

**SLEZSKÁ
UNIVERZITA**



Rector's Directive No. 6/2021

Rules for the Creation of the Social Fund and Providing Contributions to Employees from the Social Fund

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Article 1 Basic Provisions

- 1) This Rector's Directive lays down rules (hereinafter referred to as the "Rules") for the creation of the Social Fund (hereinafter referred to as the "SF") and for the provision of supplementary pension insurance contributions with a state contribution or supplementary pension savings (hereinafter referred to as the "Pension Contribution") and for meals to employees of the Silesian University in Opava (hereinafter referred to as the "Employee") from the Social Fund.
- 2) The Directive is based in particular on the following legislation:
 - act No. 42/1994 Coll., on supplementary pension insurance with state contribution and on amendments to certain acts related to its introduction, as amended,
 - law no. 427/2011 Coll., on supplementary pension saving,
 - law no. 586/1992 Coll., on income taxes, as amended.
- 3) Contributions are provided by the Silesian University in Opava (hereinafter referred to as the "University") to employees who meet the conditions specified in these rules.

Article 2 Creation of a Social Fund

- 1) The University forms a Social Fund from the volume of labour costs (gross labour costs without OON) in the amount of:
 - a) 1 % of the labour costs covered by the training allowance (1111),
 - b) 2 % of the labour costs paid from other sources than those referred to in point (c),

- c) determined by the grantor of the financial resources, if the conditions of their use set a percentage for the creation of SF different than referred to in point (b) or does not allow the creation of SF at all;
in such a case, SF may be created up to a maximum amount corresponding to the conditions of the grantor and the approved project budget.
- 2) In accordance with the Income Tax Act, expenses for the creation of a Social Fund in a given calendar year can be included in the costs incurred to achieve, secure, and maintain the taxable income of the University up to a maximum of 2% of the total assessment bases of the University's employees for social security contributions and contributions to state employment policy. The verification of the amount of costs of SF creation in terms of tax eligibility will be carried out by the Economic and Accounting Department of the Rector's Office before the end of the calendar year and will subsequently ensure the possible transfer of the share exceeding the limit set for tax eligibility of costs of SF creation to the account of non-tax-deductible costs.

Article 3

Accounting of a Social Fund

- 1) SF creation is charged for individual orders approved by the relevant Parts (or researcher). The Parts are obliged to immediately notify the Department of Economic and Accounting Rectorate of any changes related to the creation of SF and relevant contracts.
- 2) The creation and accounting of SF is carried out in the economic information system MAGION, the module "Automatic operations". One numerical series with the prefix of the Part is established for each entry point, and within these numerical series it is always possible to charge only in relation to the orders established for the respective workplace.
- 3) SF is formed in a specified amount from the labour costs charged to the accounts 521 001 Labour costs of the salaries DU, 521 003 Labour costs of the severance pay DU, and 521 004 Labour costs of the sickness compensation DU, and is charged to the account 527 004 Social Charges. - Social Fund DU as opposed to the account 911 73* Social Fund – creation from salaries (with relevant analysts for individual entry points without contracts).
- 4) Since the funds are only accounted for by the Rector's Office, the following accounting operation will subsequently be performed manually:
 - change of workplace for accounts 911 73* to workplace 09000 using the account 395 003 Internal clearing, i.e.
 - MD 395 003 workplace 09000
 - D 395 003 workplaces of the relevant number series

and at the same time, the Parts are obliged to transfer financial resources in the amount of SF created to the current account of the Rectorate No. 8010-209702433/0300.
- 5) In the "Automatic Operations" module, the creation of SF is guided by the method of creation from all orders, with the exception of orders or activities listed in the lists supplied to the Rectorate by individual Parts. If an order where salaries are accounted is not to be SF, this creation will be suppressed in the "Automatic operations" module.
- 6) In view of the fact that the calculation of SF is carried out for the relevant periods in which salaries were charged, it is necessary that, after the accounting of wages for the relevant months, the operations relating to the accounts 521 001, 521 003 and 521 004 are no longer accounted for until those months, but are always accounted for until within the following month so that the creation of SF can be captured on subsequent billing.
- 7) Corrections on the SF account can only be made through the Rector's Office.

Article 4

Provision of Pension Contribution from SF

- 1) In accordance with applicable legislation, a Pension Contribution may be granted to an employee with:
 - a) permanent residence in the Czech Republic or
 - b) residing in the territory of another Member State of the European Union,who participates in pension insurance under domestic legislation or is a beneficiary of a pension from this insurance or participates in public health insurance in the Czech Republic.
- 2) The condition for granting a Pension Contribution is the conclusion of:
 - a) employment contracts for at least one employment relationship,
 - b) Supplementary pension insurance contracts with a pension fund or Supplementary pension savings contracts with a pension company (hereinafter referred to as the "Contract"), whereby the contribution paid by the employee may not be lower than the amount establishing the right to a state contribution, i.e., at least CZK 300 per month in the case of supplementary pension savings or CZK 100 in the case of supplementary pension insurance (applies to contracts concluded until 31 December 2012),
 - c) conclusion of an agreement with the employer on the provision of the employer's contribution to supplementary pension insurance and on deductions from salary (hereinafter referred to as the "Agreement"), see Annex No. 1.
- 3) The Pension Contribution is provided in the amount of 2% of the wage rate (tariff wage) corresponding to the agreed employee's working time or in the amount of 1% of the agreed contractual salary.
- 4) The Employee applies for a Pension Contribution by submitting a duly completed and signed Agreement form, which, including a copy of the Agreement, shall be forwarded to the Human Resources and Payroll Department. After checking and supplementing the data by the payroll accountant, the Agreement is submitted for the signature of an employee authorized to act for the given Part in the employment relations. After signing, it is necessary to immediately return the Agreement back to the Human Resources and Payroll Department.
- 5) The Pension Contribution is provided to the employee from the first day of the following month after the date of conclusion of the Agreement, directly to the account of the pension fund at the same time as the employee's participation contribution, which was deducted from the employee's salary for the previous month.
- 6) The provision of a Pension Contribution to employees shall be discontinued during a period where:
 - they are kept in an off-registered status, i.e., they take maternity or parental leave, they are released for a long time for the performance of public functions, etc.,
 - are continuously incapacitated for at least 3 months, i.e., starting from 4th calendar month until its end,
 - take unpaid leave longer than 1/2 of the specified working hours in the relevant calendar month,
 - they have a notice period from employment excluding Section 52 (a) to (c) of the Act no. 262/2006 Coll., the Labour Code, and Section 52 (d) of the same Act, unless the employee caused the incapacity himself,
 - have an unexcused absence of more than 3 days (inclusive); in this case, the grant shall be interrupted for a period of three months after proof of the unexcused absence.

- 7) The Pension Contribution is exempt from income tax on the part of the employee, up to the amount specified in Act No. 586/1992 Coll., On Income Taxes, as amended. Over-limit contributions to supplementary pension insurance¹ will be included in the gross salary of the employee for the relevant calendar month in which they will be paid to the pension fund.
- 8) The employee is obliged to immediately notify the Human Resources and Payroll Department of the Rector's Office of any changes that affect the provision of the contribution by completing the "Notification of Changes" form, see Annex 2.
- 9) In the event of non-compliance with the conditions set out in this Directive or in other legislation relating to supplementary pension insurance, the employee is obliged to return the employer's contribution received for the relevant period to the university without delay.

Article 5

Provision of Food Allowance from the SF

- 1) The range of employees who are entitled to a Food Allowance is determined by the valid Rector's Directive regulating the provision of meals to employees of the Silesian University in Opava.
- 2) The amount of the employer's Food Allowance to meals from the SF is CZK 5.25 for each meal voucher or the main meal to which the employee is entitled.

Article 6

Final Provisions

- 1) This Rector's Directive repeals Rector's Directive No. 14/2016 "Rules for the Creation of the Social Fund, for the Provision of contributions to supplementary pension insurance/supplementary pension savings and for Food Allowance to employees of the Silesian University in Opava from the Social Fund",
- 2) This Directive shall come into force and effect on the date of its publication on the intranet.

In Opava, date:

Doc. Ing. Pavel Tuleja, Ph.D.
Rector

Annex No. 1 – Application for the provision of the employer's contribution to the supplementary pension insurance and the agreement on wage deductions

Annex 2 – Notification of changes for the purpose of providing the employer's contribution to the supplementary pension insurance

¹ on the date of issue of the directive above CZK 50,000 per year

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