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III. Amendments

Rector's Directive No. 6/2021

**Rules for the creation of the Social Fund   
and the provision of contributions from the Social Fund**

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**Article 1**

1. The text of **Article 1 - Basic Provisions**, paragraph 1) is deleted and replaced by the following text:

"1) This Rector's Directive lays down the rules (hereinafter referred to as "rules") for the creation of the Social Fund (hereinafter referred to as "SF") and for the provision of contributions for old-age security and meals to employees of the Silesian University in Opava (hereinafter referred to as "employee") from the Social Fund."

1. The text of **Article 3 - Accounting for SF** paragraph 6) is deleted without replacement.
2. The entire text of **Article 4 - Provision of pension contribution from the Pension Fund** is deleted and replaced by the following text:

**"Article 4   
Provision of a contribution from the old-age security fund**

1. The University provides employees with a contribution to tax-supported retirement savings products or tax-supported long-term care insurance ("LTCI"), i.e:
2. supplementary pension schemes,
3. supplementary pension savings,
4. a long-term investment product,
5. long-term care insurance.
6. PZS must meet the conditions set out in Act No.586/1992 Coll. on Income Taxes, referred to in Sections 15a and 15b, respectively 15c), or other conditions set out in legislation.
7. The employer shall provide the employee with an allowance for a maximum of one PZS, provided that the employee:
8. has permanent residence in the Czech Republic or is domiciled in the territory of another EU Member State,
9. has at least one employment contract and
10. will pay at least part of its reimbursement to the PHC provider through payroll deduction.
11. In order to be eligible for a contribution to the PZS, the employee must also have:
12. **A contract with the provider of** the selected PZS (hereinafter referred to as the "Contract"), whereby the employee's monthly contribution paid through the employer must be **at least CZK 500**,
13. **an agreement with the employer** on the provision of the employer's contribution to the PHC and on deductions from wages (hereinafter referred to as the "Agreement"), see Annex 1.
14. The contribution to the PPS is provided at 2% of the wage rate (tariff wage) corresponding to the employee's agreed working time or 1% of the agreed contractual wage.
15. The employee shall apply for a contribution to the PERS by submitting a duly completed and signed Agreement Form, which, including a copy of the Agreement, shall be forwarded to the Payroll Accountant in the Human Resources and Payroll Department. After the details have been checked and completed by the payroll accountant, the Agreement is submitted for signature by the employee authorised to act for the component in the employment relationship. Once signed, the Agreement must be returned to the Payroll and Personnel Department without delay.
16. The contribution to the PPA shall be paid to the employee from the first day of the month following the date of conclusion of the Agreement, directly into the account of the provider concerned, at the same time as the employee's contribution deducted from the employee's salary for the previous month.
17. The provision of the employee's PERS contribution shall be discontinued during the period when:

* they are in an off-registration status, i.e. they are on maternity or parental leave, on long-term leave to perform a public function, etc,
* are continuously on long-term sick leave for at least 3 months, i.e. from the   
  4th calendar month until its end,
* take unpaid leave in excess of 1/2 of the specified working time in the relevant calendar month,
* they are subject to a notice period from the employment relationship outside of Section 52 (a) to (c) of Act No.   
  262/2006 Coll., the Labour Code, and Section 52 (d) of the same Act, unless the employee caused the incapacity for work,
* have an unexcused absence of more than 3 days (inclusive); in this case, the allowance shall be suspended for a period of three months after the unexcused absence has been proven.

1. The contribution to the PZS 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. Excess pension contributions[[1]](#footnote-1)  will be included in the employee's gross salary for the relevant calendar month in which they are paid to the pension fund.
2. The employee is obliged to immediately notify the Rector's Office HR and Payroll Department of any changes that affect the provision of the contribution to the given PPS by completing the form "Notification of Changes Related to the Provision of the Employer's Contribution" see Appendix 2.
3. If the employee chooses to take a different type of PERS contribution, it is necessary to terminate the existing contribution (see Annex 2 "Notification of changes related to the provision of the employer's contribution") and to conclude a new Agreement with the employer on the provision of the employer's contribution to PERS and on deductions from wages (see Annex 1).
4. In the event of non-compliance with the terms and conditions set out in this Directive or in other legal provisions relating to the contribution to the PSC, the employee shall be obliged to return the employer's contribution received for the relevant period to the University without delay."
5. **Annex 1** Application for Employer Contribution to Superannuation and Agreement on Deductions from Wages is deleted and replaced by a new **Annex 1** Application for Employer Contribution to Old Age Security Product and Agreement on Deductions from Wages.
6. **Annex 2** Notification of changes for the purpose of employer contribution to superannuation is deleted and replaced by a new **Annex 2** Notification of changes relating to employer contribution.

**Article 2  
Transitional and final provisions**

1. If the employee's contribution to the supplementary pension scheme/supplementary pension savings agreed under the previous conditions (current deduction from wages) is at least CZK 500, there is no change to the employer's contribution from 1 July 2024.
2. If the employee's current contribution (payroll deduction) is less than the minimum amount effective July 1, 2024, the employee must adjust the amount of the contribution no later than June 30, 2024, using the Notification of Changes Related to Employer Contribution form, see Attachment 2. If the employee fails to do so, the provision of the allowance and the deduction from wages will be terminated from 1.7.2024 for non-compliance.
3. These amendments shall enter into force on the date of their publication on the intranet and shall take effect on 1 July 2024.

In Opava on 29 May 2024

doc. Mgr. Tomáš Gongol, Ph.D.  
 Rector

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1. on the date of issue of the directive over CZK 50 000 per year [↑](#footnote-ref-1)