The legal status of civil servants

July 2010

Ministry of the Interior and Kingdom Relations
Foreword

This booklet was compiled by the Central Government Personnel and Organisation Department of the Ministry of the Interior and Kingdom Relations for circulation among the staff of:
- the Ministry of General Affairs
- the Ministry of the Interior and Kingdom Relations
- the Ministry of Economic Affairs
- the Ministry of Finance
- the Ministry of Justice
- the Ministry of Agriculture, Nature and Food Quality
- the Ministry of Education, Culture and Science
- the Ministry of Social Affairs and Employment
- the Ministry of Transport, Public Works and Water Management
- the Ministry of Health, Welfare and Sport
- the Ministry of Housing, Spatial Planning and the Environment
- the Court of Audit
- the Supreme Council of Nobility
- the Queen’s Office
- the Chancery of the Netherlands Orders of Knighthood
- the National Ombudsman
- the Council of State
- the States General
- the secretariat of the Intelligence and Security Services Supervisory Committee
- the Council for the Judiciary, the district courts, the courts of appeal, the Central Appeals Tribunal and the Trade and Industry Appeals Tribunal, including the non-judicial members of the Council for the Judiciary and of the administrative boards of the aforementioned courts, and the joint support services for two or more of the organisations mentioned in this part.

The ministries and the High Councils of State may provide their own information on terms and conditions of service to their personnel. The Ministry of Foreign Affairs, the Ministry of Justice and the Tax and Customs Administration already do so. The civilian personnel of the
Ministry of Defence have a separate legal status and form part of the Defence sector, with the exception of civilian personnel on scales 17 and over.

The booklet is updated on a regular basis. The timing depends on the conclusion of new collective agreements. Suggestions concerning its contents should be submitted to the Central Government Personnel Policy Division of the Central Government Personnel and Organisation Department of the Ministry of the Interior and Kingdom Relations (Ministerie van Binnenlandse Zaken en Koninkrijksrelaties, Postbus 20011, 2500 EA Den Haag), or by email to infobzk@minbzk.nl.

Up-to-date information on personnel matters for central government employees can be found on the central government’s intranet (Rijkspartaal) home page under Personeel.

References in this booklet to he/him/his may equally be read as she/her where appropriate.

Questions about your own legal status should be directed to your personnel officer.
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Introduction

This booklet is entitled ‘The legal status of civil servants’. As its title suggests, it contains information on the legal status of public servants working in the central government sector. The central government sector consists of all the ministries (with the exception of the Ministry of Defence), the High Councils of State and the Queen’s Office. It reflects the situation as of 1 July 2010 and deals only with the most important points. Your personnel officer can supply you with more detailed information. You can also obtain information via the personnel portal on the central government’s intranet. For civil servants who work for the Ministry of Foreign Affairs there is a booklet based on the Foreign Service Regulations which apply to them. Many civil servants find their legal status a complex subject. This is hardly surprising, since it is regulated in various pieces of legislation. The language used is legal and not always easy to understand. Moreover, there are a great many different provisions governing civil servants, the most important being:

- the Central and Local Government Personnel Act;
- the General Civil Service Regulations (ARAR), which include provisions on appointments, working hours, leave, holiday, occupational health care and termination of employment;
- the Civil Servants Pay Decree (BBRA) 1984, which governs salaries, the holiday allowance, end-of-year allowance and various other allowances;
- the Pension Regulations of the ABP Pension Fund containing rules governing retirement pensions, surviving dependants’ pensions, flexible pensions and the ABP Incapacity Pension.

There are many more statutory instruments governing the legal status of civil servants. You can find a list at the back of this booklet.

The booklet is intended as a lay person’s guide to the legislation. It cannot provide answers in every individual case. Furthermore, some of the legislation allows individual ministries and the High Councils of State to pursue their own policies on certain matters. This means that their rules may sometimes differ from those described in this booklet. Consequently, you cannot derive any rights from the contents of this booklet.

Civil servants who work part-time are governed by the same legislation as those in full-time employment. The entitlements of part-time employees are, in principle, proportionate to their working hours. Some provisions affect not only civil servants themselves but also their
families: consider, for example, leave on account of family circumstances. These apply equally to married civil servants and to those in registered partnerships. Some apply to civil servants who cohabit, providing they have signed a cohabitation agreement regulating their rights and obligations relating to the running of a joint household.
Recruitment, selection and appointment

Before being appointed as civil servants most people will have gone through a selection procedure. This procedure is subject to a number of rules that give applicants the right:
- to a fair chance of being appointed;
- to information;
- to protection of privacy;
- to confidential treatment of personal particulars;
- to an efficient procedure;
- to submit complaints and have them given serious consideration.

Candidates are no longer required to undergo a medical examination, unless:
- a medical examination is justified in the interests of the specific job requirements;
- there is a statutory obligation to carry out a medical examination upon appointment.

Each ministry maintains and regularly updates a list of posts for which a medical examination on appointment is required. The Medical Examinations Act sets out the rights and obligations of the competent authority, the agency conducting the medical examination and the person being examined.

The candidate is informed of the results of the medical examination within two weeks, and may request a new examination within two weeks of receiving the results. The government pays the costs of both examinations. The new medical examination may not be performed by the doctor who carried out the first examination. Complaints about medical examinations should be lodged with the competent authority that requested the examination. An official complaints procedure may apply.

The competent authority may also require a psychological test and a certificate of good conduct. Candidates for positions with special requirements as regards integrity or responsibility will be screened. Confidential positions require security screening.

New civil servants are appointed either on a permanent basis or, if there is good reason, on a temporary basis. Since 1 March 2001, every permanent appointment has been in the general service of the central government. This applies to civil servants who work for the ministries (with the exception of Ministry of Defence staff, who are covered by the civil
service regulations for the defence organisation (Burgerlijk Ambtenarenreglement Defensie),
the Queen’s Office and the High Councils of State (with the exception of staff of the States
General, who are covered by their own Civil Service Regulations (Ambtenarenreglement
Staten-Generaal). When a civil servant is appointed, the name of the ministry or High
Council of State for which he works is specified. Civil servants who are transferred to
another ministry are not dismissed; instead, they are simply appointed to the other ministry.
This makes movement between ministries easier in terms of legal status.

A temporary appointment will be for a specific calendar period or another objectively
determinable period. This might, for instance, be a temporary appointment for the duration
of a civil servant’s sick leave. Civil servants appointed on a temporary basis are not
employed in the general service of the central government since no employment relationship
exists once the appointment comes to an end. Temporary appointments are granted:
- with a probationary period of no more than two years;
- for a period of no more than three months pending the issuing of a certificate of good
  conduct;
- to carry out specific tasks, for which external manpower is required only on a
temporary basis;
- to train someone in a profession or provide further theoretical or practical training;
- to standby workers;
- for another reason, at the discretion of the individual ministries.

New civil servants are generally appointed on a temporary basis with a probationary period
of no more than two years. At the end of the probationary period they are in principle
appointed on a permanent basis, providing they have performed well.

The following rules apply to temporary appointments:
- Anyone who has had successive temporary appointments at the same ministry within
  a period of 36 months or more, with no more than a three-month break between them,
is automatically given a permanent appointment.
- Anyone who has had at least three successive temporary appointments at the same
  ministry is automatically given a permanent appointment.

A guaranteed number of hours must be agreed for appointments where the hours worked
vary. This means that even if the person concerned works fewer than this guaranteed
minimum he is still paid for the guaranteed number of hours. In certain situations standby
workers must be paid for a minimum of three hours every time they are called up. This applies to standby workers who do not have a fixed number of working hours or who have an appointment for under 15 hours a week, where the times to be worked are not stipulated.

The following additional rules apply to temporary appointments:

- If a temporary appointment – other than a probationary period – is immediately followed within the same ministry by a temporary appointment for a probationary period, the maximum duration of the probationary period is reduced by the term of the first temporary appointment.
- From the day that a temporary appointment with a probationary period is automatically renewed, the appointment becomes permanent.
- From the day that a temporary appointment – other than for a probationary period – is automatically renewed, a new temporary appointment is offered for the same duration, though for no more than 12 months, under the same terms and conditions.

Since 1 October 2004, the competent authority has been forbidden under the Central and Local Government Personnel Act to discriminate between employees with temporary and permanent appointments in determining terms and conditions of employment, unless such discrimination is objectively justified. The competent authority must also notify employees with temporary appointments of vacancies for permanent positions.
Salary, holiday allowance and end-of-year allowance

Salary scales

Civil servants are placed in one of 18 salary scales, depending on the nature of the position concerned and the duties they are actually required to perform. The nature of the position is determined by a job evaluation.

Civil servants who disagree with the outcome of such a job evaluation may submit a written request for the result to be reconsidered, indicating why they do not agree with the result. The request must be filed with the competent authority within four weeks of receipt of the result of the evaluation. The competent authority will then decide either to uphold or to amend the result of the evaluation within 13 weeks of receipt of the request. If the civil servant still does not agree with the decision, he may lodge an objection with the competent authority within six weeks. Within two weeks of receipt of the objection, the competent authority asks the Job Evaluation Objection Advisory Committee (CABF) for its recommendations.

The Committee is independent and consists of members nominated by the government ministries and by the federations of public sector personnel. For more information you can contact the secretariat of the Committee, which is operated by the Centre for Public Sector Personnel Employment Relations (CAOP), Postbus 556, 2501 CN Den Haag (tel. 070-376 5786).

The competent authority is free to adopt or disregard the Committee’s recommendation. No more than ten weeks should elapse between the lodging of the objection and the final decision of the competent authority, though a four-week extension is possible. If the civil servant still does not agree with the decision, he may file an application for review with the administrative law sector of the district court in his place of residence.

The actual work with which civil servants are entrusted is of primary importance in determining their salary scale. The nature of the work may require that they be placed on a lower scale on appointment than the one which normally applies to the position, until they reach a standard appropriate to the job.
The salary scale sets the lowest and the highest gross salary as well as the intermediate levels. The salary paid to employees who work part-time is proportionate to the number of hours they work. Monthly salary scales can be found in an appendix at the end of this booklet.

The salary of civil servants who work more than 36 hours per week on average is calculated as follows: the regular salary for a 36-hour week is multiplied by their fixed working hours and divided by 36. This increased salary is the basis on which holiday allowance, the percentage end-of-year allowance and other allowances are calculated.

**Salary increments**

The salaries table shows that each salary scale contains a number of increments. Staff who are not yet receiving the maximum salary on their scale may be eligible for an increment. Such an increment is awarded only if the competent authority believes that their performance is adequate. A decision on the salary they should receive is in principle taken for the first time a year after their entry into service and thereafter annually until they have reached the top of the scale.

Staff may receive an additional increment within their scale if the competent authority is of the opinion that their performance is more than adequate. By the same token, staff whose performance is not adequate will not be eligible for an increment.

The competent authority decides whether to award an increment on the basis of an interview with the employee. These interviews are held at least once a year and cover the following:

- the way in which the employee has performed his work and the results achieved;
- the circumstances in which the work has been performed.

Other items covered during the interview may include future work, the expected results, the circumstances under which the work is to be performed and the way in which the employee’s personal development can be furthered (see page ...).

If an employee has reached the maximum salary on his scale and is considered by the competent authority to be performing excellently, he may be awarded a salary from the next scale. Annual increments are not payable on this salary. If the standard of the employee’s...
work subsequently falls, the decision to award a salary from the next scale may be reversed.

**Less demanding work for older staff**

Civil servants aged 57 or over may request a less demanding job. If this new job carries a lower salary, they will not be placed on the lower scale but will retain their current salary and scale. However, their net pay will be lower, because an amount is deducted from their salary. The deduction is equivalent to the difference between their salary and the salary that applies to the new job. Because their salary remains the same, neither their salary-related entitlements such as the holiday allowance and end-of-year allowance nor their pension and social security entitlements are adversely affected.

**Age-related allowance**

Civil servants who have reached the age of 63 but have not taken up their entitlement to the Flexible Pension and Retirement Scheme are entitled to a one-off allowance of €454 net, payable in the month in which they turn 63, and thereafter every year while they continue to work. Part-timers receive the allowance adjusted by the working hours factor (their working hours divided by 36).

**Mobility allowance**

Civil servants who change their job under certain conditions are eligible for a mobility allowance. This one-off allowance is equal to 50% of the monthly salary. If the change of job results in a permanent increase in salary, i.e. the awarding of an additional increment or placement on a higher salary scale, the employee is not entitled to the mobility allowance.

**Holiday allowance**

The holiday allowance is 8% of gross monthly salary and certain allowances. The holiday allowance for full-timers is at least €156.73 per month. The minimum for civil servants employed part-time, and for those who permanently increase their hours, is proportionate to the hours worked (calculated using the working hours factor). The holiday allowance is paid annually in May for the previous twelve-month period (June-May).
End-of-year allowance

In November of every calendar year civil servants receive an end-of-year allowance. The allowance is accrued month by month from December to November at a rate of 8.3% of the gross monthly salary.
Gross and net salary

In the payroll processing system, the following are deducted from the gross salary to arrive at the net salary:
- the employee's share of contributions for retirement and surviving dependants’ pensions, the ABP Incapacity Pension, and the transitional contribution for early retirement, pre-pension and life-course savings;
- the notional contribution under the Unemployment Insurance Act;
- the income-related contribution under the Healthcare Insurance Act, which is offset by the employer's contribution of the same amount;
- the contribution for work resumption benefit for persons partially capable of work (WGA);
- salaries tax.

However, in calculating the net monthly salary, it has to be taken into account that pension contributions and the transitional contribution for early retirement, pre-pension and life-course savings will also be deducted from entitlements to the holiday allowance and end-of-year allowance accrued in the month in question. These contributions are not therefore deducted when the allowances are paid out.

Pension contributions

The employer and the employee each pay part of the retirement and surviving dependants' pension contributions. The employee's contribution in 2010 is calculated as follows:

a. take the gross monthly salary, add the fixed monthly allowances, the monthly entitlement to holiday allowance and the monthly entitlement to the end-of-year allowance, and multiply by 12 and add the the variable allowances from the previous year;

b. reduce the amount obtained by 1.9% (max. €791.85);

c. deduct €10,500 from the amount calculated under b, this being the amount on which no contributions are payable;

d. calculate 6.315% of the resulting amount and divide it by 12.

The following items are not included in the pensionable salary: long-service bonuses, expense allowances, income components that cannot be deemed pensionable salary under
tax law (e.g. the value of the private use of a company car), exceptionally high profit dividends and bonuses which, in accordance with the legal status regulations or the appointment, are not pensionable salary and remuneration for variable overtime, unless the legal status regulations or the appointment specify that it does constitute pensionable salary. Pensionable salary will be determined once a year (either in January or at the start of employment). The deduction for contributions will stay the same until the end of the year, unless there is a change in working hours and/or the contribution rates and/or the contribution-free amount in the intervening period.

In the case of part-time staff, the amount calculated at a is adjusted by the working hours factor. After completing steps b, c and d the result is adjusted by the working hours factor (working hours divided by 36).

The employer and the employee likewise each pay part of the ABP Incapacity Pension contributions. The employee’s part of the contribution is calculated as follows:

e. take the amount calculated at b;

f. deduct €18,200, on which no contributions are payable;

g. calculate 0.1% of the resulting amount and divide it by 12.

The contributions are calculated for part-time employees in the same way as contributions for retirement and surviving dependants’ pensions.

**Transitional contribution for early retirement, pre-pension and life-course savings**

The employer and the employee each pay part of the combined contributions for the flexible pension and retirement schemes and the conditional purchase of pension entitlements. The contributions are calculated as follows:

h. take the amount calculated at b;

i. calculate 2.4% of the resulting amount and divide it by 12.

These contributions are calculated for part-time employees in the same way as contributions for retirement and surviving dependants’ pensions.

**Deduction for unemployment**

The Unemployment Insurance Act (WW) has applied to civil servants since 1 January 2001. Since any unemployment benefit received by civil servants is paid for by the government
itself (the government bears the risk) and does not come out of the General Unemployment Fund, the employee still has to pay a notional contribution under the Unemployment Insurance Act. This is calculated as follows:

a. take the gross monthly salary and add the taxable allowances; add the holiday allowance in May and the end-of-year allowance in November;

b. deduct from this amount the contributions for retirement and surviving dependants’ pensions, the employee’s contribution for the ABP Incapacity Pension, the transitional contribution for early retirement, pre-pension and life-course savings and a contribution-free amount of €1,392.00;

c. the unemployment deduction is 0% of the amount calculated at b.

Contribution under the Healthcare Insurance Act

The Healthcare Insurance Act entered into force on 1 January 2006. It provides for a flat-rate contribution and an income-related contribution. The employee pays the flat-rate contribution directly to his insurer. The income-related contribution is deducted from the employee’s salary. The employer is required to pay the employee an amount equal to the contribution deducted from his salary. This amount is subject to salaries tax and social insurance contributions. This deduction is calculated as follows:

a. take the gross monthly salary and add the taxable allowances. Add the holiday allowance and the end-of-year allowance for the months in which they are paid out;

b. deduct from this amount the contributions for retirement and surviving dependants’ pensions, the employee’s contribution for the ABP Incapacity Pension, the transitional contribution for early retirement, pre-pension and life-course savings and the notional unemployment contribution;

c. the healthcare insurance deduction is 7.05% of the amount calculated at b, up to a maximum of €194.98 per month.

The Contribution for Work Resumption Benefit for Persons Partially Capable of Work (WGA)

The employer recoups half of the contribution for work resumption benefit for persons partially capable of work from the employee’s net salary. The amount to be deducted is calculated as follows:

a. take the gross monthly salary and add the taxable allowances. Add the holiday allowance and the end-of-year allowance for the months in which they are paid out;
b. deduct from this amount the contributions for retirement and surviving dependants’ pensions, the employee’s contribution for the ABP Incapacity Pension and the transitional contribution for early retirement, pre-pension and life-course savings;
c. the contribution for work resumption benefit for persons partially capable of work is 0% of the amount calculated at b.

**Combined salaries and contributions levy**

This is a combination of salaries tax and social insurance contributions. The working person’s tax credit (maximum €124.08) and the general tax credit (€165.58) are in principle deducted from the combined salaries and contributions levy each month.

**Gross-net table**

To give an impression of net salary in relation to gross salary, a table showing standard calculations of the maximum monthly salary in each of the 18 salary scales is included in an appendix at the back of this booklet. All amounts are given to the nearest whole number.
Working hours, holidays and leave

Working hours

Civil servants who work full-time are usually appointed for 36 hours a week. Duty rosters must take account of the rules on rest on Sundays and rest days between two shifts. Civil servants and their employers can agree on various working hour arrangements, such as:
- four nine-hour days;
- four eight-hour days and one four-hour day;
- four eight-hour days, followed by five eight-hour days;
- a combination of longer and shorter days.

Full-time employees can build up compensatory leave by working more than 36 hours a week.

Since 1 April 2002, it has been possible for civil servants to increase their working hours by whole hours from 36 to no more than 40 hours a week (leading to a working week of 37, 38, 39 or 40 hours in total), provided this is not against the employer’s interests. The number of hours to be worked is calculated as follows. The number of hours a full-timer (36 hours a week) would work in a year is adjusted by the working hours factor and the result is rounded off. The working hours factor is the number of hours the civil servant works in a week (37, 38, 39 or 40) divided by 36.

In addition to this option, it is also possible, within the framework of IKAP, to increase the number of hours worked by a maximum of 100 hours per year for one year only. However, these options are subject to a ceiling: no combination of the two schemes may lead to an average working week of more than 40 hours.

Example
In 2010 there are 255 working days. A full-timer (36 hours per week) works 255 x 7.2 hours per year = 1,836 hours. If the working hours are increased to 40 per week, the number of hours worked per year becomes: 255 x 7.2 x40/36 = 2,040. This leaves no scope for a temporary increase under IKAP. If the working hours are increased to 39 per week, the number of hours worked per year becomes: 255 x 7.2 x 39/36 = 1,989. This allows for a
temporary increase under IKAP of a maximum of 51 hours a year (in other words, 2,040 – 1,989).

Civil servants who are taking advantage of the PAS scheme (partial employment for older staff), parental leave or long-term special leave may not permanently increase their working hours. The same applies to anyone who is work-disabled.

A civil servant has the right to change the number of hours worked, though the competent authority may refuse permission if it would conflict with the interests of the employer. If such a request is refused, the competent authority must indicate ways in which it might be possible for the employee to change their working hours nonetheless. For example, the competent authority could help the person concerned to find a suitable position involving the desired number of hours elsewhere within the organisation.

**Compensatory leave**

The number of hours to be worked in a year must be calculated for each civil servant. The number of hours may vary from year to year as it depends on the number of days available for work. The number of hours to be worked is calculated as follows.

Deduct from the number of calendar days in a year all Saturdays and Sundays and all public holidays not falling on a Saturday or Sunday: New Year’s Day, Easter Monday, Ascension Day, Whit Monday, Christmas Day, Boxing Day, Queen’s Day and 5 May (Liberation Day). This yields the number of ‘workable’ days. For full-time employees, this figure is then multiplied by 7.2 hours; for part-timers and civil servants structurally increasing their hours the full-time figure is then adjusted by the working hours factor.

The days and hours worked by each civil servant can be recorded in the duty roster after consultation between staff and their superiors. If this means a civil servant has to work more hours than the figure agreed, these extra hours can be awarded at a later date in the form of compensatory leave.

**Example**

A full-timer who works a five-day week (assuming there are no public holidays in the week in question) works for 40 hours, i.e. 4 hours more than the 36-hour full-time working week. He therefore builds up four hours of compensatory leave, to be taken at a later date.
Even a full-timer who works a 36-hour week (for example four nine-hour days) will have some hours of compensatory leave (to take or surrender). Because each year can have a different number of weekdays and the public holidays are not spread equally over the days of the week, the days on which a person works matter. The amount of compensatory leave can therefore only be calculated in each individual case, on the basis of the duty roster, the number of hours per week a member of staff should work and the number of hours they actually do work.

In the event of illness civil servants stop building up compensatory leave after a certain time, at the discretion of each ministry. Each ministry or agency can decide how compensatory leave may be taken. The entitlement lapses if compensatory leave is not taken in the year in which it is accumulated.

Until 31 December 2005 it was possible to save compensatory leave for a period of up to seven years. These hours may not be taken within the year preceding termination of employment:
- from a physically demanding post;
- under the Flexible Pension and Retirement Scheme;
- due to retirement.

Provided this is not against the employer’s interests, the full value or part of the compensatory hours saved may be added to the employee’s account under the Life-Course Savings Scheme (see page ...).

A civil servant who takes compensatory leave on or after reaching the age of 62 is entitled to extra leave (sabbatical for older staff). This special paid leave is equal in duration to 25% of the hours saved up and taken.

**Partial employment scheme for older staff (PAS)**

With their knowledge and experience, older staff are a valuable asset to the civil service. The object of the PAS scheme is to encourage older civil servants to continue working. It enables them to reduce their working hours by 15.8% from the age of 57 onwards, in which case a deduction is made from their gross salary. The size of the deduction depends on their age on the date on which they reduce their working hours and is a percentage of the salary that they would receive had they not reduced their working hours.
The table below shows the deduction percentages. The percentage shown applies from the age at which the employee starts participating in the scheme and remains the same for as long as he makes use of the scheme.

<table>
<thead>
<tr>
<th>Age</th>
<th>Deduction</th>
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<tr>
<td>57</td>
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<td>58</td>
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<td>59</td>
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<td>63</td>
<td>1%</td>
</tr>
<tr>
<td>64</td>
<td>1%</td>
</tr>
</tbody>
</table>

Civil servants who were 55 or older on 28 February 2001 can also opt to make use of previous partial employment schemes for older staff: the scheme for staff aged 57 or over (the PAS-57 scheme) or the scheme for staff aged 61 or over (the PAS-61 scheme). These schemes enable staff:

- to reduce their working week to an average of 30.32 hours a week from the age of 57 onwards (a corresponding reduction of 15.8% applies to part-time staff), in which case a deduction of 5% is made from their gross salary (PAS-57);
- to reduce their working week to an average of 22.76 hours a week from the age of 61 onwards (a corresponding reduction of 36.8% applies to part-time staff), in which case a deduction of 10% is made from their gross salary (PAS-61).

These 'old' schemes will continue to apply to staff who are already making use of them. Staff who are in the PAS-57 scheme can, however, opt for the new scheme. Those who do will no longer be entitled to make use of the PAS-61 scheme.

To be eligible for the scheme, staff must have worked for central government for a consecutive period of at least five years. A request to join the scheme may be refused if it is against the interests of the employer. These interests also play a role in deciding when participation starts. The consequences of participation for staff are as follows:

- payments based on salary (e.g. enhanced redundancy pay, flexible pension, retirement pension, holiday allowance, end-of-year allowance) continue to be based on the situation before participation in the scheme;
- the working week of 30.32 or 22.76 hours (adjusted for part-timers) is an average, which means that entitlement to compensatory leave can be built up if the actual number of hours worked is higher (it may not however exceed 32 or 24 hours per week respectively);
- the age-related leave of 21.6 hours from the age of 55 and 28.8 hours from the age of 60 no longer applies;
- basic leave entitlement is reduced in proportion to the average working week under the scheme;
- new income from employment (in either the public or the private sector) is deducted from the salary. Naturally, participants in the scheme continue to be entitled to the salary payable for their average number of working hours;
- in the event that the participant falls ill, the deduction continues to apply. Since 1 December 2005, after one year of absence due to illness, this deduction is cut to 70%;
- the participant will no longer be entitled to set his working hours at more than 36 a week on average.

Civil servants who join the scheme can exercise their rights under the Flexible Pension and Retirement Scheme (FPU) and retire early in the normal way, provided all the relevant conditions are met. Staff are therefore permitted to opt for the partial employment scheme or for the FPU scheme whenever they so choose.

**Compulsory leave days**

A maximum of three days' leave may be scheduled centrally without consulting the works council. On these days, the ministry or agency in question is closed and employees cannot work. The hours to be worked in the relevant year must therefore be rostered on days other than public holidays and compulsory leave days. This applies to both full-time and part-time staff.

Exceptions may be made in the case of a partially incapacitated employee who may not work more than a certain number of hours, per day or per week, as specified by the safety, health and welfare service. Due to this constraint, the hours not worked on a compulsory leave day cannot be worked at any other time. In this specific case it is therefore inappropriate to require the employee to deduct the hours in question from his regular leave entitlement. The competent authority should therefore award him special leave on full pay.
## Holidays

Full-time employees are entitled to 165.6 hours' holiday per year. Entitlement increases depending on the age an employee is due to reach in a given calendar year.

<table>
<thead>
<tr>
<th>Age</th>
<th>Extra hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>45 to 49</td>
<td>7.2</td>
</tr>
<tr>
<td>50 to 54</td>
<td>14.4</td>
</tr>
<tr>
<td>55 to 59</td>
<td>21.6</td>
</tr>
<tr>
<td>60 and over</td>
<td>28.8</td>
</tr>
</tbody>
</table>

Employees who work an average of over or under 36 hours per week are entitled to the number of hours' holiday (ordinary holiday plus age-related hours) appropriate to a 36-hour week adjusted by the working hours factor. The number of hours calculated for all employees may be rounded up.

Holiday must be 'earned' by working. If someone does not work, he does not acquire holiday entitlement. This does not apply, however, during periods of holiday, sickness lasting less than 26 weeks, pregnancy and maternity leave, call-up for military service (refresher training) and short-term absence such as leave in connection with family circumstances or adoption leave. A civil servant is required to take at least 108 hours' holiday per calendar year (72 of these hours being consecutive). Part-timers are subject to a pro rata leave requirement.

To avoid staff building up large backlogs of untaken leave, holiday saved in a certain calendar year, and possibly in previous years, cannot be carried over in full to the next year. The maximum that can be carried over is the difference between the number of hours to which the employee is entitled per calendar year and the 108 hours mentioned above (pro rata for part-timers).

The competent authority may deviate from this rule in individual cases in a given year. It is also possible to cash in a number of hours of holiday per year: a maximum of 22 for full-timers, i.e. the amount in excess of 144 hours, rising to 51 hours for older civil servants, provided this does not conflict with the employer's interests. For employees who permanently work fewer or more working hours, this number of hours is multiplied by the working hours factor.
Instead of cashing in hours, an employee may ‘deposit’ a number of holiday hours in a life-course savings scheme account, up to the entire entitlement less 108 hours. For staff who work less or more than the average working week, this number is adjusted by the working hours factor.

Upon termination of service, the holiday not yet taken may be paid out in cash up to a maximum of the entitlement for two years.

**Saving-for-Leave Scheme**

On 1 January 2006 the Civil Service Saving-for-Leave Scheme was withdrawn. Employees can leave the balance on their saving-for-leave account or request that it be credited to a life-course savings scheme account. If an employee does not request conversion of the balance, the provisions of the Civil Service Saving-for-Leave Scheme that applied until 31 December 2005 will continue to apply to the entitlements. The time bonus equal to 25% of the saved leave taken will remain valid if the employee takes the saved leave at or after the age of 62. The tax provisions that applied until 31 December 2005 will continue to apply to that balance and the saved leave (including the aforementioned bonus) must be taken more than a year before the date on which the employee begins receiving pension or pre-pension benefits.

**Life-Course Savings Scheme**

On 1 January 2006, the Life-Course Savings Scheme for civil servants entered into force. Employees can use this scheme for various purposes, for example to save up for a sabbatical or to bridge a certain period of time before entitlement to pension benefits begins. The scheme works as follows: an employee saves for an income to cover a period of unpaid leave via a dedicated (blocked) life-course savings account, a life-course insurance policy, the fund manager of an investment institution, or an interest in an investment institution, thereby accumulating a life-course savings deposit. The employee can save from the following sources:
- salary;
- holiday allowance;
- end-of-year allowance;
- payment for hours of leave cashed in;
- pay received for additional hours worked in the framework of IKAP.
Each calendar year employees can use a maximum of 12% of their gross salary to accumulate a life-course savings deposit. If, on 1 January of any given year, the balance of the life-course savings account equals or exceeds 210% of the previous year’s salary, the employee may not make further deposits that year. If the balance is less than that on 1 January, the employee may deposit the maximum amount that year even if that raises the balance above the 210% ceiling. Employees aged 51 to 55 on 31 December 2005 are not subject to the maximum of 12%; however the ceiling of 210% does apply as soon as it has been reached.

It is not possible to participate in both the Life-Course Savings Scheme and the Salary Savings Scheme in the same calendar year. If an employee wishes to participate in the Life-Course Savings Scheme in the year to come, the automatic transfer of money under the Salary Savings Scheme must stop before 1 January. Starting in 2007 the employer will deduct an amount from the employee’s salary that is equal to the maximum parental leave tax credit that the employee is eligible for under the relevant tax rules.

Salaries tax and healthcare insurance contributions are not levied on the resources used for the Life-Course Savings Scheme until the savings are paid out. The notional unemployment benefit contribution is withheld from the resources used, but not when the savings are paid out. During an uninterrupted (interruptions shorter than one month do not count as interruptions for this purpose) leave period of 18 months or less, saving for leave does not affect the level of any unemployment (WW), incapacity (WIA) or sickness (ZW) benefit received. If the period of leave lasts longer, benefits may be affected.

The Life-Course Savings Scheme has no effect on the withholding of pension contributions. Pension contributions are withheld for up to 12 months when the savings are paid out during the leave period. The accrual of pension entitlements ends after a consecutive period of up to 12 months. If an employee’s income from the life-course savings scheme is 70% or more of pensionable earnings, pension entitlements are accrued in full. If it is less than 70%, pension entitlements are accrued on the basis of that lower income.

The competent authority deposits the savings in a life-course savings account opened by the employee. Interest is paid on the account by the institution with which it is held. The balance may only be paid out:
- to provide income during a period of leave;
- to supplement retirement pension;
- on the death of the employee;
- on termination of employment. (The transfer of a civil servant with a permanent appointment in the general service of the central government to another ministry responsible for making deductions at source is considered termination.)

The balance in the savings account may not be redeemed, sold, given away or used as collateral.

When the employee uses the savings, the bank pays out the amount saved to the competent authority, which ensures that during the period of leave the employee receives a monthly income. If the employee dies, the balance in the savings account is paid to the heirs as taxable salary. If the employee resigns, the savings balance will remain deposited with the bank unless the employee opts to have it paid out as taxable salary or to have it transferred to a life-course savings account or policy with a different bank.

Pregnancy and maternity leave

The total period of pregnancy and maternity leave is at least sixteen weeks. Maternity leave starts on the day after the birth and lasts for a minimum of ten weeks. Pregnancy leave may begin at any time between six and four weeks before the due date. If a woman takes less than six weeks’ leave prior to the birth (up to and including the due date), the difference is added to her maternity leave. If she gives birth after the due date, she is therefore entitled to leave totalling more than sixteen weeks. And if she gives birth before the due date, she remains entitled to a total of sixteen weeks’ leave. Throughout pregnancy and maternity leave, she continues to receive her salary and build up holiday entitlement.

Parental leave

A civil servant who becomes a parent may take parental leave. This includes becoming a parent of an adopted child, a foster child or a stepchild. Up to a quarter of the hours worked in the calendar year in which parental leave commences may be taken, spread over a six-month period. In the event of a multiple birth, the employee may take parental leave for each of the children. Parental leave can be taken at any time until the child reaches the age of 8, provided the employee has been in service for at least a year.

Civil servants on parental leave receive 75% of their salary and certain allowances for the hours taken as leave. Starting in 2007, the employer will deduct an additional gross amount
from the salary of employees who take parental leave. This deduction is equal to the parental leave tax credit that the employee is eligible for (50% of the minimum wage per hour of parental leave taken).

Provided the competent authority agrees, parental leave may be taken over a shorter or longer period than six months, for example three full months of leave, leave spread over two years or up to three blocks of consecutive leave. If both parents are civil servants, each of them may take parental leave for the same child.

If an employee resigns or is dismissed for reasons imputable to him within one year of the end of the parental leave, the salary and certain allowances which were paid during the leave must be repaid. This does not apply if the person concerned takes up another civil service position within a month of termination of employment. The competent authority may also grant exemption from the repayment requirement in exceptional circumstances.

Civil servants are also entitled to parental leave under the Work and Care Act. As of 1 January 2009, the leave entitlement is 26 weeks. The Act does not address the question of payment during parental leave, which is left to the representatives of employers and employees. The General Civil Service Regulations provide for a partial payment of salary as set out above for the initial 13 weeks. Leave during the next 13 weeks is therefore unpaid.

**Emergency leave**

Civil servants are entitled to emergency leave if they have to care for their partner, children or parents as the result of sickness or some other unexpected event. This leave is intended for initial care and to enable them to make arrangements for further care. A maximum of one day’s leave, with retention of salary and certain allowances, is permitted per emergency. If an employee is unable to show that an absence was due to an emergency, the hours’ leave have to be compensated for.

**Short-term care leave**

Civil servants are entitled to leave to take care of a partner, child, parent or parent-in-law who is seriously ill, provided the care is necessary and that no one else can assume the task. The maximum amount of care leave permitted per calendar year is twice the official number of hours that the civil servant works in a week. The employee retains salary and certain allowances during the period of leave. However, if the employee is unable to show
that the care was necessary, the competent authority can impose a penalty, for example by deducting salary for the hours not worked.

Long-term care leave

An employee can be granted paid or unpaid, conditional or unconditional, long-term care leave. On 1 June 2005 a law entered into force granting civil servants the right to unpaid leave to care for a partner, child or parent who has a life-threatening illness. The following conditions apply:

- In any twelve month period, the period allowed for long-term care leave is six times the number of hours the employee works in a week.
- The leave must be taken within a consecutive period not exceeding twelve weeks.
- The maximum number of hours leave per week is half the number of hours the employee works per week.

The employee is required to submit a written request for leave at least two weeks before the envisaged period begins, stating the reasons, who requires care, the date of commencement, the duration and the distribution of leave hours over the week. The employer may deny the request for leave only if the interests of the employer or the service are compelling.

Adoption leave

Civil servants are entitled to leave when they adopt a child, amounting to a maximum of four consecutive weeks, regardless of whether the child lives in the Netherlands or abroad. Leave must be taken within a period of eighteen weeks which begins two weeks before the day of adoption. The employee must show the competent authority a document proving that a child has been or will be adopted and stating the date of adoption. The employee will continue to receive salary and certain allowances during the period of leave. Civil servants who adopt more than one child at the same time are entitled to only one four-week period of leave.

Foster care leave

The period of leave and the rules that apply when a civil servant takes a foster child into their home on the basis of a fostering agreement are the same as those for adoption.
Leave on public holidays

No work is required on the public holidays listed in the General Civil Service Regulations (ARAR): New Year’s Day, Easter Monday, Ascension Day, Whit Monday, Christmas Day, Boxing Day, Queen’s Day and 5 May (Liberation Day). These days have the same status as Sunday. Different arrangements may apply in the case of employees working on shift rosters.

Unpaid leave or holiday may be granted for religious holidays unless this is against the interests of the employer.

Special leave

Special leave may also be taken for a longer period, with the agreement of the competent authority. The decision on the period of leave will consider whether special leave is solely in the interests of the employee or also in the public interest. Leave that is solely in the employee’s interest may not exceed one year, during which period the employee will receive no salary. Special leave granted in the public interest may last longer, and in some cases payment of salary will continue.

Civil servants may be granted short periods of special leave with pay and certain allowances, for activities such as:
- attending civil service trade union meetings and activities as a union official (up to 240 hours per year);
- moving house:
  - in the event of transfer:
    - looking for housing: up to two days;
    - moving house, if the employee has a household: two days, to be extended if necessary to three or, in very special circumstances, four days;
    - moving house, if the employee has no household: up to two days;
- family circumstances, in the event of:
  - marriage: two days;
  - marriage of a relation by blood or marriage in the first or second degree: one day;
  - on the death of:
    - a spouse, parent, step-parent, foster parent, parent-in-law, child, stepchild, foster child, child-in-law: four days;
    - relative by blood or marriage in the first or second degree: two days;
• if an employee is responsible for making funeral arrangements and/or is the deceased person’s executor or administrator: up to four days;
• spouse’s confinement: up to two days.*

* Under the Work and Care Act, a civil servant is also entitled to two days’ paid paternity leave, which must be taken within four weeks of the birth.

Applications for special leave should be made at least 24 hours in advance wherever possible. As regards special leave for family reasons, cohabiting couples are treated the same as married couples and couples in a registered partnership, provided they have a notarial cohabitation agreement establishing a reciprocal duty of care.

Degrees of consanguinity:
1st degree: parents, children;
2nd degree: grandparents, grandchildren, siblings.
Training

Training is understood to mean courses, study programmes and the like, focusing on either a specific position or general skills. It is an important factor in ensuring that civil servants perform well in their current and future posts. Subject to certain conditions, the costs of such training may therefore be reimbursed in part or in full. Study leave may also be granted for some or all of the time required.

Arrangements for the reimbursement of costs differ depending on whether, for example, a course is compulsory or helps an employee meet agreed career objectives. The cost of compulsory courses is reimbursed in full and an employee is granted leave on full pay to take part in the necessary classes, work placements and examinations. The cost of courses that contribute to the attainment of agreed career objectives is reimbursed in full, but study leave on full pay is only granted for half the time required. For other courses, half the costs may be reimbursed and study leave on full pay may be granted for up to 25% of the time required.

In certain circumstances civil servants may be required to repay training expenses they have received, for example if, through their own fault, they fail to complete the course or do not complete it successfully, or if they leave the civil service during the course or within three years of completing it. An employee need not repay training expenses if, upon leaving the civil service, he is entitled to unemployment benefit, incapacity benefit or old-age pension, or if he has been designated as a candidate for redeployment and accepts a job outside the central government sector to avoid unemployment with entitlement to state benefits. Civil servants who had a temporary appointment and start work in another part of the civil service within a month of leaving are also exempt from the requirement to repay training expenses.

Besides the study assistance provided by the employer, civil servants may also use the options provided under the IKAP scheme. They may relinquish certain terms and conditions in favour of a tax-free allowance for study or vocational training. In this case the conditions are less strict.
Guidance and assessment of staff

Performance interviews

All civil servants must have a performance interview at least once a year with a designated official, usually their immediate superior. The interview covers the employee’s performance in the preceding period and the two parties reach agreement on future performance and the employee’s personal development. If the employee has not reached the top of his salary scale, the interview forms the basis for the decision on whether or not to award the next salary increment. Interviews with civil servants who have held the same job for five years will focus on how their careers should progress. A written report is made of the interview.

Employees who have held the same job for three years or longer can have a career scan done by a professional career consultant at the employer’s expense. The results of the scan are, in principle, confidential, but the employee may refer to them during the interview when discussing agreements about further career development. A new scan can be done after five years.

If either party thinks it necessary, an assessment may be drawn up. The assessment is not finalised until the employee has been consulted and has expressed his opinion. An employee may lodge an objection with the competent authority within six weeks of receiving the final assessment.

Staff welfare

Each ministry or agency forming part of a ministry has its own in-house welfare officers to whom staff may turn for assistance if they have problems at work or with their work. An employee may also have problems outside the workplace which affect his functioning at work. The welfare officer can help the person affected work out how to deal with the problem. If it is necessary to contact others, for example the personnel department or the line manager, this is done only with the consent of the employee. Sometimes the employee is referred to a body outside the organisation. The welfare officer may also be called in to provide counselling and guidance in the event of reorganisations or changes within the organisation. The welfare officers advise line managers within the sociomedical teams that deal with individual cases.
Sexual harassment

Each ministry must have a policy on preventing and combating sexual harassment at work, and this should include a procedure for dealing with complaints, based on the Civil Service Sexual Harassment Complaints Procedure.

Anyone who has been confronted with sexual harassment may turn to a confidential adviser who will give advice on what steps to take and help to find a solution to the problem. A confidential adviser can also refer complaints to the ministerial complaints committee.

This committee, which is independent, investigates the complaint and advises the competent authority on any measures to be taken. The competent authority must take a decision within four weeks of receiving this advice. All the parties involved must be informed of this decision.

In addition to sexual harassment, almost all ministries have now also devised policies on other types of inappropriate behaviour, such as racial discrimination and bullying.

Disciplinary measures

Anyone who contravenes regulations or who fails to behave in a manner befitting a civil servant is liable to a disciplinary sanction. Such sanctions include written reprimands, extra duties without additional remuneration, deductions from salary or reduction of salary, suspension for a period of time during which some or all of the salary may be withheld, and dismissal.

Before a disciplinary sanction is imposed the employee concerned must be given the opportunity (within six days) to account to management for his actions. If the civil servant does not agree with the disciplinary sanction imposed, he can lodge an objection in accordance with the general procedure.

Conflict management

For reasons of good employment practice, central government aims to deal with conflicts in the workplace in an effective manner. If there has been a breakdown in trust, the involvement of an intermediary can help repair relations. This is an informal, confidential, quick and relatively inexpensive way of resolving a conflict.
Mediation is being increasingly used within central government. The mediator is completely impartial. He is only there to facilitate the process in which the parties themselves resolve the conflict. This means that they decide on the solution themselves. In workplace conflicts, in addition to legal questions, there are almost always other issues that a court cannot decide. Exploring these matters in mediation sometimes helps the parties involved to view the situation from a different perspective.

Opting for mediation does not automatically rule out legal proceedings (see ‘Objection, review and appeal’). Ongoing objection, review and appeal procedures can be suspended. If the conflict cannot be resolved through mediation, these procedures can usually be resumed. During legal proceedings, no use may be made of information or documents that became known as a consequence of mediation.

The following checklist may help you decide whether mediation is the right choice.

Are you willing to cooperate in finding a solution to the conflict in consultation with the other party?

Yes, because:
- I believe a reasonable solution is possible;
- we have had dealings with the other party/parties before;
- I think mediation will produce a better solution than a decision by the administrative law objections committee or the court would;
- part of the problem is a breakdown in communication;
- we have an interest in reaching a solution quickly;
- I would like to reach a solution that can be applied to other situations in the future;
- I would like to have a hand in resolving the matter.

No, because:
- we consider it very important for the administrative law objections committee or the court to decide on this objection;
- a previous attempt failed and we do not want to try again;
- we have no choice because …

I am uncertain, because:
- I’m not sure what it involves;
- I don’t know how much scope for negotiation there is;
- I see few options;
- I don’t know whether the other party is willing to cooperate.

Once the choice has been made, a mediator should be contacted as soon as possible. Mediators are employed at most ministries and at the High Councils of State. Civil servants can contact their personnel department or the Central Government Mediation Network for more information. The Network has a pool of certified mediators who work within the central
government sector. For more information, see het Juridisch Loket (www.hetjl.nl), a Dutch-language website offering answers to legal questions.
Allowances and bonuses

One-off and periodic bonuses

The employer may award an employee a one-off or periodic bonus, on which there is no standard upper limit, in recognition of outstanding performance or exceptional dedication, or on account of the employee’s general performance. Ministries may, however, set rules for granting such bonuses. A periodic bonus may be awarded for a limited or indefinite period, and may be subject to certain conditions.

Irregular hours allowance

Civil servants who frequently or fairly frequently have to work unusual hours (e.g. in shifts, not overtime) are eligible for the following allowances over and above their hourly rates of pay (in %):

<table>
<thead>
<tr>
<th>Day/time</th>
<th>0 - 6</th>
<th>6 – 8</th>
<th>8 - 18</th>
<th>18 – 22</th>
<th>22 - 24</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monday to Friday</td>
<td>40</td>
<td>20*</td>
<td>-</td>
<td>20*</td>
<td>40</td>
</tr>
<tr>
<td>Saturday/Sunday</td>
<td>70</td>
<td>70</td>
<td>70</td>
<td>70</td>
<td>70</td>
</tr>
<tr>
<td>Public holidays**</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
</tr>
</tbody>
</table>

* These shifts must begin before 07.00 or end after 20.00.

** The public holidays in question are New Year’s Day, Easter Sunday and Easter Monday, Ascension Day, Whit Sunday and Whit Monday, Christmas Day and Boxing Day, Queen’s Day and 5 May (Liberation Day).

In the case of staff whose salaries are above point 10 on scale 7, calculation of the allowance is based not on their own hourly rate of pay but on the hourly rate of pay for the maximum salary on scale 7.

If an irregular hours allowance is discontinued or reduced, the earnings of the person in question may be drastically reduced. In this case a diminishing allowance may continue to be paid so that the reduction in income occurs much more gradually, provided no disciplinary measures were involved or – unless the competent authority decides otherwise – if an employee is appointed to a different position at his request.
To help reduce the likelihood of incapacity for work, civil servants aged 55 and older may not be assigned to night shift. This rule may be waived at the request of the person concerned, but only for one year at a time. The competent authority itself may also decide that someone over the age of 55 should still work a night shift, but it may do so only if this is in the urgent interests of the service, and only with the consent of the organisation’s medical officer. Civil servants over the age of 55 who work irregular hours are paid a fixed monthly allowance rather than an hourly rate with effect from the month in which they become 55. This allowance is calculated on the basis of an average of the previous 36 months. To be eligible for this, the civil servant must have received such an allowance for at least five years without any substantial interruption.

From 1 July 2003, civil servants who receive an irregular hours allowance will also receive a flat-rate allowance of €37.50 a month, adjusted by the working hours factor in the case of part-timers. The flat-rate allowance lapses after a consecutive period of four weeks of inactivity, regardless of the reason, for as long as the inactivity continues. Inactivity may be caused by holiday, training courses, special leave or sickness, lasting more than four weeks at a time.

**Overtime**

(for civil servants on salary scales 1 to 10 only)

When employees are required to work at times other than their fixed hours of work and the number of hours worked thereby exceeds the number for which they are employed, this constitutes overtime. Remuneration for overtime is given in the form of leave for the number of hours worked as overtime. If it is impossible for such leave to be granted, the employee concerned is paid a normal hourly rate for the additional hours worked. A percentage of that hourly rate is paid on top of this leave or pay by way of an overtime allowance. The allowance applies only if at least one hour’s overtime has been performed. The percentages are as follows:

<table>
<thead>
<tr>
<th>Day/time</th>
<th>0 - 6</th>
<th>6 - 22</th>
<th>22 - 24</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mon-Fri</td>
<td>50</td>
<td>25</td>
<td>50</td>
</tr>
<tr>
<td>Sat/Sun</td>
<td>100</td>
<td>50</td>
<td>100</td>
</tr>
</tbody>
</table>

Overtime on public holidays is paid at the same rate as on Sundays.
Part-time staff receive the normal rates of overtime pay.

**Standby allowance**

Civil servants who regularly have to be on standby (contactable and available to work) outside normal working hours receive an hourly allowance. This is a percentage of their hourly rate of pay. In the case of staff whose salaries are above point 10 on scale 7, calculation of the allowance is based not on their own hourly rate of pay but on the hourly rate of pay for the maximum salary on scale 7.

The percentages are as follows:

<table>
<thead>
<tr>
<th>Mon-Fri</th>
<th>5%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sat/Sun</td>
<td>10%</td>
</tr>
</tbody>
</table>

The allowance is doubled if the employee has to stay in or near his place of work.

The percentage for public holidays is the same as that for Sundays.

**Roster alteration allowance**

Employees who frequently have to work irregular hours as part of shift work must be able to rely on the shift roster. If the roster is changed within 72 hours before the agreed start of the period of duty, the employee is entitled to an allowance of 45% of the hourly pay for all hours that differ from the roster (i.e. the altered hours). This allowance does not apply to hours over and above the total working hours for the roster period, because this is overtime. In the case of staff whose salaries are above point 10 on scale 7, calculation of the allowance is based not on their own hourly rate of pay but on the hourly rate of pay for the maximum salary on scale 7.

**Dirty/unpleasant work allowance**

Anyone who works in adverse conditions (e.g. unpleasant odours, heat, noise) and whose job is so designated is, in principle, entitled to a monthly allowance. Depending on the extent to which the person concerned works in these conditions, the allowance is 1%, 2% or 3% of the salary for point 10 on scale 7.
**Deputisation allowance**

An employee who temporarily deputises for someone else receives an allowance if a salary scale with a higher maximum salary than the one he is in applies to the position. Except in extraordinary circumstances, the allowance is granted only if the period of deputisation lasts at least thirty days. The allowance is equal to the difference between an employee’s salary and the salary he would be earning if the scale with the higher maximum salary applied from the day on which he began deputising. In the case of partial deputisation the allowance will be set at 50% or 75% of the full bonus, depending on the degree of deputisation.

Deputisation is defined as follows: an employee performing, instead of his own job, all the tasks of the position for which he is deputising and exercising the related responsibilities, as instructed by the competent authority. An employee whose job description includes deputising is not entitled to the allowance in the case of partial deputisation.

**Emergency service allowance**

Employees who are designated by the competent authority as in-house emergency officers and perform the related tasks properly in addition to their regular work receive an allowance. Each minister sets rules for calculating the allowance so that it is geared to the employer’s specific situation; the minimum allowance is €195.35 a year.
Special payments and other provisions

Removal expenses

Civil servants who, in connection with their jobs, are required by the competent authority to move house or move into or out of a staff residence are entitled to removal expenses. Subject to certain conditions, these expenses are also paid to civil servants who move house in connection with a transfer, without specifically being instructed to do so. People starting work as civil servants receive half of the expenses otherwise payable. The allowance is 3% of the annual salary for each room of the old home, up to a maximum of 12% of the annual salary (maximum €5,445). Transport costs and the costs of maintaining two homes may also be paid. An employee who is required to move house must do so within two years, otherwise the entitlement to the allowance lapses. If the employee resigns or is dismissed (through his own fault) within two years of moving house, the allowance must be repaid. This does not apply if the person concerned takes up another position in the central government sector within a month.

Travelling between home and work

The following rules apply to employee travel between home and work:

1 If the workplace can be reached by public transport efficiently, employees who use it to travel to work will be reimbursed for the actual costs incurred. This covers travel by train (second class, up to the maximum cost of an annual season ticket) and bus, metro, tram and, if necessary, ferry. The competent authority may decide to issue tickets instead of paying an allowance.

2 Employees for whom it is impracticable to travel to work by public transport will receive an allowance of €0.16 per kilometre. This allowance will be paid as a fixed monthly amount unless this is not possible because of a variable journey pattern. The fixed allowance is calculated using a simple formula which assumes that journeys will be made to and from work on 214 days each year in the case of a five-day working week. Allowance is made in the formula for employees who work fewer than five days a week. The formula is as follows:

\[
\text{journey (one-way)} \times 2 \times 214 \text{ days} \times 0.16 \times (\text{days' travel to work each week}/5) \times 12 \text{ months}
\]
The distance in kilometres from home to work is determined using a central government route planner which works on the basis of the quickest route (for motorists) or the shortest route (for cyclists) between the two postcodes. Payment of the allowance is discontinued if an employee has not travelled to work for six weeks (e.g. because of illness or leave). Payment of the allowance resumes in the month after that in which the employee starts travelling to work again. The fixed monthly allowance cannot exceed €328.15.

Employees with a variable journey pattern cannot receive a fixed allowance. Instead, they are paid an allowance that varies from day to day according to the length of their journey. The allowance cannot exceed €18.40 per day. Employees in this category must submit an expense claim to receive the allowance.

Travelling by public transport is considered impracticable if:
- the walking distance from an employee’s place of work to the nearest public transport stop is more than one kilometre. The stop need not be related to the specific mode of public transport that the employee wishes to use;
- an employee’s working hours, as set by the competent authority, are such that he cannot travel to or from work by public transport;
- public transport does not serve the place of work at least twice an hour (when the employee is due to both start and finish work);
- because of the location of the place of work, the employee’s personal safety is at risk if he uses public transport;
- if the medical officer takes the view that the employee cannot use public transport for medical reasons;
- the journey time from home to work is at least two hours using public transport and could be reduced by at least 45 minutes if the employee uses his own transport. Journey times should be determined using the ANWB route planner (which can be found at www.anwb.nl) for reasons of consistency.

It is up to the competent authority to decide whether it is practicable to travel to work by public transport. The employee’s home address is not relevant.

3 If practicable public transport is available but the employee prefers to use his own transport, he is paid an allowance of €0.05 per kilometre. The formula set out above under point 2 is used to calculate the fixed monthly amount, but the maximum is €49.29. The maximum daily allowance in the case of a variable journey pattern is €2.76.
4 Employees who complete the whole journey from home to work by bicycle every day are entitled to an allowance of €0.16 per kilometre, subject to a maximum of €328.15 per month. See point 2 above for details of the calculation. The bicycle allowance is conditional upon an employee submitting a written declaration that he completes the whole journey from home to work by bicycle. If an employee uses public transport in bad weather or in winter, he retains the bicycle allowance and may use it to pay for public transport. Many employees cycle on some days but on other days travel to work by car or some other vehicle of their own. Employees receive the higher allowance for the distance travelled by bicycle, and the lower allowance for the distance travelled by car/other vehicle (see point 3). See point 2 above for details of the calculation. The different maximum amounts are applied proportionately to the average number of days travelled by bicycle and by car/other vehicle.

5 Employees who travel to work by public transport, but use their own vehicle to get to the public transport stop, receive an allowance for the same amount per kilometre as mentioned in point 3, provided the distance to the stop is more than one kilometre. See point 2 above for details of the calculation.

Employees who travel to work by public transport but who use their own vehicle for the first leg of the journey to the public transport stop and the last leg of the journey from the public transport stop to work, and vice versa, are not entitled to any allowance or tickets/passes for public transport connecting with the train if they receive the kilometre allowance for those legs of the journey. But employees who use their own vehicle for only one of those legs are entitled to an allowance or tickets/passes for public transport for the other leg of the journey.

Employees who are obliged to move house and whom the competent authority considers unable to travel back and forth each day (e.g. due to the long distance) may be eligible for an allowance for the cost of board and lodging (in or near the new workplace), plus the normal allowance for travelling between home and work for the distance between the lodgings and the workplace, plus an allowance for the cost of travelling once a week to the place of residence. The board and lodging expenses allowance is 90% of what are considered reasonable board and lodging costs for married and cohabiting couples and 60% for single people. The allowances described in this section will be paid for a maximum of two years.
Official trips

The basic premise is that the use of cars for travel on official business must be curbed. Employees who travel on official business are therefore required, in principle, to use public transport (first-class rail ticket). The costs can be refunded only if proof of payment is provided. If an official trip cannot be practicably made by public transport, an official vehicle will be made available for the trip if possible.

Management may give permission for a civil servant to use his own vehicle for travel on official business if it is not possible or practicable to use public transport and an official vehicle is not available. Costs are reimbursed at a rate of €0.37 per kilometre regardless of the type of vehicle. Even if public transport is practicable, the competent authority can allow the use of a privately owned vehicle. In such cases, costs are reimbursed at a rate of €0.09 per kilometre, regardless of the type of vehicle. A civil servant receiving this lower-rate kilometre allowance for travel on official business by bicycle may also be granted an allowance to cover the cost of parking his bicycle.

If a car-sharing scheme (minimum of one other passenger) is used for travel on official business that the competent authority decides must be undertaken by privately owned vehicle, the allowance payable to the driver is €0.37 per kilometre. The other passengers receive no payment. If the use of a privately owned car is not necessary, each car-sharer may be granted €0.09 per kilometre subject to a maximum of €0.37 per shared car.

Subsistence expenses during travel on official business are also covered. Standard payments (see table below) apply for accommodation, breakfast, lunch, dinner, petty expenses during the day and an evening component for each day of the trip.

<table>
<thead>
<tr>
<th>Expense item</th>
<th>Allowance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accommodation</td>
<td>83.01</td>
</tr>
<tr>
<td>Breakfast</td>
<td>8.11</td>
</tr>
<tr>
<td>Lunch</td>
<td>12.94</td>
</tr>
<tr>
<td>Dinner</td>
<td>19.57</td>
</tr>
<tr>
<td>Petty expenses</td>
<td>4.15</td>
</tr>
<tr>
<td>Evening component</td>
<td>12.41</td>
</tr>
</tbody>
</table>
Payments are made for accommodation, breakfast, lunch and dinner only if costs have actually been incurred in an establishment intended for the purpose. To receive payment for lunch or dinner, the respective meal times (between 12.00 and 14.00 and between 18.00 and 21.00) must fall within the timeframe of the official trip.

The evening component and the breakfast allowance apply only in the event of an overnight stay during travel on official business. If the trip lasts for several days and nights, the full evening component is given only for the first eight evenings. It is halved for every subsequent evening. No allowance is paid for meals and petty expenses if the destination is within a kilometre of the place of work or in the event of trips lasting fewer than four hours. If an employee eats in a civil service restaurant, the price of the meal is not refunded.

If an employee is temporarily required to work elsewhere for four weeks or more, he does not receive these allowances but is instead entitled to the allowance for travelling between home and work and, if necessary, a contribution towards the cost of board and lodging.

Different rates apply to travel abroad on official business, based on a list which is issued twice a year. Please contact your personnel officer for more information.

**Taxation scheme for official travel and travel between home and work**

Reimbursements that civil servants receive for official trips and commuting between home and work may be subject to salaries tax and social insurance contributions, for example if the kilometre rate exceeds €0.19. The tax authorities have agreed to special rules for such payments. This means that an average can be taken of the kilometre reimbursements for business and commuter travel. If the average kilometre rate is equal to or lower than €0.19, no salaries tax or social insurance contributions will be payable on reimbursements above €0.19 per kilometre. Your personnel officer can provide more information.

**Reimbursement for meals during overtime**

An employee whose regular working day is extended by at least two hours due to the necessity of working overtime and, in the employer’s interest, is unable to eat a meal where he usually does so will be given a meal. If none can be provided and the employee can prove he purchased a meal from a catering establishment, the costs of the meal will be reimbursed. The amount reimbursed equals the actual cost incurred, but may not exceed the standard reimbursement for evening meals on official trips within the Netherlands.
(€19.57). If the employee cannot provide proof that he ate and paid for a meal, he will receive €2.27.

**Long-service bonus**

Civil servants who have worked as such for a certain number of years receive a bonus in recognition of loyal service, as indicated in the table below.

<table>
<thead>
<tr>
<th>Years of service</th>
<th>Bonus</th>
<th>Taxed/untaxed</th>
</tr>
</thead>
<tbody>
<tr>
<td>12.5</td>
<td>25%</td>
<td>Taxed</td>
</tr>
<tr>
<td>25</td>
<td>70%</td>
<td>Untaxed</td>
</tr>
<tr>
<td>40</td>
<td>100%</td>
<td>Untaxed</td>
</tr>
<tr>
<td>50</td>
<td>100%</td>
<td>Taxed</td>
</tr>
</tbody>
</table>

The bonus is a percentage of the monthly salary plus certain allowances and the holiday allowance and end-of-year allowance paid on this total.

**Years-of-service bonus**

Civil servants who leave the service because of invalidity or who are made redundant owing to a reorganisation may claim a years-of-service bonus, provided they have been employed for at least 10 years and would have been entitled to a long-service bonus within 5 years of leaving. The years-of-service bonus is a proportion of what the long-service bonus would have been. A years-of-service bonus for fewer than 12.5, 25 or 40 years’ service is taxed.

**Salary Savings Scheme**

Civil servants can put part of their gross salaries (a maximum of €613 per year) in a blocked savings account for four years. This may be done by depositing a monthly amount of up to €51.08 or a lump sum. This amount is not subject to salaries tax and social insurance contributions. Civil servants who wish to make lump-sum deposits must apply to do so each year.

Participation in the Salary Savings Scheme is permitted only if on 1 January of the calendar year in question the employee was:
a. employed by the service and
b. entitled to the general tax credit.
Employees who change employers may not save with their new employer that calendar year, but are permitted to top up the savings they have with their old employer to the maximum amount before leaving. Civil servants in the general service of the central government who are transferred to another employer within the civil service may continue their participation in the scheme, since the different employers within the civil service are viewed as a single withholding agent for tax purposes.

It is possible to draw on the amount saved under this scheme before the prescribed four years are up, if for example the money is to be used to buy a house, to pay premiums on a life insurance policy or to pay up to one-sixth of the costs incurred by the employee or his partner for childcare.

Civil servants may not participate in both the Life-Course Savings Scheme for civil servants and the Salary Savings Scheme for civil servants in the same calendar year. They can choose one or the other and this choice must be made every year.

**Teleworking**

Teleworking involves civil servants performing work for their employer in or from their home using information and telecommunications technology.

There are two main kinds of teleworking:
- The nature of the job means that the employee is obliged to work permanently in or from his home.
- The employee and his line manager agree that the employee will work in or from his home on a voluntary basis for one or more days a week. The employee must submit a request of this kind to the competent authority.

The conditions for teleworking are set down in writing and relate to the statutory requirements under the Working Conditions Act, accessibility, the work to be performed, the teleworking facilities to be provided and data security. Teleworking facilities include:
- a computer and peripheral equipment;
- furnishings and equipment for the workspace;
- a fax machine;
- a mobile phone;
- an extra telephone line;
- 100% reimbursement of all telephone charges incurred in connection with work;
g. 100% reimbursement of all internet charges incurred in connection with work;
h. reimbursement of expenses for use of part of the employee’s home.

Where a civil servant is obliged to work at home, these teleworking facilities are made available, supplied or reimbursed, provided they are necessary. A tax-free monthly allowance can be granted to employees who use their own computer. A gross monthly allowance is also provided for the use of part of the employee’s home. Where a civil servant voluntarily chooses to work at home, the teleworking facilities listed under a-g can be made available, supplied or reimbursed. He can also receive a tax-free allowance for using his own computer.

**Individual choice in the terms and conditions of service package (IKAP)**

Every year civil servants are free to interchange certain terms and conditions of service. They have a choice of the following IKAP options:

- compensation for:
  - working more hours (up to 100 hours per calendar year; this maximum is prorated for part-timers; the total number of hours worked may not exceed an average of 40 a week);
  - a reduction of the annual holiday entitlement (the maximum is calculated by subtracting 144 from the total number of hours’ holiday to which the employee is entitled and multiplying that figure by the working hours factor);
- a salary reduction for working fewer hours (up to 80 hours per calendar year; this maximum is prorated for part-timers);
- fully or partially foregoing:
  - up to 10% of the annual salary;
  - payment owing for additional hours worked;
  - payment owing for a reduction in holiday entitlement;
  - holiday allowance;
- in exchange for a tax-free payment for or provision of:
  - a bicycle (for travelling between home and work) and bicycle insurance;
  - equipment for a teleworking space at home.
  - specialised literature;
  - vocational/professional training or study;
  - public transport tickets used in part for work;
  - union dues;
  - use of the on-site gym;
- fully or partially foregoing:
  • salary in November or the last month of employment;
  • the end-of-year allowance or the last month of employment;
- in exchange for a tax-free payment for or provision of:
  • supplementation of the allowance per kilometre for travel between home and work.

The choices that a civil servant makes can have a knock-on effect in other areas. Other terms and conditions of service (e.g. the Life-Course Savings Scheme) and social security benefits may be affected. Your personnel officer can advise you on the repercussions of your choices.

Death benefit

The dependants of an employee who dies receive a lump-sum tax-free payment equal to three times the gross monthly salary and certain allowances, plus the holiday allowance and end-of-year allowance. The surviving dependant may also receive the pecuniary value of any untaken leave up to a maximum of two years' leave entitlement. This payment is liable to tax. In this case, dependants are defined as the widow or widower of an employee or, if there is no spouse, the minor children, step-children or foster children or, if there are no children, others who are significantly dependant on the employee’s income.

People who are cohabiting are treated in the same way as married couples and registered partners for the purpose of death benefit, provided they have had a cohabitation agreement drawn up by a notary.
**Integrity**

**General**

Civil servants are expected to behave with integrity. This means that they must conduct themselves properly in the course of their duties, avoiding at a minimum the abuse of powers, conflicts of interest and discrimination. The rules governing the legal status of civil servants include rules on ethical behaviour. They deal with the duty of confidentiality, freedom of expression, the acceptance of gifts or benefits from third parties, outside activities, financial interests and whistle-blowing.

**Oath/affirmation**

In order to make them aware of the integrity requirements that apply to civil servants, when they join the civil service they are required to swear an oath (‘So help me God’) or affirm (‘This I affirm and promise’) that they will abide by them.

**Duty of confidentiality/freedom of expression**

Civil servants are obliged to maintain confidentiality about everything they learn in the course of their work if the nature of the information calls for it. For example, if information is made known in confidence or if a civil servant may be expected to perceive its confidential nature. An exception is made where information is to be given to management or where management has exempted an employee from the obligation of confidentiality in respect of a particular matter.

On the other hand, civil servants enjoy freedom of expression. This fundamental freedom is not absolute. It extends up to the point where there is no reasonable assurance of the proper performance by a civil servant of his duties or, by extension, the proper functioning of the public service.
Acceptance of gifts or benefits

Civil servants are sometimes offered gifts or benefits by third parties. There are inherent risks to ethical conduct in the acceptance of gifts by civil servants. Standards have therefore been laid down to preserve their independence in such situations. They may only accept gifts with the competent authority's permission, and no gifts worth more than €50 may be accepted. More detailed guidelines may be laid down by individual ministries. Stricter standards may have to be set for certain departments or job categories due to specific circumstances.

Outside activities

Civil servants may, in principle, engage in outside activities alongside their main job. This is taken to mean activities with which a civil servant has not been charged and which cannot be considered to stem from his position. These activities may be paid or unpaid.

The risk of a conflict of interest, either now or in the future, must be avoided. Civil servants are therefore required to report outside activities that may affect the interests of the service because they affect the performance of their duties. The reporting requirement applies to activities which a civil servant is engaged in or plans to engage in. Activities which would pose a risk to the proper performance of the civil servant's duties or the proper functioning of the service are prohibited. Members of the Top Management Group must disclose their outside activities, which the minister may restrict.

Civil servants who already have or are considering taking up outside activities should assess whether these activities are acceptable and whether they need to be reported. The competent authority will decide whether the outside activities reported are permissible. Any civil servant in doubt about whether to report outside activities should consult the competent authority. Your personnel officer can tell you more about the reporting procedure.

Financial interests and securities

It can happen that a civil servant has financial interests in companies that are connected in some way with his official duties or that he trades in securities or intends to do so. This carries the risk of a financial conflict of interests. Rules have been drawn up to mitigate this
risk. Insider trading is illegal. The ban encompasses both conducting transactions and passing on information to third parties.

Civil servants in positions that may carry a heightened risk of a financial conflict of interests or the improper use of price-sensitive information are required to report their financial interests and the possession of and transactions involving securities. Positions of this kind must be specifically designated. If asked, civil servants must provide further information or documents.

Civil servants are forbidden from holding financial interests, possessing securities, or performing transactions involving securities that pose a risk to the proper performance of their duties or the proper operation of the public service.

**Whistle-blowing**

The Reporting of Suspected Abuses (Civil Service and Police) Decree came into force on 1 January 2010. These revised rules on whistle-blowing make it easier to report suspected wrongdoing and afford the whistle-blower and the integrity adviser better legal protection.

The procedure works as follows. A civil servant may report a suspicion, on reasonable grounds, of a breach of statutory regulations or administrative rules, a danger to public health, safety, security or the environment, or an improper act or omission that jeopardises the proper functioning of the public service. He may do so either internally or externally.

He may report his suspicion internally to his immediate superior or to the next most senior manager, or confidentially to the integrity adviser. The report is subsequently passed on to the organisation’s management. The competent authority sees to it that an investigation is carried out without delay. The civil servant receives written confirmation of receipt of his report. Within 12 weeks of the internal report, the civil servant is notified of the competent authority’s view on the suspected wrongdoing. If the competent authority is not able to form a view within 12 weeks, the civil servant is notified of this fact and of how long he can expect to wait before being notified of the competent authority’s view. In either case, an instance of wrongdoing can in the first instance be addressed internally. This gives the organisation concerned the opportunity to rectify the situation and learn from its own mistakes.

Although this may be a good principle, it must not be allowed to inhibit a potential whistle-blower from making a report. If a civil servant believes he has cause to do so, for example
because he has no confidence in the internal procedure, he may report the wrongdoing externally to the Commission on Integrity in the Public Sector. He may also do so if he is dissatisfied with the way his report has been dealt with internally or if it is taking too long for his internal report to be dealt with.

The Commission on Integrity in the Public Sector is an independent body tasked with investigating suspected wrongdoing reported by civil servants and giving an advisory opinion on them to the competent authority.

The Commission advises the competent authority whether the suspicion of wrongdoing is well-founded. A copy of the advisory opinion is sent to the civil servant. The competent authority then forms a view of the suspected wrongdoing. The advisory opinion and the competent authority's view are published in anonymised form, unless there are compelling reasons not to do so.

Neither the confidential adviser nor civil servants who report a suspected wrongdoing in good faith may suffer any disadvantage whatsoever in terms of their position as a result of fulfilling their duties as integrity adviser or reporting suspected wrongdoing. Under the revised rules on whistle-blowing, civil servants who contest a decision that disadvantages them, which they believe has been taken because they have reported suspected wrongdoing, are eligible for a financial contribution towards the cost of legal representation. Civil servants who win proceedings against such a decision are entitled to reimbursement of the cost of legal representation, subject to a maximum of €200 per hour for the legal representative and €5,000 per proceeding.

**Contact details for the Commission on Integrity in the Public Sector (CIO):**

Commission on Integrity in the Public Sector (CIO)
Centre for Public Sector Personnel Employment Relations (CAOP)
Attn Ms M.J.W. Drent
telephone: 070 - 376 5721
email: infot@commissieintegriteitoverheid.nl
Postal address: Postbus 556, 2501 CN Den Haag
Address for visitors: Lange Voorhout 9, 2514 EA Den Haag
Website: www.commissieintegriteitoverheid.nl
Integrity adviser

Every organisation has an integrity adviser. At some organisations, employees can also turn to this person to report inappropriate behaviour such as sexual harassment, aggression and violence in the workplace.
Sickness and incapacity for work

Occupational health care

All ministries and other government bodies have their own medical officers who provide occupational health care as required of every employer under the Working Conditions Act. Staff may consult the medical officer at his surgery on medical matters which relate to or affect their work. They may also request a periodic work-related medical examination through management.

Civil servants whose health is at particular risk and civil servants who have undergone a medical examination on taking up their appointment may, on request, be given a periodic work-related medical examination, or may be required to do so by management. Sometimes an examination of this kind is prescribed by law. In such cases, civil servants are obliged to cooperate.

Even after being appointed, civil servants may be required to undergo a medical examination, for example if they are appointed to a different job which has specific job requirements. If civil servants have already undergone a medical examination, they need submit to a further examination only if they are required to fulfil other medical requirements in the new job.

The medical officer also provides sickness counselling. The sociomedical teams, which include other experts such as the staff welfare officer and personnel adviser, discuss the best way of ensuring that sick civil servants can return to work as soon as possible.

The first two years of illness

The Prolongation of Obligation to Pay Salary (Sickness) Act entered into force on 1 January 2004. This Act requires employers to continue paying salary for the first two years of illness. The statutory obligation requires employers to pay 70% of an employee's maximised salary, subject to a minimum of 100% of the minimum wage, during the first year. During the second year, the employer continues paying 70% but there is no minimum wage guarantee. Provisions on the legal status of employees usually contain top-up arrangements. For the central government sector, employees receive 100% of their most recent pay during the first
year of illness and 70% during the second year. Employees receive 100% of their hourly wage for every hour they work during the second year of illness.

The procedure in the case of illness is as follows. Anyone who is unable to work on account of illness must inform the employer as quickly as possible. To minimise sick leave, the employer must create conditions that enable a sick employee to return to work at the earliest possible opportunity.

In the sixth week of absence, the SHW service draws up a problem analysis and an advisory report. Within two weeks of receiving the problem analysis, the competent authority and the employee, in consultation with the medical officer, draw up a strategy based on the advisory report. From the employee’s first day of sickness absence, the competent authority maintains a reintegration file containing notes on the nature of the incapacity for work, the strategy, medical details and any comments from the employee. The competent authority and the employee evaluate their efforts on a regular basis.

If an employee is ill for more than 42 weeks, the employer must notify the Employee Insurance Agency (UWV). It is no longer necessary to report recovery. After one year, the employer and employee evaluate the reintegration process and decide together on any future steps.

The 2004 collective agreement for the central government sector contains several agreements regarding reintegration that have led to changes to the General Civil Service Regulations (ARAR). The basic principle is that if an employee cannot return to his job the employer is obliged to look for another permanent job for him, looking first for a new position within the central government sector.

The employee is obliged to cooperate with reintegration activities and to accept a different suitable job. Before the employee is placed (permanently) in a different job, the competent authority is required to offer the employee the number of hours’ work which the medical officer says he can do. It is up to the competent authority to consult with the employee and the medical officer to decide on the precise nature of this work. In addition to ordinary ‘productive’ work, an employee may also take part in training, work placement and reintegration activities. If the employee is willing to perform the aforementioned work, he will receive 100% of his salary for the hours worked (even if the period of illness has exceeded one year).
If after two years the employee has not been placed in another job, the competent authority assesses whether further reintegration activities would lead to placement. The employee’s views on the matter will be taken into account. If it is decided that further reintegration is likely to lead to placement in a different job within a reasonable period, these efforts will be continued and the employee will not be dismissed.

In the event of sickness, compensatory leave may cease to be built up after a given period. Agreements may be made about this with the works council. The working hours of a civil servant in full-time employment are then fixed at 36 hours, or a higher or lower total, depending on the agreed working hours.

**After two years of illness**

A. Work and Income (Capacity for Work) Act

After two years of illness, employees are examined by the Employee Insurance Agency (UWV) and, in many cases, the Work and Income (Capacity for Work) Act (WIA) takes effect.

The WIA consists of two parts:

a. The IVA is an income support scheme for people who are fully (80% or more) and permanently medically incapable of work.

b. The WGA is a work resumption benefit for two categories of persons who are partially capable of work: those who are only partially (but at least 35%) unable to work and those who are fully (at least 80%), but not permanently unable to work.

All WIA benefits are subject to a maximum. (The maximum daily wage as at 1 January 2010 is €186.65.)

IVA

The IVA benefit is 75% of the employee’s salary, subject to the maximum, and – unless circumstances change – is paid out until the recipient turns 65.

WGA

The WGA benefit consists of a salary-related benefit followed by a follow-up benefit. The salary-related benefit is paid out for a minimum of three months and a maximum of 38 months, depending on the recipient’s employment history. To qualify, the employee must have worked at least 26 of the previous 36 weeks before taking sick leave. Those who are
temporarily fully incapable of work are entitled to a benefit (70%) until they reach the age of 65, as long as no change occurs in their incapacity for work. Persons who are partially (35%-80%) incapacitated and work enough hours (i.e. use at least 50% of their residual earning capacity) are entitled to a top-up benefit after the salary-related phase. The WGA tops up the salary with 70% of the difference between the old salary (subject to a maximum) and the salary that would be earned if the person used their total residual earning capacity. So it pays to work according to one’s capacity. Persons who are partially incapable of work who do not work sufficient hours after the salary-related period is over (i.e. use less than 50% of their residual earning capacity) receive a WGA follow-up benefit. This benefit is a certain percentage of the minimum wage, whereby the percentage depends on the degree of incapacity for work.

WGA claimants have no right to unemployment benefit (WW), as the latter is included in the WGA, and therefore no right to an enhanced unemployment benefit.

B. IVA or WGA top-up benefit: ABP Incapacity Pension (AAOP)

Public sector employers and unions have agreed on a scheme for public sector and education personnel to supplement the WIA benefit: the ABP Incapacity Pension (AAOP). The supplementary scheme is laid down in the ABP pension regulations.

The following overview sets out the statutory level of the WIA, supplemented by the AAOP.

IVA
Statutory: 75% of the daily wage, subject to a maximum.

AAOP: 75% of the most recent salary, not subject to a maximum.

WGA (salary-related benefit)
Statutory: for those who have no income from employment: 70% of the daily wage, subject to a maximum (75% for the first two months);
for those who have income from employment: 70% of the difference between the most recent previous salary (subject to a maximum) and the new salary (75% for the first two months).

AAOP: for those who have no income from employment: 70% of the most recent salary, not subject to a maximum;
for those who have income from employment: 70% of the difference between the most recent previous salary (subject to a maximum) and the new salary (75% for the first two months). This percentage will be increased to 80% for persons who manage to use 100% of their residual earning capacity to do work.

WGA (salary top-up benefit)
Applies if at least 50% of the residual earning capacity is used after the salary-related WGA benefit expires:

Statutory: for those who use 100% of their residual earning capacity: 70% of the difference between the most recent previous salary (subject to a maximum) and the new salary;
for those who use 50% or more (but not 100%) of their residual earning capacity: 70% of the difference between the most recent previous salary (subject to a maximum) and the residual earning capacity.

AAOP: The WGA salary top-up benefit is raised to 80% and the income in excess of the WIA maximum daily wage is supplemented.

WGA follow-up benefit
Applies if less than 50% of the residual earning capacity is used after the salary-related WGA benefit expires:

Statutory: 70% times the incapacity percentage times the minimum wage.

AAOP: 65% times the incapacity percentage times the most recent salary (no maximum), for up to 10 years.

Persons who succeed in working or working more, and use more than 50% of their residual earning capacity, will receive a one-off bonus under certain conditions (e.g. minimum length of service). The amount of the bonus gradually decreases from a maximum of six monthly salary payments (most recent salary) at the beginning of the 10-year period to zero at the end.

For further information on the ABP Incapacity Pension (AAOP), go to www.abp.nl.
With the introduction of the AAOP, the previous supplementary schemes have been
cancelled. For some transitional situations, the existing schemes, such as the ABP invalidity
pension, redeployment allowance or supplementation allowance, continue to apply.

C. Degree of incapacity below 35%

The WIA does not cover those whose degree of unfitness for work is less than 35%. Instead
an employer and employee are obliged to do everything possible to keep the employee in
service or find alternative employment for him. Termination of employment is an option only
if there are compelling reasons (in relation to the employer’s interests) not to keep the
employee in service. In such cases, employees are entitled to unemployment benefit (WW)
and possibly enhanced unemployment benefit.
Rights and obligations in the context of organisation development

The Agreement on Career Support, Labour Market, Adjustment of Enhanced Unemployment Benefit and Redeployment and Redundancy Policy applies to the central government sector from 1 January 2008 to 31 December 2011.

The Agreement comprises the following.

A. Arrangements

− The entire process of organisational change in the central government sector is described in terms of three phases.

− Employees will be given ample support to develop and realise their career plans through:
  o professional and confidential career scans and career advice;
  o career opportunities for women and ethnic minority employees, and assistance in taking advantage of them.

− A transparent, well-functioning government-wide labour market will be created to boost employees’ development opportunities.
  o The transparency of supply and demand on the central government labour market will be improved. To this end:
    ▪ the employer must draw up and manage a ‘jobs matrix’ that enables jobs at different ministries and departments to be compared. The matrix gives a clear overview of existing jobs in the sector and should be used for reference purposes only. It has no legal status implications. The jobs matrix will be discussed in the Central Government Bargaining Committee (SOR).
    ▪ The functioning of existing systems that support the labour market must be improved. Specifically:
      • employees must be able to post their CVs where they are accessible to managers and advisers responsible for filling vacancies;
• all organisations in the central government sector must post all their job vacancies where they are accessible to all employees;
• computerised systems will be in put in place to help identify possible matches;
• relevant information will be generated about the functioning of the government-wide labour market.

  o The functioning of the labour market will be improved.
    ▪ To this end, the employer will provide counselling aimed at helping employees find new work. Counselling must meet the following requirements:
      • ministry-based mobility policy coordinators will work together under the direction of the Mobility Organisation (MO);
      • the MO will be responsible for developing and maintaining an effective regional network;
      • all opportunities, internal and external alike, will be fully explored;
      • redeployment and redundancy policy provides that, in the event of current or impending redundancy, employees are entitled to job guidance. Other employees are also entitled to job guidance even if they have not been designated as supernumerary. The support provided by the MO and the ministries is aimed at both groups of employees.

    ▪ A coordination committee will be established to monitor the functioning of the central government labour market. The committee will have five permanent members: a secretary-general as chair and four senior civil servants. The federations of public service and education unions (SCO) will appoint an advisory member. The committee will advise the secretaries-general and/or the SOR with regard to tightening and/or amending procedures.

  – Counselling in the event of current or impending redundancy. Special emphasis will be put on measures aimed at pre-empting the designation of candidates for redeployment. The level of provision will be based on the estimated scale of personnel problems expected. Different packages of measures are made available in each of the phases of organisational change.
There are no amendments to Chapter VII of the General Civil Service Regulations and the Reorganisation Procedure Order.

B. Phases of organisational change

Dividing the process of organisational change into phases results in a comprehensive description of existing practices. The phases were developed in order to tailor packages of measures to the various groups of employees, and thus to pre-empt the designation of candidates for redeployment.

The phases are not intended to introduce a new approach to organisational change or to prescribe a fixed format. They are simply a means of achieving a certain goal in a way that is appropriate to the organisation and to the current situation. At the same time, since it is important that certain elements of the change process are clear, fixed frameworks are prescribed for procedural issues such as communications and consultations with the collective bargaining committee (DGO) and works councils (OR).

This approach to organisation development differs from the way that changes always used to take place in the organisation, i.e. the ‘classic’ reorganisation. The new arrangements should lead to a more dynamic approach to organisational change and to cushioning the associated consequences for personnel.

Phase-by-phase organisational change

The state of development of an organisation at any given time can be categorised in one of three phases. Descriptions of the various phases and what can and cannot happen in each are therefore always useful, but they are not a ‘system’ to be implemented whenever something in the organisation needs to be changed. The phases are only intended for descriptive purposes, and offer guidance on how an organisation can achieve change in each of these phases. The first phase, and to some extent the second, do not make a hard distinction between organisation and reorganisation. It is primarily the scale of change, and the rate at which it is introduced, that distinguishes one phase from the other. Small changes are always taking place in an organisation, and many small changes together make a big change. This offers opportunities, but also poses risks. There is an opportunity to avoid big changes that are difficult to control, achieving the same outcome instead through smaller, less far-reaching steps. There are opportunities for flexibility, for responding more rapidly to changing circumstances and for making adjustments as and when necessary. There are
opportunities for experimentation without everything needing to be laid down beforehand, and for civil servants’ own initiative in coping with change. But there are risks, too, if long-term planning is inadequate or not adhered to, if protective mechanisms malfunction or if the balance between job flexibility and security is disturbed.

Overlap with other developments
Phase-by-phase organisational change balances opportunities and risks (flexibility versus security) by limiting its scope to reorganisation as such; there are no links with other organisational developments, such as a new job classification system or central placement. In addition, phase-by-phase change operates within existing legal status frameworks.

Consultation
The description below indicates for each phase when and how the DGO and/or OR must be consulted, on what subjects, and in what way agreement should be reached.

Phase 1
In phase 1, the focus is on encouraging mobility and facilitating career development, for instance by giving employees ready access to career scans and linking education and training allowances to career advancement agreements. Several provisions which in a later phase are rights are available in phase 1 as options.

The Agreement characterises phase 1 as follows.
– The personnel establishment is stable.
– The organisation is not undergoing a reorganisation as defined in article 49b, paragraph 2 of the General Civil Service Regulations (ARAR).
– The organisation is not shrinking.
– No changes are being made to the jobs of individual employees.
– No employees are being compelled to change their job location.
– New jobs may be added to the establishment, but these may not replace existing jobs.
– Change, reform or organisational change may be taking place in some form, such as mergers, divisions of teams or departments, or a transfer of tasks within or between departments, but the various job groups continue to exist in terms of both quality and quantity.
– The works council is informed and consulted.
– In principle, the DGO does not need to be consulted at this stage.
Phase 2
This phase emphasises – more than phase 1 – measures to encourage career development and voluntary mobility. The provisions available to employees are largely the same as those offered in phase 1, with the addition of job guidance.

The aim of phase 2 is to achieve results comparable to those of ‘classic’ reorganisation by other methods, with the aim of minimising the scale of any future ‘classic’ reorganisation.

The Agreement characterises phase 2 as follows.

− The first step in this phase is the drafting and discussion of an outline proposal.
− The outline is based on a vision of how the organisation could or should develop.
− It describes the short-term or long-term organisational structure and seeks to answer questions of ‘why’ and ‘how’. The outline proposal itself may also be subject to revision.
− The outline describes the personnel-related implications of the projected organisation change.
− The projected organisation change may lead to the designation of candidates for redeployment (phase 3), even if there is room within the personnel establishment, if it is uncertain whether there will be enough jobs for all the employees in the organisation.
− The outline proposal may identify one or more job groups that will be affected in terms of staffing, where reductions could lead to redundancies if no measures are taken or where employees may have to change their job location. The employees in these job groups are designated ‘phase 2 candidates’.
− The designation of a job or job group will end automatically when there is no more need to designate candidates for redeployment. It is also possible to set a time limit for designation in the outline proposal. The designation may lapse before the time limit if no more redundancies are expected. And the competent authority may withdraw the designation of a job group at any time, for example when the organisation moves into phase 3.
− Civil servants who belong to one of the designated job groups are informed in writing beforehand. They are entitled to extra redundancy and redeployment provisions, in particular priority consideration for job vacancies in the central government sector and assistance in finding another job.
− The organisation and employees are both under a best-efforts obligation to ensure that the lowest possible number of candidates are designated for redeployment.
− Job guidance will be provided to any employee who applies for it. The organisation has an obligation to assist employees in this case.
− The organisation has an obligation to encourage employees to apply for job guidance where necessary.
− An individual guidance plan is shaped by the wishes and needs of the employee concerned, his line manager and the mobility advisers, either of the ministry concerned or of the Mobility Organisation.
− The outline proposal is first discussed with the works council and the DGO.
− The coordination committee must be informed about the designation of one or more job groups, by being sent copies of decisions and reports to the ministry’s employee participation bodies and collective bargaining committee(s) on the designation of phase 2 candidates.

**Phase 3**

Phase 3 comprises a ‘classic' reorganisation, launched to achieve the intended results if phase 2 could not prevent the designation of candidates for redeployment or if the scope of the organisational change necessary warrants reorganisation using the ‘classic' approach prescribed in phase 3.

The gap that exists between the organisation as it is and as it wants to be, including its staff complement, can be resolved in accordance with existing provisions of the General Civil Service Regulations, the Reorganisation Procedures Order and the Works Councils Act. Phase 3 comes into play if it becomes apparent that the measures taken in phase 2 will not achieve the desired result.

Consultation is required pursuant to article 113 of the ARAR and to the Works Councils Act. Where necessary, agreement must be reached or the relevant employee participation body must be consulted.

**Who is eligible for redeployment?**

Reorganisations may mean that civil servants have to be redeployed. The following civil servants are eligible for redeployment:

− those whose job has been abolished. This is the case if the job or a comparable or interchangeable job no longer exists within the framework of the reorganisation. Whether jobs are comparable or interchangeable is determined by the job requirements (qualifications, know-how, skills etc.), not by the abilities of individual civil servants;
− those who are supernumerary. A civil servant is supernumerary if his own job or comparable or interchangeable jobs have been reduced in number as a result of the...
reorganisation. Where civil servants are supernumerary seniority is usually used to determine who will be made redundant in the event of a reorganisation and is therefore eligible for redeployment (the ‘last-in first-out’ principle). The first people eligible for redeployment are those with the fewest years of service as civil servants. When the number of years’ service is calculated, time devoted to raising biological, step or foster children under the age of four is included (up to a maximum of six years in total).

Exceptions to the rules governing eligibility for redeployment may be made on the basis of:
- the age distribution principle: application of the last-in first-out principle can create an unbalanced age distribution, for example a disproportionately high number of older employees. The age distribution principle allows seniority to be applied by age group in the case of comparable or interchangeable jobs;
- poor labour market status;
- the quality of the employee, for example special knowledge or skills;
- such other reasons as the competent authority considers relevant.

What happens if redeployment is not possible?
If redeployment is not possible and the employee is not to blame for this situation, his employment will be terminated, after three months’ notice has been given. Employment may also be terminated if there is a condition which the employee cannot reasonably be expected to fulfil (or to continue fulfilling), for example the new workplace is far away from the employee’s home.

The redeployment period
The standard redeployment period is 18 months. For employees designated as redeployment candidates after 31 December 2007, this period can be extended automatically in two cases:
- If the employee performs temporary duties during the redeployment period, an extension may be granted equal to the duration of the temporary duties, adjusted for the number of hours per week that the employee worked on a temporary basis. For instance, if the temporary duties took up half of the employee’s weekly working hours, the redeployment period will be extended by half of the duration of the temporary duties. The maximum extension granted on these grounds is 12 months.
- If the organisation was unable to offer the employee an appropriate alternative job during the redeployment period, an extension may be granted for up to 12 months or until such time as an appropriate job offer is made.
The redeployment period cannot be extended by more than 12 months. Extensions granted on both grounds consecutively may not exceed 12 months. Although the extension is granted automatically, the redeployment candidate is informed of it pursuant to article 49g, paragraph 5 of the ARAR.

The automatic extension does not apply to employees designated as redeployment candidates before 1 January 2008. Under article 49g, paragraph 3 of the ARAR, the competent authority may grant an extension in individual cases, for instance on the grounds mentioned above.

C. Provisions

A package of provisions has been agreed to alleviate as much as possible the effects of organisational changes on staff. Depending on the phase of organisational change, some provisions are a matter of peremptory law, while others, also depending on the phase, are optional.

The provisions are:

1. Career interview
   Career interviews are conducted with staff at least once a year, to discuss work and personal and career development. Mobility, flexibility and career prospects must also be discussed (article 71 of the ARAR).

2. Job guidance
   Individual guidance may be provided to assist employees in the process of finding new work.

3. Career scan
   Notwithstanding the time limits mentioned in article 71b of the ARAR, employees may request at least one confidential career scan during the period in which the redeployment and redundancy policy applies, to be performed by an external professional career counsellor.

4. Mobility data
   Employees may enter their particulars, such as job experience and career wishes, in the mobility database which can be accessed by all central government employers. Entering particulars is mandatory for redeployment candidates.
5. Training costs and study leave
In phase 1, employees may be entitled to full reimbursement of training costs and to study leave equivalent to 50% of the time required for the training course. In phases 2 and 3, staff members are entitled to full reimbursement of training costs and study leave equivalent to the total time requirement for the training course.

6. Appropriate job
Within the redeployment period, the competent authority is obliged to offer at least one appropriate alternative job to a candidate for redeployment. In the first six months of the redeployment period, ‘appropriate’ refers strictly to jobs evaluated at no more than one salary scale below the redeployment candidate’s current job, which do not increase commuting time by more than 15 minutes (one way). During this period, a redeployment candidate may refuse any job offer that does not satisfy these conditions.

After six months, ‘appropriate’ is interpreted in accordance with article 49h of the ARAR.

7. Priority consideration
Candidates for redeployment and employees in a designated job group (phase 2) are entitled to priority consideration for appropriate vacancies in the central government sector.

8. Retention of salary scale on transfer to a job with a lower salary scale
Employees who transfer – voluntarily or because they must – to a job on a lower salary scale are entitled to retain the same salary scale.

9. Placement on same salary scale
When an employee is redeployed to a position on a lower salary scale, the competent authority will endeavour to consider him for a vacancy at the original salary scale when one opens up, provided there are no candidates entitled to priority consideration for that job.

10. Compensation for termination of or cuts in allowances
An employee is entitled to a higher diminishing allowance if certain allowances are terminated or cut back as a result of the reorganisation, provided these allowances had been enjoyed for at least two consecutive years and the employee’s remuneration falls permanently by at least 3% due to a change in the payment of allowances or multiple changes over a period of two years.
11. Removal allowance
If an employee is required by the competent authority to move house and does so within two years of the job transfer, he is entitled to a removal allowance up to a maximum of €5,726.83, as well as reimbursement of the costs of maintaining two homes and reimbursement of transport costs. These expenses are also paid to employees who move house in connection with a transfer without specifically being instructed to do so, provided the move is from a house more than 50 km from the job location to a house no farther than 25 km away. This amount is index-linked and is adjusted each year on 1 January.

12. Bonus for compulsory removal
An employee who is required by the competent authority to move house and does so within two years is entitled to a one-off bonus of €11,454.42 (gross). This amount is index-linked and is adjusted each year on 1 January.

13. Board and lodging costs
Employees who are unable to commute to and from work each day are eligible, for a maximum of two years, for an allowance to cover what are considered reasonable costs of board and lodging.

14. Commuting time as working hours
If an employee’s commuting time, by public transport or by car if practicable public transport is not available, increases by more than 15 minutes one way after redeployment or a change in the place of work, the competent authority may regard all or part of the extra commuting time as working hours for a period of five years.

15. Supplementary travel allowance
An employee will receive a supplementary travel allowance if a change in the place of work leads to higher commuting costs.

16. Years-of-service bonus
Employees who resign after having been employed for at least 10 years, and who would have been entitled to a long-service bonus within five years of leaving are entitled to a years-of-service bonus. The bonus is a proportion of what the long-service bonus would have been.

17. Enhanced unemployment benefit
A civil servant who resigns in order to take up a new job outside the civil service may be eligible for benefit under the Enhanced Unemployment Benefit (Central Government Sector) Decree if he loses that job within two years other than through his own fault.

18. Temporary work
The competent authority may offer an employee interim work (which may or may not be surplus to establishment), a secondment or work placement in order to increase the chances of successful redeployment.

19. Support for temporary employees
The competent authority may allow civil servants appointed for a fixed term (not a probationary period) to use the support facilities of the mobility centre to search for a new job, provided this does not disadvantage redeployment candidates.

20. Exemption from repayment
The competent authority may exempt the employee from the requirement to repay salary received during parental leave, removal allowances and reimbursements of training costs.

21. Teleworking
If redeployment causes an increase in commuting time that impedes the employee’s ability to do the job, the competent authority may, in consultation with the employee, permit him to work from home (teleworking).

22. Working hours and part-time work
If redeployment causes a significant increase in commuting time, the competent authority and the employee may agree on a satisfactory working hours arrangement, provided the nature and organisation of the work permit.

23. Salary top-up
If a candidate for redeployment resigns in order to accept a lower paid job outside the central government sector, the competent authority may top up his new salary for up to five years.

24. Commutation of salary top-up
Instead of a salary top-up, the employee may request payment of a lump sum equal to at least 40% of the capitalised value of the top-up.

25. Incentive
The competent authority may award an incentive to a civil servant who resigns. The amount depends on the number of months since becoming a designated candidate for redeployment and the years of service at the time of designation. The incentive is expressed in months' salary:

<table>
<thead>
<tr>
<th>No. of months as redeployment candidate at time of resignation</th>
<th>1 to 6 months</th>
<th>7 to 9 months</th>
<th>10 to 12 months</th>
<th>13 to 15 months</th>
<th>16 to 18 months</th>
<th>During extension</th>
</tr>
</thead>
<tbody>
<tr>
<td>Years of service</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Up to 5 years</td>
<td>6</td>
<td>5</td>
<td>5</td>
<td>4</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td>5 to 9 years</td>
<td>9</td>
<td>7</td>
<td>6</td>
<td>5</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td>At least 10 years</td>
<td>12</td>
<td>10</td>
<td>9</td>
<td>7</td>
<td>5</td>
<td>3</td>
</tr>
</tbody>
</table>

26. Pension entitlements
If a redeployment candidate resigns to accept a job with an organisation that is not affiliated to the ABP Pension Fund, the competent authority may make a contribution to help him accumulate future pension entitlements.

27. Right to reinstatement
The competent authority may reinstate in permanent employment, at the same salary scale, a civil servant who has resigned in order to accept a job outside the central government sector, and whose employment is then terminated within six months through no fault of his own.

28. Leave to start own business
At the employee’s request, the competent authority may allow an employee who has resigned to spend all or part of his working hours in the last three months of his term of employment on starting his own business operations. At the employee’s request, his salary during this period may be capitalised. This form of leave can only be granted to employees who can show proof of registration with the chamber of commerce.

29. Renewal of designation for redeployment
If, within a year, the job in which a redeployment candidate is placed turns out to be unsuitable, the competent authority may designate the civil servant for redeployment one more time for a period equal to the time remaining from the original redeployment period.

30. Redeployment and redundancy policy in the event of job unsuitability
If an employee, who was in a job group designated in phase 2, is redeployed in a job which the former or new competent authority finds, within a year, to be unsuitable, he is entitled to all the provisions offered in phase 2 for a period of one year.

31. Reimbursement of mobility-related expenses
The competent authority may reimburse other costs or offer other facilities in connection with the employee’s mobility. Under this open-ended provision, employers can provide compensation for exceptional expenses related to mobility or support to reduce obstacles to mobility in the employee’s private life, e.g. job guidance for the employee’s partner or psychological counselling.
Termination of employment and benefits

Termination of employment

The nature of the appointment determines how the employment of a civil servant may be terminated:

- a temporary appointment ends once the designated term of the appointment is reached;
- a temporary appointment may also be terminated before its designated term. Notice of between one and three months must be given, depending on the duration of the appointment;
- a permanent appointment may be terminated only on the grounds listed in the General Civil Service Regulations (ARAR).

These grounds include the following:

- reaching the age limit attached to a particular job;
- reaching retirement age (NB This ground for termination of employment is to be discontinued. In the meantime, civil servants may extend their employment beyond the age of 65);
- being unqualified for or unsuited to the position;
- providing incorrect information on entry into service or at a medical examination;
- ceasing to fulfil the requirements for appointment;
- incapacity for work owing to sickness;
- transfer of the job;
- abolition of the position;
- redundancy (too many staff);
- resignation by the employee.

Civil servants who wish to resign must in principle give between one and three months’ notice, although this rule may be waived in certain circumstances.

Unemployment Insurance Act (WW)

Since 1 January 2001, civil servants with temporary or permanent appointments who are honourably dismissed and have not resigned of their own accord have in principle been entitled to unemployment benefit under the Unemployment Insurance Act (WW). To be
eligible, the civil servant must be unemployed and must have worked a sufficient number of weeks (the reference requirement).

The definition of a civil servant who is unemployed is someone who:
- has lost at least five or at least half of his working hours per calendar week;
- is not entitled to continued payment of salary for the hours lost;
- is available for work; and
- does not fall under a ground for exclusion, such as illness, receiving WIA benefit or detention.

In order to qualify for unemployment benefit, an individual must have worked 26 of the previous 36 weeks. If the person meets this requirement relating to the number of weeks only, he will receive benefit for up to three months. The benefit is 75% of the most recent salary for the first two months and decreases to 70% after that.

In order to qualify for a longer unemployment benefit, an individual must meet the aforementioned weeks requirement and have worked for four of the five previous years. If both requirements are met, the maximum period of unemployment benefit is three years and two months. The exact period depends on the individual’s employment history. The benefit is 75% of the most recent salary for the first two months and decreases to 70% after that. More specifically, unemployment benefit is 75% or 70% of the employee’s daily wage, subject to a maximum of 75% or 70% of the maximum daily wage. The maximum daily wage as of 1 January 2010 is €186.65.

Civil servants receiving unemployment benefit remain available for work and are required to apply for jobs.

For more information about unemployment, visit the website of the Employee Insurance Agency (UWV) at www.uwv.nl.

Enhanced Unemployment Benefit (Central Government Sector) Decree

To be eligible for benefit under the Enhanced Unemployment Benefit (Central Government Sector) Decree, the person concerned must:
- be an interested party within the meaning of the Decree; and
- have had his employment terminated; and
- be entitled to unemployment benefit.
Interested parties are civil servants in permanent employment who have worked on the basis of the General Civil Service Regulations (ARAR) and whose employment has been terminated (with the exception of dismissal on the grounds of a disciplinary sanction, dismissal from a physically demanding post or retirement under the flexible pension scheme).

Enhanced unemployment benefit supplements ordinary unemployment benefit. It starts on the day on which the employment is terminated and lasts for at least three months. Another period is fixed over and above that which depends on the individual’s age and years of service. The period of entitlement to enhanced benefit may be longer than that to ordinary unemployment benefit.

The enhanced unemployment benefit is 70% of the daily wage (no maximum). Civil servants who are under 55 when their employment ends receive 75% of the minimum wage during their last two years on benefit. Civil servants who are 55 or over when their employment ends and have at least 10 years’ pensionable service are entitled to an extension to the first day of the calendar month in which they reach the age of 65.

If the civil servant receives new income during this period, this is deducted in full from the unemployment benefit. Where entitlement to ordinary unemployment benefit has ceased and only enhanced unemployment benefit remains, the new income is deducted from this.

Amendments to the Enhanced Unemployment Benefit (Central Government Sector) Decree have been agreed in the Central Government Sector Bargaining Committee and will enter into force on 1 January 2012. Until then the Decree will remain as described above.

**Retirement scheme for staff in physically demanding posts**

On 1 January 2000 the job-related early retirement scheme (FLO) was replaced by a retirement scheme for staff in physically demanding posts. Jobs of this nature are subject to an upper age limit of either 55 or 60. On reaching the relevant age, civil servants may retire and receive benefit. If they continue to work in the same job, the benefit rises.

Civil servants who are in jobs to which the FLO scheme applied before 1 January 2000, but whose positions are no longer considered to be physically demanding jobs as of that date,
have been covered by a transitional arrangement since 1 January 2000. To qualify, the civil
servant must continue to work in the same job without any significant interruption.
A similar transitional arrangement will be introduced for jobs that are designated as not
physically demanding at a later date.

Owing to changes in tax law, the 2005-2006 collective agreement for the central
government sector included provisions on the retirement of staff in physically demanding
posts. This resulted in the Physically Demanding Posts (Benefits) Order 2006. Under the
Order, the following will apply as from 1 January 2006 for employees in physically
demanding jobs with a retirement age of 60.

1 The previous scheme will continue to apply to civil servants born before 1950.
2 Civil servants born between 1950 and 1964 will be able to retire at 80% of salary upon
reaching the age indicated in the table below for their year of birth.

<table>
<thead>
<tr>
<th>Year of birth</th>
<th>Retirement age</th>
</tr>
</thead>
<tbody>
<tr>
<td>1950, 1951, 1952</td>
<td>60 years and 1 month</td>
</tr>
<tr>
<td>1953, 1954, 1955</td>
<td>60 years and 2 months</td>
</tr>
<tr>
<td>1956, 1957, 1958</td>
<td>60 years and 3 months</td>
</tr>
<tr>
<td>1959, 1960, 1961</td>
<td>60 years and 5 months</td>
</tr>
<tr>
<td>1962, 1963, 1964</td>
<td>60 years and 7 months</td>
</tr>
</tbody>
</table>

Even after retirement, civil servants in this category will remain civil service employees
for a certain period and receive a benefit from their employer of 80% of their salary.
Their employment ends at a time determined on a case-by-case basis. From that time
until they reach 65 they receive a benefit of 80% by means of the bringing forward of
their old-age pension. Because their pension is brought forward, pension accrual is
accelerated and the pension purchased is increased for the relevant years of service.

3 Civil servants born in 1965 or later receive 80% for two years and 4.5 months upon
retirement at the age of 60 years and eight months. During this period they remain civil
service employees. Thereafter, they too may bring forward their retirement pension in
order to receive a benefit of 80% until the age of 65.

In accordance with the agreement on employment conditions for the civil service,
agreements are to be made at a future date on a new career policy, adjusting the nature of
the work and substantially increasing the retirement age for employees in physically demanding jobs subject to a retirement age of 55.

The Central Government Sector Bargaining Committee has agreed on incentives for staff in physically demanding posts at the Custodial Institutions Agency to switch to non-physically demanding jobs after about 15 years of service. These incentives took effect on 1 January 2009.
Pensions

On 1 January 2006 the Flexible Pension and Retirement Scheme (FPU) and the ABP retirement pension were replaced by a scheme in which civil servants could start drawing their retirement pension between the ages of 60 and 70. A transitional arrangement is in place for civil servants born before 1950 and in uninterrupted service since 1 April 1997. They still have access to the FPU and, from the age of 65, qualify for retirement pension.

Each civil servant receives an annual pension overview from the ABP explaining his personal pension situation.

Civil servants born before 1950

Flexible Pension and Retirement Scheme (FPU)

The FPU was introduced on 1 April 1997 and, as of 1 January 2006, offers civil servants who were born before 1950 and have been in service without interruption since 1 April 1997 the option of retiring or switching to working part-time before their 65th birthday on the basis of this scheme.

The flexible pension consists of three parts: a basic component, a cumulative component and a supplement. Regarding the calculation of the FPU benefit, the primary reference age for the flexible pension scheme is 61 years and two months for civil servants born before 2 April 1947 and 62 years and three months for those born after 2 April 1947 but before 1 January 1950.

The basic component is a fixed amount. Civil servants who retire under the FPU scheme are not yet 65 years old and therefore do not yet qualify for state old-age pension (AOW). The basic component of the FPU compensates for the lack of AOW in the FPU benefit. In order to qualify for the basic component, a civil servant must have worked in the public sector for at least ten consecutive years and been a participant in the ABP prior to retirement. The basic component depends on the age of retirement and will be higher or lower for civil servants who take FPU retirement after or before the primary reference age. If a civil servant continues working until reaching the age of 65 he receives a bonus and a higher retirement pension.
The cumulative component depends on:

- the number of years’ service as a civil servant between 1 April 1997 and 31 December 2005;
- the rate of accrual that applied during that period (same as the rate of accrual for ABP retirement pension);
- the portion of the salary over which no entitlement is built up (i.e. the contribution-free amount) during that period (same as for the ABP retirement pension);
- the annual income (salary plus holiday allowance, end-of-year allowance and other fixed allowances).

A civil servant who is eligible for the basic component of the FPU benefit receives a supplement, the amount of which depends on his date of birth. The basic and cumulative components of the FPU benefit are topped up to 70% of an employee’s salary if he retires at the primary reference age. Those who retire before reaching the primary reference age receive less. Those who retire after passing the primary reference age receive more. If the benefit exceeds 100%, the surplus is added to the lifelong ABP retirement pension. A lower primary reference age may apply to civil servants with many years of service.

A civil servant may also switch to working part-time. He then receives a proportionate part of the flexible pension.

No pension rights (for the occupational retirement pension or surviving dependants’ pension) are built up during receipt of the flexible pension, unless the civil servant continues working part-time in which case rights will accrue proportionately.

Those who began receiving a flexible pension after 31 December 2005 are permitted to top up their income to 90% of their final salary. Those who earn more will have their flexible pension benefit cut.

The flexible pension benefit is paid out until the first day of the month following the recipient’s 65th birthday, at which time he will begin receiving his occupational retirement pension.

Further information about the Flexible Pension and Retirement Scheme (FPU) can be obtained from your pensions adviser or the ABP (tel.: +31 (0)45 579 6162, website: www.abp.nl).
Occupational retirement pension

For each year of service, civil servants accrue occupational retirement pension rights over their income, less a contribution-free amount. No occupational pension rights are accrued over the contribution-free part of their income because it is covered by the state old-age pension (AOW).

The amount of pension paid depends on:
- the number of years’ service as a civil servant;
- the rate of accumulation;
- the annual income (salary plus holiday allowance, end-of-year allowance and other allowances);
- the portion of the salary over which no entitlement is built up.

Until 31 December 2003 pension was accrued in accordance with a modified final salary system, but now accrual is based on a conditionally indexed average salary system. The difference is that pension is no longer based on the salary a person earns at the end of their career, but on the basis of the average annual income, subject to conditional indexation.

Retirement pension is paid from the day that the civil servant reaches the age of 65. Civil servants who continue to work after reaching 65 and do not begin collecting their retirement pension at that time will receive an enhanced retirement pension when they do retire because they have built up more entitlement and it will be paid out for a shorter period. They stop paying contributions as soon as their retirement pension is equal to the salary on which it is based (100%). At that point, civil servants start to receive retirement pension. Civil servants start to receive retirement pension no later than the first day of the month of their 70th birthday.

Recipients of unemployment benefit from the central government sector accumulate pension entitlements at a rate of 37.5% while on benefit. This rate can be increased voluntarily to 50%. Unemployed civil servants aged 40 or over who are in receipt of pay-related unemployment benefit can receive a contribution from the Pension Insurance Continuation Fund (FVP) to supplement the accrual of pension entitlements.

The FVP board has decided that, pursuant to the contribution scheme, employees who become entitled to unemployment benefit from 1 January 2011 will no longer be eligible for a contribution under the scheme. It is the FVP’s intention not to interfere with FVP
contribution rights of current unemployment benefit claimants and employees who become claimants before 1 January 2011, but due to the conditional nature of the contribution the FVP board cannot give any guarantees.

In the case of civil servants whose employment has been terminated on account of incapacity for work, the pension accumulation rate is 50% multiplied by the degree of incapacity.

**Civil servants born after 1949**

**Occupational retirement pension**

Civil servants born after 1949 and those born before 1950 who do not meet the conditions for the Flexible Pension and Retirement Scheme (FPU) may take full or partial retirement between the first day of the month of their 60th and 70th birthdays. Besides being able to choose at what age they retire and whether to take full or partial retirement, they may also choose to receive higher pension payments initially, and lower pension payments later, or vice versa. Civil servants may also exchange part of the partners' pension for a higher retirement pension or vice versa. If a civil servant has a partner, he may not exchange part of the partners' pension for a higher retirement pension without his partner's consent.

For each year of service, civil servants accrue occupational retirement pension rights over their income, less a contribution-free amount. No occupational pension rights are accrued over the contribution-free part of their income because it is covered by the state old-age pension (AOW).

As of 1 January 2006 pension rights are accrued on a larger portion of the annual income. The amount on which no contributions are paid has been lowered and the accumulation percentage raised.

Civil servants who retire before the first day of the month of their 65th birthday are not yet eligible for AOW. In that case they may use part of their occupational retirement pension to compensate for this. Civil servants who retire before the first day of the month of their 65th birthday receive a lower pension for the rest of their lives than they would have had they continued working until that day. Civil servants who retire after the first day of the month of their 65th birthday receive a higher pension. When he is 65 or over, as soon as a civil servant’s occupational retirement pension plus his married person’s state old-age pension in
any given year exceeds his previous year’s earnings, he will receive his occupational retirement pension automatically (without submitting an application) and will stop accruing pension entitlements.

The amount of pension paid depends on:
- the age at which the civil servant retires;
- the number of years’ service as a civil servant;
- the rate of accumulation;
- the annual income (salary plus holiday allowance, end-of-year allowance and other fixed allowances);
- the portion of the salary over which no entitlement is built up.

Until 31 December 2003 pension was accrued in accordance with a modified final salary system, but now accrual is based on a conditionally indexed average salary system. The difference is that pension is no longer based on the salary a person earns at the end of their career, but on the basis of the average annual income, subject to conditional indexation.

Civil servants who were ABP participants before 2006 cannot build up a full pension. It is therefore supplemented with:
- the value of the flexible pension (FPU) the civil servant built up with ABP before 1 January 2006;
- a conditional increase in pension rights accrued before 1 January 2006;
- the additional voluntary FPU savings.

Pension rights that have already been accrued will be conditionally increased with retroactive effect. To qualify for the increase in pension rights accrued before 2006:
- the person concerned must have been a civil servant on both 31 December 2005 and 1 January 2006, and
- must have an uninterrupted period of service until the chosen or mandatory date of retirement or until 31 December 2022;
- the increase does not apply to the portion of the annual income that exceeds €160,000.

Civil servants will have to work longer to accrue a pension that is comparable to the FPU.

Recipients of unemployment benefit from the central government sector accumulate pension entitlements at a rate of 37.5% while on benefit. This rate can be increased
voluntarily to 50%. Unemployed civil servants aged 40 or over who are in receipt of pay-related unemployment benefit can receive a contribution from the Pension Insurance Continuation Fund (FVP) to supplement the accrual of pension entitlements.

The FVP board has decided that, pursuant to the contribution scheme, employees who become entitled to unemployment benefit from 1 January 2011 will no longer be eligible for a contribution under the scheme. It is the FVP’s intention not to interfere with FVP contribution rights of current unemployment benefit claimants and employees who become claimants before 1 January 2011, but due to the conditional nature of the contribution the FVP board cannot give any guarantees.

In the case of civil servants whose employment has been terminated on account of incapacity for work, the pension accumulation rate is 50% multiplied by the degree of incapacity.

**Surviving dependants’ pension**

The partner of a deceased civil servant or former civil servant is entitled to a partners’ pension, and the deceased’s children under the age of 21 who have (or have had) no partner are entitled to an orphans’ pension. The partner is the husband/wife, registered partner or the man or woman registered with and recognised as a partner by the ABP. An important condition governing entitlement to a partners’ pension is that the marriage or registration of the partnership and registration with and recognition by the ABP must have occurred before the civil servant turns 65.

If an employee or former employee dies before the age of 65, the partners’ pension amounts to 5/10 of the occupational retirement pension to which the deceased was or would have been entitled. The years which the deceased could have worked (up to the end of the month of his 65th birthday) count towards pensionable service for this purpose. In respect of entitlements accrued before 1 January 2006, the partners’ pension amounts to 5/7 of the occupational retirement pension. Some people will be entitled to a compensatory allowance under the Surviving Dependants Act in addition to the partners’ pension.

If a civil servant dies aged 65 or over, the partners’ pension is 5/14 of the occupational retirement pension. In respect of entitlements accrued before 1 January 2004, the partners’ pension amounts to 5/7 of the occupational retirement pension. From 1 July 2004 to 30
November 2004 civil servants were given an opportunity to opt to increase the accumulation factor to 5/7 a year. As of 1 December 2004 only new civil servants have this option.

The orphans’ pension for children with one surviving parent is equal to 1/10 of the retirement pension. Children with no surviving parents receive 2/10. The total amount of orphans’ pensions paid as a result of one person’s death may never exceed 5/10 of the occupational retirement pension. For entitlements accrued prior to 1 January 2008, the orphans’ pension is equal to 1/7 of the retirement pension for children with one surviving parent and 2/7 for children with no surviving parents, and the total amount of orphans’ pensions paid as a result of one person’s death may never exceed 5/7 of the occupational retirement pension.

In the case of divorce or separation, the ex-partner receives the partners’ pension accumulated before the divorce date. If a civil servant divorces or separates after 1 July 1999 and dies before the age of 65, the ex-partner receives the partners’ pension accumulated before 1 July 1999.

A new partner receives the partners’ pension less the ex-partner’s share. If a civil servant divorces or separates after 1 July 1999 and dies before the age of 65, the new partner receives the partners’ pension less the portion built up before the divorce.

**Commutation of pension rights**

Subject to certain conditions, very small pensions may be commuted.

**Pensions in the event of the dissolution of a marriage/partnership**

After a civil servant is divorced (the dissolution of a registered partnership and the withdrawal of ABP designated partner status are equivalent to divorce) the ABP is obliged, subject to certain conditions, to apportion between the two partners the occupational pension rights accumulated during the marriage/partnership/cohabitation. An important condition is that the divorce is reported to the ABP by one of the former partners within two years of the dissolution by means of a special form. When the civil servant reaches the age of 65, the ex-partner is paid his share of the retirement pension on a monthly basis. If the ex-partner dies, the pension is paid thereafter in its entirety to the civil servant.
The civil servant and ex-partner may also agree that the latter should be entitled to a special retirement pension at the expense of the civil servant's own pension. Once again certain conditions must be satisfied. The special retirement pension will start on the date that the ex-partner becomes 65. Different rules apply if the divorce occurred before 1 May 1995. These matters are regulated in the Pension Entitlement (Apportionment on Divorce) Act.

**Value transfer**

Employees who have already built up pension rights elsewhere may within six months of entry into the civil service apply to have them transferred to the ABP. Equally, people who leave the central government sector to work for an employer not covered by the ABP pension scheme may request the ABP Pension Fund to transfer their pension entitlement to another pension fund. In this case, too, the request for transfer must be made within six months. The pension fund will then inform the person concerned in writing of the value of the entitlement, whereupon he may decide whether it should be transferred.

**Indexation**

Pensions are indexed annually, in principle in accordance with average salary development for the public sector and education personnel. It is possible for the rate of indexation to be lower, depending on the pension fund's financial situation.

**Contributions**

Contributions are dealt with in the section on gross and net salary.
Objection, review and appeal

Employees who do not agree with a decision or an act, or with a refusal by the employer to take a decision or to act, which affects their interests, may object. Under the General Administrative Law Act (AWB) the following applies. (For these purposes, what applies to decisions applies equally to acts and refusals.)

Objection procedure

Before a civil servant applies to the courts, he must first lodge an objection to the decision (in writing) with the competent authority within six weeks. In the meantime the decision remains in force. However, the civil servant may apply during this period to the judge hearing applications for provisional relief of the district court (administrative law sector) for an injunction in order to prevent irreparable harm to his interests. The competent authority must, in principle, decide on the objection within six weeks of the date on which it is lodged. This period may in certain circumstances be extended to a maximum of fourteen weeks.

Since objection procedures often tend to be lengthy, it is advisable to attempt to resolve the dispute through mediation by an independent third party before initiating the procedure. See the section on conflict management in the chapter on guidance and assessment of staff.

Application for review to the district court

If a civil servant is not satisfied with the decision taken in respect of an objection, he may apply to the courts for review. Any such application must be lodged within six weeks with the administrative law sector of a district court. Even when an application for review is pending, the decision remains in force (as in the case of an objection). During this period too the civil servant may apply to the judge hearing applications for provisional relief at the district court.

Appeal to the Central Appeals Tribunal

Appeals against a judgment by the district court may be lodged with the Central Appeals Tribunal within six weeks. The judgment remains in force pending the appeal. During this period, too, the civil servant may apply to the judge hearing applications for provisional relief at the Tribunal.
Employee participation

Works councils

The public sector is subject to the Works Councils Act (WOR). Virtually all the provisions of the Act are applicable to it. The Act contains two provisions that apply specifically to the public sector. These concern the identity of the ‘director’ (for the purposes of the Act, the person who exercises the greatest direct management control) and the works council’s powers in respect of decisions made by the government. The political leaders at a ministry are not directors for the purposes of the Act.

An employee participation body (works council) may be set up at every level of the organisation at which management control is actually exercised. The employees within the applicable part of the organisation elect their representatives. At ministry level, the various works councils may delegate a representative to a ministerial or group works council. The employee participation bodies of individual ministries may mandate a temporary overarching works council to deal with issues affecting two or more ministries.

The main powers of a works council are the right to give advice and the right of consent. The director is obliged to seek the advice of the works council on important organisational measures, such as reorganisations. In addition, the director requires the consent of the works council for a number of matters specified in the Works Councils Act, namely arrangements connected with working hours and holidays, study facilities, working conditions and so forth. In the event of a dispute with the director, a works council may apply to the courts. The works council may also put forward its own proposals, for example with regard to measures to encourage the promotion of women to more senior posts.
Negotiations on terms and conditions of service

Sector model

Public sector employees have been divided into the following sectors:
- central government
- defence
- primary education
- secondary education
- secondary vocational education
- institutions of higher professional education
- universities
- university medical centres
- research institutes
- the judiciary
- the police
- the municipalities
- the provinces
- the water authorities.

Terms and conditions of service are negotiated for each sector separately with the relevant trade union federations. Negotiations on pensions are an exception, since they are conducted by the pensions board of the Council for Public Sector Personnel Policy (ROP). The employers in the 14 sectors have joined forces to form the Association of Public Sector Employers (VSO). The four trade unions for public sector workers have joined together to form the Association of Public Service Trade Union Federations (SCO). The VSO and the SCO discuss suprasectoral matters in the ROP. Besides pensions, the discussions concern requests for advisory opinions from the government on subjects on which advisory opinions are often also sought from the Labour Foundation or the Social and Economic Council.
Central Government Sector Bargaining Committee (SOR)

Negotiations on terms and conditions of service are conducted for the entire civil service within the forum of the Central Government Sector Bargaining Committee (SOR). The civil service consists of the staff of the ministries (with the exception of the Ministry of Defence, but including the Foreign Service), the High Councils of State and the Queen’s Office. In the SOR the Minister of the Interior and Kingdom Relations consults with the four trade union federations of public sector personnel. These consultations may cover matters such as pay, changes in general working hours, agreements about sickness and unemployment and other terms and conditions of service, such as those included in the General Civil Service Regulations (ARAR) and other decisions and underlying regulations on legal status.

The federations which take part in the consultations are:
- the General Government Employees’ Federation (ACOP), represented by ABVAKABO FNV;
- the Protestant Federation of Government and Education Employees (CCOOP), represented by CNV Public;
- the Civil Service Centre (AC);
- the Federation of Intermediate and Senior Employees in Government, Education, Companies and Institutions (CMHF).

Collective bargaining at ministry level

The management of the ministries and High Councils of State consults with the relevant collective bargaining committee on questions of legal status that affect an entire ministry or other body, and on the staff welfare implications of reorganisations.
Civil service trade union federations

General Government Employees' Federation (ACOP)

The ACOP consists of five affiliated trade unions, namely:
- ABVAKABO FNV (includes central government civil servants)
- AOB (General Union of Education Personnel)
- AFMP (General Federation of Armed Forces Personnel)
- NPB (Netherlands Police Union)
- FNV KIEM (arts, information and the media).

Negotiations on terms and conditions of service in the SOR are conducted by ABVAKABO FNV on behalf of the ACOP.

ABVAKABO FNV contact details:
- postal address: Postbus 3010, 2700 KT Zoetermeer
- address for visitors: Boerhaavelaan 1, 2713 HA Zoetermeer
- telephone: 0900 228 2522; fax: 079 352 1226
- website: www.abvakabofnv.nl.

Protestant Federation of Government and Education Employees (CCOOP)

The CCOOP consists of seven affiliated trade unions, namely:
- CNV Public (includes central government civil servants)
- CNV teaching unions
- ACP (General Protestant Police Union)
- ACOM (CNV Union of Armed Forces Personnel)
- VDBZ (Foreign Service Association)
- CNV Professionals
- CNV arts union.

Negotiations on terms and conditions of service in the SOR are conducted by CNV Public on behalf of the CCOOP.

CNV Public contact details:
Civil Service Centre (AC)

The AC is an independent umbrella organisation bringing together some 25 interest groups, professional organisations and independent trade unions. They are grouped into seven sectors:

- central government
- education
- defence
- police
- municipalities
- care
- general.

AC contact details:
- postal address: Postbus 93037, 2509 AA Den Haag
- address for visitors: Ametisthorst 20, 2592 HN Den Haag
- telephone: (070) 315 5137; fax: (070) 381 8431
- email: secretariaat@ambtenarencentrum.nl
- website: www.ambtenarencentrum.nl

Federation of Intermediate and Senior Employees in Government, Education, Companies and Institutions (CMHF)

The CMHF is an independent umbrella organisation that brings together some 50 interest groups and professional organisations, which are grouped into nine sectors:

- central government
- education
- university education
- defence
- police
• local authorities
• care
• industry and institutions.

CMHF contact details:
- postal address: Postbus 91460, 2509 EB Den Haag
- address for visitors: Ametisthorst 20, 2592 HN Den Haag
- telephone: 070 419 1919; fax: 070 419 1940
- email: centrale@cmhf.nl
- website: www.cmhf.nl
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Published by
Central Government Personnel and Organisation Department
Directorate-General for Central Government Organisation and Operational Management
Ministry of the Interior and Kingdom Relations
Postbus 20011
2500 EA Den Haag

July 2010
### Appendix: BBRA scales since 1 April 2009

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### Appendix: Gross/net table July 2010

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<td>2,494</td>
<td>2,720</td>
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</table>
- contribution for work resumption benefit for persons partially capable of work

|                    | € 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
|--------------------|-----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Net salary         | € 1,351 | 1,438 | 1,523 | 1,582 | 1,639 | 1,691 | 1,804 | 1,980 | 2,182 | 2,376 | 2,652 | 2,937 | 3,190 | 3,442 | 3,695 | 3,946 | 4,200 | 4,477 |

* after deduction of the general tax credit and the working person’s tax credit.