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### **Article 1**

#### **Purpose of the regulation**

- (1) In accordance with the Act No. 111/1998 Coll., on Higher Education Institutions and on Alterations and Amendments to Other Acts (hereinafter referred to as "the Act" and the internal regulation entitled Rules for Accounting and Financial Management of Tomas Bata University in Zlín, Tomas Bata University in Zlín (hereinafter referred to as "TBU" or "employer") sets up a Social Fund (hereinafter referred to as "Social Fund").
- (2) The Directive specifies the rules governing the provision of supplementary pension insurance contribution with state contribution, pension insurance contribution or non-monetary contribution provided in the form of benefit cards to the employee.
- (3) The establishment of the Social Fund and the use of financial resources from the Social Fund are specified in the relevant Bursar's Directive.

### **Article 2**

#### **Purpose of the Social Fund**

- (1) The Social Fund is intended for:
  - a) supplementary pension insurance contribution with state contribution transferred to the bank account of the employee held with a pension insurance company, or supplementary pension savings transferred to the bank account of the employee held with a pension insurance company,
  - b) pension insurance contribution to the benefit of the employee – pension insurance with a pension insurance institution, in accordance with a contract concluded between the employee and the pension insurance institution, or in accordance with the employee's participation in pension insurance concluded otherwise, on condition that the payment of the pension insurance was concluded to be made only after 60 calendar months and, at the same time, at the earliest in the year in which

the employee reaches the age of 60, and also on condition that the employee is eligible for pension insurance payment and, in the event of the employee's death, another person other than the employer who paid the pension insurance contribution.

(hereinafter referred to as "pension insurance contribution")

These contributions are exempt from the personal income tax in accordance with § 6 Paragraph 9 Letter d) of the Act No. 586/1992 Coll., on Income Taxes (hereinafter referred to as "AIT").

- c) non-monetary allowance provided in the form of benefit cards credited with an allowance in the form of points, allowing the employee to use the resources according to the benefits currently offered. The benefits currently offered are listed and regularly updated on the website of TBU in the section intended for employees.

(hereinafter referred to as "allowances intended for benefits")

The benefits used by means of the benefit card are exempt from the personal income tax in accordance with § 6 Paragraph 9 Letter d) of the AIT.

(hereinafter jointly referred to as "contribution/allowance" or "contributions/allowances").

### **Article 3**

#### **Requirements for the provision of contribution/allowance**

- (1) An employee is eligible for a contribution/allowance specified under Article 2 on condition that he/she has concluded employment relationship with TBU with a 1.0 workload with a continuous duration of more than 3 years (hereinafter referred to as "reference period for eligibility for a contribution/allowance"). The period of important personal obstacles to work specified under § 191 and § 191a of the Act. 262/2006 Coll., Labour Code (hereinafter referred to as the "LC") shall be included in the reference period.
- (2) An employee who has been in an uninterrupted employment relationship with TBU for more than 3 years and who is:
  - a) a person caring for a person in need of a long-term home care (hereinafter referred to as the "person being cared for"), provided that the reduced workload of the employee providing care is at least 0.5. A person defined by the Act No. 187/2006 Coll., on Sickness Insurance, § 41a, Paragraph 2, 3 and 4 is considered a person being cared for;
  - b) a parent who, due to taking care of a child under ten years of age, has an agreed workload between 0.5 and 1.0;
  - c) a person with a disability, provided that the employee's part-time workload is at least 0.5

is eligible for the contribution/allowance.

- (3) The condition mentioned in Clause 1 is also considered to be fulfilled if an employee has two concurrent employments, with the sum of workloads during the entire period of three years equalling the workload of 1.0 or more.

- (4) Employees are only eligible for one type of contribution/allowance specified under Article 2 of this Directive.

**Article 4**  
**Obstacles to the grant of the contribution/allowance**

- (1) The employee is not eligible for the contribution/allowance:
- in case of an unexcused absence from a shift (hereinafter referred to as “unexcused absence”) for the calendar month in which the unexcused absence occurred<sup>1</sup>,
  - if the employee has been granted unpaid leave for the entire calendar month<sup>2</sup>,
  - if the employee has been granted authorized absence from work for the entire calendar month due to important personal obstacles on the part of the employee (§ 191 and 191a of the Labour Code), with the exemption of temporary incapacity to work.
- (2) The entitlement to the contribution/allowance expires and the employee is not eligible for the allowance if the employee is working a notice period in the given calendar month after the employee has received a notice of termination of employment from TBU in compliance with § 52 Letter f), g) and h) of the LC.

**Article 5**  
**Amount of the contribution/allowance**

- (1) The employer grants a/an contribution/allowance of CZK 500 per month to the employee.
- (2) The employer shall grant contributions/allowances at all component parts of TBU in the same manner and in the same amount.
- (3) The contribution/allowance shall be paid from the Social Fund of the relevant component part. The contribution/allowance shall be paid from its Social Fund by the component part which the employee is affiliated with.

**Article 6**  
**Procedure for granting of and change in the contribution/allowance**

- (1) The employee must apply for the contribution/allowance through the Human Resources department. The employee shall submit:
- a completed form which is included in Annex 1 to this Directive,
  - In case of an application for the provision of a pension insurance contribution, a valid contract/amendment to the contract that meets the requirements listed in the relevant Bursar’s Directive, stating that it has been agreed with the pension fund that the employer shall provide a contribution thereto.

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<sup>1</sup> The employee’s immediate superior is obliged to report an absence without leave to the Human Resources department no later than three days after the end of the calendar month in which the absence without leave occurred.

<sup>2</sup> The employee’s immediate superior is obliged to submit the agreement on an unpaid leave granted to the Human Resources department no later than three days after the end of the calendar month in which the unpaid leave has been granted.

- Other documents evidencing the facts referred to in Article 3, Paragraph 2.
- (2) The Human Resources department shall check that the conditions for eligibility for the contribution/allowance, i.e. the extent and length of the workload, have been met; in the case of pension contributions, the Human Resources department shall verify the data entered in the form (Annex 1 or Annex 2) relevant for the contribution/allowance to be granted.
  - (3) The Human Resources department forwards the verified application for approval to the TBU component part which the employee is affiliated with in order to ensure preliminary management control.
  - (4) The employee is eligible for the first contribution/allowance the following month after submitting a completed application in compliance with Paragraph 1, but not before the month following the end of the period relevant for the eligibility for the contribution/allowance referred to in Article 3. The contribution/allowance is provided on the payday.
  - (5) The Human Resources department enters the initial record on the provision of the contribution to the benefit card into the SAP IS. All information relevant for the eligibility/non-eligibility of an employee for a contribution to a benefit card is assessed by the Human Resources Development office, which administers the contributions paid to benefit cards.
  - (6) In case that a contribution has been provided to the benefit card, employees will be asked to collect the benefit card at the Human Resources Development office. A written confirmation of receipt of the benefit card will be issued. The Human Resources Development office shall acquaint the employee with the possibilities and conditions of use of the benefit card in order to get the contribution.
  - (7) Benefit cards can only be used on the territory of the Czech Republic to pay for services listed on the TBU website in the section intended for employees and cannot be used to withdraw cash.
  - (8) The employee is responsible for the loss, destruction or damage of his/her benefit card. In the event of loss/destruction of the benefit card, the employee is obliged to immediately report this fact to the Human Resources Development office.
  - (9) In the event that the facts relevant to the provision of the contribution/allowance change (in the case of the pension insurance contribution, this may be a suspension or cancellation of the contract), the employee is obliged to immediately (no later than within 8 calendar days) inform the Human Resources department in writing. The employer is entitled to a refund of an unduly provided contribution if the employee fails to report in time the facts relevant to the provision of the contribution.
  - (10) An employee is entitled to apply for a change between different types of allowances no more than once per year. The employee must submit his/her application for a change in the type of the allowance, which is included in Annex 2 to this Directive, to the Human Resources department sufficiently in advance, but no later than the last day of February of the given year, and the change will take effect on 1 April of the calendar year.

## **Article 7**

### **Final provisions**

- (1) A/an contribution/allowance in accordance with this Directive may be granted for the

first time for the month of January 2023.

- (2) Pension insurance contributions granted before the effective date of this Directive shall remain in force and shall continue to be provided under the conditions applicable at the time of when the contribution was granted.
- (3) The Directive SK/5/2019 continues to be effective only for the purpose of assessment of claims arising before the effective date of this Directive.
- (4) In the event that an application for a change in the type of contribution has been submitted, such application will be considered in accordance with this Directive.

**Annexes:**

Annex 1 – Application for a/an contribution/allowance paid from the Social Fund

Annex 2 – Application for a change in the type of a/an contribution/allowance paid from the Social Fund