

Addendum – April 2018

ELABORATION OF SECTION 7 OF THE 2014-2015 CLA FOR SECONDARY EDUCATION AGE-AWARE HUMAN RESOURCES POLICY

The validity of the scheme is linked to the 2016-2017 Collective Labour Agreement (CLA) for Secondary Education. As soon as changes take place in the current collective labour agreement, there will be assessment of the extent to which this regulation requires further modification.

This concerns *elaboration* of the spending options for the Personal Budget as previously determined by the Executive Board with the approval of GMR in chapter 3 of the Memorandum on the Age-Aware Human Resources Policy dated 07 April 2015.

Memo on Age-Aware Human Resources Policy
[click here](#) or go to
www.espritscholen.nl

Choice options

There are basically 4 options you can choose on spending the personal budget:

1. Modification of activities
2. Leave of absence
3. Payout
4. Capitalisation for increasing pension or childcare

1. Modification of tasks

The main purpose of the scheme concerns the possibility of adapting the work. Various studies into work experience show that a higher freedom of regulation within the work decreases the perceived workload. The personal budget can be used to reduce tasks or lessons.

The use of the personal budget for modification of activities will not lead to a reduction in the actual annual workload but it is expected to reduce it from a mental burden perspective. Modification of activities can also be a jointly agreed choice at team or school level.

¹ An exception to this is employees who make use of the old BAPO scheme, see paragraphs 3 to 13 of Article 7.2 Choice of CLA for Secondary Education.

2. Leave of absence

2.1 Leave related to sustainable employability

The personal budget can also be used as leave related to maintaining sustainable employability. This leave is regarded as a day off (max. 6 days), consecutive leave or a combination of these, subject to permission from the manager. Awarding this is subject to a condition that the primary process must in principle not be disrupted and/or that replacement can be arranged.

2.2 Saving up leave

A leave savings option is also offered as an alternative to actually taking the days off. When saving leave, it is important that there is good consultation regarding the timing of taking up the saved days. The interest of the organization concerned might require that the leave starts later than the time requested by the employee. If several lecturers decide to take their saved leave in the same months in the same year, this can lead to major risks for the quality of education. Good long-term planning and mutual understanding of the possibilities or restraints help to limit this risk.

When saving leave, an important change now applies compared to the previously established implementation regulation, whereby the saved leave expired after five years. This article (set out in section

3.2.2. paragraph 2) is deleted and becomes:

The value of an hour saved during the last four savings years is equal to an hour of leave taken (time for time). If savings are made for more than four years, the previous savings will be fixed in value. After four years, the first year of the saved balance is always converted into an amount of money by multiplying the hours by the hourly rate applicable at that time. This balance can then be used for leave at a later time. The value of the balance is determined by dividing the amount of money by the hourly rate applicable at the time of withdrawal.

For other and additional rules regarding leave and saving it

see 3.2.1. and 3.2.2 of the memorandum on Age-Aware Human Resources Policy 7 April 2015 [click here](#).

3. Payout

As of July 2018, **all employees** can opt for payout from the budget (remaining balance). This payout from the personal budget always takes place in July (end of a school year) and in accordance with the following formula: $50 \times$ the hourly rate associated with the salary scale (1/138 of gross monthly salary). Payout from this budget will take place after submission before 1 July of the form 'Application for payout from the basic budget for the Age-aware Human Resources Policy for Secondary Education, which can be found on the Dyade website, or by clicking [here](#). Dyade is aware that this no longer applies only to 'OOP' ('Onderwijsondersteunend Personeel' – Educational support personnel) up to and including scale 8.

All employees can also choose to have the saved leave or part of it paid out each July (i.e. the end of a school year). This also applies to the leave balance saved to date. Payout from this budget will take place after submission of the form titled 'Aanvraag uitbetalen basisbudget levensfasebewust personeelsbeleid VO' (Application for payout from the basic budget of the Age-Aware Human Resources Policy, which be found on the Dyade site or by clicking [here](#).

NB: this payout option therefore also applies **for all credits saved to date**.

An example calculation is shown below. Payout of the personal budget is an incidental payment, which falls under the 'special rate'. The tax rate of 49.22% is only indicative.

Example calculation * payout from the personal budget based on scale LB-6 (salary level 01-08-2016)		
Gross monthly salary	€ 3,010.00	
Gross hourly wage	€ 21.81	
Tax rate	49.22%	
Scope of employment	Gross:	Net
1.0 FTE (Full Time Equivalent)	€ 1,090.58	€ 553.80
0.5 FTE	€ 545.29	€ 276.90

* No rights may be derived from this example calculation.

4. Capitalisation

Capitalising leave hours is possible for two purposes: The payout of leave credit to finance and increase in pension entitlements² or as a tax-efficient contribution to the costs of childcare.

4.1 Pension

With ABP ExtraPensioen, employees can save for a higher pension from the General Pension Fund for Public Employees (ABP). Although the return on pension savings is currently minimal, ABP guarantees that the yield is never less than the investment.

The employee can see the amount of his or her fiscal space through mijnabp.nl. If there is sufficient fiscal space, the employee enters his or her the personal details on the previously released form (through mijnabp.nl).³ The employee uses this form to indicate that there will be a deposit in ABP ExtraPensioen. The amount of the deposit is determined as 50 x working time factor x 1/138 of the gross monthly salary. The salary administration pays the personal budget into ABP ExtraPensioen to the employee's credit after the submission of the form titled 'Aanvraag uitbetalen basisbudget levensfasebewust personeelsbeleid VO' (Application for payout from the basic budget of the Age-Aware Human Resources Policy, which be found on the Dyade site or by clicking [here](#)).

4.2 Child Care

To be eligible for a contribution, the employee must submit a registration certificate from the child care establishment. Esprit Scholen also requests proof of the payments actually made. The amount of the indemnification is determined as 50 x working time factor x 1/138 of the gross monthly salary. This amount will be paid through the payroll administration after submission of the form titled

'Aanvraag uitbetalen basisbudget levensfasebewust personeelsbeleid VO' (Application for payout from the basic budget of the Age-Aware Human Resources Policy, which be found on the Dyade site or by clicking [here](#)).

² If, in connection with the fiscal space regarding the extra pension, this choice cannot be accepted, the other option will be discussed with the employee. ³ For more information: <http://www.abp.nl/over-pensioen/soorten-pensioen/extrapensioen/>