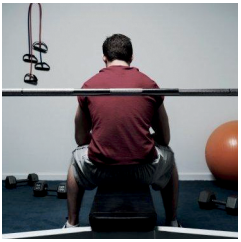
Collective Labour Agreement for the Sports Sector

01/01/2016 TO 31/12/2018









WOS Werkgevers in de Sport

FNV SPORT

De Unie IN JOUW BELANG

CNV Vakmensen

COLLECTIVE LABOUR AGREEMENT FOR THE SPORTS SECTOR

01/01/2016 TO 31/12/2018

Agreed and signed in Nieuwegein:

First party

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Other parties

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PREAMBLE
COLLECTIVE LABOUR AGREEMENT FOR THE SPORTS SECTOR

01/01/2016 TO 31/12/2018

The employers and the trade unions involved in the collective labour agreement for the sports sector jointly endeavour to, inspired by their sense of social responsibility, advance employment, pay and benefits, and social security across the sports sector. An important tool in this endeavour is a solid collective labour agreement that can serve as an example to other sports organisations, as well as to sectors related to the sports sector.

From their directive role in the sector, the employers' organisation and trade unions, i.e. the social partners who negotiated and signed this collective labour agreement, realise that sports organisations seek maximum alignment of their terms and conditions of employment with the needs of both their organisation and individual employees. To make this possible, leeway is provided for decentralised agreements on the execution of specific terms and conditions alongside centralised arrangements. The motto for a balanced collective labour agreement for the sports sector is therefore: centralise what needs to be and can be centralised, and decentralise (on company and individual employee level) wherever feasible and desirable. For parties in the sports sector, trade union work is an important factor in this respect: “it helps organise labour relations and regulate employment terms and conditions, both on a national and on a decentralised level”.

In pursuing these basic aims, the social partners realised that centralised regulation comes with inevitable fiscal consequences. This collective labour agreement attempts to formulate employment terms in fiscally neutral terms, enabling organisations and (individual) employees to channel these tax consequences through individual agreements as much as possible.

Key starting points for the design of work organisations in the sports sector are that employees need to be committed to their jobs, that enabling conditions are created for employees' personal and professional development, and that adequate material facilities are provided. This calls for adequate information and communications, employee participation, a spread of responsibilities and powers, and fair and effective terms and conditions of employment that protect employees' legal interests. The policy pursued by the social partners is targeted on offering equal opportunity for employees across an organisation, regardless of their length of service, gender, sexual orientation, race, ethnicity, nationality, political preferences, religion, beliefs, age, and family situation. In light of good employment practices, employers strive for a diverse workforce, in a work environment where people treat each other with trust and respect, and where everyone feels responsible for the results and reputation of the sports sector. Good employment practices further come to the fore in the application of employment terms and conditions that have been agreed on in the collective labour agreement for the sports sector.

End of the Social Contract (01/01/2012 to 31/12/2015)

In 2011, the employers' organisation and trade unions, i.e. the social partners, adopted the shared ambition to overhaul the collective labour agreement for the sports sector. Realising that an overhaul of the collective labour agreement for the sports sector could not be completed within the term of a collective labour agreement, the parties agreed on a Social Contract for the period from 01/01/2012 to 31/12/2015. Every year, the social partners fulfilled the Social Contract.

The social partners ultimately concluded that, in most areas, the targets that were set have been achieved or even surpassed, bringing realisation of the overall ambition to modernise employment terms and conditions in the sports sector considerably closer. The social partners do, however, still see plenty of areas where progress can still be made. In early 2016, they will weigh up their options in whether or not to agree new long-term policy targets, for which they will seek input from employers and employees who come under the collective labour agreement for the sports sector.

Performing Together

On 11 November 2013, the social partners founded ‘Performing Together, A Labour Market Incentivisation Fund for the Sports Sector’: a fund by and for the sports sector. Through this fund, the social partners are seeking to incentivise initiatives and activities that help future-proof the sports sector and the people working in it: with modern employment terms and conditions and labour relations. It is with this in mind that they named the fund ‘Performing Together’.

‘Performing Together’ is the implementing and support organisation that has been set up by the social partners to take the place of the ‘Fonds Arbeidsaangelegenheden in de Sport’ (FAS, Fund for labour-related issues in the sports sector). Resources currently still held by the FAS will gradually be transferred to ‘Performing Together’, following which the FAS will be discontinued.

COLLECTIVE LABOUR AGREEMENT FOR THE SPORTS SECTOR

01/01/2016 TO 31/12/2018

Chapter I Parties

The undersigned,

I. The employers' organisation:

Werkgeversorganisatie in de Sport, based in Arnhem

and

II. The following employees' organisations:

1. *FNV Sport & Bewegen* (Sports and Exercise section of the Dutch Trade Union Confederation), based in Utrecht;
2. *De Unie* (Trade union), based in Culemborg,
3. *CNV Vakmensen* (National Federation of Christian Trade Unions in the Netherlands), based in Utrecht;

hereinafter jointly referred to as: 'parties to the collective labour agreement', have entered into a collective labour agreement.

The parties to the collective labour agreement have agreed as follows:

Chapter II Scope and definitions

Article 1 Scope

1. The employment terms and conditions specified in this collective labour agreement are to be applied by the individual employers in employment contracts with their employees, insofar as these employees meet the definition set out in Article 2, under (r).
2. The employment terms and conditions specified in this collective labour agreement are binding on the parties, albeit that individual employers and employees are free to agree terms and conditions of employment that are more beneficial to the employee than those specified in the collective labour agreement. The employees' organisations who are signatories to this collective labour agreement will not attempt to secure better terms and conditions as part of this collective labour agreement.
3. An employer is entitled to apply to the Interpretation Committee for an exemption from having to implement this collective labour agreement. Such an exemption will be granted if the employer in question has implemented their own collective labour agreement and their collective agreement is at least equal to this sector-wide collective labour agreement.

Explanatory background notes
The collective labour agreement for the sports sector is an agreement that the employers' organisation and the various trade unions have entered into and in which they have laid down employment terms and conditions that they are required to use in individual employment contracts. Provisions governing the employment terms and conditions are therefore automatically and compulsorily part of individual employment contracts that fall under the scope of the collective labour agreement for the sports sector.

Another important aspect is that employment terms and conditions that are based on the collective labour agreement are minimum conditions. A provision in an individual employment contract that is of greater benefit to an employee than the equivalent provision from the collective labour agreement is therefore permitted (principle of greater benefit). Any terms and conditions that are inconsistent with the collective labour agreement for the sports sector in a negative sense are null and void.

Voluntary accession to the collective labour agreement for the sports sector by unattached employers
Sports clubs and organisations in related industries outside the scope of the collective labour agreement for the sports sector can voluntarily accede to the collective labour agreement for the sports sector.

In their employment contract, an employer and an employee can agree to have the collective labour agreement for the sports sector govern their employment relationship, even though the employer is not bound by the collective labour agreement for the sports sector or any other collective labour agreement. Such a clause (incorporation clause) in an employment contract creates a contractual entitlement for both parties to application of the collective labour agreement for the sports sector. It is recommended to seek legal advice before including such an incorporation clause.

Article 2 Definitions

a. Complaints committee: the committee set up by the parties on which both parties are equally represented, the composition and procedures of which are laid down in Article 41 of this collective labour agreement.
b. BW: *Burgerlijk Wetboek* (Netherlands Civil Code).
c. Part-time employment: employment where the total number of annual hours worked under the employment contract is below 1,930. This collective labour agreement also applies in full to part-time employment. Any prorating to the agreed working hours will be explicitly specified in articles where this is applicable.
d. Married / registered partnership: in this collective labour agreement, married or partner also includes “unmarried persons of either sex who run a shared household on a long-term basis, unless they are relatives to the first or second degree of consanguinity, and insofar as recorded in a notarial deed. A shared household as referred to here can only be one where two unmarried persons jointly provide for accommodation and both contribute towards living expenses or otherwise care for each other.”
e. Interpretation committee: the committee set up by the parties on which both parties are equally represented, the composition and procedures of which are laid down in Article 42 of this collective labour agreement.

f. Month: a calendar month.
g. Monthly salary: the gross monthly salary as per the pay grade, as specified in Appendices I and II to this collective labour agreement.
h. Participation body: any reference to 'works council' also includes 'employee representative body', except for the stipulations of Article 44.
i. Net income: income less statutory deductions and premium payments.
j. Employee representative body: as specified in the Works Councils Act.

k. PFZW: *Stichting Pensioenfonds Zorg en Welzijn* (Pension fund for the healthcare and social welfare sectors).
l. Schedule: a working hours scheme specifying when (groups of) employees normally commence and end their work, and when they take breaks.
m. Holiday year: calendar year.
n. Trade union: each of the parties on the employees' side, i.e. FNV Sport & Bewegen, De Unie, and CNV Vakmensen.
o. Full-time employment: 1,930 hours per annum based on an average working week of 38 hours.
p. Week: a period of 7 24-hour periods, with the first one commencing at the start of the first shift on Monday morning.
q. Employer: every national, regional, or provincial institution or organisation under private law that aims, on a non-profit basis, to provide facilities for the practice of sports in the broadest sense of the concept or to advance the practice of sports.
r. Employee: every employee (m/f) of the employer's, except for the director, interns, and referees in professional football.
s. WOR: Works Councils Act.

Explanatory background notes
Given the fact that the intention of collective labour agreement provisions cannot always be captured in exact terms, and that often neither the employee nor the employer, who are governed by the collective labour agreement, are involved in the formation of the agreement, collective labour agreement provisions are generally not clear-cut. Content and meaning will then have to be established through interpretation, which happens through a grammatical explanation. As a result, the wording of collective labour agreement provisions, as considered in light of the collective labour agreement as a whole, is in principle decisive in interpreting collective labour agreement provisions.

If the intention objectively follows from the collective labour agreement provisions and possible corresponding written notes (and is therefore apparent to individual employees and employers who were not involved in the formation of the agreement), meaning can also be assigned to that in the interpretation.

If notes specify obligations that are not recorded in the collective labour agreement for the sports sector itself, these will not be binding on the parties.

Chapter III Contracts

Article 3 The employment contract

1. Upon an employee's appointment, the employer and employee sign, in duplicate, the employment contract to which this collective labour agreement has been declared applicable, with both parties receiving a copy of the contract. .
2. The employment contract contains details such as:
   a. surname, first names;
   b. place of work;
   c. date of commencement of employment;
   d. job upon commencement of employment, as well as the designation "full-time employment", providing the job requires the employee to work normal and full working hours, or the designation of the agreed individual working hours in case of part-time employment;
   e. a possible trial period as per Section 7:652 of the Netherlands Civil Code;
   f. which of the types of employment listed in Article 4 of this collective labour agreement applies;
   g. pay grade and monthly salary;
   h. possible exceptional terms and conditions and/or derogations from this collective labour agreement applying to the employment in question.

Explanatory background notes

By law, the employer is required to provide the employee with a written document specifying at least the following details:

- names of the parties;
- place of residence and place of work (i.e. the place or places where work is performed);
- date of commencement of employment;
- the employee's job at the start of the employment;
- the designation "full-time employment", providing the job requires the employee to work normal and full working hours, or the designation of the agreed individual working hours in case of part-time employment (the customary working hours per annum);
- contract term (fixed-term or permanent);
- holiday leave entitlement or entitlement calculation method;
- notice periods to be observed by the parties;
- monthly salary and payment term;
- whether the employee will be signed up to a pension scheme;
- the applicable collective labour agreement (in this case the collective labour agreement for the sports sector).

In conformity with the collective labour agreement for the sports sector, the following details must also be added:

- a possible trial period;
- which of the types of employment listed in Article 4 of this collective labour agreement applies;
- pay grade;
- possible exceptional terms and conditions and/or derogations from this collective labour agreement applying to the employment in question.

A pay grade as specified in the collective labour agreement for the sports sector must also be included along with specification of the employee's pay.

If the parties wish to agree on a trial period, the following applies: A trial period cannot be agreed in case of a fixed-term employment contract with a term of six months or under. The maximum trial period for a fixed-term employment contract entered into for a period of over six months and under two years, and for a temporary employment contract without a (clear) end date, is one month. The maximum trial period for a permanent employment contract, and for a fixed-term employment contract with a term of over two years, is two months.

The details can be provided in a written employment contract or a similar written document, such as a letter of appointment. The parties are required to sign this contract or document in duplicate. The details must be provided within a month after commencement of the work.

Model employment contracts are available for download on www.sportwerkgever.nl.

Article 4 Entering into employment and extensions

Without prejudice to the above stipulations, employment is, as a rule, entered into:

a. either for an indefinite term;
b. or for a fixed term, where successive fixed-term employment contracts within a period of 24 months or a fourth contract automatically lead to a permanent employment contract, provided the periods between these employment contracts did not exceed six months;
c. or for a fixed term in case of coaches and technical directors working for sports associations. For these employees, all fixed-term employment contracts without an interim termination clause will always be considered fixed-term contracts. The stipulations in this article apply to successive agreements, regardless of the duration of the employment relationship resulting from extension and regardless of the number of successive agreements that make up the employment relationship;
d. or for a fixed term in case of project staff working on tasks that are clearly of a temporary nature. For these employees, successive fixed-term employment contracts within a period of 48 months or a fifth contract automatically lead to a permanent employment contract, provided the periods between these employment contracts did not exceed six months;
e. or for a fixed term in case of employees who have already reached retirement age under the General Old Age Pensions Act, where successive fixed-term employment contracts within a period of 48 months or the seventh contract automatically lead to a permanent employment contract.

Explanatory background notes

The Work and Security Act has cut the period within which a maximum of three successive fixed-term employment contracts can be entered into. This period has been cut by 12 months. Instead of 36 months, successive temporary employment contracts can now only be agreed over a period of a maximum of 24 months. Aside from that, the succession of temporary fixed-term employment contracts is interrupted as soon as six months have passed between contracts. This minimum period used to be three months.

When employment that has lasted two years or longer is terminated, the employee will in principle be entitled to transitional compensation (see notes to Article 5).

Under (b)

The parties to the collective labour agreement have carefully considered the Works and Security Act's impact on the collective labour agreement for the sports sector. Under (b) ties in with the new rules on succession of fixed-term employment contracts. Under these rules, the number of successive fixed-term contracts that can be entered into is capped at three, while the total duration cannot exceed 24 months. As soon as the fourth contract is signed or the 24-month period is exceeded, a permanent employment contract will be constituted. A new succession starts as soon as a period of over six months has passed between the end of the last employment contract and the start of the next employment contract.

Under (c)

For some time now, the collective labour agreement for the sports sector has included a limited number of provisions in derogation of the rules on succession of fixed-term employment contracts, specifically for the jobs of coach employed by sports associations, technical directors, and project staff. With respect to renewed/successive employment contracts, the parties to the collective labour agreement have created a separate legal status for coaches employed by sports associations and technical directors. An employer and an association coach or technical director are free to enter into as many fixed-term employment contracts as they want, without such a contract ever automatically being turned into a permanent employment contract.

Following the entry into force of the Work and Security Act, the parties to the collective labour agreement can only agree to allow an unlimited number of fixed-term employment contracts with the consent of the Minister of Social Affairs and Employment. The parties to the collective labour agreement have submitted a request to this effect with the minister. The minister has given his consent. In the ministerial regulation (published in the Government Gazette 2015, no. 17972), the minister states that depriving national sports associations of the possibility to enter into an unlimited number of fixed-term employment contracts would lead to them having insufficient security in retaining the services of an association coach or a technical director who plays a crucial role in the shaping and implementation of the sports association's technical policy. The option of early termination of an employment contract will not only have a negative effect on the continuity of the sport, but can also lead to serious financial losses.

In Article 4 under (c), the parties to the collective labour agreement maintain the provisions that are in derogation of the rules on succession of fixed-term employment contracts with association coaches and technical directors. In such cases, an employment contract cannot include an interim termination clause. If such a clause is included, Article 4 under (c) shall not apply.

Rules governing transitional compensation will remain applicable in full.

Under (d)
There are many (social) projects in the sports sector that run for a period of four years. The sports sector also works with four-year Olympic cycles and four-year cycles for world and European championships. Many of the project appointments in the sports sector are based on these cycles. Prompted by these facts, Article 4 under (d) of the collective labour agreement for the sports sector has relaxed the rules regarding succession of fixed-term employment contracts. Under these more relaxed rules, the number of successive fixed-term contracts that can be entered into is capped at four, while the total maximum duration has been extended to 48 months. As soon as the fifth contract is signed or the 48-month period is exceeded, a permanent employment contract will automatically be constituted. A new succession starts as soon as a period of over six months has passed between the end of the last employment contract and the start of the next employment contract.

Although the conditions are strict, the Work and Security Act does offer the option to deviate from the maximum number of contracts and the maximum duration of the succession. The Work and Security Act caps the number of contracts at six over a period of four years. This must be required by the 'intrinsic nature' of the job, and must not be prompted by customary fluctuations in operations due to economic conditions. It has to ensue from the nature of the operations. This refers to the organisation of the 'production process', such as vis-a-vis the way in which activities are funded. It concerns completed activities that necessitate project-based funding.

This substantiation is seamlessly aligned with the original reasoning of the parties to the collective labour agreement for the need to be able to agree a larger maximum number of employment contracts and a longer maximum duration. Due to the nature of the operations, a more relaxed rule on succession of fixed-term employment contracts is needed. There are many (social) projects in the sports sector that run for a maximum period of four years. The sports sector also works with four-year Olympic cycles and four-year cycles for world and European championships. Many of the project appointments in the sector are based on these cycles and funded on a project basis.

Parties to the collective labour agreement did not seek an even greater derogation to the rules on succession of fixed-term employment contracts (6x4). The earlier collective labour agreement provision that caps the number of fixed-term employment contracts at four over a period of four years has therefore been retained. An important precondition is that the work linked to a temporary project must be described in great detail in the employment contract. The temporary nature of the work must also described clearly.

Rules governing transitional compensation will remain applicable in full.

Under (e)
On 1 January 2016, the Working Beyond State Pension Age Act came into force. This piece of legislation is intended to make it more attractive to keep working beyond the retirement age. Taking into account the special position of employees who have reached retirement age, the government has taken the following and other measures:

- more relaxed rules on succession of fixed-term employment contracts, under which a permanent employment contract is constituted automatically only after six successive fixed-term employment contracts or after a period of 48 months;
- a notice period of one month.

The Work and Security Act already stipulates that employers do not need a permit to terminate an employment contract with a pensionable employee and do not have to pay transitional compensation in case of dismissal. Refer to Articles 5 and 22 of the collective labour agreement for the sports sector for other measures under the Working Beyond State Pension Age Act.

It is a common misunderstanding that the term of a fixed-term employment contract cannot exceed 24 months. As long as an employment contract is not part of a series of successive employment contracts as specified in Article 4 under (b) of this collective labour agreement (and Section 7:668a of the Netherlands Civil Code), it can be entered into for a period of over 24 months. Upon expiry of the agreed (longer) term, this employment contract will automatically end without either party having to give notice. Section 7:668 of the Netherlands Civil Code does, however, require that the employer issue written notification, no later than one month before termination of the employment contract, of whether or not the employment contract will be renewed, and if so, on which conditions. Rules governing transitional compensation will remain applicable in full.

Further details about the Work and Security Act are available on www.sportwerkgever.nl. In case of doubt, contact the WOS, FNV Sport & Bewegen, De Unie, or CNV Vakmensen.

Article 5 Termination of employment

1. The employment of employees on a permanent employment contract ends as specified by law.
2. For employees on a fixed-term employment contract, employment will end on the last day of the period stipulated in the individual employment contract, or automatically upon expiry of the agreement term, the term specified by law, or term sanctioned by usage.
3. The employment relationship between employer and employee ends automatically on the day on which the employee reaches the applicable retirement age under the General Old Age Pensions Act, without either party having to give notice. The employer and the employee can, in accordance with Section 7:669 subsection 4 of the Netherlands Civil Code, derogate from this provision in the employment contract.
4. This collective labour agreement also applies when hiring someone or extending the employment of an employee who is of retirement age or older.

Explanatory background notes

Permanent

A permanent employment contract can be terminated in a variety of ways. The main ones that either party can use are by giving notice of termination of the employment contract, by having a court of law set aside the employment contract, and by terminating the employment contract by mutual consent. Having an employment contract set aside is a procedure that sees the employee or employer turn to the subdistrict court for termination of an employment contract, while in the case of termination by mutual consent, the employer and employee enter into a termination agreement. To give notice of termination, an employer needs the approval of the Employee Insurance Agency (UWV).

The basic rule is that the employer can give notice of termination of the employment contract when there are reasonable grounds for doing so and reassignment is, even if the employee in question were to take training, not possible within a reasonable term. The reassignment requirement does not apply when the employer can, in all reasonableness and on account of imputable actions or negligence on the part of the employee, not be expected to continue the employment contract. Since the implementation of the Work and Security Act, all these reasonable grounds are included in an exhaustive list in the Netherlands Civil Code.

Following an amendment by parliament, the act now stipulates that the employer is required to offer the employee the option of taking the training required for the job or for continuation of the employment contract if their job is set to be cut or if the employee is no longer able to do their job.

On 1 July 2015, the right to freely choose between the Employee Insurance Agency and the subdistrict court in dismissal procedures ceased to apply. The dismissal route is determined by the reason for dismissal. More information on termination of employment contracts is available on www.sportwerkgever.nl.

Fixed term

A fixed-term employment contract ends automatically upon expiry of the agreed term, except when it has been agreed in writing that the parties are required to give notice of termination.

As of 1 January 2015, the Work and Security Act requires the employer to notify the employee at least 1 month prior to expiry of the employment contract and in writing, of whether or not the employment contract will be renewed. Failure to adhere to this notification period will make the employer liable to pay the employee compensation equalling the employee's pay for the period by which the employer was late in issuing the notification.

The notification period is compulsory for all fixed-term employment contracts with a term of at least six months. If the employment contract does not specify a termination date (such as in case of a project), a notification period will not apply. For further details about the notification period, go to www.sportwerkgever.nl.

Transitional compensation

On 1 July 2015, severance pay made way for transitional compensation. This compensation is payable to every employee whose employment is terminated after at least two years, either on the employer's initiative or on their own initiative on account of serious acts or negligence on the part of the employer. In the event of serious imputable acts or negligence on the part of the employee, and this being an employee who is aged eighteen or under and who has worked an average of under twelve hours a week, transitional compensation is not payable. Transitional compensation is calculated as follows: for the first ten years of employment, the employee will receive a sixth of their monthly salary for each six-month period. From the tenth year of service onward, the employee receives half a month's salary for each year of service. As of 2016, transitional compensation is capped at € 76,000 or one year's salary if the employee is on a salary that tops the maximum compensation.

Retirement age

The third paragraph of Article 5 stipulates that employment ends automatically on the day on which the employee reaches the applicable retirement age under the General Old Age Pensions Act, without either party having to give notice. In such cases, a procedure with the Employee Insurance Agency (UWV) or subdistrict court is not required and transitional compensation is not payable. The employer and employee can derogate from this provision in their employment contract by mutual consent.

As a result of the entry into force of the Work and Security Act, the employer can legally terminate the employment contract with an employee as of or after the day on which the employee reaches retirement age under the General Old Age Pensions Act. An employer can invoke reaching of retirement age under the General Old Age Pensions Act as a grounds for dismissal only once, without having to ask for the Employee Insurance Agency's approval or have the subdistrict court set aside the employment contract. If the employee continues to work after reaching retirement age, the employer can invoke reaching of retirement age as a grounds for dismissal at any time after the employee has reached retirement age. From 2016, the collective labour agreement for the sports sector offers employers and employees this option.

Pension

In 2016, pension payments under the General Old Age Pensions Act will start six months after the day on which someone reaches the age of 65. For 2017, this will be 9 months, and for 2018 one year. The Retirement Pension also commences from the retirement age under the General Old Age Pensions Act. If someone has a FLEX pension from the Pension fund for the healthcare and social welfare sectors (PFZW), this pension will end on the last day of the month prior to the month in which this person reaches the age of 65. PFZW's Retirement Pension will commence only from the retirement age under the General Old Age Pensions Act. For further details on the consequences and options in relation to the different commencement dates, the social partners advise employers and employees to contact PFZW.

Continuing to work after reaching retirement age

Under Article 5 paragraph 4 of the collective labour agreement for the sports sector, the collective labour agreement for the sports sector also applies when hiring someone or renewing the employment contract of an employee who has reached retirement age under the General Old Age Pensions Act. On 1 January 2016, the Working Beyond State Pension Age Act came into force. The collective labour agreement for the sports sector does not intend to restrict this piece of legislation (also refer to Article 4 under (e) and Article 22 paragraph 1). The notice period for termination of an employment contract with an employee who has reached retirement age is one month (instead of the maximum of four months).

Article 6 Outside activities

1. The employee is required to seek written approval prior to accepting or increasing remunerated outside activities.
2. The employee is required to notify their employer in writing of their intention to accept unpaid outside activities in the sports sector.
3. If these activities or the increase thereof can be deemed inconsistent with the employee's job, the employer must let the employee know in writing and stating reasons that accepting or increasing the outside activities in question is not allowed, and do so within one month after the abovementioned notification was sent by the employee. The employer can in such cases order the employee to terminate outside activities, giving them a reasonable term to wrap up these activities.
4. If the employer fails to respond to the employee's notification regarding (un)paid outside activities within 1 month, the employer is assumed to approve.
5. The employer is required to listen to the employee's reasons prior to making a decision on whether or not to allow the employee to accept outside activities or increase existing outside activities.

Explanatory background notes

Sports organisations sometimes have employees who have outside activities (including board positions) at other employers or sports clubs. It is also important to note that employees in the sports sector are active in a social setting and do voluntary work in and outside the sports sectors. Employers in the sports sector, in turn, also rely heavily on volunteers. Outside activities can enrich an employee's primary job. They can, however, also result in a conflict of interests for employers and employees. Agreements between the employer and employee on outside activities are therefore pertinent.

Article 6 includes the provision that prior to accepting or increasing *remunerated* outside activities, the employee has to seek their employer's approval. This can result in the employee not being allowed to perform outside activities.

When intending to take on *unpaid* outside activities within the sports sector, the employee must notify the employer in writing.

The employer can subsequently let the employee know, within a month after the above notification was sent, that taking on unpaid outside activities is not allowed either. This could be the case when performance of the outside activities is deemed to be detrimental to the fulfilment of the job at the employer. The employer will be required to provide sound reasoning for such a decision. This, too, can result in the employee not being allowed to perform outside activities.

Performance of outside activities must not obstruct the proper fulfilment of the stipulated work.

Article 7 Suspension as a disciplinary measure

1. The employer can suspend the employee for a maximum of 14 calendar days, if there is a suspicion of urgent reasons, as specified in Section 7:677 and 7:678 of the Netherlands Civil Code, to dismiss the employee and the employer considers suspension to be in the best interest of the work. This term can be extended by a further 14 days only once.
2. The employer must notify the employee without delay of their decision to suspend the employee, as well as the decision to extend a suspension, stating the duration of the suspension and the reasons for the suspension or extension of the suspension. Such a decision must be confirmed by the employer to the employee in writing as soon as possible after the above notification.
3. When the employer intends to suspend an employee, they will first hear the employee or have a third party hear the employee, or at least properly summon the employee to be heard, prior to proceeding to suspend the employee. The employee is entitled to legal counsel.
4. During the suspension, the employee continues to be entitled to pay.
5. If the suspension turns out to be baseless, the employer will reinstate the employee, followed by written notification of or confirmation to the employee. If the employee had legal counsel, the costs thereof will have to be borne by the employer.
6. The employee can ask the employer to also apply the stipulations of paragraph 5 to third parties, who were notified by the employer, and the employer is required to grant the employee this request.
7. Failure to reinstate the employee and late written notification or confirmation of reinstatement, when the suspicion underlying the suspension turns out to be incorrect, can be grounds for immediate termination by the employee as specified in Section 7:679 of the Netherlands Civil Code.

Explanatory background notes
Suspension is a possible disciplinary measure that can be used in practice. In case of suspension, the employee will temporarily be banned from performing their activities for the employer.

The conditions the employer has to meet before they can proceed to the suspension of the employee are listed in Article 7 paragraph 1 of the collective labour agreement for the sports sector. Aside from that, the situation must also be one where the employer can in all reasonableness not be expected to admit the employee to the stipulated labour. Suspension is permitted only in exceptional cases.

Case law shows that suspension is a situation that should fall to the risk of the employer, meaning that the employer will have to continue to pay the employee's salary during the suspension. This will even be the case when the employer has valid reasons to suspend the employee and the suspension is attributable to the employee. To prevent a discussion on the entitlement to continued payment of salary during suspension, the collective labour agreement for the sports sector includes an obligation to continue to pay salary during a period of suspension in paragraph 4 of Article 7.

Article 8 Suspension of activities

1. In the event that the progress of an employee's activities is seriously impeded, the employer can proceed to the suspension of the employee's activities for a maximum period of two weeks. The employer can extend this period by another two weeks only once.
2. The employer must notify the employee as soon as possible of their decision to suspend the employee's activities or extend an existing suspension of activities, stating the reasons why the progress of the activities necessitates this measure.
3. Upon expiry of the period of two or four weeks specified in paragraph 1 of this article, the employee will be entitled to resume their activities, unless the employer has applied for a dismissal permit or petitioned a civil court to set aside the employment contract. In such a case, the employer can, after hearing the employee, repeatedly extend the suspension of the employee's activities by a term set by the employer, up to the date on which the employment contract is set to expire, or on which the aforementioned procedures have been completed.
4. During suspension of their activities, the employee continues to be entitled to pay.

5. The employer is required to take appropriate measures during the period(s) of suspension of activities specified in the first paragraph to make it possible for the activities to be resumed.
6. Suspension of activities cannot be used as a disciplinary measure.

Explanatory background notes
In practice, the concepts of suspension of activities and suspension as a disciplinary measure are often used interchangeably. Given the fact that suspension of activities sounds less harsh than suspension as a disciplinary measure, the former is often used to denote a suspension that is not intended as a disciplinary measure. This is pertinent in cases such as where the employer is awaiting a dismissal permit as part of a reorganisation or due to unsatisfactory performance. Suspension of activities is also a drastic measure and justified only when the employer can, in all reasonableness, no longer be required to admit the employee to the organisation and their duties. Suspension of activities, too, is permitted only in exceptional cases.

Case law shows that suspension of activities is a situation that should fall to the risk of the employer, meaning that the employer will have to continue to pay the employee's salary during the suspension of activities. This will even be the case when the employer has valid reasons to suspend the employee's activities and the suspension of activities is attributable to the employee. To prevent a discussion on the entitlement to continued payment of salary during the suspension of activities, the collective labour agreement for the sports sector includes an obligation to continue to pay salary during the period of suspension of activities in paragraph 4 of Article 8.

An employee who wishes to lodge a notice of objection to a suspension of activities can do so using the objection procedure as included in Appendix III of this collective labour agreement.

Chapter IV Income and allowances

Article 9 Job evaluation

1. This collective labour agreement incorporates the IFA job evaluation system and the Job Level Framework (JLF), which can be found on www.sportwerkgever.nl.
2. The employee's job is or will be categorised in a job family and the corresponding job level based on the IFA job evaluation system and the job level framework. Each job level is linked to a pay grade with a starting and final salary. The employee's pay is determined in consultation by the employer and employee jointly, and will be between the starting and final salary, or equal the starting or final salary, for the pay grade in question. The pay grades are listed in Appendices I and II to this collective labour agreement.
3. The employee will receive written confirmation of the pay grade that corresponds to their job and the salary agreed with the employer.
4. An employee who wishes to object to the classification of their job or the procedure used in categorising their job can do so using the objection procedure as included in Appendix III of this collective labour agreement.

Explanatory background notes
Job evaluation consists in weighting jobs using a certain methodology and subsequently arranging them on different job levels based on their worth and difficulty. There are different job evaluation methods. The collective labour agreement for the sports sector incorporates the Integrated Factors Analysis (IFA) and the Job Level Framework (JLF). These components are described in Appendix VI to the collective labour agreement for the sports sector.

The main purpose of job evaluation is to establish a ranking of jobs and justify differences in remuneration for the various jobs.

Job evaluation happens based on certain reference jobs selected by the parties to the collective labour agreement. These reference jobs underpin the job level framework (JLF). The employer categorises jobs using this framework. The employer can ask WOS for a second opinion on their job evaluation. There is also the option to evaluate jobs using the IFA method, or commissioning a third party to do so. IFA is a so-called points-based or analytical job evaluation method: jobs are weighted based on a number of job aspects that are subdivided into focus points. The points total is the sum of the points attained per focus point. This method looks at job aspects such as experience, responsibility, independence, education, managerial responsibility, and onerous working conditions.

As of 1 January 2016, the pay grades of the collective labour agreement for the sports sector specify only a starting and a final salary, and no more intermediate years of service.

For more information, check www.sportwerkgever.nl.

Article 10 Pay grading and classification

1. Upon entry into service, the employee is assigned to the pay grade that corresponds to their job, receiving the starting salary for this job grade, unless the parties have agreed in the employment contract that the employee will be placed one pay grade lower (for a maximum of 1 year).
2. The exact level of pay within the pay grade allocated as per paragraph 1 is partly determined by the extent and quality of the employee's experience.

Explanatory background notes
The pay grades are listed in Appendices I and II to this collective labour agreement. In 2014, the parties to the collective labour agreement agreed to bring the pay grades more into line with current market conditions as of 1 January 2016. They agreed to raise starting and final salaries in comparison to 2015, albeit not for pay grades used by the Royal Netherlands Football Association (KNVB). The pay grades for the collective labour agreement for the sports sector and the KNVB incorporate the wage rises that will take effect in 2016, 2017, and 2018 respectively.

Article 11 Fixed increments

1. After assignment to the appropriate pay grade and agreement on a salary as specified in Articles 9 and 10, the employee will be entitled to an annual increment of 2.5%.
2. An increment is awarded based on normal job performance and is usually added to an employee's pay from 1 January. In case of a performance assessment resulting in lower-than-normal performance, an increment can be denied a maximum of two times.
3. If an employee joins after 30 June, they will not be entitled to an increment from the next 1 January.

Explanatory background notes
In case of normal performance (up to the required standard), a pay increment is awarded every year. In case of poor performance (below the required standard), a pay increment can be denied for a maximum of two consecutive years. In case of exceptional performance (above the required standard), the employer will be free to award an additional bonus on top of the fixed increment. The employer can award such a bonus entirely at their own discretion and in any form they deem appropriate.

From 1 January 2016, employers can opt either for the remuneration system specified in Article 11 (fixed increment) or a non-standard remuneration system based on Article 12. A non-standard remuneration system can be a performance-based remuneration as described in Article 12 paragraph 2 or an entirely independent system based on Article 12 paragraph 4.

The employee's salary for 2016 is established based on the employment terms and conditions that were applicable before 1 January 2016. If this salary is lower than the starting salary for an employee's pay grade for 2016 (see Appendix I), the salary will be raised up to the starting salary. After all, every employee must at least earn the starting salary of their pay grade. Example: an employee who earned the starting salary of their pay grade in 2015, and who performed up to the required standard in 2015, will go up one step in their pay grade (increment). However, their new salary may be lower than the new starting salary of the pay grade in question, as a result of the decision to raise the starting salaries of most pay grades. If so, this employee will earn the new starting salary of their pay grade from 1 January 2016. Any salary below the starting salary is not valid.

The following applies to employees who were in the highest pay grade step in 2015. From 1 January 2016, they receive the annual wage rise (indexation) agreed by the parties to the collective labour agreement on top of their 2015 salary. The fact that the final salary of various pay grades was raised as of 1 January 2016 (see explanatory notes to Article 10) does not affect these employees' salary for 2016. Needless to say, this increase in final salaries does ensure that these employees' salaries can grow at the applicable rate from 1 January 2017. This rate depends on the remaining steps in the pay grade, the applicable remuneration system, and the employee's performance.

Example: the final salary of pay grade 7 was raised by 2% from 1 January 2016. An employee who was on the highest step of pay grade 7 in 2015 and who's pay is governed by the remuneration system with fixed increments, would in case of adequate performance be entitled to a 2.5% increment from 1 January 2017. However, their pay grade does not offer room for this. The maximum wage rise in this example is therefore 2%.

For more information, visit www.sportwerkgever.nl.

Article 12 Non-standard remuneration system

1. The employer is allowed to derogate from the fixed-increment remuneration system specified in Article 11 by applying the remuneration system described in the second paragraph of this article or a system as referred to in the fourth paragraph of this article. Such a derogation is permitted only with the written consent of a properly performing works council or properly performing employee representative body as is to be set up based on Article 44 of this collective labour agreement. If an employer has a workforce of under 10 employees, derogation from the standard remuneration system is allowed only with written consent issued through a properly performing staff meeting.
2. After assignment to the appropriate pay grade and establishing the employee's salary in accordance with Articles 9 and 10, the employee will be entitled to an annual pay rise, depending on the outcome of their performance assessment, and depending on the available room in their pay grade. The aforementioned performance-based increments are as follows:
   a. 0% increment in case of below-standard performance and assessment outcome;
   b. 2.5% increment in case of standard performance and assessment outcome;
   c. 4% increment in case of above-standard performance and assessment outcome;

3. The employer can only deviate from the fixed increment in the way specified in the previous paragraph, provided the employer has a performance assessment system in place that complies with generally accepted standards;
4. Under the first paragraph of this article, the employer can also deviate from the fixed-increment remuneration system by using its own remuneration system, provided the employee has a performance assessment system in place that complies with generally accepted standards;
5. The employer and the works council, employee representative body, or staff meeting will inform the parties to the collective labour agreement in writing of any derogation from the remuneration system with fixed increments in line with paragraph 4.

Explanatory background notes
With the consent of the works council, employee representative body, or staff, the employer will be allowed to deviate from the fixed-increment remuneration system of Article 11, and therefore has a choice of three remuneration systems from 1 January 2016: fixed-increment remuneration as per the collective labour agreement, performance-based pay as per the collective labour agreement, or their own system. When opting for a non-standard system in accordance with paragraph 4, the parties to the collective labour agreement must be notified in writing (paragraph 5). This notification has to be sent to WOS, which will pass the notification on to the other parties to the collective labour agreement. Such notification is not required when opting for a remuneration system that is specified in the collective labour agreement (i.e. a system based on Article 11 or Article 12 paragraphs 1 to 3).

Whose written consent the employer needs under Article 12 paragraph 1 depends on the size of their workforce. By analogy with Article 44 of the collective labour agreement for the sports sector, an employer:
- with at least 50 employees needs the written consent of a works council;
- with at least 10 employees needs the written consent of a works council or an employee representative body;
- with under 10 employees needs the written consent of its staff as issued through a staff meeting.

The option to use a performance-based remuneration system from 1 January 2016 was incorporated into the current collective labour agreement at the request of the sector.

When using performance-based remuneration as per the collective labour agreement, the following increments apply: In case of *below-standard* performance and assessment, a pay increment is not awarded (0%), in case of *standard* performance and assessment, a pay increment of 2.5% is awarded, and in case of *above-standard* performance and assessment, a pay increment of 4% is awarded. This is conditional on the pay grade of the employee in question offering room for such pay increments.

Example: the final salary of pay grade 10 is raised by 5% from 1 January 2016. An employee who was on the highest step of pay grade 10 in 2015 and who's pay is governed by the remuneration system with variable increments in line with the collective labour agreement, would in case of standard performance be entitled to a 4% increment from 1 January 2017. One year later, this employee's maximum possible pay rise is 1%.

The condition specified in Article 12 paragraphs 3 and 4 of this collective labour agreement can be met in several ways, including application of guidelines, terms, and resources for an adequate assessment system provided on www.sportwerkgever.nl.

For more supporting information and resources, check www.sportwerkgever.nl.

Article 13 Promotion and re-evaluation

1. An employee who is transferred to a job that is higher up in the job level framework will be placed in the corresponding higher pay grade as of the month in which they were transferred to the higher position.
2. An employee who is assigned to a higher pay grade will retain the salary they earned in the job at a lower job level plus a pay increase of 3.5%.
3. If a job re-evaluation leads to a job moving to a higher pay grade, the employee in question will also be placed in the higher pay grade with the salary they earned in the lower pay grade. The pay increase from the previous paragraph does not apply in this case.
4. This article does not apply at organisations that have their own remuneration system as specified in Article 12 paragraph 4 of this collective labour agreement.

Explanatory background notes
Article 13, paragraph 1, stipulates that the higher pay following a promotion takes effect from the month during which the employee was promoted. Paragraph 2 explains how to grade in this case.

Article 14 Substituting

1. When temporarily substituting for someone for a period of over six weeks, the employee will remain in their current job level and receive a 3.5% bonus during the period over which they are substituting for someone.
2. When temporarily substituting for someone for a period of over six months, the employee will during this period be placed in the pay grade that corresponds to the job they are fulfilling temporarily. Pay will be prorated to the extent of the substituting. The substituting employee is placed in the corresponding pay grade on the salary they were on in their own job plus a 3.5% pay increase for the period during which they are substituting for someone.
3. This article does not apply at organisations that have their own remuneration system as specified in Article 12 paragraph 4 of this collective labour agreement.

Explanatory background notes
Additional pay when substituting for someone as specified in paragraphs 1 and 2 of Article 14 applies only during the period an employee is actually substituting for someone. A temporary pay increase on account of substituting will therefore take effect on the day the employee starts to substitute for someone, and ends at the end of the day on which the employee stops substituting for someone. The temporary additional pay is paid together with the employee's regular salary, and prorated to the number of days during which the employee has substituted for someone during the pay period in question.

Example calculation: Employee A works full-time as a policy advisor for a sports association. She is on a gross monthly salary of €3,000. Over a period of 13 weeks, she substitutes for employee B, who is manager of the sports organisation's grassroots section. Employee starts to substitute for employee B on 17 October. On 23 October, employee A receives the following gross salary for October: €3,051. Therefore, her additional pay for substituting for employee B is €51. This amount represents 3.5% (because paragraph 1 applies) of €3,000 multiplied by 15 divided by 31 (€3,000 x 3.5% x 15/31). After all, employee A substituted for employee B for 15 of October's 31 days (from 17 to 31 October).

Paragraph 1 applies to situations where an employee substitutes for another employee for a period of over six weeks. Paragraph 2 applies to situations where an employee substitutes for another employee for a period of over six months. The parties to this collective labour agreement have deemed it appropriate to, in the latter case, place the substituting employee in the pay grade that corresponds to the job they are temporarily doing. This is potentially beneficial to the substituting employee, such as when substituting for someone until after 1 January of any one year.

Article 15 Multiple-option collective agreement

1. As part of an exchange system for employee benefits, an employee can exchange financial and time-related benefits for other financial and time-related benefits.
2. In consultation with the works council or employee representative body, the employer will design these kinds of exchange facilities. The employer will, for example, define which benefits can be exchanged and what employees can exchange these for. Benefits that employees can choose are things such as an allowance to cover trade union membership fees, professional organization membership fees, activities aimed at improving fitness and/or an exercise or bicycle allowance.
3. In consultation with the works council or employee representative body, the employer can cap the selection of benefits as part of the exchange system on an annual basis, with a view to preventing that the tax allowance for work-related expenses is exceeded, given that this is deemed undesirable. In doing so, the employee must carefully weigh up the interests of the employees to whom access to the multiple-option collective agreement can be denied on account of designation of other pay elements as final levy component.

Explanatory background notes
The multiple-option collective agreement offers employees the option to pick and mix their employee benefits at their own discretion by exchanging benefits for certain other benefits of their own choosing for the duration of an exchange year. Exchanging employee benefits? The value of the chosen employee benefit has to be the same as that of the exchanged benefit. The employer is required to agree to an exchange requested by the employee. However, employers and employees are free to design the multiple-choice collective agreement system at their organisations as they see fit. As a result, they can design supplementary employee benefits that best suit their organisation, and with that the employees working there. Under the work-related expenses scheme, the exchange system – *provided* possible non-exempted employee benefits do not exceed the tax allowance – offers employers and employees the same fiscal benefits *as* implementation of the work-related expenses scheme. What if the tax allowance is exceeded? If that happens, the employer will pay a final levy of 80%

on the amount by which the available tax allowance is exceeded. By liberalising the exchange system, while still allowing employers to cap the use of such exchange schemes, employers and employees can make the most of the benefits offered by the employee benefits exchange system within the remaining tax allowance that applies for the organisation in question. Given that no supplementary fiscal conditions apply to allowances that remain within the total tax allowance as final levy components, this is an open playing field where employee benefits can - interactively - be tailored to employees; either on the employer's initiative *or* on the initiative of the employees (representative body). Mutual responsibilities of employers and their employee representative body are regulated by the relevant provisions in the Work Councils Act.

An example for the design of an employee benefits exchange system can be found on www.sportwerkgever.nl, www.fnvsport.nl, www.unie.nl, and www.cnvvakmensen.nl.

It is advised against to agree on exchange schemes as part of the multiple-option collective agreement that allow employees to pick benefits that can be tax exempted by citing the 'necessity criterion'. Under the 2015 Tax Plan, these benefits include allowances for tools, computers, mobile communication devices, and similar equipment from 1 January 2015. Exchanging gross pay for other employee benefits may undermine the extent to which these facilities are considered a necessity.

Are allowances for or provision of such facilities still included in an exchange scheme? If so, the tax exemption will in all likelihood not apply, meaning that the tax-free allowance can only be reached by allocating the benefit in question to the available tax allowance. Is the available tax allowance exceeded? If that happens, the employer will pay a final levy of 80% on the amount by which the available tax allowance is exceeded!

Article 16 Salaries

1. On 1 January 2016, 1 January 2017, and 1 January 2018, all pay grades will structurally be increased by 1.15 %.
2. In December 2016, employees will receive a gross end-of-year bonus of €600, in December 2017 €750, and in December 2018 €900. These end-of-year bonuses are prorated to the scope of the employee's employment and their date of entry into service. An end-of-year bonus will not be paid to employees who already receive a 13th month payment from their employer.

Explanatory background notes
By paying a (structural) end-of-year bonus, the social partners are aiming to gradually move towards a 13th month payment, i.e. one additional month's salary. All employees who are working at an organisation in the sports sector on 1 December of the year in question are entitled to an end-of-year bonus. For part-time employees, the bonus will be prorated to the scope of their employment. For employees who joined after 1 January of the year in question, the bonus will be prorated to the part of the year they worked at the organisation.

As of 1 January 2016, the second paragraph ceased to apply: 'and/or leaving'.

Article 17 Overtime scheme

1. Overtime is understood to mean incidental work beyond the working hours specified in an individual working hours scheme or work schedule.
2. Overtime is constituted when the employee is ordered to work overtime or could in all reasonableness have assumed that they would have been asked to work overtime. In the latter case, the employer will establish the need for overtime afterwards.
3. In case of an incidental exceeding of working hours specified in the individual working hours scheme or work schedule, the employee will, as a general rule, be awarded time off in the same reference year in lieu of overtime worked. The reference period is one year.
4. In the event that business circumstances impede, as judged by the employer, awarding time off in lieu of overtime worked in any one reference year, the balance of overtime worked must be compensated in the form of time off in the first quarter of the next reference period.
5. In the event that business circumstances impede, as judged by the employer, awarding time off in lieu of the balance of overtime worked as specified in the previous paragraph, a financial allowance will be awarded based on the employee's hourly wage. For hours worked beyond the (employee's) annual standard amount, a monetary allowance is awarded totalling 30% of the employee's hourly wage.
6. The allowance specified in the previous paragraph is paid along with the salary for the month following the reference period specified.

7. Employees whose gross monthly salary is higher than the maximum pay grade amount of the highest pay grade will not receive compensation for overtime in time off or cash.
8. If a part-time employee structurally exceeds their contractual working hours by over 20%, this employee can request an employment contract for more hours, which request will be granted.
9. Structural exceeding of contractual working hours does not include time spent at events, working on projects, and substituting for others during sickness absence.
10. An obligation to work overtime can be included in the individual working hours scheme or work schedule, up to the maximum of the maximum daily time windows laid down in the Working Hours Act.
11. If they do not want to, employees aged under 18 and aged over 60 will not be required to work overtime.
12. The scheme laid down in this article does not apply to flexible staff, on-call staff, and holiday staff or if the employer and the employee have agreed to temporarily extend the employee's working hours.

Explanatory background notes
With the expiry of the 2014 collective labour agreement for the sports sector, the old additional time and overtime scheme has ceased to apply and been replaced by an overtime scheme that is easier to apply and is better aligned with the annual hours system included in Article 28 of the collective labour agreement for the sports sector.

The general rule in case of overtime is that it will compensated through time off in lieu. It is key that employer and employee agree on how and when time off in lieu of hours of overtime worked will be awarded. If this turns out not to be possible within the reference period, time off will have to be awarded no later than in the next quarter. If business circumstances impede time off in lieu, the entitlement will be paid out in money in line with the employee's salary.

The hours of overtime worked are compared to the employee's annual standard number of hours, and then an additional payment of 30% is awarded.

Paragraph 12 includes an exception to take account of flexible employment relationships, where the employee works a variable number of hours, in consultation between employer and employee. If the employer and the employee agree on a level of flexibility in terms of working hours, there will not be any overtime and hours will be remunerated as per the regular method.

Article 18 Holiday allowance

1. The employee is entitled to a holiday allowance of 8% of their gross annual pay. The reference period for the holiday allowance runs from 1 June from the immediately preceding year to 31 May of the year for which it is paid. Holiday allowance is paid in the month of May of the holiday year.
2. The minimum holiday allowance is 8% of twelve times the maximum pay for pay grade 2 as of 1 January of the calendar year in question. In case of full-time employment, the minimum holiday allowance for 2016 is: €1,955.67, for 2017: €1,978.16 and for 2018: €2,000.91.
3. When an employee has been employed for only part of the reference period, or worked part-time during this reference period or a part of the reference period, this employee will be entitled to a holiday allowance that is prorated to time worked during the reference period. This paragraph applies correspondingly to paragraph 2 of this article.
4. The holiday allowance includes possible holiday payments under social insurance legislation.

Explanatory background notes
Complementary to the Minimum Wage and Minimum Holiday Allowance Act, Article 18 of the collective labour agreement for the sports sector entitles employees to a minimum holiday allowance of 8% of their gross annual salary.

In paragraph 2, the parties to the collective labour agreement have agreed on a minimum holiday allowance for lower pay grades for the years 2016, 2017, and 2018.

In case the employment contract with an employee expires before the end of any one year, the employer will be required to pay the holiday allowance accrued up to that point along with the employee's final salary.

Article 19 Travel expenses scheme

1. The employer must have a scheme in place to cover employees' expenses for their daily commute and business trips.
2. Expenses for business trips are at least covered as per the per-kilometre allowance for tax purposes.
3. The monthly travel expenses allowance for the commute to work will at least be determined using the below graduated scale, based on the per-kilometre allowance that has been set for tax purposes.
4. If the employee travels on public transport, the employer can also cover actual travel expenses based on the lowest class and the cheapest fare on public transport. The following graduated scale provides a basis for this.
5. At the employer's request, the employee will be required to submit documents showing the expenses incurred which are to be covered under the scheme.

One-way kilometres: rounded to the nearest whole number

	Days per week				
	1	**2**	**3**	**4**	**5**
11	€15.00	€30.00	€45.00	€60.00	€75.00
12	€16.00	€33.00	€49.00	€65.00	€81.00
13	€18.00	€35.00	€53.00	€70.00	€88.00
14	€19.00	€38.00	€57.00	€76.00	€95.00
15	€20.00	€41.00	€61.00	€81.00	€102.00
16	€22.00	€43.00	€65.00	€87.00	€108.00
17	€23.00	€46.00	€69.00	€92.00	€115.00
18	€24.00	€49.00	€73.00	€98.00	€122.00
19	€26.00	€52.00	€77.00	€103.00	€129.00
20	€27.00	€54.00	€81.00	€108.00	€136.00
21	€28.00	€57.00	€85.00	€114.00	€142.00

No allowance for 0km to 10km
km 21 applies if kilometres for a one-way journey > 20km

Explanatory background notes
Article 19 of the collective labour agreement for the sports sector contains minimum agreements regarding travel expenses for the daily commute and business trips. The graduates scale specifies monthly allowances. These agreements are based on the per-kilometre allowance set for tax purposes, and can be reimbursed to the employee tax-free.

Example
An employee works three days a week. Their commute is 15km one way. Based on the graduated scale, the allowance for the journeys to and from work together is therefore €61 per month.

The employer is allowed to reimburse the employee for or provide them with a rail or bus card covering the actual days worked and distances travelled, for which no taxes will be owed. When reimbursing an employee for or providing them with a monthly or annual card, the 'excess' can be charged to the fixed sum of the travel expenses scheme.

Example. If the employer reimburses the employee for or provides them with a public transport card, the part of the allowance paid that actually relates to the number of days on which the employee 'travels for work purposes' can be awarded tax-free. There are two ways of doing this:

Actual costs
Determining the value of journeys based on actual costs (within 1 month after expiry of the public transport card).
Is the result lower than the allowance? Recoup the difference or allocate it as a final levy component.
Does the value of the journeys exceed the allowance? Apply specific tax exemption.

Justifying expenses
Justifying over a certain period that expenses incurred for work-related travel match the costs of the public transport card and extrapolating it to the full term of the card.

Article 20 Relocation expenses scheme

1. The allowance towards relocation expenses, to which an employee is entitled in the event of compulsory relocation, consists in:
   a. an amount to cover the costs of transporting the employee's and their family members' luggage and home contents to their new home, including costs of packing and unpacking fragile items;
   b. an amount to cover duplicate housing costs;
   c. an amount to cover all costs relating directly to the relocation.
2. The provision of paragraph 1 under (a) is subject to the following: if the employee hires a transport company to take care of transportation of their home contents, the employee will be required to get offers from 3 different transports first, and select the one that is the most economical for the employer. Immediately after moving house, the employee must send the employer an itemised bill. If the employee takes care of the relocation themselves, they will be entitled to an allowance covering rental fees and fuel costs for a vehicle (van, car, or lorry), or - if their home contents are transported otherwise - to the per-kilometre allowance set for tax purposes, whereby no more than 2 journeys to the new home will be covered.
3. The provision of paragraph 1 under (b) is subject to the following: the allowance for duplicate housing costs equals costs that are unavoidable, whereby the allowance is capped at €272 per month, and it will be paid for a maximum of 4 months.
4. The provision of paragraph 1 under (c) is subject to the following: if the employee runs their own household on the day of relocation, the allowance will extend to 3% of 12 times the employee's monthly salary including the holiday allowance for every room of the former home up to a maximum of 4, and be capped at €5,445. If the employee does not run their own household, this allowance will not be provided, unless exceptional circumstances do necessitate this allowance. An allowance can then nevertheless be awarded for the costs in question, which would amount to 3% of 12 times the monthly salary including the holiday allowance.

Explanatory background notes

The employer will provide a tax-free allowance to cover relocation expenses only when the relocation is related to the employment. A relocation will be considered to relate to employment when at least the following 2 conditions are met:

- the employee moves house within 2 years after accepting a new job or after a transfer;
- the employee lives over 25 kilometres from their work and moves closer to their place of work, reducing their commute by at least 60%.

If the employee's relocation relates to their job, the employer will be able to reimburse the employee's relocation expenses tax-free under the collective labour agreement for the sports sector, up to a maximum of €5,445. Aside from that, there is also the option of a tax-free allowance to cover the costs of transporting the employee's home contents. The excess amount will be paid net, i.e. after deduction of payable duties. There is a tax exemption available that consists in 'increasing the costs of transporting home contents by a maximum of €7,750. This tax exemption can be factored in when designing the relocation expenses allowance by allocating certain components to this exemption.

Article 21 Service anniversary bonus

1. On their 10-year, 25-year, and 40-year service anniversary, employees are entitled to a one-off bonus totalling 50%, 100%, and 150% respectively of their gross monthly pay.
2. Insofar as it cannot be considered part of the employee's wage under fiscal legislation, this bonus is paid net.

Explanatory background notes

It is common practice for employers to commemorate the fact that an employee has been working for them for a certain number of years. Under fiscal legislation and regulations, a one-off bonus payment or benefit upon reaching a service period of at least 25 years or at least 40 years is tax exempt up to the relevant employee's gross monthly pay (including holiday allowance).

*The 10-year service anniversary bonus is **not** tax exempt, and has to be taxed. The 40-year service anniversary bonus is higher than one month's gross salary. The amount by which the gross monthly salary is exceeded is not tax exempt, and has to be taxed. It is furthermore important to note that the bonus will be paid only after the end of the month in which the employee celebrated their service anniversary. For further details, please refer to the website of the Netherlands Tax and Customs Administration.*

Article 22 Medical expenses scheme

1. The employee is entitled to a gross monthly allowance of €25 to cover possible supplementary health insurance on top of their basic health insurance, which helps improve the employee's health and fitness for work, whereby the supplementary health insurance must at least cover supplementary physiotherapy, supplementary psychological and psychosocial care, and provide an annual allowance for sport-related medical examinations/check-ups and an allowance for injury-related consultations with a sports physician.
2. The allowance referred to in paragraph 1 of this article is awarded only for the employee.
3. The employee is required to provide the employer with a copy of the policy sheet for the supplementary health insurance on top of their basic health insurance.

Explanatory background notes
Since 2015, the allowance for supplementary health insurance has been subject to a number of requirements regarding the provided cover. The aim is to encourage employees to select supplementary health insurance that fosters a sporty, vital, and healthy lifestyle, in keeping with the sports and exercise sector. There requirements are met by supplementary health insurance plans that cost 18 euros and over.

Supplementary health insurance
The supplementary plan covers:
- additional physiotherapy/Mensendieck physiotherapy/remedial therapy;
- additional supplementary psychological and psychosocial care (not covered by the basic health plan);
- annual allowance for sport-related medical examinations (basic or extensive)/check-ups;
- additional or full allowance for injury-related consultations with a sports physician (provided these are not covered by the basic health plan).

Article 22 is a basic principle. The employer can decide to derogate from this, provided it is beneficial to the employee. This is at the employer's discretion. It is important to note the overall aim of this article, which is to boost the employee's fitness for work.

Supplementary health plans costing €18 and over comply with the four conditions specified above or provide funds available for discretionary spending that allow the employee to cover the above services. In case of a supplementary health plan costing under
€18, it will be up to the employee to show that the four conditions specified above are met, which they can do by asking the health insurer. When using a group scheme with Zilveren Kruis or VGZ, the last paragraph of these explanatory notes will apply.

To be entitled to the medical allowance, the employee must submit the policy sheet and the sheet specifying the cover provided by the plan to the employer, enabling the employer to clearly see that the four conditions specified above are met by the health insurance. For further detailed information about insurance plans, employees can consult the information website http://www.sportzorg.nl/vergoedingen-sportzorg or ask their health insurer.

Dental insurance
Dental insurance is considered additional insurance that is separate from any supplementary insurance. This means that dental insurance fees cannot count towards the minimum required amount of €18 for supplementary insurance.

On-call staff
The allowance for medical expenses is not related to the scope of the employment. On-call staff employed by an employer in the sports sector have to work an average of at least 12 hours a week to be able to claim this allowance towards medical expenses. On-call staff's entitlement to the monthly gross medical expenses allowance of €25 for a specific period is assessed periodically. In consultation with the employee, the employer will define the period over which the allowance is paid (monthly or quarterly)

It is up to the employee to submit a request for eligibility for the allowance to the employer, and on-call staff will then also have to show they have worked the minimum average number of hours (meaning that the allowance will be paid in arrears in this case). The employee is required to submit a copy of the policy sheet for their supplementary insurance on top of the basic insurance to the employer every year. Failure to do so will disqualify the employee for the allowance towards the costs of this insurance of 25 euros gross per month.

Which policies comply under the group scheme

Werkgevers in de Sport (WOS, Employers in the Sports Sector) offers its members the option to sign up to a group health insurance plan with health insurers Zilveren Kruis and VGZ. Zilveren Kruis' two-star, three-star, and four-star policies (combined with the free sports plan) comply with the conditions. VGZ's *Aanvullend Beter* and *Aanvullend Best* policies meet the conditions, as do their all-in-one plans: *Jong Oranje*, *Gezin Pakket*, *Fit en Vrij* plan, and the *Vitaal Pakket*. For further details, check WOS' members site: www.sportwerkgever.nl.

Article 23 Incapacity pay

1. In the event that an employee is unable to perform the agreed work due to sickness or disability, they are governed by statutory provisions, insofar as the following does not specify otherwise. Employees who continue to work after reaching retirement age under the General Old Age Pensions Act (AOW) are governed by statutory provisions.
2. a. In case of incapacity for work as specified in Section 7:629 of the Netherlands Civil Code, the employee will, as long as their employment is continued, be paid 100% of their monthly salary for the first 52 weeks, provided the employee complies with the requirement under Section 7:660a of the Netherlands Civil Code to go to every effort to expedite their return to work.
   b. In case of incapacity for work, the employee from paragraph 2, under (a), of this article will receive, as long as their employment is continued, 70% of their monthly pay over the second maximum period of 52 weeks.
3. If the employee from paragraph 2, under (b), of this article makes the required efforts to expedite their return to work as per Section 660a of the Netherlands Civil Code, or performs work for the employer on a therapeutic basis and has taken out supplementary health insurance as specified in Article 22 of this collective labour agreement for the sports sector, this employee will under subsection 1 of Section 7:629 of the Netherlands Civil Code receive the compulsory payment of 70% of their monthly pay as well as a top-up from their employer to take their pay up to 90% of their normal monthly salary.
4. In the event that the Occupational Health Physician has concluded that the employee from paragraph 2, under (b), of this article has no prospects of recovery, the employee will receive their monthly salary, which is made up of the compulsory payment under subsection 1 of Section 7:629 of the Netherlands Civil Code of 70% of their monthly salary and a top-up from their employer to 100% of their monthly salary.
5. Monthly salary is understood to mean the gross income the employee would have received if they had been able to work.
6. Pension accrual will not be affected during the employee's 104-week period of incapacity for work, and pension entitlements will be accrued on the salary received, including pensionable elements.
7. The continued salary payments and top-ups by the employer specified in this article will be terminated upon termination of the employment contract with the employee.
8. The employer reserves the right to deny continued salary payment and top-ups in case of an employee who:
   a. has become incapacitated through wilful conduct;
   b. has become incapacitated as a result of a flaw, on which the employee provided false information in the pre-employment check-up, thus thwarting accurate assessment of their workload capacity as required for the job;
   c. impedes or delays their recovery;
   d. does not perform the work they can perform, without sound reasons for not doing so.
9. The employer has the right to suspend continued salary payments and top-ups, or refuse to pay the top-ups, in case of an employee who fails to abide by the employer's rules and instructions.
10. Rules and instructions relating to sickness will be worked out in consultation with the works council or employee representative body.

Explanatory background notes

Article 23 of the collective labour agreement provides a scheme that covers the employee's first two years of sickness absence. Over the first year of sickness, the employer will continue to pay the sick employee the full 100% of their wage. Over the second year of sickness, the employer will pay the sick employee 70% of their wage.

As far as this 70% in the second year of sickness is concerned, paragraph 3 stipulates that (as of 1 January 2016) if the sick employee meets all three conditions, the employer will top up their income to 90% of their monthly salary. The additional provision on supplementary health insurance as per Article 22 was added to invoke employees' personal commitment and responsibility in terms of their own vitality and fitness for work. In the meantime, employer and employee have to jointly try to get the employee back to work as soon as possible. Paragraph 3 also applies to new cases of sickness from 1 January 2016.

The idea the parties to the collective labour agreement had with paragraph 4 is to ensure that when an employee really cannot work, be it temporarily or definitively, their income does not drop in the second year of sickness either. However, if the employee refuses to (fully) cooperate in efforts to expedite their return to work, and therefore fails to adopt a positive attitude, the employer cannot be expected to top up their pay.

After two years of sickness, the employee can apply for incapacity benefits under the Work and Income (Capacity for Work) Act. This latter piece of legislation provides financial incentives to stimulate employer and employee to go to every effort to keep employees who are partially incapacitated in work or to get them into work.

In a nutshell, the following step-by-step plan has to be adhered to for every sick employee over the first 13 weeks of sickness: The employer is required to report the employee's sickness to the Occupational Health Physician without delay. After 6 weeks of sickness, the Occupational Health Physician will make a problem analysis, which constitutes advice on the options for the employee's return to work.

If there are options for a return to work, the employer will make an action plan together with the employee, and do so no later than in the 8th week. The employer will, together with the employee, appoint a case manager to monitor implementation of the action plan. The case manager will liaise with the employer, employee, and the Occupational Health Physician. After 13 weeks, the employer will notify the Employee Insurance Agency (UWV) of the employee's sickness.

After two years of sickness, the Employee Insurance Agency (UWV) will determine whether the employee is permanently incapacitated for work. At PFZW, employees enjoy free insurance against the risks of incapacity for work and death. To enjoy this cover, employees have to complete the 'Bescherming bij verlof en werkloosheid' [Cover during leave and unemployment] form and send it to PFZW.

On 1 January 2016, the Working Beyond State Pension Age Act came into force. Taking account of the special position of employees who have already reached retirement age, the government has taken the following, as well as other, measures:

- *for employees who have reached retirement age and are therefore entitled to an old-age pension, the obligation to continue to pay wages, the employer's obligation to make an effort to expedite the employee's return to work, and the prohibition of termination of an employment contract during a period of sickness have been limited to a maximum of thirteen weeks (instead of the usual 104 weeks).*
- *the notice period for termination of an employment contract with an employee who has reached retirement age is one month (instead of the maximum of four months).*

Article 24 Death benefit

1. In the event that an employee dies, their surviving relatives will receive a death benefit that equals the amount of the employee's most recently monthly salary for the remainder of the calendar month in which the employee died plus two more calendar months.
2. Surviving relatives are defined as:
   a. the surviving spouse, provided the spouses had not separated permanently;
   b. in the absence of a spouse, or if the spouses had separated permanently;
   c. under-aged legal or natural children;
   d. under-aged foster children whom the employee raised as their own.

Explanatory background notes

The employer is required by law to pay a death benefit to the employee's surviving relatives. This is regulated further in Article 24 of the collective labour agreement for the sports sector. Paragraph 2 defines the concept of surviving relative for the purposes of the collective labour agreement for the sports sector. The collective labour agreement for the sports sector is aligned with fiscal regulations. This means that when a one-off payment on account of the death of an employee does not exceed 3 months' salary, it is tax-exempt. The amount will then, however, have to be paid as one lump sum. For further details, please refer to the website of the Netherlands Tax and Customs Administration. The death of an employee automatically means termination of the employment contract. The employer will have to make a number of practical arrangements, such as notify the pension fund, and report the death to the Netherlands Tax and Customs Administration and the Employee Insurance Agency (UWV).

Article 25 Pensions

1. The pension scheme is provided through PFZW mandatory participation.
2. If the employer is subject to PFZW mandatory participation, the pension contribution is equally divided between the employer and the employee.
3. At the employer's organisation where PFZW mandatory participation does not apply, an individual pension scheme applies instead.

Explanatory background notes
In the collective labour agreement for the sports sector, the pension scheme is provided through PFZW mandatory participation. This means that the employer must provide for a pension.

The Pension Scheme Regulations can be downloaded from the PFZW website. The PFZW pension scheme regulations has the following purview with regard to mandatory participation. "Employer is taken to mean every legal entity, operating at a national, regional, or provincial level aiming to provide facilities for the practice of sports in the broadest sense of the concept or to advance the practice of sports, on a non-profit basis."

In addition, an employee is defined in the PFZW pension scheme regulations as anyone who has an employment contract with an employer in accordance with the Netherlands Civil Code, with the exception of:
- employees aged under 15 and those who have reached retirement age within the meaning of the General Old Age Pensions Act;
- employees who by virtue of any order pursuant to Section 2 of the Sectoral Pension Funds (Obligatory Membership) Act 2000 (Bulletin of Acts and Decrees 2000, 628) or pursuant to Section 3 of the Occupational Pension Scheme (Obligatory Membership) Act (Bulletin of Acts and Decrees 2005, 526), as it reads on the date at which the employees of the relevant category of institutions are obliged to take part in the fund, are already obliged to take part in another sectoral pension fund or an occupational pension scheme;
- employees in full-time education who only work during their school and study holidays for a maximum consecutive period of 6 weeks, subject to a total of 60 days per calendar year;
- employees who can be deemed director and major shareholder within the meaning of the Pensions Act.

Further exclusions from the concept of employee in the sports sector are:
- referees employed by the Royal Netherlands Football Association (KNVB);
- sports-technical executives employed by a provincial sports service agency and assigned to a local association.

Consult the pension scheme regulations on www.pfzw.nl for the current wording on mandatory participation in the sports sector.

Article 26 Right of recourse against premiums paid under the Return to Work (Partially Disabled Persons) Regulations (WGA)

With regard to employers' legal right to recover up to half of the differentiated WGA premium from its employees, the parties have agreed that the employers do not exercise this right during the term of the collective labour agreement. Employers do reserve the legal right to exercise the right of recourse after expiry of this collective labour agreement.

Explanatory background notes
As from the 2014 premium year, the differentiated premium for the Return to Work Fund (Whk), consists of 3 premium components: WGA fixed, WGA flex and Sickness Benefit (ZW) flex. By law, employers may not recover anything from the latter and up to 50% of the WGA premium through their employees' net wages. The collective labour agreement parties have reached an agreement which means that employers, during the term of this collective labour agreement, will not exercise this unilateral legal right of employers.

Chapter V Working hours

Article 27 Hours of work

1. Employees in full-time employment work 1930 hours a year (an average of 38 hours a week).
2. For employees who, within five years, will reach their retirement age within he meaning of the General Old Age Pensions Act, the total hours of work a year in full-time employment will be reduced by 38 hours.
3. When working in part-time employment, the provisions of paragraphs 1 and 2 apply proportionally.

Explanatory background notes

Up until 2016, the hours of work for employees aged 60 and older was reduced by 38 hours a year. With effect from 1 January 2016, the commencement date of the reduction of working hours (paragraph 2) has been linked to the commencement date of the retirement age within the meaning of the General Old Age Pensions Act.

Article 28 Annual hours methodology

1. The elaboration on further agreements with regard to the annual hours methodology is set out in the brochure 'Annual hours in sports', which can be consulted on www.sportwerkgever.nl and the websites of the trade unions.
2. The employer, with the approval of the works council or employee representative body, must have a working hours scheme.
3. The employer agrees with each employee on the number of hours to be worked per year.
4. The annual employment pattern is determined in consultation with the employee.
5. Consultation on the employment pattern takes place at least annually and is aimed at reaching agreement.
6. Agreed employment patterns can be adjusted in the interim, in mutual consultation.
7. The salary continues to be based on the agreed working hours and as such is detached from the actual number of hours worked a month.
8. At the end of the employment contract, a deficit in hours worked, or any excess in hours worked, is corrected within the notice period as much as possible. The difference that remains is paid out or set off against holiday hours, or settled with the final salary payment.

Explanatory background notes

In the collective labour agreement for the sports sector, a so-called "annual hours methodology" has been opted for. By virtue of the collective labour agreement for the sports sector, an employee must work 1930 hours per year when in full-time employment.

The advantage of the annual hours methodology is that the employee has the option of compensating peak times during quieter periods. The concept of busier and quieter times is particularly applicable in the sports world with a view to competition and tournament seasons. When scheduling working hours however, the Working Hours Act (ATW) and the Working Hours Decree (ATB) do not have to be taken into account.

Since the employment pattern with the annual hours methodology is not procedurally documented, the employer and employee need to enter into mutual agreements on this.

For a complete information overview on the annual hours methodology, reference is made to the brochure 'Annual hours in sports'.

Article 29 Annual hours methodology and holiday

1. The employer, with the approval of the works council or employee representative body, must have a holiday scheme.
2. Per calendar year, the employee is entitled to a paid holiday of 182.4 hours (24 days), 152 hours of which are statutory holiday.
3. Depending on the age the employee reaches in the relevant holiday year, he is entitled to a number of days additional paid holiday, over and above the statutory minimum, in accordance with the table below:

2016

age		additional days holiday
40 + 6 months to 44 + 6 months	7.6 hrs	1 day
45 + 6 months to 49 + 6 months	15.2 hrs	2 days
50 + 6 months to 54 yars + 6 months	22.8 hrs	3 days
55 + 6 months to 59 + 6 months	30.4 hrs	4 days
60 + 6 months and older	38 hours	5 days

2017

age		additional days holiday
40 + 9 months to 44 + 9 months	7.6 hrs	1 day
45 + 9 months to 49 + 9 months	15.2 hrs	2 days
50 + 9 months to 54 yars + 9 months	22.8 hrs	3 days
55 + 9 months to 59 + 9 months	30.4 hrs	4 days
60 + 9 months and older	38 hours	5 days

2018

age		additional days holiday
41 to 45	7.6 hrs	1 day
46 to 50	15.2 hrs	2 days
51 to 55	22.8 hrs	3 days
56 to 60	30.4 hrs	4 days
61 and older	38 hours	5 days

4. If the employee is or has been employed part of the calendar year, or worked part-time in the calendar year or a part thereof, the employee is proportionally entitled to the holiday referred to in paragraphs 2 and 3.
5. If holiday hours are taken on a day on which, according to the individual working hours scheme, a number of hours of work was to be carried out, these hours will be recorded as holiday.
6. The employer enables the employee to take two days per year off to celebrate a religious, non-Christian holiday, during which the employer cannot rely on compelling reasons.
7. The employer sets the holiday start and end times in accordance with the employee's wishes, unless weighty interests dictate otherwise.
8. The employee can carry over a maximum of 38 holiday hours (5 days) to the first and second quarters of the next calender year. When exceeding this maximum, the employer and employee will agree on an arrangement in order for the employee to use any unused holiday hours before (the legally expiry term of) 1 July of that year.
9. The employer, subject to approval from the works council or employee representative body, may assign collective days' holiday between Christmas and New Year's Day.
10. The collective labour agreement parties have agreed with each other that, during the term of this collective labour agreement, one or more pilots can be started to achieve an alternative setup of age-related days off in accordance with article 27, paragraph 2 and article 29, paragraph 3. The employer and works council, or employee representative body or staff meeting, can submit a joint request to the collective labour agreement parties to participate in the pilot.

Explanatory background notes

A(n) (full-time) employee who is subject to the collective labour agreement for the sports sector is entitled to 24 days' holiday. This amount consists of 152 statutory holiday hours and 30.4 holiday hours over and above the statutory minimum. Based on the annual hours methodology, this equates to 182.4 hours per year. In addition, every older employee is entitled to (age-related) days' holidays, as stipulated in paragraph 3 of article 28. All these additional days are also days' holiday over and above the statutory minimum.

On 1 January 2012, new legislation came into force meaning that statutory days' holiday expire as from 1 July of the following year. Days' holiday over and above the statutory minimum carry a time limit of 5 years. As a result of this legislation, employees who are ill accrue holiday entitlements throughout their period of illness. On the other hand, employees can also take days' holidays during this period.

In article 29, paragraph 8, social partners agree that of all holiday hours accrued in a year, a maximum of one full working week (5 days for a full-time employee, 38 hours) can be carried over to next year. These five days' holiday must have been used before 1 July of that year. This can only be deviated from subject to an alternative arrangement between the employer and employee. Through this agreement, the social partners underline the importance of a proper balance between work

and time off. This scheme further stipulates that holiday hours over and above the statutory minimum must be used in the calendar year they relate to.

The social partners emphasise that the annual hours methodology demands consultation between the employer and employee, so that the employee is given the opportunity to take a holiday.

Within the framework of the annual hours methodology, holiday hours taken are deemed to be those hours during which an employee would have normally worked in accordance with the working hours scheme.

Within the individual organisational scheme, it is in any case possible to agree with the works council or employee representative body that the period between Christmas and New Year's Day is a collective holiday period. Subject to the approval of the works council or employee representative body, other holidays too can be deemed collective days off, such as once a year on 5 May or the Friday following Ascension Day.

With effect from 1 January 2016, the commencement date of the age-related days off (paragraph 3) has been linked to the commencement date of the retirement age within the meaning of the General Old Age Pensions Act.

Article 30 Annual hours methodology, public holidays and anniversaries

Public holidays include: New Year's Day, Easter Sunday and Monday, Ascension Day, Whit Sunday and Monday, Christmas Day and Boxing Day, Good Friday, King's Day and National Liberation Day every five years.

Explanatory background notes
Employees are entitled to paid leave during the above public holidays.

Article 31 Annual hours methodology and illness / incapacity for work

1. If the employee is unable to work on account of illness/incapacity for work, the number of paid sickness hours is determined on the basis of the agreed employment pattern.
2. After expiry of the employment pattern and/or when an employment pattern is yet to be agreed on, the average contractual working hours apply.
3. If the employee is unable to work on account of maternity leave, the average contractual working hours apply.

Explanatory background notes
If an employee is ill, (part of) his wages continue to be paid by virtue of article 23 of the collective labour agreement for the sports sector. Within the framework of the annual hours methodology, the number of hours on full pay in the event of illness will be based on the agreed employment pattern. If the employment pattern is yet to be confirmed, the average contractual working hours apply. This method of calculation also applies if the employee does not work on account of maternity leave.

Article 32 Paid leave in connection with special events

1. In this article, paid leave is taken to mean the number of hours in the individual working hours scheme or schedule to be taken by the employee by virtue of this article, during which hours no work needs to be performed. These hours are counted in the calculation of the total hours of work.
2. The employer gives the employee the opportunity to attend the events stated below, during the periods stated next to these events. Insofar as the event coincides with a working day, the employer grants paid leave:
   a. from the day of death up to the day of the funeral/cremation, in the event of the death of the partner, a (foster or step) child of the employee, which child is part of the family, as well as in the event of the death of one his (step/foster) parents;
   b. for a period of two days or shifts in the event of the death or funeral/cremation of the children not listed under sub a. If the employee is charged with the funeral arrangements, the special leave will be extended to 4 days;
   c. during the day or shift on the day of the funeral/cremation of grandparents, partner's grandparents, grandchildren, brothers, sisters, parents-in-law, sons-in-law, daughters-in-law, brothers-in-law and sisters-in-law. If the employee is charged with the funeral arrangements, the special leave will be extended to 4 days;

d. during a period of four days or shifts in the event of his wedding, viz., the day of his wedding and the following three days;
e. during the day or shift in the event of the wedding of one of his children, foster children, grandchildren, brothers, sisters, parents and parents-in-law, brothers-in-law and sisters-in-law;
f. during the day or shift in the event of the employee's 25th, 40th and 50th wedding anniversary or that of his parents or parents-in-law;
g. during a reasonable period to be determined by the employer of up to two days or shifts, if the employee, through no fault of his own, is unable to perform his duties on account of having to fulfil a personal obligation imposed under or pursuant to the law, provided this obligation cannot be fulfilled during his time off and subject to deduction of compensation for loss of salary which he could receive from third parties.
f. during one day or shift in the event of the employee's 10th, 25th and 40th service anniversary;
i. during a reasonable period to be determined by the employer of up to 2.5 hours for necessary visits to the doctor or specialist, insofar as this cannot take place in the employee's own time. In exceptional cases, the employer can grant an extended absence. In the event of demonstrable abuse, the continued payment of salary rule no longer applies;
j. during a period of two days or shifts, subject to a maximum of once a calender year, in the event of the employee moving house, provided the employee is running or going to run an independent household;
k. members of the union are entitled to a maximum of 10 days of leave a year to attend membership meetings called by the trade union, meetings of workplace branches, courses or activities within the framework of trade union executive work.

3. With regard to the events referred to in paragraph 2, sub a to k, the employee must timely notify the employee of his desire to use the scheme, one day in advance, if possible, subject to production of documentary evidence.
4. If the event as referred to in paragraph 2, sub a to k, does not coincide with a day on which the employee is scheduled to work, he will not be entitled to compensatory time off.
5. If, from a business interests perspective, the employer cannot reasonably be expected to grant leave at a certain time, the employer, after consultation with the employee, will (partially) reject any requests for leave.

Explanatory background notes
Every employee is entitled to paid leave in the event of a certain special event, such as a wedding. Within the framework of the annual hours methodology, special leave is determined on the basis of the number of hours an employee would have worked normally on that day, insofar as the special event coincides with a working day. If the special event and any additional days (e.g. in the event of a wedding: the day of the wedding and the three consecutive days immediately thereafter) fall on a Saturday or Sunday, then these days will lapse.

The number of hours an employee is awarded in the form of special leave is deducted from the number of hours he needs to work in a year. The number of special leave hours is therefore deducted from the "gross" number of annual hours.

Go to www.vitalesportwerkgever.nl, under 'Labour & Care', for further information on special emergency leave.

Article 33 Working hours

1. Every employee is subject to an individual working hours scheme or schedule.
2. The employer notifies the employee of the individual working hours scheme or schedule as soon as possible.
3. The normal working hours are determined in accordance with the provisions of the Working Hours Act.
4. Working hours are Mondays to Fridays, ranging from 7am to 10pm. Employees in positions in which the nature of the work dictates that working on Saturdays and Sundays too can be deemed standard and employees in special events, such as championships and tournaments, can perform work on all days of the week, from 7am to 10pm.
5. a. If the nature of the work so demands, employees may perform work on all Sundays of the year.
   b. Normally, work is performed on no more than 39 Sundays a year. Performing work on 40 Sundays or more is subject to approval from the employee.
6. In special cases, the employee is obliged to also perform work outside the hours of the individual working hours scheme or schedule.

Explanatory background notes
In view of the annual hours methodology, the employer and employee must agree on an individual working hours scheme. When drawing this up, the maximums stipulated in the Working Hours Act must of course be taken into account. The normal working hours per day are determined in accordance with the provisions of the Working Hours Act.

In each period of 16 consecutive weeks, an employee may work a maximum average of 48 hours a week. In principle, no work is performed during weekends, except in special cases, see paragraph 4. Working hours normally range between 7am and 10pm.

Article 34 Work and care leave

1. Insofar as not stipulated otherwise in this article, the provisions of the Work and Care Act apply.
2. The employee who, by virtue of the provisions of Section 6:1 of the Work and Care Act, wishes to take parental leave, must notify the employer thereof in writing in due time, yet no later than 2 months before the leave commencement date. Taking parental leave will not have a negative impact on the pension accrual. Both the employee's and employer's pension contributions remain based on the original salary.

Explanatory background notes

If the employee takes parental leave, the employer must notify PFZW thereof. The employee must complete the 'Voluntary continuation employment contract' form and submit this to PFZW, signed by the employer. Without this form, the pension accrual will not be continued.

In the event of unpaid leave, the Tax and Customs Administration stipulates that the employment contract is formally and factually continued. The leave is deemed a temporary break from the work. If there is no intention to resume the work after the leave period has ended, it does in fact mean termination of the employment and the leave period is no longer counted towards the term of service. By signing the application form, the member (employee) declares to have the intention to resume the work after the leave period has ended, without change.

Chapter VI Social Policy

Article 35 Recruitment and selection

1. The employee must have a scheme for recruitment and selection in place.
2. This scheme requires the approval from the works council or employee representative body.
3. In the event of recruitment and selection, the employer is advised to apply the NVP Application Code.

Explanatory background notes
A careful approach of the recruitment and selection process of employees is in keeping with proper staff care and contributes to the public profile of sports organisations. As part of such an approach, it is also possible to make a contribution to promoting employee transfers from one sports organisation to another.

A reference for a careful recruitment and selection policy are the rules that have been drawn up by the Labour Foundation and the Dutch Association for Personnel Management and Organisational Development (NVP). These rules also provide for the possibility to file a complaint with the Complaints Committee NVP Application Code, if the reasonableness and fairness of an application procedure is in doubt. The NVP Application Code can be found at www.sportwerkgever.nl.

Article 36 Performance and/or assessment

The parties agree that at least once a year an interview is held between the employer and the employee on the performance and development of the employee and the organisation, with a clear link being established between career objectives and training/study plan.

Explanatory background notes
In the world of sports, participating is as important as winning. A proper measurement and assessment of performances forms part thereof. For employees too it is important that their performances are noted and assessed. The employer will benefit from hearing from the employee how the quality and performances of the manager and the company are assessed.

The cycle of performance and assessment interviews is a suitable tool for the career development of employees. Every organisation opts for its own approach, frequency and contents. It is recommended to apply a frequency of at least once a year.

Personnel assessments involve high stakes for both the employee and the company. Normally the employee is the dependent party therein. In order to promote objectivity, it is desirable to apply the same departure points and standards to the entire organisation.

A proper assessment policy contributes to an efficient organisation and a careful personnel policy as regards wages, training and mobility. A digital assessment system has been developed for the sports sector, involving competency development and result-oriented management. This system can be found at www.sportwerkgever.nl. Furthermore, it is advisable to lay down the interviews in writing and to have these reports signed by the employee. Building up a personnel file is evidence of good employment practices. Not only do performance and assessment interviews provide clarity to the employee, they are also important instruments to the employer to correct employees, if so required. Besides, this is also the moment to enter into agreements on possible training courses to be followed. In addition, this is also a moment for the employee to state any points for improvement applicable to the employer.

Article 37 Training courses

1. The employer, with the approval of the works council or employee representative body, must set up a training or study plan.
2. The employer must assign at least 1% of the wage bill to training and professional development.
3. The organisation is permitted to differentiate between facilities for professional development.
4. The employer can provide an employee with a study allowance in accordance with the study costs reimbursement scheme below:
   a. 100% reimbursement of the costs (course fees, books, examination fees and travel expenses on the basis of 2nd class public transport) and full compensation of the time needed to attend a course (or a study, training programme or coaching procedure) and the preparation of any exams in cases in which the employer deems the course necessary for the proper performance of the current or future position or to increase the employee's opportunities in the labour market. This reimbursement will also be granted if the training activity has been made mandatory by a recognised professional organisation within the framework of a (re-)registration scheme. This, for example, applies to sports physicians.
   b. 75% reimbursement of the costs referred to above and compensation to be set in consultation with the employee for the necessary investment in time in cases in which the employer deems the course useful, yet not necessary, for the performance of the employee's duties or to improve his position in the labour market. It is recommended to nevertheless reimburse 100% in these cases if it concerns employees in salary scales 1 to 5.
   c. 50% of the costs stated above and compensation in time to be agreed on for sitting exams, if the employee attends a course of his own accord, which study or course is relevant to the position (in the labour market).
   d. no reimbursement of costs or time in the event of training activities within the framework of a hobby.
   e. the organisation can claim back a maximum of 25% of the costs if the course is not completed successfully. The organisation can also claim repayment of the costs if the employee, either at his request or due to his actions, is dismissed after 1 or 2 years of concluding the course (100% and 50% respectively).
5. A scheme for facilities for professional development requires the approval of the works council or employee representative body.

Explanatory background notes
It is recommended that every sports organisation develops a training policy and also makes available a budget to that end. This enables employees to attend professional training courses and retraining or extra training courses. This also applies for (external or internal) coaching, work counselling or doing internships, whether or not within the framework of training or studies. The objectives and various forms of professional development can be defined in the training policy, as well as the procedures and facilities for participation in such activities.

If after 1 or 2 years of completion of the course the employee is dismissed, either at his request or due to his actions, the employer is entitled to claim back the costs in accordance with paragraph 4(e). The employer can set off this claim against any funds due to the employee. Set-off against any claims of the employer must not be without reason or unreservedly. The set-off is limited, so that the employee is at least guaranteed a certain amount of wage (the so-called protected earnings level). If an employee wants to claim back the study costs in the event of him leaving, it is advisable to include a study costs clause. A valid study costs clause must meet the following conditions:
- clearly formulated in writing;
- indication of the time period the employer is deemed to benefit from the course attended by the employee, and
- contain a "sliding scale" which means that the repayment obligation must reduce as the set time period expires.

Article 38 Reorganisations

1. In the event of a merger or termination of operations of the employer or in the event of drastic changes to staffing levels of the employees subject to this collective labour agreement, the employer must take into account the social consequences of his decision.
2. The trade unions, works council or employee representative body and the employees must be timely notified of any intended decision.
3. Consultation will be conducted with the trade unions regarding the social consequences arising from the intended decision.
4. Employees of sports organisations whose employment contracts are terminated as a result of a reorganisation can, for a period of two years, apply for their own positions, in the capacity of internal applicants.

Explanatory background notes
Important changes in operations and employment often lead to reorganisations with sometimes drastic consequences for individual employees. The same applies for mergers or other forms of collaboration. It is desirable that, in such situations, employees, trade unions and participation bodies are notified as early as possible and that the employer takes into account the social consequences of his decisions.

In the event of a reorganisation, employee representative bodies or works councils have specific rights. Social partners recommend consulting the Works Councils Act in this respect.

In paragraph 4, the social partners have included the option for an employee to apply for his own position, should this position become a vacancy within two years. The initiative for this lies with the employee. The employee will be deemed an internal candidate.

Article 39 Undesirable behaviour

1. The employer is obliged to set up a scheme that enables employees to file a complaint on unwanted sexual advances and sexual harassment.
2. The scheme must in any case include the development and implementation of a preventive policy, the appointment of an internal or external confidential adviser and a complaints procedure.

Explanatory background notes
It is important that the employer takes measures to secure the employee's physical and mental integrity. This involves all forms of aggression, bullying, threatening and (sexual) harassment that can impair this integrity and which the employee can be confronted with in his work, from all different angles. It must be clear to the employee who he can discuss such problems with, so that every specific case leads to a solution or measure. The employer's policy must be aimed at preventing such behaviour and ensuring that sanctions are in place for those who engage in such activities.

It is also important to lay down this policy in a manual and to familiarise employees with it. Furthermore, it is important to set up an adequate complaints procedure, appoint a confidential adviser (externally via the Working Conditions Service, if need be) and assess the risks and evaluate the policy on a regular basis. Exercising extreme care, also in respect of personal details, is a core value therein.

The collective labour agreement parties have developed the sector-specific Hazard Identification and Risk Assessment (HIRA), aimed at sports in particular. This HIRA can be found at www.sportwerkgever.nl.

Article 40 Work and health

1. Prevention
   a. The parties to this collective labour agreement have agreed on a recognised, sector-specific Hazard Identification and Risk Assessment for Sports (Sports HIRA). Employers who normally do not employ more than 25 members of staff do not have to have their HIRA tested by a Working Conditions Service or expert, if they use the sector-specific Sports HIRA as their internal HIRA.
   b. The collective labour agreement parties recommend documenting the risks employees are exposed to in their work in the Sports HIRA adopted by the parties. The Sports HIRA can be found at www.vitalesportwerkgever.nl and www.rie.nl.
   c. A plan of action, which must be part of the Sports HIRA, will set out which measures will be taken in connection with the intended risks and the coherence between them. The implementation of the plan of action will be reported on annually, preceded by consultations with the works council or employee representative body.
   d. The parties to the collective labour agreement have agreed on a Working Conditions catalogue for the sports sector, which has been approved by the Labour Inspectorate. The employer implements a working conditions policy on the basis of the measures and instruments from the Working Conditions catalogue for the sports sector. The Working Conditions catalogue for the sports sector can be found at www.vitalesportwerkgever.nl.
   e. The employer will offer a Working Conditions Service consultation hour which employees can attend in the event of (work-related) health issues that do not immediately lead to sickness absence.

2. Absence management
   a. In the event of incapacity for work with the prospect of a long-term sickness absence, the employer will arrange for a meeting between the occupational health and safety physician and the employee concerned.
   b. The employer will formulate sickness absence regulations and make them known to all employees. These sickness absence regulations (and any changes therein) are subject to approval from the works council or employee representative body. In the event of absence of a works council or employee representative body, the employer will submit the sickness absence regulations at an employees' meeting specifically called for that purpose. The collective labour agreement parties will make a basic model for sickness absence regulations available.
3. Reintegration
   a. During the employee's reintegration process, the employer is obliged to make an effort to reinstate the employee in his own position (taking his restrictions into account), also if this requires technical adjustments of the workplace or an adjustment within the organisation. Maximum advantage will be taken of any legal opportunities in that respect. If reinstatement in the employee's own position is not an option, the employer will make an effort to reassign the employee to an alternative position within the company.
   b. If the employer can make it plausible as to why the employee does not qualify for an alternative position within the company, or why no other position can be created by regrouping tasks and/or an adjustment of the working environment and/or the usual performance standards, the plan of action to be drawn up by the employer and employee will be aimed at finding suitable work outside the employer's organisation.
   c. If employment in a suitable position (internally or elsewhere) requires retraining, extra training or refresher courses, the employer, in consultation with the employee, will prepare an additional training plan. Any training will be organised during working hours, at the expense of the employer.
4. Work and Income (Capacity for Work) Act (WIA)
   a. Following the term during which the employer is obliged to continue to pay wages by virtue of Section 7:629 of the Netherlands Civil Code, the employer will make an effort to reinstate the incapacitated employee within the employer's organisation, regardless of the employee's degree of incapacity for work.
   b. If no suitable work can be found at the employee's own employer, the reintegration will be aimed at reassignment elsewhere.
   c. Exceptions are substantial interests, which in any case apply if the aforesaid leads to serious financial or organisational problems.
   d. If no suitable work can be found at the original employer or within the sports sector, the employer is entitled to terminate the employment contract, subject to the applicable statutory regulations.

Explanatory background notes
The collective labour agreement parties have developed a branch-specific Hazard Identification and Risk Assessment for the sports sector (Sports HIRA). It can be found at www.vitalesportwerkgever.nl.

The following applies with regard to article 40, paragraph 4:
Departure point of the collective labour agreement parties is reintegration of the incapacitated employee. If the employee does not have any reintegration possibilities with his own employer (first track), the employee and employer will make an effort to reassign the employee to an alternative employer within the sports sector (second track).

If after two years of incapacity for work it has been established that reintegration with the employee's own employer, or an alternative employer within the sports sector, is not (or no longer) possible, the employee's employment contract can be terminated in accordance with the statutory regulations. After all, after two years of incapacity for work, the prohibition of termination has lapsed.

After two years of incapacity for work, the employer is not obliged to continue to pay the salary, except in the event that the Employee Insurance Agency (UWV) has imposed a sanction on the employer, i.e. an extension of the period in which the employer is obliged to continue to pay an employee's salary. After two years of incapacity for work, the incapacitated employee can claim benefits under the Work and Income (Capacity for Work) Act.

Chapter VII Labour relations

Article 41 Complaints Committee

1. If the employer or employee believes a dispute has arisen from the employment contract which dispute harms the good relations or the employment relationship, or which has the potential to do so, the employer or employee can submit this dispute to the Complaints Committee.
2. The Complaints Committee Regulations are enclosed with this collective labour agreement in the form of an appendix.

Article 42 Interpretation Committee

1. If the collective labour agreement parties believe that a dispute has arisen in connection with the interpretation or application of the collective labour agreement for the sports sector, or compliance with it, one of the collective labour agreement parties can submit this dispute to the Interpretation Committee.
2. The Interpretation Committee Regulations are enclosed with this collective labour agreement in the form of an appendix.

Article 43 Employer's contribution

The employer is prepared to pay an annual contribution per employee to the trade unions for training and study of its members, the extent of which contribution is yet to be decided. This contribution will be indexed annually.

Explanatory background notes
The employer's contribution is incremented annually in accordance with the wage rise agreed on by the collective labour agreement parties and, with effect from 1 January 2016, amounts to
€ 10.63, with effect from 1 January 2017 € 10.75 and with effect from 1 January 2018 € 10.87.

Article 44 Employee participation

1. The employer is obliged to set up a works council if the company employs a minimum of 50 members of staff. In order to determine the number of employees, the provisions of Section 2 of the Works Councils Act apply. A works council can also be set up at companies that employe between 10 and 50 members of staff.
2. The employer is obliged to introduce an employee representative body if the company employs a minimum of 10 to 50 members of staff and no works council has been set up. For this, the provisions of Section 35(c) of the Works Councils Act apply.
3. For companies with fewer than 10 employees, it is recommended to call staff meetings twice a year, with due observance of the provisions of Section 35(b) of the Works Councils Act.

Explanatory background notes
Employee participation is an important condition for implementation of a social policy at employers and to provide for sufficient support among the employees. The works council and the employee representative body are forms of representative consultation. The staff meeting can be a useful form of direct consultations between the employer and employees. The Works Councils Act gives the works council, employee representative body and staff meeting certain powers and possibilities within a wide range of fields. The process of decentralisation of the employment terms and conditions requires expert and involved consultation partners from the employer at corporate level. An important aspect therein is that the participation bodies must have the disposal of suitable facilities in order for them to do their work properly.

An employer is obliged to set up a works council if the company employs a minimum of 50 members of staff.

An employer employing more than 10 members of staff, yet fewer than 50 and for which no works council has been set up, is obliged to introduce an employee representative body.

An employer employing more than 10 members of staff, yet fewer than 50 and for which, due to justified reasons, no works council or employee representative body has been introduced, is obliged to enable these members of staff to meet with him at least twice per calendar year.

Small companies (<10 employees) are advised to hold staff meetings.

Article 45 Trade union contribution scheme

If the employee so requests, the employer, within the margins of the tax regulations, will once a year honour the employee's request to reduce his gross monthly wage, or other gross element of pay, or surrender part of his leave entitlements over and above the statutory minimum, in exchange for a reimbursement equal to the trade union contribution paid by the employee in that same year.

This obligation by the employer only applies if:
1. it concerns the trade union contribution of one of the trade unions that are a party to this collective labour agreement;
2. the employee provides the employer with proof of payment of the contribution;
3. the employee provides any further information within the framework of the obligation;
4. and insofar as the request falls within the maximum set by the employer within the framework of managing the application of the fixed standard within the work-related expenses scheme.

Explanatory background notes
Provided it is in keeping with the fixed standard, the scheme does not involve additional costs for the employer and produces a tax advantage for the employee. Since the fixed standard must also be used for other exchange schemes in the employment terms and conditions options scheme and/or for other staff provisions, employers and employees are advised to determine, in mutual consultation, to what extent exchange can be used for reimbursing the trade union contribution and/or for other purposes.

Article 46 Exercise scheme

If the employee so requests, the employer, within the margins of the tax regulations, will once a year honour the employee's request to reduce his gross monthly wage, or other gross element of pay, or surrender part of his leave entitlements over and above the statutory minimum, in exchange for a reimbursement for his personal and active membership of a sports organisation.

This obligation by the employer only applies if:
1. it concerns a sport recognised by the employer;
2. the employee provides the employer with proof of payment of the contribution;
3. the employee provides any further information within the framework of the obligation;
4. and insofar as the request falls within the maximum set by the employer within the framework of managing the application of the fixed standard within the work-related expenses scheme.

Explanatory background notes
Provided it is in keeping with the fixed standard, the scheme does not involve additional costs for the employer and produces a tax advantage for the employee . Since the fixed standard must also be used for other exchange schemes in the employment terms and conditions options scheme and/or for other staff provisions, employers and employees are advised to determine, in mutual consultation, to what extent exchange can be used for reimbursing the sports organisation contribution and/or for other purposes.

Article 47 Performing Together, Labour Market Incentivisation Fund for the Sports Sector

1. There is a foundation called 'Performing Together, Labour Market Incentivisation Fund for the Sports Sector'.
2. The parties determine, in mutual consultation, the policy framework within which project financing in the field of labour affairs is given shape.

Chapter VIII Final provisions

Article 48 Work-related expenses scheme

1. Under the work related expenses scheme, the reimbursements and provisions referred to in this collective labour agreement, including the objectives within the employment terms and conditions options scheme, are referred to as gross reimbursements or provisions which are subject to the regular income tax and national insurance contributions, unless exempted by legislation or assigned as final levy components by the employer.
2. These reimbursements and provisions that are subject to the regular income tax and national insurance contributions do not form part of the basis for the calculation of the holiday allowance, end-of-year bonus or pensionable earnings or other elements of pay related to the gross wage.

Explanatory background notes
On 1 January 2011, a new scheme came into effect: the work-related expenses scheme (WKR). This scheme entitles the employer to spend a maximum of 1.2% of the total taxable wage (the 'discretionary margin') on tax-free reimbursements and provisions for the employees. In addition, the employer can continue to reimburse or provide certain matters, tax-free, by taking advantage of specific exemptions. The work-related expenses scheme replaces the current regulations for tax-free reimbursements and provisions. Each year, up until 2014, every employer could opt for the work-related expenses scheme or for the existing regulations for tax-free reimbursements and provisions. With effect from 1 January 2015, the work-related expenses scheme applies to all employers. In the negotiations, all collective labour agreement parties anticipated the new work-related expenses scheme.
For a complete overview of information and the work-related expenses tool on the work-related expenses scheme, reference is made to www.sportwerkgever.nl.

Article 49 Enforcement and availability of the collective labour agreement for the sports sector

1. The collective labour agreement parties undertake to comply with this collective labour agreement by promoting their member.
2. The employer will make this collective labour agreement available to the employees.
3. The employer will make changes to this collective labour agreement available to the employees.

Explanatory background notes
The employer is obliged to make the collective labour agreement for the sports sector available to the employees. The collective labour agreement for the sports sector can be downloaded from the website of the collective labour agreement parties.

Article 50 Term of the collective labour agreement for the sports sector

1. This collective labour agreement comes into effect on 01/01/2016 and terminates by operation of law on 31/12/2018, therefore without any notification being required.
2. After expiry of the end date of this collective labour agreement, all rights and obligations stipulated therein remain in full force, for a maximum period of 12 months, except in the event that the parties reach agreement on a new collective labour agreement, within that period.

Appendix I Salary scales collective labour agreement for the sports sector

Collective labour agreement for the sports sector as from 1 January 2016 (+1.15%) in Euros

SCALES	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Job category	0	99	134	169	204	244	284	324	364	409	454	499	549	599
	98	133	168	203	243	283	323	363	408	453	498	548	598	648
Starting salary	1,541	1,661	1,704	1,777	1,954	2,086	2,230	2,453	2,732	3,019	3,475	3,799	4,296	4,942
Final salary	1,915	2,037	2,314	2,515	2,711	2,925	3,153	3,509	3,943	4,429	4,940	5,333	5,966	7,012

Collective labour agreement for the sports sector as from 1 January 2017 (+1.15%) in Euros

SCALES	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Job category	0	99	134	169	204	244	284	324	364	409	454	499	549	599
	98	133	168	203	243	283	323	363	408	453	498	548	598	648
Starting salary	1,559	1,680	1,724	1,797	1,976	2,110	2,256	2,481	2,763	3,054	3,515	3,843	4,345	4,999
Final salary	1,937	2,060	2,341	2,544	2,742	2,959	3,189	3,549	3,988	4,480	4,997	5,394	6,035	7,093

Collective labour agreement for the sports sector as from 1 January 2018 (+1.15%) in Euros

SCALES	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Job category	0	99	134	169	204	244	284	324	364	409	454	499	549	599
	98	133	168	203	243	283	323	363	408	453	498	548	598	648
Starting salary	1,577	1,699	1,744	1,818	1,999	2,134	2,282	2,510	2,795	3,089	3,555	3,887	4,395	5,056
Final salary	1,959	2,084	2,368	2,573	2,774	2,993	3,226	3,590	4,034	4,532	5,054	5,456	6,104	7,175

The minimum youth wages have ceased to apply with effect from 1 January 2016. A transitional period applies to four organisations, viz: Universitair Sportcentrum Amsterdam, Utrechtse Studentensport Stichting Mesa Cosa, Koninklijke Nederlandse Hippische Sportfederatie and Erasmus Sport Rotterdam. These organisations are subject to a qualifying age of 21, in which employees younger than 21 are subject to the 7.5% deduction rule per year of juniority, calculated on the basis of the salary that corresponds to 0 service years in the relevant salary scale.

Appendix II Salary scales KNVB

KNVB Salary scales as from 1 January 2016 (+1.15%) in Euros

SCALES	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Group		101	134	170	207	243	287	319	375	413	472	524	579	635
boundaries	100	133	169	206	242	286	318	374	412	471	523	578	634	694
New minimum	1,807	1,825	1,844	1,935	2,065	2,254	2,464	2,758	3,114	3,348	3,679	4,057	4,641	5,394
New maximum	1,962	2,000	2,095	2,251	2,460	2,748	3,081	3,536	4,098	4,524	5,110	5,794	6,631	7,706

KNVB Salary scales as from 1 January 2017 (+1.15%) in Euros

SCALES	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Group		101	134	170	207	243	287	319	375	413	472	524	579	635
boundaries	100	133	169	206	242	286	318	374	412	471	523	578	634	694
New minimum	1,828	1,846	1,865	1,957	2,089	2,280	2,492	2,790	3,150	3,387	3,721	4,104	4,694	5,456
New maximum	1,985	2,023	2,119	2,277	2,488	2,780	3,116	3,577	4,145	4,576	5,169	5,861	6,707	7,795

KNVB Salary scales as from 1 January 2018 (+1.15%) in Euros

SCALES	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Group		101	134	170	207	243	287	319	375	413	472	524	579	635
boundaries	100	133	169	206	242	286	318	374	412	471	523	578	634	694
New minimum	1,849	1,867	1,886	1,980	2,113	2,306	2,521	2,822	3,186	3,426	3,764	4,151	4,748	5,519
New maximum	2,008	2,046	2,143	2,303	2,517	2,812	3,152	3,618	4,193	4,629	5,228	5,928	6,784	7,885

Additional payment

1. *Every employee who, on 1 January of the current calendar year, is in the employment of the employer and continues to be in his employment throughout that calendar year, is entitled to an additional payment, to the amount of the salary of November. An employee entering employment after 1 January of any year, or leaving employment before 31 December of any year, is entitled to only part of the additional payment, in proportion to the number of days that he has been in the employment of the employer during that calendar year.*
2. *The payment referred to in paragraph 1 will be made before 31 December of the current calendar year. The manner in which this payment will be made will not be changed by the employer without the approval of the works council.*
3. *With due observance of the provisions of paragraph 1, the employees referred to in paragraph 1 will receive a proportional part of this payment for the number of surplus hours worked per calendar year, performed within the normal 8-hour working day, Monday to Friday.*
4. *Employees who were employed before 1 July 1977, or who entered employment thereafter, can claim payment in proportion to the number of full months that they were employed in the period 1 July - 31 December 1977.*

Appendix III Complaints Committee Regulations

Article 1

The Complaints Committee handles disputes between the employer and employee arising from the employment contract and which dispute harms the good relations or the employment relationship, or which has the potential to do so.

Article 2

1. The Complaints Committee consists of three members:
   a. one member and his deputy are appointed by the Employers' Organisation in the Sports Sector;
   b. one member and his deputy are appointed by the employees' organisations FNV Sport & Bewegen, De Unie and CNV Vakmensen, parties to the collective agreement;
   c. one member and his deputy are appointed by the organisations referred to in subs a and b.
2. The secretariat of the Complaints Committee is managed by the Centre for Public Sector Labour Relations (CAOP), Lange Voorhout 13, 2514 EA The Hague.

Article 3

1. A dispute as referred to in article 1 can be filed with the secretariat of the Complaints Committee, by sending a notice of objection, supported by reasons, to the secretariat of the Complaints Committee.
2. Within 8 days of receipt of the notice of objection, the secretariat will send a copy thereof to the defendant.
3. Within 4 weeks after having sent the notice of objection and corresponding exhibits, the Complaints Committee gives the defendant the opportunity to file a defence with the secretariat of the Complaints Committee.
4. The Complaints Committee is entitled to shorten the period for filing a defence, for reasons of urgency.
5. Subject to a timely request from the defendant, supported by reasons, the Complaints Committee can lengthen the period for filing a defence.
6. Following receipt of the statement of defence, the secretariat will immediately send a copy thereof, with accompanying exhibits, to the applicant.

Article 4

1. The Complaints Committee can handle the complaint both verbally and in writing.
2. If handled in writing, the Complaints Committee will give the applicant the opportunity to submit his reply within a certain term, after which the defendant will be given the opportunity to submit his rejoinder.
3. If handled verbally, the Complaints Committee, within the shortest possible term, will set the place and time where the dispute will be discusses at a session. The parties will be notified by the secretariat in due time, in the form of a written invitation.

Article 5

1. Within 4 weeks after completion of the written process as referred to in article 4, paragraph 2, of these regulations, or after the session as referred to in article 4, paragraph 3, of these regulations, the Complaints Committee will issue a written decision, supported by reasons. The decision is sent to the parties simultaneously.
2. The Complaints Committee decides with a majority vote.
3. The decision of the Complaints Committee has the character of a compelling recommendation.
4. The employer can only deviate from the compelling recommendation, supported by reasons.

Appendix IV Interpretation Committee Regulations

Article 1

1. The task of the Interpretation Committee is to explain the articles of the collective labour agreement for the sports sector within the framework of the negotiations and the apparent intention of the parties to the collective labour agreement.
2. If the collective labour agreement parties believe that a dispute has arisen in connection with the interpretation or application of the collective labour agreement for the sports sector, or compliance with it, one of the collective labour agreement parties can submit this dispute to the Interpretation Committee.

Article 2

1. The Interpretation Committee consists of the Pay and conditions Negotiations in the Sports Sector (AOS).
2. The Interpretation Committee sets out its own method of operation.
3. The secretariat of the Interpretation Committee is managed by the Centre for Public Sector Labour Relations (CAOP), Lange Voorhout 13, 2514 EA The Hague.

Article 3

1. A dispute as referred to in article 1 can be filed with the secretariat of the Interpretation Committee, by sending an application, supported by reasons, to the secretariat of the Interpretation Committee.
2. The secretariat will send a copy thereof to the defendant, as soon as possible after receipt of the application.

Article 4

1. The Interpretation Committee will make a decision after it has taken due note of the application submitted to the committee, as soon as possible.
2. The decision of the Interpretation Committee is a compelling recommendation. If the matter cannot be resolved by the Interpretation Committee, the Interpretation Committee can decide to refer the matter to an (arbitration) committee, to be set up to that end.
3. The decision by the (arbitration) committee is binding.

Appendix V Addendum: Option to set off in travelling expenses scheme

If an employer offers a travelling expenses scheme in which the business trip allowance in the calendar year, or within a wage period, exceeds the amount per kilometre permitted under tax law, it also serves as a travel expenses allowance that can still be paid additionally, tax free, such as commuting expenses, paid out as a fixed sum or otherwise.

This addendum is intended for those organisations that pay out over and above the maximum permitted under tax law. The Tax and Customs Administration has indicated that this can be set off by means of a scheme in the employment terms and conditions against the remaining scope of the commuting amount permitted under tax law. The addendum can form part of consultations with the works council or the employee representative body. The collective labour agreement parties advise to discuss this with the tax authorities in your local district.

This scheme applies until revoked by the employer, or until the moment on which set-off, as a result of a legislative change, is no longer expedient for the employer or employee. For example, as a result of the abolition of a specific exemption for the commuting allowance and/or other business trips.

Appendix VI Agreements within the job evaluation system

Agreements between the Employers' Organisation in the Sports Sector and the joint trade unions regarding the job evaluation system.

1. General

A job evaluation system has been implemented in the sports sector, the Integral Function Analysis method (IFA). Every individual employer who is bound by the collective labour agreement for the sports sector is obliged to apply the IFA method.

2. Implementation

If an employer is confronted with the mandatory implementation of the IFA method within his organisation, he must endeavour that the job roles are classified within 4 months after the employer became subject to the system. Classification by the employer is subject to consultation with the employee. If an employer, who already applies the job evaluation system, introduces a new job role, it must have been classified upon its introduction.

3. Reference jobs

The job evaluation is made on the basis of reference jobs set by the collective labour agreement parties. A copy of the reference jobs is open for inspection at the employer and can be consulted by any interested party. Changing reference jobs or defining new ones is subject to consultation between the collective labour agreement parties. The system manager of the IFA method evaluates the changed or or new reference jobs.

4. Job level matrix

The job level matrix (FNM) has been developed on the basis of the the reference jobs. The employer shares the job roles by means of the job level matrix. The FNM is therefore a classification tool. In addition, it is also possible to evaluate the job in accordance with the IFA method.

5. Assigning a pay scale

When implementing the job evaluation system, three scenarios are possible with regard to individual employees, viz.:
a. the current monthly salary falls within the margins of the salary scale which will be applicable to the employee's job;
b. the current monthly salary is below the minimum of the salary scale applicable to the job role;
c. the current monthly salary is above the minimum of the salary scale applicable to the job role;

Re a.
In this instance, the pay scale is assigned in accordance with the job grade representing an equal or higher salary that is closest the current salary.

Re b.
If the employer is unable to assign a pay scale in accordance with the job grade that corresponds to the job role, the pay scale can be assigned in phases, subject to a request by the employer, supported by reasons. The job role must have been fully assigned to the corresponding pay scale within 1 year after assigning the pay scale.

Re c.
In this instance, the salary is “frozen” and the salary is not increased. The initial or ad-hoc wage increments laid down in the collective labour agreement *do* apply.

6. Objection and appeal

The employee has the option of filing an objection or appeal.

7. Objection

If an employee objects to the job classification or the procedure that has been followed, he must notify his employer thereof within 6 weeks. The objection will be discussed and solved between the employee and employer at a meeting, within 6 weeks. The employer may request the licensee or system manager for advice. This advice will mostly relate to the classification of the job, by means of the Job Level Matrix.

The employer must take a final decision, in writing and supported by reasons, within 6 weeks after the employee filed objection against the classification of his job role. During this decision, the employee can file an appeal with the Complaints Committee. An appeal is also possible when the employer fails to make a decision following the objection, or if he fails to do so in time. The appeal procedure has been laid down in article 41.

8. System manager and Licensee

The system manager of the IFA method is Philosophy - Remuneration Management.
The licensee of the IFA method is the Employers' Organisation in the Sports Sector. The Employers' Organisation in the Sports Sector is authorised to apply the IFA method within the sports sector only. The licensee bears the costs in connection with keeping the system operational. This does not include the costs in relation to any activities for the the Appeal Procedure.

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