

# Employee Manual Training and Education

Version 2018-2





## Welcome!

You have been given this manual because you are registered with us (Payroll Select) as an employee. This manual provides information on how some business activities are regulated. This manual, together with the employment contract, the order confirmation and the valid Collective Labour Agreement for Temporary Agency Workers (hereinafter ABU CAO) form the basis of our employment relationship.

In addition to this manual, you will receive an order confirmation from us per order. This contains the specific information we receive from the client (the institution where you work) regarding the work you will be carrying out, such as the official start date, your hourly wage and your function.

That you are registered with us means that we, at the request of the client, will be your employer. You will be employed by us based on an employment agreement for a definite or indefinite period in accordance with the ABU CAO and carry out the actual work for the client. This is what payrolling entails. In practice, you will probably have little contact with us. Rather, you will confer with your immediate supervisor about day-to-day work-related issues.

For questions regarding your employment agreement, salary payment and so forth, contact Payroll Select's Service Desk Monday – Thursday from 08:30 to 20:00 and Friday up to 17:30. Our contact details are located on the last page of this manual.



**Note: We will only provide information by telephone relating to the following:**

- > **Name**
- > **Date of birth**

The following subjects are covered in this manual;

1. Your Employment Contract
2. Mandatory Identification
3. Certificate of Good Conduct
4. Time-keeping Record
5. Salary and Annual Statement
6. Holiday Pay, Short-term Absenteeism and Special Leave
7. Pension
8. Illness
9. Collective Discounts
10. Termination of Employment
11. Address and Contact Details

We are happy to provide further explanation if, after reading this manual, you still have questions that your immediate supervisor cannot answer.

**On behalf of the entire team at Payroll Select, we wish you a pleasant experience.**



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## 1. Your Employment Contract

Your employment contract contains the most important agreements between you and Payroll Select. Your employment contract is either definite (Phase A and B) or indefinite (Phase C). The employment contract is governed by Dutch law and the Collective Labour Agreement for Temporary Agency Workers (ABU CAO). We adhere to the Collective Labour Agreement of the educational institution with respect to the following:

- > Grading
- > Number of working hours
- > Contribution to travel expenses

### Work longer, more rights

The Flexibility and Security Law and the ABU CAO regulate the legal status of employees. In short, this means that the longer you work for us, the more rights you accumulate. Think, for example, of your pension accruing. Your legal position as an employee is laid down in the phase system, which is divided into three phases.

#### Phase A

When you first start working through Payroll Select, you generally start in Phase A. There are two types of contracts in Phase A: a temporary agency contract and a secondment contract. There are a total of 78 weeks worked in Phase A.

#### Phase B

When you have completed Phase A, you enter Phase B. In Phase B, you will always receive a contract for a definite period; a secondment contract. In Phase B, six contracts for a definite period may be offered for a period of up to four years.

#### Phase C

Phase C follows Phase B. In Phase C, you may be offered a contract for an indefinite period.

More information on the various contracts and the rights you can accumulate is available in the ABU CAO. Visit [www.payrollselect.nl](http://www.payrollselect.nl) or [www.abu.nl](http://www.abu.nl) to download a copy.

### Information and documentation

Payroll Select receives your information from the school. Based on this information, an employment contract is drafted and sent to you by email. You must return this contract signed. Your file is complete once the following is received:

- > Payroll form or an employment contract and order form.
- > Past work experience (if applicable)
- > Copy of a valid ID (if you do not have a Dutch ID, add a copy of a letter from the Dutch Tax Authority or municipality with your BSN on it)
- > Copy of a valid Certificate of Good Conduct (or application, although we do need the copy once it is received)
- > Copy of your teaching certificate (recommended but not required)
- > Copy of a recent education salary slip (with ABP accrued pension)
- > Copy bank card.

You or the school will be notified if there is missing information and/or documentation. Your salary cannot be processed until the file is complete.



### Digitally signing the employment contract

Before matters are arranged, additional documents require signing. You will receive an email from Payroll Select allowing you to digitally sign the employment contract. Payroll Select will send an SMS with your validation code. This code allows you to digitally sign and agree to the employment contract. Therefore, it is important that the telephone number listed is correct. If you digitally signed the employment contract, you will receive an order confirmation and be registered with Payroll Select.

### Tax-free allowance

You may indicate in your employment contract whether we need to take the tax-free allowance into account while paying out your salary. If you wish to amend this indication, please inform us in writing (by post or email) and include your name, address and date of birth, and date of the modification. (Note: we cannot retroactively amend the tax exemption.)



**Tip!** As a general rule, it is more beneficial to apply tax-free allowance to the employer for whom you work the most hours.

## 2. Mandatory Identification

We are legally required to retain a clear copy of all relevant pages of your (valid) identity document in your personnel file ('relevant pages' means all pages that contain information). In the event this document changes or expires, you are required to timely submit a copy of your new identity document. If you are a foreign national, we, will also submit a copy of your identity document to the institution where you work. Because it is a requirement, it is important to ensure that a clear and legible copy of your ID is given to Payroll Select. The photocopy must have a clear image of your photograph, the information must be legible and all outside edges must be visible. Employees who do not hold a Dutch passport must also provide a clear copy of a letter from the Dutch Tax Authority or municipality containing the BSN.

Identity documents include the following:

- > Passport
- > Tourist card
- > Identity card
- > Residence document from the immigration authorities
- > Refugee passport
- > Passport with endorsement (residence permit)



**Note:** Without a valid identity document, we cannot process your claim and therefore cannot proceed with payment of your salary;

- A driving licence is not a valid identity document for these purposes because it contains no mention of nationality;
- As a result of the Compulsory Identification Act, every employee in the Netherlands must be able to identify him- or herself in the workplace. A driving licence is valid for this purpose.



### 3. Certificate of Good Conduct (VOG)

When working in education, you are required to be in possession of a valid VOG (a certificate may be dated up to six months prior to the employment start date). If you no longer have a valid VOG, you must apply for a new one. The application form may be obtained from school management. Payroll Select must have a copy of a valid VOG on file. You are expected to submit a valid VOG to both Payroll Select and your employer within two months. If you cannot submit a valid VOG within this time period, this may result in the client requesting Payroll Select to suspend your salary or terminate your employment contract.

### 4. Time-keeping Record

If you work according to a fixed schedule, your salary will automatically be paid at the end of each month. If you do not have a fixed number of working hours you can register work hours in our digital system for registering hours worked. Your supervisor should approve these working hours. Extra hours, in addition to the fixed schedule, can be submitted by your supervisor.

#### Travel allowance and other claims

In accordance with the collective labour agreement of the education industry you will receive a travel allowance. This fee is distributed automatically based on days worked. Untaxed (net) expenses are reimbursed only if the original public transport tickets are submitted to Payroll Select along with the completed claims form, signed by the supervisor. Send the form and tickets to Payroll Select at the address listed at the end of this manual. In the event hours worked are digitally submitted, original tickets and other net claims must be set by post. Travel expenses spent on commuting are reimbursed by client agreement. If you do not have a claims form, you may request one from us.



**Tip!** Retain a copy of original tickets for your records.



## 5. Salary and Annual Statement

If your salary is paid on a monthly basis, the following terms apply:  
In principle, your salary is paid on the 25<sup>th</sup> of each month.

- > If the 25<sup>th</sup> is a Saturday, your salary will be paid on the 24<sup>th</sup>.
- > If the 25<sup>th</sup> is a Sunday, your salary will be paid on the 26<sup>th</sup>.

### If your salary is paid on a weekly basis, the following terms apply:

If you have filled in all hours worked through the portal ([uren.payrollselect.nl](http://uren.payrollselect.nl)) and your supervisor has approved these working hours, you will be paid Wednesday morning at the latest.

### Converting full-time equivalent hours (FTE) to clock hours

In education, one workday/workweek has a full-time equivalent (equivalent to the Dutch “*werktijdfactor*” or WTF). Payroll Select pays your salary per clock hour. To convert FTE to hours, use the following ratio:

$FTE \times 36.86 = \text{clock hours}$

For example: you work  $0.2306 \times 36.86 = 8.50$  clock hours

### Converting monthly salary to hourly wages

Your salary is scaled according to the collective labour agreements for education.. These are the CAO PO (primary education) or the CAO VO (secondary education). Because Payroll Select pays your salary in clock hours, your monthly salary is converted to an hourly wage. Per month, working on a full-time basis, you work 1.0000. This equals 159.73 clock hours ( $36.86 \times 13 \text{ weeks} / 3 \text{ months} = 159.73$  per month).

To convert your monthly salary to an hourly wage, consider the following:

$\text{Monthly salary} / 159.73 = \text{hourly wage}$

For example:

$€2,500.00 / 159.73 = €15.65$

### Calculating your monthly salary

Because Payroll Select pays you per hour, working days must be based on the actual number of working days in a month. This of course varies from month to month. For example, there can be 22 working days in the month of April and 21 working days in the month of May. Whether you work part-time must also be taken into consideration. If you only work on Mondays, this most likely means a different monthly salary because not every month counts the same number of days. This results in a different monthly salary for these months. Note that you will be paid the amount to which you are entitled.

### Annual statement

Around February of each year, you will receive a statement of your earnings for the previous year. This is called the Annual Statement. This statement is required for, *inter alia*, your tax return, and application for housing benefits, residence permit, scholarship or other benefit. Ensure you retain this statement for your records; only one copy will be provided. The Annual Statement will automatically be sent to you by email or post to the address on file and will be made digitally available in the portal ([uren.payrollselect.nl](http://uren.payrollselect.nl)). To receive this statement, it is important that you inform us about any changes to your mailing address and/or email, even if you are no longer employed by us.



## 6. Holiday Pay, Short-term Absenteeism and Special Leave

### School holidays

If you are employed on a secondment contract, school holidays are paid for the duration of your contract, unless otherwise agreed with the client. If you are employed on a temporary agency contract, you are entitled, pursuant to the ABU CAO, to 25 holiday days per full-time year worked. A fixed percentage of your hourly wage is retained for this purpose. If you are employed on a temporary agency contract, consult your immediate supervisor before taking holiday leave. If you take holiday leave, you may request to have a portion of your leave paid. During holiday leave, you are covered by Dutch social insurance schemes (ZW, WW, WIA).

### Accumulation of statutory leave

Holiday days correspond with a statutory minimum of 4 weeks per year, irrespective of working time. A working week of 40 hours therefore relates to 160 holiday hours per year. This entitlement expires six months after the end of the calendar year. In other words, the holiday days from 2018 expire on 1 July 2019 if they have not been taken.

### Accumulation of non-statutory leave

The ABU collective labour agreement also provides for the accumulation of non-statutory leave of 32 hours per year for a 40-hour working week, over and above the statutory entitlement. These non-statutory rights expire, according to the ABU collective working agreement, 5 years after accumulation.

### Short-term absenteeism and special leave

In accordance to the ABU CAO, you are entitled to short-term absenteeism and special leave (for example, a wedding day). See the ABU CAO for more information. Short-term absenteeism and special leave require a prior request by telephone or by e-mail. If granted (in accordance with the ABU CAO), you will be paid your regular gross wages (100% wages) for the hours you are entitled to.

### Public holidays

If you are employed on a secondment agreement, public holidays are paid for the duration of your contract. If you are employed on a temporary agency contract, you are entitled, in addition to your holiday days, (partial) paid public holidays. Public holidays are those generally recognised holidays in accordance with the ABU CAO. A reserve is accrued for this purpose. In the event you were unable to work due to a public holiday but the task proceeded regardless, you will be paid as if you had worked that day, so long as your reserve is sufficient.

### Holiday allowance

An 8% holiday allowance reserve is added to your gross hourly wage. This holiday allowance is automatically paid out in June. We will timely inform you on a yearly basis as to the precise week this holiday allowance will be paid out. If you take a holiday lasting at least five consecutive days, we may, upon request, pay out your holiday allowance before the month of June. When you stop working through Payroll Select earlier than planned, pursuant to the ABO CAO your holiday allowance and holiday days will automatically be paid out earlier.

### Year-end bonus

If you are employed on a secondment contract, you may be entitled to a year-end bonus.





The extent of this bonus is determined in accordance with the education CAO. The year-end bonus is paid in December and/or post employment.



**Note:** *We receive a lot of questions about why the holiday allowance is taxed so heavily. This is unfortunately beyond our control. The tax authority automatically adds the holiday allowance to your **yearly** income. Tax exemptions are not taken into account; the allowance is taxed at the highest tax rate. As a result, the holiday allowance may be taxed at the rate of 52%. Those who report deductions on their tax returns may be reimbursed a portion of their holiday allowance later on, because the taxes levied were in fact too high.*

## 7. Pension

The ABU CAO has two pension plans: the Basic Plan and the Plus Plan.

### The Basic Plan (Phase A)

If you are 21 or older and employed in Phase A in the period from the 27<sup>th</sup> to the 78<sup>th</sup> week, your pension accrues in accordance with the Basic Plan. The Basic Plan is a savings plan. That is, participants contribute a percentage of their gross salary to the pension capital. Payroll Select pays the full premium for you. Nothing is deducted from your wages.

### The Plus Plan (Phases B and C)

If you are 21 or older and employed in Phase B, your pension accrues in the Plus Plan beginning on the first day of the contract. Under this plan, your pension accrues in a defined contribution scheme. Payroll Select pays two-thirds of the premium while you pay the remaining one-third. A survivor's pension is also arranged; the fund pays the premium in the event of disability.

### Pension payment

Normally, your monthly pension will commence on the first day of the month you turn 65. The extent of the benefit depends on the accrued pension capital. The pension is placed with the StiPP. For more information about the StiPP, visit [www.stippensioen.nl](http://www.stippensioen.nl)

### ABP pension

The pension fund for the education sector is ABP. If you are 21 years or older, you may build your pension fund with ABP beginning on the first working day. Your supervisor at the institution where you work must submit a request to that effect. If this is not done, you will automatically be registered with StiPP. For more information, visit <http://www.abp.nl/>.

### Difference between StiPP and ABP

Payroll Select builds your pension for you. The school informs Payroll Select which pension fund will accrue your pension: StiPP (ABU's own pension fund) or ABP. Your employment contract indicates the pension fund used.

When you leave Payroll Select's employment, you may opt for a value transfer and transfer your accrued pension to the desired pension fund.



## 8. Illness

In the event of an absence due to illness, sick leave terms apply. The procedure is as follows:

In the event of an absence due to illness, sick leave terms apply. The procedure is as follows:

### **1. Procedure**

If you are ill, you must report in sick before 10 am (personally) by calling both the employer and ProfCare on: +31 (0) 575-760 009. (If you leave work due to illness, you must report in sick that same day with both parties). Do you need to work in the evening or weekend and you are sick, contact outside office hours ProfCare and speak in the voicemail. Clearly speak in your name and date of birth.

The sick leave report must answer the following questions:

- > What is your Name and employee number?
- > What is the telephone number where you can be reached?
- > What is the address where you are staying?
- > Was there an accident, work-related or otherwise?
- > What is the possible cause of the absence?
- > Is there a part of your job, modified or otherwise, you would be able to perform?
- > Have you enlisted help?
- > When do you think you will be able to return to work, fully or otherwise?

It is important to ensure that you personally contact your employer and ProfCare to report in sick. This is the only way the sick leave report will only be processed. It is customary to call in sick on your workplace.

### **Reporting in sick outside of office hours**

If reporting in sick outside of office hours, leave a message on ProfCare's voicemail. (Tel: +31(0) 575-760 009). Make sure to clearly pronounce your name and date of birth.

### **Miscellaneous**

- You need to contact your general practitioner when necessary.
- If there are changes to your situation, you must inform ProfCare as soon as possible.
- If you are able to resume work, you must notify your employer and ProfCare of such before 10 am.
- If your employment agreement continues, you must remain home for the first seven days between 10:00 and 18:00 and be available by telephone to talk with ProfCare's case manager.

### **2. Sick leave monitoring and supervision**

Throughout your employment contact, ProfCare is in charge of the monitoring and supervision of your sick leave. ProfCare keeps us informed of the status of your sick leave report and the possible prognosis of your absence.



### **3. Payment of wages**

The amount of your salary payment depends on your contract. Moreover, a waiting period of one day may apply if you fall ill. You will not receive sick pay for this day. As soon as you fall ill, you may request more information about your allowance from Service Desk staff.

### **4. Falling ill on holiday abroad**

If you fall ill on a holiday abroad, please notify ProfCare and the employer as soon as possible. Do not forget to indicate your holiday address as the address where you will be staying during your recuperation. In the event you fall ill abroad, you must consult a doctor and request a medical certificate indicating the nature and duration of the illness. You are required to submit this certificate. You retain your missed holiday days if you comply with the requirements.

### **Questions?**

If you have any questions about the sickness benefit or the time and amount of the payment, contact Payroll Select on +31 (0)570-850 850 Monday – Thursday from 08:30 to 20:00 and Friday up to 17:30. For questions related to sick leave support and the recovery report, contact ProfCare on +31 (0)575-760009 Monday to Friday between 9:00 and 17:00. More information on illness and absences can be found in the ABU CAO.

## **9. Termination of Employment**

There are various ways of terminating an employment contract for a definite period of time in Phase A or B or an employment contract for an indefinite period of time in Phase C. The ABU-CAO provides more information about the arrangement of these agreements.

Whatsoever the contract and Phase, we recommend you contact the UWV after the expiration of your contract, or, if you do not work full-time, to see whether you are eligible for benefits, additional or otherwise. The UWV website is: [www.uwv.nl](http://www.uwv.nl).

If your pension is carried by StiPP and you wish to transfer your pension to ABP, you can apply for a value transfer. For more information, visit [www.abp.nl](http://www.abp.nl).



## 10. Address and Contact Details

If you still have questions, you can contact us on workdays: Monday – Thursday from 08:30 to 20:00 and Friday up to 17:30. You can also reach us via Whatsapp: 06 53 52 44 07.

|                  |   |  |
|------------------|---|--|
| Visiting address | : | Hanzeweg 5, 7418 AW Deventer                                     |
| Postal address   | : | Postbus 75,<br>7400 AB Deventer                                  |
| Phone            | : | +31(0)570-85 05 80   |
| Email            | : | <a href="mailto:info@payrollselect.nl">info@payrollselect.nl</a> |
| WhatsApp         | : | 06-53 52 44 07   |
| Website          | : | <a href="http://www.payrollselect.nl">www.payrollselect.nl</a>   |
| Twitter          | : | @PayrollSelect   |
| Facebook         | : | Payroll Select Nederland B.V.                                    |
| Opening hours    | : | Monday to Thursday – 8:30 – 20:00<br>Friday – 08.30 – 17.30      |

### ProfCare telephone number and email address:

|       |   |  |
|-------|---|--|
| Phone | : | +31 (0)575-760009                                      |
| Email | : | <a href="mailto:care@profcare.nl">care@profcare.nl</a> |

## Disclaimer



*The information contained in this manual may change over time, e.g. as a result of a change in rules or procedures. Although this manual was compiled with the utmost care, Payroll Select will not be held liable for any errors, inaccuracies or omissions. Moreover, no rights are derived from this manual insofar as these conflict with and/or violate the law, your employment agreement or the ABU CAO.*