



Directive S2022-01

1 January 2022

Provision and use of benefit points

This directive sets forth the rules for the provision and use of benefit points by employees of the Institute of Organic Chemistry and Biochemistry of the Czech Academy of Sciences (hereafter “IOCB” or “the employer”).

Article 1 **Preamble**

1. The employer shall allocate a certain number of points to each employee in order to allow them to use these fringe benefits to finance leisure activities and/or other activities supported by the employer.
2. The individual employee benefit accounts are financed from the social fund. The annual allocation from the social fund for each employee benefit account is a variable amount determined according to the volume of budgeted wages for the given calendar year.
3. The allocation of points to each employee benefit account is based on the planned allocation from the social fund for the given calendar year and the full-time equivalent of each employee.
4. At the beginning of the calendar year, a one-time amount corresponding to the employee's annual entitlement is deposited in his or her benefit account, but each employee is entitled to use benefit points from the total allocation in a proportional amount corresponding to the number of days worked in the relevant calendar year.
5. Deposits to the individual employee benefit accounts are made under the assumption that the employment relationship will last for the entire calendar year.
6. If an employee's full-time equivalent changes during the year, the balance of points in his or her employee benefit account will be adjusted accordingly.
7. In the event of termination of the employment relationship in the course of the calendar year, the value of the employee's benefit account will be adjusted based on the number of days worked.
8. Upon commencing an employment relationship in the course of the calendar year, the new employee shall be entitled to an allocation based on the number of working days remaining until the end of the calendar year.
9. The individual employee benefit account is administered by the company Benefit a.s. (hereafter “the provider”).

Article 2

Entitlement

1. All IOCB employees in an active employment relationship are entitled to the use of benefit points, as are IOCB employees who are on maternity or parental leave.
2. At the beginning of each calendar year, all individuals in an employment relationship are allocated the number of points to which they are entitled for the entire calendar year in accordance with the internal policies of the employer. Entitlement to the use of a proportional number of benefit points arises from working scheduled shifts and corresponds to the ratio of shifts worked (calendar days) in the given calendar year to allocated benefit points.
3. The allocation of points to an employee benefit account is determined based on the employee's full-time equivalent and the number of days worked in the given calendar year.
4. Working mothers with at least one child three years of age or younger and individuals with a health-related disadvantage are entitled to the full number of benefit points, i.e. regardless of their full-time equivalent. The decision to award a disability pension from the Czech Social Security Administration must be submitted by the employee to the HR department.
5. An employee who concludes an agreement with the employer for unpaid leave in excess of one month (30 calendar days) is not entitled to use benefit points.

Article 3

Using points

1. Benefit points can only be used for activities or products offered in the website catalogue of the provider.
2. 1 benefit point equals 1 CZK.
3. Points can be used for the following areas:
 - a) culture;
 - b) sports;
 - c) recreation (holiday);
 - d) education;
 - e) supplementary pension plan or supplementary pension savings plan;
 - f) MultiSport card;
 - g) vitamin supplements in cases where such supplements are not covered at least in part by public health insurance or another person on the basis of an obligation arising from another applicable law;
 - h) prescription glasses, contact lenses, or other optical aids in cases where such aids are not covered at least in part by public health insurance or another person based on an obligation arising from another applicable law;
 - i) printed books, including picture books for children (excluding books comprising more than 50% advertisement).

Unused benefit points will not be carried over to the next calendar year.

Article 4

Changes during the calendar year

1. In the event of termination of an employment relationship by means of dismissal during the calendar year, or if an employee decides to end his or her employment relationship during the calendar year or his or her employment contract ends and is not extended, the employee is entitled to a share of the benefit points in accordance with Article 2, paragraph 2 of this directive. The employee may use the benefit points until the final day of the employment relationship. If, upon dissolution of an employment relationship during the calendar year, points are used contrary to the provisions of Article 2, paragraph 2, Article 5, paragraph 2, or Article 6, paragraph 2 and the employee uses more points than he or she is entitled to, the employee will agree to the corresponding amount being deducted from his or her last wage paid by the employer.
2. If an employee's full-time equivalent changes in the course of the year, the balance of points in his or her benefit account will be adjusted accordingly. If an employee uses more points than he or she is entitled to as a result of a reduced full-time equivalent, but the employment relationship remains active, the negative balance will be deducted from the allocation of benefit points at the beginning of the next calendar year.

Article 5

Contribution to supplementary pension plan or supplementary pension savings plan

1. This benefit may be used by employees upon completion of the trial period as stipulated in their employment contract.
2. The amount of the monthly contribution is set by employees themselves and must not exceed an amount corresponding to the monthly entitlement of benefit points.
3. An employee who wishes to use these benefits must:
 - request the Payroll department to set up the employer contribution no later than December 22 of the calendar year preceding the calendar year in which the benefit is to be used;
 - submit a state-contributory supplementary pension policy pursuant to Act No. 42/1994 Coll. on state-contributory supplementary pension plans, as amended, or a state-contributory supplementary savings policy pursuant to Act No. 427/2011 Coll. on supplementary pension savings plans, as amended;
 - provide the bank account number and variable symbol to which the employer is to pay the contribution.
4. The amount of the contribution from the employee benefit account is set only once annually at the beginning of the relevant calendar year or upon completion of the trial period in a new employment relationship by deducting the points for the entire year in advance. Changes to the contribution in the course of the year may be requested only in cases in which an employee is returning from maternity or parental leave or from long-term unpaid leave.

5. The employee is required to inform the payroll department about any changes (suspension, changes of provider, suspension of an employee's own payments, etc.).

Article 6

MultiSport card

1. The price of this benefit is set by the company MultiSport Benefit s.r.o.
2. The amount of the monthly contribution is set by employees themselves and must not exceed an amount corresponding to the monthly entitlement of benefit points.
3. Employees who wish to use this benefit must submit a completed "Agreement on Deduction from Wages (MultiSport Programme)" to the HR department no later than December 15 of the calendar year preceding the calendar year in which the benefit is to be used.
4. The amount of the contribution from the employee benefit account is set only once annually at the beginning of the relevant calendar year or upon completion of the trial period in a new employment relationship by deducting the points for the entire year in advance. Changes to the contribution in the course of the year may be requested only in cases in which an employee is returning from maternity or parental leave or from long-term unpaid leave.
5. For each employee MultiSport card, one accompanying card and one child card may be ordered in accordance with the conditions specified by MultiSport Benefit s.r.o.

Article 7

Force

This directive is in force as of 1 January 2022.



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