

Code:	SR/42/2024
Ref. No.:	UTB/24/030545
Type of document:	INTERNAL
Category:	RECTOR'S DIRECTIVE
Title:	Rules Governing the Provision of Contributions/Allowances Paid from the Social Fund
Liability:	Tomas Bata University in Zlín
Issue date:	20 December 2024
Effective from:	1 January 2025
Issued by:	Rector
Prepared by:	Legal Services, Human Resources Development
In cooperation with:	Finance Office
Pages:	5
Appendices:	2
Distribution list:	TBU Employees
Signature of the authorized person:	Rector

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 “Higher Education 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 benefits 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 benefits 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 benefits card are, in accordance with § 6 Paragraph 9 Letter d) of the AIT, exempt from the personal income tax up to the limit set by the applicable legislation.

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

Article 3 Requirements for the provision of contribution/allowance

- (1) Employees are eligible for a contribution/allowance specified under Article 2 on condition that they have concluded employment relationship with TBU with a 1.0 workload with a continuous duration of more than 1 year (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 No. 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 1 year 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 one year 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.
- (5) Employees lose entitlement to the contribution/allowance as soon as they no longer meet the condition set out in Paragraph 2. In such a case, they are required to inform the TBU Human Resources Office within the timeframe specified in Article 6, Paragraph 9.
- (6) The TBU Human Resources Office will take the necessary steps to ensure that the payment of the contribution/allowance, to which the employee is no longer entitled, is stopped.
- (7) If the employee fails to fulfil their obligation as set out in the previous paragraph, this constitutes a breach of their duties under the legal regulations relating to the work performed. In the case of contributions being improperly paid to the employee due to a breach of their obligation as stated in the previous paragraph, the amount corresponding to the improperly paid contributions may be claimed by the TBU Compensation Committee and, depending on its recommendation and the decision of the relevant superior, may be reclaimed from the employee.
- (8) When entitlement to the contribution/allowance ceases, the employee is entitled to the contribution/allowance only for the last month in which he/she met the conditions for receiving it.

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 occurred¹,
 - if the employee has been granted unpaid leave for the entire calendar month²,
 - if the employee has been granted authorised absence from work for the entire calendar month due to important personal obstacles on the part of the employee (§ 191 and 191a of the LC), 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 700 per month to the employee.
- (2) The employer shall grant contributions/allowances at all component parts of TBU in the

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

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

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 Office. 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.
 - Other documents evidencing the facts referred to in Article 3, Paragraph 2.
- (2) The Human Resources Office 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 Office 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 Office 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 Office enters the initial record on the provision of the contribution to the benefits card into the SAP IS. All information relevant for the eligibility/non-eligibility of an employee for a contribution to a benefits card is assessed by the Human Resources Development office, which administers the contributions paid to benefits cards.
- (6) In case that a contribution has been provided to the benefits card, employees will be asked to collect the benefits card at the Human Resources Development office. A written confirmation of receipt of the benefits card will be issued. The Human Resources Development office shall inform the employee about the options and conditions for drawing the contribution via a benefits card.
- (7) Benefits 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 their benefits card. In the event of loss/destruction of the benefits 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 Office 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) Employees are entitled to apply for a change between different types of allowances no more than once per year. Employees must submit their application for a change in the type of the allowance, which is included in Annex 2 to this Directive, to the Human Resources Office 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) The contribution/allowance in accordance with this Directive may be granted for the first time for the month of January 2025.
- (2) Pension insurance contributions or benefits contributions granted before the effective date of this Directive shall remain in force. The amount of the contribution will be provided in accordance with the current Directive, effective from January 2025.
- (3) In the event that a request for a change in the type of contribution has been submitted, the request will be evaluated in accordance with this Directive.
- (4) This Directive replaces the Rector's Directive No. 21/2022.

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

Document version			
Date	Version	Changed	Description of change
20 December 2024	01	Human Resources Development Office	Creation of document

This English version of the internal regulation is not legally binding; it is for informational purposes only and does not have to correspond to the Czech version of the original document.