder of the time being supplemented by a parallel working relationship at the University Hospital Hradec Králové,
 - c) has a pension plan with a state contribution, supplementary pension scheme or private life insurance in accordance with the relevant legislation,
 - d) in the current calendar year, they are not be entitled to the allowance under this Article for the same purpose at another faculty or part of University.

4. The conditions referred to in paragraph 3(d) shall be demonstrated by the employee's solemn declaration in the application for the allowance.

Article 2

Submission of Applications for Allowance

1. The application is submitted on a prescribed form, available on the Faculty website, in the section called Forms and Methodologies of the HR Department.
2. The employee shall provide the following documents with the application:
 - a) a contract for a pension plan with a state contribution or supplementary pension scheme or private life insurance contract, including any amendments to these contracts; the contract must include a payment obligation of the employee in the agreed amount and an indication of the employer's contribution,
 - b) the solemn declaration referred to in Article 1(4).
3. The application, including the required documents, shall be submitted to the HR Department through the Registry. The employee shall present the documents as originals or officially certified copies. The responsible employee of the HR Department shall verify the documents provided and the facts presented in the application. The documents provided shall be returned to the employee without undue delay following their verification.
4. Where the employee fails to properly demonstrate the facts referred to in paragraph 1 and 2, the responsible HR employee will ask them to supplement the application by additional documents. The deadline for such supplementation shall be 15 calendar days. If the time limit laid down expires and the employee fails to supplement the application, they shall be considered as if they had not submitted the application.
5. If the employee fulfils all the conditions, their application shall be approved.

Article 3

The Date and Manner of the Payment of the Allowance

1. The allowance referred to in Part B shall be paid monthly to the bank account specified by the employee in their application as an account for payment of the allowance.
2. If the application is submitted by the 20th day of the calendar month, the allowance shall be paid to the employee for the first time in the following calendar month. If the application is submitted after the 20th day of the calendar month, the allowance shall be paid to the employee for the first time in the second following calendar month.
3. The allowance cannot be granted retroactively.

Article 4
Termination of Entitlement to the Allowance

1. The employee shall cease to be entitled to the allowance in the event of termination of employment. In the event of the termination of employment of the employee to whom the allowance is paid, the allowance shall be granted the last time with the last salary.
2. The employee shall cease to be entitled to the allowance in the event of a long-term absence from the Faculty due to maternity leave, parental leave, unpaid leave of more than 30 calendar days, or a long-term leave for the performance of public duties.
3. Furthermore, the employee shall not receive the allowance if they no longer meet the conditions for granting the allowance as set out in Article 1(3).
4. The allowance shall be last paid for the calendar month preceding the calendar month in which the employee no longer fulfils the conditions for its granting. The termination of the allowance shall not prevent it from being re-awarded on the basis of a new application, provided that the employee again fulfils the conditions for its granting.

Part C
SUBSISTENCE ALLOWANCE BY MEANS OF MEAL VOUCHERS

Article 1
Conditions for Granting the Allowance

1. The Faculty may provide a subsistence allowance to the employee in accordance with Article 21(3)(d) of the Rules of Management. The amount of the allowance shall not exceed the value of 70 % of the meal allowance defined in Article 176(1)(c) of the Labour Code.
2. At the time of issue of this Measure, the amount of the allowance is 55 % of the price of the meal voucher with a nominal value of CZK 110, i.e. CZK 60.50. The current amount of the employer's allowance is set out in the addendum to the Collective Agreement concluded by the Faculty.
3. An employee of the Faculty shall be entitled to the allowance referred to in paragraph 1 if
 - a) they are in an employment relationship with the University and assigned to the Faculty,
 - b) they work for at least 4 hours of continuous work per shift at the Faculty, while not being entitled to the meal allowance under the Labour Code during the shift.
4. During a shift not exceeding ten and a half hours, employees of the Faculty may not be provided multiple subsistence allowances within one day.
5. During a shift exceeding ten and a half hours, the employee shall be entitled to an additional subsistence allowance.

6. Unclaimed entitlement to the subsistence allowance by means of vouchers may be granted retroactively during the calendar year, however, no later than the deadline for transfer of all supporting documents for the final accounting of the accounting operations of the current year.
7. Entitlement to the allowance shall not arise in the absence of the employee at work (e.g. taking leave, sick leave, care for a sick family member, taking unpaid leave, etc.) or during employee's business trip, where they are entitled to compensation under the Labour Code.

Article 2

Meal Vouchers

1. Meal vouchers will be provided to the employee in electronic form, in the form of an electronic meal card.
2. The electronic meal card shall be issued by the contractor in the name of the employee on the basis of supporting documents submitted by the employer.
3. At the time of issue of this Measure, the first electronic meal card is issued free of charge to the employee. If the card is destroyed or lost, the issue of a new card is subject to a fee under the terms of the contractor (meal card issuer).

Part D

NON-REPAYABLE FINANCIAL ASSISTANCE

1. The employee of the Faculty may be granted non-repayable financial assistance under the conditions laid down in the Rector's measure.
2. The application is submitted on a prescribed form, available on the Faculty website, in the section called Forms and Methodologies of the HR Department.
3. A request for the allowance shall be made by the employee to the HR Department through a Registry.

Part E

ALLOWANCE FOR THE INTEREST OF THE SPECIAL-PURPOSE LOAN FOR HOUSING NEEDS

In accordance with the provisions of Article 3(8) of the Rector's Measure, the allowance for interest on the special-purpose loan for housing needs shall not be paid because, given the balance and the current implementation of the social fund, it can be assumed that its payment would jeopardize the payment of the allowances referred to in Article 21(2)(a) or paragraph 3 of the Rules of Management and in Article 2 of the Rector's Measure.

Part F
COMMON AND FINAL PROVISIONS

Article 1
Common Provisions

1. **The employee is obliged to inform the employer of any changes that may affect the provision, amount or payment of the allowance (e.g. change or termination of the contract, change of pension fund or insurance company, contract number, account number, amount of the employee's contribution to insurance, etc.). The employee shall notify the employer of the changes to the particulars without delay and no later than seven calendar days after the date on which they became aware of the facts. Failure to comply with the above obligation shall be the sole responsibility of the employee.**
3. Allowances claimed by the employee in breach of the conditions for their entitlement must be returned to the employer immediately.

Article 2
Final Provisions

1. This Measure is issued after discussion and with the agreement of the Committee of the Fundamental Organization of the Faculty of Medicine in Hradec Králové of the Czech Health and Social Welfare Union on 30 September 2020.
2. This Measure shall be valid on the date of signature by the Dean of the Faculty and take effect on 1 October 2020.
3. Dean's measure No. 1/2006 Rules on the Creation and Use of the Social Fund of 18 September 2006 is hereby repealed.
4. Dean's measure No. 1/07–08 Rules on the Creation and Use of the Social Fund, Appendix 1 — Extension of the Use of the Fund of 1 November 2007, is hereby repealed.
5. Dean's measure No. 7/08–09 Rules on the Creation and Use of the Social Fund, Appendix 2 — Extension of the Use of the Fund of 1 July 2009, is hereby repealed.

In Hradec Králové on 30 September 2020

prof. MUDr. Jiří Mandřák, Ph.D.

Dean of the Faculty