Mission Version for the Czech Republic 2020

General

The employment conditions that apply to local employees are set out in the Legal Status (Local Employees) Regulations 2020 (LSR 2020) and are worked out in greater detail for each country in a mission version. This is the Mission Version for the Czech Republic 2020.

CHAPTER 1 General provisions

Article 1.1 Definitions

1. Article 1.1 of the Legal Status (Local Employee) Regulations 2020 applies *mutatis mutandis* to this mission version in so far as this mission version does not derogate from it.
2. The following definitions are used in this mission version:
   (a) LSR 2020: Legal Status (Local Employees) Regulations 2020;
   (b) employee: a person employed pursuant to article 1.1 (e) of the LSR 2020 under an employment contract subject to local regulations to perform work at the representations of the Kingdom of the Netherlands within the district served by the embassy in Prague.

Article 1.2 Applicable law and regulations

Employment contracts are subject to local employment law and – in so far as the following do not conflict with peremptory provisions of that employment law – to this mission version and the LSR 2020.

Article 1.3 Notification of regulations and instructions

1. Every employee is given a copy of this mission version in English at the start of employment. A copy of each adopted amendment to this mission version is also given to every employee in English.
2. Other regulations and instructions relating to employment conditions and the legal status of employees are published on the central government intranet (Rijksportaal) and are available for inspection at the mission. These regulations and instructions are in English.

CHAPTER 2 Start of employment

No further provisions.

CHAPTER 3 Working hours, holiday and leave

Article 3.1 Working hours, working times and breaks

1. The number of working hours per week for full-time employees is 38.75. These working hours are spread over the week from Monday to Friday.
2. The times at which an employee starts and finishes working are determined by the employee and head of mission following mutual consultation, within the limits referred to below, and recorded in writing:
   Monday to Friday
   starting time: between 07.30 and 09.00 (Regional Support Office (RSO): from 07.00);
   unpaid lunch break: 30 minutes, or two 15-minute breaks;
   stopping time: between 16.30 and 17.30 (RSO: no later than 19.00, maximum working hours per day: 9).
3. The head of mission may adjust the working times laid down in writing in accordance with paragraph 2, within the permitted starting and stopping times, if the interests of the service so require.
4. Full-time employees of the embassy and the RSO may apply to the head of mission to increase their working hours to a maximum of 40 hours per week in order to build up a maximum of 65 hours of compensatory leave per calendar year. The application will be granted unless it is contrary to the interests of the service.

5. No compensatory leave is built up during periods in which an employee does not work for any reason other than holiday, if this period exceeds two weeks.
6. The application within the meaning of paragraph 4 must be submitted one month before the employee wishes the change to take effect. In principle, only one application may be submitted per calendar year.
7. The number of hours per calendar year referred to in paragraph 4 is pro-rated for part-time employees .
8. The application referred to in paragraph 4 must state the workdays on which the employee intends to work the extra hours, with due regard to the working times referred to in paragraphs 1 and 2.
9. Compensatory leave that is not taken in the calendar year in which it is accrued lapses at the end of that year.

Article 3.2 Overtime

1. Any employee who works more than their fixed weekly number of hours on the instructions of the head of mission will receive for every hour of overtime either an amount in money equal to the hourly pay or leave for the period of one hour, plus:
   (a) 25% of the hourly pay for every hour of overtime from Monday to Friday between 17.00 and 22.00 and between 06.00 and 08.00;
   (b) 50% of the hourly pay for every hour of overtime from Monday to Friday between 22.00 and 06.00 and on Saturdays;
   (c) 75% of the hourly pay for every hour of overtime on Sundays;
   (d) 100% of the hourly pay for every hour of overtime on public holidays.
2. The hourly pay referred to in paragraph 1 is calculated as follows: the salary amount, as specified in annexe 1, corresponding to the pay scale and pay number applicable to the employee, multiplied by 3, divided by 13, divided by 38.75.
3. (a) Instructions to work overtime must not result in any employee working more than an average of 8 hours' overtime per week, calculated over a period of 26 consecutive weeks. An employee may work a maximum of 150 hours' overtime per calendar year.
   (b) Notwithstanding the provision in (a), if the employee agrees, the maximum average of eight hours' overtime per week may be calculated over a 52-week period.
   (c) Instructions to work overtime must not result in any employee having fewer than 52 days of rest, excluding holiday leave and public holidays, in any calendar year.
4. No payment is made for overtime lasting less than half an hour and performed immediately after the fixed daily working times.
5. This article also applies if an employee works more than the fixed weekly working hours during an official trip. Unless the employee works during the journey, travel time is not regarded as work time.

Article 3.3 Holiday entitlement

1. Full-time employees are entitled to 193.75 hours of holiday each year, subject to article 3.3, paragraphs 2 and 3 of the LSR 2020. At least 77.5 hours of this holiday entitlement must be taken as a continuous period.
2. Up to 38.75 hours of holiday not taken in the year in which the entitlement arises may be added to the entitlement for the following year.
3. The numbers of hours referred to in this article are pro-rated for part-time employees.

Article 3.4 Leave

1. Each year the head of mission consults with the mission's employee participation body and then selects a maximum of 15 local or Dutch public holidays on which employees are entitled to paid leave.
2. Employees are entitled to special paid leave:
   (a) for their own wedding: two days;
   (b) when their partner gives birth: two days;
   (c) on the death of their partner or of a relative by blood or marriage in the first degree (as defined in Dutch law): three days;
   (d) on the death of relatives by blood or marriage in the second degree (as defined in Dutch law): one day;
   (e) to accompany a dependent child, partner, parent or grandparent to medical appointments: a maximum of one day;

   (f) for the wedding of their child: one day.
3. Employees are entitled to special unpaid leave:
   (a) for the marriage of their parents or one of their parents or parents-in-law: one day;
   (b) for relocating within the same city: one day;
   (c) for relocating to another city: two days;
   (d) for job interviews: a maximum of half a day per week.
4. (a) The employee is entitled to take unpaid parental leave, foster parent leave or adoption leave in accordance with sections 196, 197, 198 et seq. of the Labour Code of the Czech Republic.
   (b) Under section 197 of the Czech Labour Code, an employee who has responsibility for the care of a newborn baby or babies is entitled to special unpaid leave for 22 weeks for a single child or 31 weeks for children from a multiple birth. The employer's share of the social security contributions will be remitted during the period of special unpaid leave.
   (c) Under section 39 of the Sickness Insurance Act, an employee with a sick dependent child under the age of 10 is entitled to nine calendar days' care leave with full salary or, if the employee is a single parent, 16 days' care leave with full salary.

Article 3.5
Employees are entitled to paid or unpaid parental leave in accordance with local regulations.

CHAPTER 4 Salary and other financial conditions of employment

Article 4.1 Pay scales, pay numbers and salary amounts
1. The salary amounts for each pay scale and pay number are set out in annexe 1.
2. If, in the opinion of the head of mission, an employee performs well, that employee will be given a higher pay number once a year, until the maximum pay number in the applicable pay scale is reached.
3. The salary amounts referred to in paragraph 1 are fixed using the general instruments devised for this purpose by HDPO: either the short pay review or the comprehensive pay review.

Article 4.2 Allowances
1. Employees are granted the following gross allowance: a thirteenth-month bonus equal to the salary amount, as set out in annexe 1, corresponding to the pay scale and pay number applicable to the individual employee. This allowance is paid along with the salary for the month of November.
2. The allowance is pro-rated for employees who have been employed for less than 12 months when the allowance is first paid, or since the allowance was last paid.
3. The allowance is pro-rated for part-time employees.

Article 4.3 Tax liability and payment of gross or net salary
1. Any employee who is a national and resident of the Czech Republic or any employee who is not a national of the Czech Republic and who, in the opinion of the competent tax authorities, has not become a resident of the Czech Republic purely for the purpose of performing work at the mission is liable to tax in the Czech Republic on the basis of the amendment agreed by the Kingdom of the Netherlands and the Czech Republic, by the Protocol of 15 October 2012 (Dutch Treaty Series 2013, 7), of the convention between the Kingdom of the Netherlands and the Socialist Republic of Czechoslovakia (Dutch Treaty Series 1974, 98) for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital.
2. The salary of an employee as referred to in paragraph 1 is paid net after deduction of the salaries tax owed locally and the employee's share of the social security contributions to be remitted locally.
3. Employees who, in the opinion of the Czech authorities, are not liable to tax in the Czech Republic on the basis of paragraph 1 are liable to tax in the Netherlands. The employer remits the salaries tax owed in the Netherlands to the Dutch tax authorities.
4. The salary of an employee as referred to in paragraph 3 is paid net.
5. The amount of the net salary referred to in paragraph 4 is calculated by deducting from the gross salary amount applicable to the employee:
   (a) an amount equal to the tax that would have been owed locally on that salary amount if the employee had been liable to tax locally;

(b) the employee’s share of the social security contributions to be remitted locally.

Article 4.4 Reimbursement of costs incurred on official trips
1. The amount reimbursed for official trips made by employees using their own vehicle is 3.70 Czech koruna (CZK) per kilometre.
2. Expense claims for official trips, together with all receipts, are to be submitted to the head of mission as soon as possible, but no later than three months after the trip has been completed. Expense claims submitted later will not be processed.
3. At the request of an employee and after approval by the head of mission, the employee may be given an advance of up to 90% of the estimated costs of the official trip.

Article 4.5 Fixing and payment of salaries and other financial entitlements
1. Salaries, cost reimbursements and supplements are fixed and paid in CZK.
2. Salaries, cost reimbursements and supplements are paid by transfer to an account specified by the employee at a bank in the Czech Republic. Salaries are paid no later than the last day of each month.

CHAPTER 5 Social provisions, occupational health support, sickness and pregnancy

Article 5.1 Local social security and payment of contributions
1. The local social security system applies to employees.
2. Registration with the local social security authorities is arranged by the employer.
3. The contributions owed are remitted by the employer.

Article 5.2 Dutch social security
Employees are not permitted to opt for the Dutch social security system.

Article 5.3 Contribution towards medical expenses
The employee is insured against medical expenses under the applicable social security system.

Article 5.4 Continuation of salary payment in the event of sickness
1. Employees who are not fit to perform their duties due to sickness receive their full salary for a period of three months, with effect from the first day on which they are unfit to perform their duties, and after this period they may claim local social security benefit.

Article 5.5 Pregnancy and birth
1. Pregnancy and maternity leave is 28 weeks, or 37 weeks in the case of a multiple birth.
2. Entitlement to pregnancy leave exists from eight weeks before the expected date of the birth, as indicated in a certificate from a doctor or a midwife to be submitted to the employer, up to and including the day of the birth. Pregnancy leave starts no later than six weeks before the expected date of the birth.
3. Maternity leave starts on the day after the birth and lasts for a continuous period of 22 weeks or, in the case of a multiple birth, 31 weeks. Maternity leave is extended by the number of days by which the period of pregnancy leave falls short of six weeks.
4. For the purposes of paragraph 3, days on which the employee does not perform her duties due to sickness in the period during which she is entitled to pregnancy leave but has not yet started such leave are treated as days on which she has taken pregnancy leave.
5. The employee is entitled to a maximum of 16 weeks’ leave on full salary. After this period, an employee who is covered by local social security may claim local social security benefit for the rest of her pregnancy and maternity leave.

CHAPTER 6 Other rights and obligations

Article 6.1 Reporting obligation
Employees who are unable to perform their duties on account of sickness or for other reasons are required to report this to their manager by telephone, stating the specific reason for their absence, at the earliest possible opportunity but in any event before 09.00 on the relevant working day.

Employees are required to submit a doctor's statement on the third consecutive day of absence due to sickness.

CHAPTER 7 Prohibition of entry, suspension, compensation, dereliction of duty and disciplinary penalties

No further provisions.

CHAPTER 8 End of employment contract

Article 8.1
Repealed.

Article 8.2 Termination of an employment contract due to sickness
The head of mission may terminate the employment contract of an employee who is partly or wholly unfit to work due to sickness with effect from the first day of the month following a period of 12 months from the start of the period in which the employee is partly or wholly unfit to work due to sickness.

Article 8.3 Age of retirement
The age of retirement referred to in article 8.5 is the age that applies to the employee under local regulations.

CHAPTER 9 Old age pensions, surviving dependants' benefits and invalidity benefits

Article 9.1 Supplementation
1. An employee may, when the occasion arises, be eligible for supplementation of the old age pension, surviving dependants' benefits and invalidity benefit referred to in chapter 9 of the LSR 2020.
2. Old age pension to which an ex-employee is entitled as referred to in article 9.4, paragraph 3 of the LSR 2020 and which is deducted from the supplementation ceiling when determining the supplement is in any event deemed to include:
   (a) pension under the Dutch General Old Age Pensions Act (AOW) and the ABP Pension Fund old age pension;
   (b) provisions or insurance schemes under the local social security system.
3. Surviving dependants' benefits to which the surviving partner is entitled as referred to in article 9.6, paragraph 3 of the LSR 2020 and which are deducted from the supplementation ceiling when determining the supplement are in any event deemed to include:
   (a) benefits under the Dutch Surviving Dependants Act (ANW) and the ABP Pension Fund surviving dependants' pension;
   (b) provisions or insurance schemes under the local social security system.
4. Surviving dependants' benefits to which a surviving dependent child is entitled as referred to in article 9.7, paragraph 2 of the LSR 2020 and which are deducted from the supplementation ceiling when determining the supplement are in any event deemed to include:
   (a) benefits under the Dutch Surviving Dependants Act (ANW) and the ABP Pension Fund surviving dependants' pension;
   (b) provisions or insurance schemes under the local social security system.
5. The invalidity benefits to which an ex-employee is entitled as referred to in article 9.8, paragraph 3 of the LSR 2020 and which are deducted from the supplementation ceiling when determining the supplement are in any event deemed to include:
   (a) benefits under the Dutch Work and Income (Capacity for Work) Act (WIA) and the Dutch Invalidity Insurance Act (WAO);
   (b) provisions or insurance schemes under the local social security system;
   (c) the redundancy payment referred to in article 8.1, paragraph 2.

Article 9.2 Gross or net payment of supplements

1. A person entitled to a supplement who is a national and resident of the Czech Republic is liable to tax in the Czech Republic on the basis of the amendment agreed by the Kingdom of the Netherlands and the Czech Republic, by the Protocol of 15 October 2012 (Dutch Treaty Series 2013, 7), of the convention between the Kingdom of the Netherlands and the Socialist Republic of Czechoslovakia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital (Dutch Treaty Series 1974, 98).
2. The supplement is paid net to a person entitled to a supplement as referred to in paragraph 1, after deduction of the salaries tax owed locally.
3. A person entitled to a supplement to whom paragraph 1 does not apply is liable to tax in the Netherlands. The employer remits the tax owed on the supplement in the Netherlands to the Dutch tax authorities.
4. Subject to paragraph 5, the supplement is paid net to a person entitled to a supplement as referred to in paragraph 3.
5. The amount of the net supplement is calculated by deducting from the gross supplement an amount equal to the tax that would have been owed locally had the person entitled to a supplement been liable to local tax.

CHAPTER 10 Transitional and final provisions

Article 10.1 Entry into force

This mission version enters into force on 1 January 2020.

Article 10.2 Short title

This mission version may be cited as the Mission Version for the Czech Republic 2020.

The Hague, 23 December 2019

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Annexe 1 Pay scales, pay numbers and salary amounts