



INSTITUTE OF CHEMICAL PROCESS FUNDAMENTALS of the  
CAS, v. v. i.

## **Internal Directive No. 11 BOOKKEEPING**

### **ÚCHP rules for providing employee benefits**

This directive is created in accordance with the relevant provisions:

- Act No. 262/2006 Coll., Labor Code, as amended,
- Act No. 586/1992 Coll., on income taxes, as amended,
- Czech accounting standards.

#### **Article 1 Basic provision**

- 1) This directive regulates the rules for the provision of employee benefits.
- 2) Employee benefits are benefits that the employer provides to the employee beyond the agreed upon wages. They can take the form of monetary or non-monetary benefits.
- 3) Employee benefits are also negotiated in the collective agreement.

#### **Article 2 Employee benefits - types, rules**

##### **Race catering**

- 1) ÚCHP provides its employees with meals in the form of lunches in the company canteen, which is located on the grounds of the Academy of Sciences of the Czech Republic in Lysolaje.
- 2) The minimum length of a shift (for the purposes of meal entitlement) is set at 3 hours.
- 3) Within an eight-hour shift, each employee has the right to take one meal at a discounted price. The non-monetary contribution from the employer amounts to CZK 72 and from the social fund CZK 8, so the total contribution for lunches remains CZK 80. The second and subsequent meals can only be taken at the full price that applies to external diners.
- 4) Lunches are issued during the distribution hours of the racing canteen.
- 5) Ordering and proving the order when taking out meals is done using a magnetic chip. The employee receives



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the chip from the operator of the canteen.

- 6) On the basis of the employee's consent, payment for the food taken is made monthly in the form of a deduction from the salary. The total amount deducted is shown on the payslip.

### **Pumping "Sick Days"**

In the event of illness, an employee can be granted paid leave in the form of so-called "Sick Days" (without being issued a certificate of incapacity by a doctor) according to the following rules:

- 1) Sick Days can only be used by ÚCHP employees with a tenure of 0.5 and above.
- 2) Sick Days cannot be used during the trial period.
- 3) Sick Days can only be provided in case of the employee's own illness (they cannot be used for care of a loved one).
- 4) Sick Days can be taken for one to three full, calendar consecutive working days.
- 5) The employee must work at least 1 day between two Sick Days.
- 6) The maximum cumulative limit for Sick Days within one calendar year is set at 5 days.
- 7) Unused Sick Days from the stated annual limit cannot be transferred to the next calendar year.
- 8) The condition for providing paid work leave in the form of Sick Days is the consent of the immediate superior.
- 9) Sick Days records will be kept in the personal department in the form of submission of a request for the provision of Sick Days (vacation card with the Sick Days label).

### **Contributions**

- 1) Employees who receive a salary, cash assistance in maternity and sickness benefits can draw pension or life insurance contributions from the social fund in the amount of CZK 450/month if the working hours are higher than 0.5. If the working time is less than 0.5, an allowance of CZK 225/month is provided. After submitting the necessary data, these funds will be sent cashless to the respective accounts of the insured every month.
- 2) If the employee does not have pension or life insurance, he will receive these funds in the form of vouchers at the end of the calendar year or as a contribution to the Multisport card.
- 3) The amount of contributions is always determined as of 30.11. of the relevant year according to the current working hours of individual employees
- 4) Employees who receive wages, maternity benefits and sickness benefits will receive a one-off contribution of CZK 4,000 from the social fund if the working hours are more than 0.5. For working hours of 0.5-0.3, an allowance of CZK 2,000 is provided. Employees will receive these funds in the form of vouchers during the month of February. Employees who have worked at ÚCHP for more than 1 year or have an employment contract for at least 2 years are entitled to vouchers.



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### **Provision of loans**

- 1) Employees can be granted a repayable interest-free loan of up to CZK 100,000 from the social fund (e.g. for the modernization and furnishing of an apartment or to overcome a difficult life situation).
- 2) The employer represented by the director of the institute, in agreement with the trade union, decides on the provision of a returnable interest-free loan based on the written request of the employee.
- 3) The repayable interest-free loan is payable no later than three years from the date of its provision, and the total amount of loans is a maximum of CZK 1,000,000.
- 4) The beginning of loan repayment is from the following calendar month, while the minimum repayment is determined with regard to the amount of the loan and the repayment period, so that the repayment takes place evenly throughout the loan period.
- 5) The employee can pay off the entire remaining amount owed early.
- 6) The employee is entitled to another loan no earlier than 1 year after repayment, in exceptional cases, upon agreement with the chairman of the ZO and the director of the institute, even within a shorter period.
- 7) Upon termination of the employment relationship, the employee who was granted an interest-free repayable loan is obliged to repay the entire remaining amount owed by the date of termination of the employment relationship.
- 8) This interest-free loan is not provided to employees during the trial period.
- 9) In the event of a sudden difficult family situation, non-refundable one-time assistance in the amount of twice the minimum wage can be provided. The approval of the aid depends on the assessment of the management of the institute and the trade union.

### **Providing rewards on the occasion of an anniversary**

- 1) When an employee reaches the age of 50, retires on old-age pension and retires on full disability pension, the employee receives the following rewards:
  - from salary funds in the amount of CZK 6,000
  - from the social fund in the amount of CZK 4,000.
- 2) The condition for the provision of these rewards is the fact that the employee has worked continuously in the ÚCHP for at least 5 years.

### **Stays in the educational and training center in Abertamy**

Information and instructions for stays in the educational and training center in Abertamy can be obtained from Ing. Lucie Červenková Šťastné, Ph.D.

For the recreation of employees at the training center in Abertamy, the social fund can contribute to sports



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equipment, the purchase of small accessories and minor equipment maintenance up to the amount of CZK 40,000 / year.

### **Library**

Information about the operation of the union library is available on the Intranet, on the bulletin board on the ground floor of building 5, or at Ing. Helena Sovová, CSc.

### **Provision of allowances for employees' children**

ÚCHP provides an allowance for children (up to and including 18 years of age) of ÚCHP employees for courses organized by recreational facilities, educational facilities, pre-school and school facilities, physical education and sports facilities. ÚCHP provides a subsidy for mass health-recreational stays for children.

The amount of the contribution is a maximum of CZK 4,500/child per year, while the contribution can amount to a maximum of 75% of the price of the course (stay).

### **Language courses**

1) ÚCHP employees have the opportunity to attend foreign language courses at the ÚJČ AS of the Czech Republic.

2) During working hours, employees can attend English language courses. Courses of teaching others languages can only be attended during non-working hours; if such a course will be attended as part of work time, it is necessary to make up the missed working hours. Managers are responsible for compliance with these rules  
department.

### **Granting leave**

The basic amount of leave, which is 4 weeks, is extended by 1 week in the ÚCHP, i.e. for a total of 5 weeks in one calendar year.

### **Article 3 Final Provisions**

- 1) This directive supersedes all previous versions of related internal regulations.
- 2) The Chief Accountant is responsible for updates.



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- 3) Compliance with this directive is checked by the head of the technical and economic administration.
- 4) This directive enters into force on January 1, 2023 .

In Prague, June 1, 2023  
Item no. UCHP-111/POD-2023

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director of the institute

