
Dean's Directive No. 16/2022

Title:	Amendment to Dean's Directive No. 3/2017 as amended by Dean's Directive No. 21/2019: Rules for the Creation and Use of the Social Fund at FH CU
To implement:	Act No. 111/1998 Coll., on Higher Education
Date of effect:	1 January 2023

Amendment to Dean's Directive No. 3/2017 as amended by Dean's Directive No. 21/2019: Rules for the Creation and Use of the Social Fund at FH CU

Article 1: Subject matter of the directive

This Dean's Directive No. 16/2022 amends and supplements Dean's Directive No. 3/2017 of 1 April 2017 as amended by Dean's Directive No. 21/2019 of 19 December 2019.

Article 2: Specific amendments and additions to Dean's Directive No. 3/2017 as amended by Dean's Directive No. 21/2019

1. Article 1(1) is amended as follows:

"1. An employee shall be entitled to a contribution to a supplementary pension scheme with a State contribution, supplementary pension savings and private life insurance in the aggregate amount of CZK 1 400 per month."

2. In Article 7(4), the billing address of the faculty is changed as follows:

"Charles University, Faculty of Humanities, Pátkova 2137/5, 182 00 Prague 8"

Article 3: Final Provisions

1. This directive shall enter into force on the date of signature.
2. This directive shall enter into force on 1 January 2023.

Prague, 21 November 2022

Ing. arch. Mgr. Marie Pětová, Ph.D.
Dean

***** **FULL TEXT** *****

Full text of Dean's Directive No. 3/2017 as amended by Dean's Directive No. 21/2019 and No. 16/2022: Rules for the Creation and Use of the Social Fund at FH CU

Title:	Rules for the Creation and Use of the Social Fund at FH CU
To implement:	Act No. 111/1998 Coll., on Higher Education
Date of effect:	1 April 2017 (Dean's Measure No. 3/2017 as amended by Dean's Measure No. 21/2019 shall take effect on 1 January 2020 .) (Dean's Measure No. 3/2017 as amended by Dean's Measure No. 21/2019 and No. 16/2022 shall take effect on 1 January 2023 .)

Rules for the Creation and Use of the Social Fund at FH CU

PART I: Formation of the Social Fund

1. In accordance with Act No. 111/1998 Coll., on Universities, as amended, Charles University is obliged to create a social fund (hereinafter referred to as the "Fund").
2. In accordance with Article 21 of the Rules of Management of Charles University, the Social Fund at the Faculty of Humanities (hereinafter referred to as "FH") consists of 1.3% of the volume of FH costs charged to wages and wage compensation in a given annual accounting period.
3. The balance of the Fund shall be carried over to the following financial year at 31 December of the current year.

PART II: Use of the Fund

In accordance with Article 21 of the Management Rules of Charles University, the Social Fund may be used for:

- contribution to supplementary pension insurance with state contribution and to supplementary pension savings,
- contribution to private life insurance,
- an interest allowance on a loan for housing purposes,
- an interest allowance on a special-purpose loan for housing-related needs,
- non-repayable financial assistance,
- a contribution to the reimbursement of expenses related to the professional development of staff.

Article 1: Introductory provisions

1. The employee is entitled to an allowance for supplementary pension insurance with a state contribution, supplementary pension savings and private life insurance in the aggregate amount of CZK 1 400 per month.
2. The information on the application form is verified against the original supplementary pension or private life insurance contract. The allowance will be granted to the FH employee who meets the conditions below and submits a written application.
3. An employee shall be granted an allowance if:
 - a. the employment relationship at FH is established by an employment contract,
 - b. the employee's agreed working hours are at least 0.5 hours per week (i.e. at least 20 hours per week),
 - c. his/her employment at the FH has been continuous for at least 1 year at the date of application,
 - d. the employment relationship with the University lasted continuously for at least one year immediately prior to the appointment/employment at the faculty and the amount of full-time employment was 1.0,
 - e. has, in accordance with the relevant legislation, a supplementary pension scheme, supplementary pension savings with a state contribution or private life insurance, and the sum of his/her own contributions for these purposes amounts to at least CZK 500 per month.
4. Applications for the allowance are submitted to the FH Personnel Department, which assesses applications for the allowance, including verification of data, keeps records of allowances granted and performs other related tasks.
5. The information given by the staff member in the application shall be verified in accordance with Article 1(3) and by comparison with the staff records.
6. If the employee has fulfilled the conditions for granting the allowance, the allowance shall be granted at the earliest from the first day of the month following the date of application. The allowance shall be paid monthly at the time of the employee's salary statement for the calendar month in question, by direct transfer to the relevant pension fund or insurance company account specified in the employee's application.
7. In the event of termination of the employment of the employee to whom the allowance is paid, the allowance shall be paid, except as provided in Article 1(8)(f), for the last time with the last pay slip. In the event of termination of employment as provided for in Article 1(8)(f), the last allowance shall be paid in respect of the calendar month preceding the month in which the employment is terminated immediately or in which the staff member is dismissed.
8. An FH employee who is awarded and paid an allowance shall lose the right to receive the allowance if:
 - a. his/her employment at FH was terminated,
 - b. the type of employment relationship has changed to other than principal or concurrent, as from the first day following the occurrence of that fact,
 - c. the agreed working time has changed and does not comply with Article 1(3)(b),
 - d. the worker is not in a registration status (e.g. taking parental leave, unpaid leave lasting a calendar month or more, etc.),
 - e. the contract for supplementary pension insurance, supplementary pension savings or private life insurance has expired,
 - f. the employment relationship with the employee has been terminated immediately or FH, as the employer, has given notice to the employee for reasons for which it could have terminated the employment relationship with the employee immediately or for a serious breach of an obligation arising from the legal regulations relating to the work performed by the employee or for a continuous less serious breach of these obligations,
 - g. breaches the obligations set out in Article 1(11) to (13).
9. If the grounds for the allowance cease to exist, each employee shall be entitled to the allowance in the month in which the conditions for the allowance were last met.
10. In accordance with Section 27 of Act No. 42/1994 Coll., on supplementary pension insurance with state contribution, as amended, and in accordance with Section 10 of Act No. 427/2011 Coll., on supplementary pension saving, the

employee is obliged to notify the relevant pension fund or pension company in writing of the fact that the employer will make a contribution to the supplementary pension insurance or supplementary pension saving, and the amount of the contribution, immediately after becoming acquainted with the decision on the award of the contribution.

11. In accordance with Act No.37/2004 Coll., on the insurance contract, as amended, the employee is obliged to take all necessary actions in accordance with the private life insurance contract immediately after being informed of the decision to grant the contribution.
12. The employee is always obliged to inform the employer in writing of all the data decisive for the provision of the contribution and changes thereto, i.e. in particular the data provided in the application for the provision of the contribution from the social fund (change of pension fund, change of insurance company, address of the fund or insurance company, contract number, bank connection and account number, etc.). The employee must notify the change of data without undue delay. The employee shall be fully liable for any damage caused by failure to comply with the above obligation.

Article 2: Housing loan interest allowance

1. Employee of FH CU,
 - a. whose employment relationship with FH CU lasts at least three years,
 - b. who reaches the age of 40 or less in the current calendar year,
 - c. whose amount of working time in relation to FH CU is and has been for at least three years 1.0,
 - d. whose employment relationship with the University lasted continuously for at least three years immediately prior to his/her appointment/employment at the faculty and the amount of employment was 1.0,
 - e. who proves that in the previous calendar year he/she paid, within the relevant tax year, the interest on the loan which is decisive for the determination of the tax base pursuant to Section 15(3) and (4) of Act No. 586/1992 Coll, on income taxes, in the amount of at least CZK 1 000, where the deduction of such interest was claimed by the employee or his spouse, and provided that for the purposes of this directive, housing need means exclusively the housing need related to the employee's own permanent residence referred to in Section 15(3)(a), (c) to (g) and (h) in conjunction with (a) and (c) to (g) of this Act; and
 - f. who does not claim a contribution under this Article for the same purpose at another part of the University in the current calendar year may be granted a contribution from the Social Fund in the amount of 40 % of the deduction for interest paid in the current calendar year, up to a maximum of CZK 10 000.
2. The condition of 1.0 working time does not apply to an employee who is a holder of a disabled person's card, ZTP or ZTP/P.
3. The absolute value of the maximum limit is set at CZK 10,000, although the amount may be adjusted for a given calendar year by a directive of the Dean.
4. Compliance with the condition under paragraph 1(d) shall be demonstrated in the manner provided for in Section 38l(1)(b) of Act No. 586/1992 Coll. and by a certificate evidencing the application of the interest deduction as follows:
 - a. the first application for an interest allowance on a home loan shall be made by the employee:
 1. an application for a grant containing an affidavit from the employee that:
 - the loan agreement presented is directly linked to his current or future residence,
 - all the documents submitted are true and any changes to them shall be reported immediately to the donor,
 - claimed the interest deduction either at the time of the annual payroll tax settlement with the relevant payroll office or at the time of the income tax settlement with the relevant tax office,
 - does not claim in the current calendar year a contribution under this Article for the same purpose at another unit of the University,
 2. loan agreement,
 3. in the case of the purchase of an object of housing need (apartment house, family house, unfinished construction of these houses or flat), an extract from the title deed,
 4. a certificate from the building society on the amount of interest paid in the previous calendar year on the building savings loan or on another loan granted by the building society in connection with the building savings loan and reduced by the state contribution, or a certificate from a bank, foreign bank or its branch on the amount of interest paid in the previous calendar year on the mortgage loan or on another loan granted by the relevant bank in connection with the mortgage loan and reduced by the state contribution,
 - b. must be submitted annually in subsequent applications:
 - a request for a contribution,
 - a certificate from the building society on the amount of interest paid in the past calendar year on the building savings loan or other loan provided by the building society in connection with the building savings loan or a certificate from a bank, foreign bank or its branch on the amount of interest paid in the past calendar year on the mortgage loan or other loan provided by the relevant bank in connection with the mortgage loan and reduced by the state contribution.
5. The employee may be required to provide additional information necessary for the award of the allowance.
6. The allowance is paid in one lump sum in the current calendar year.

Article 3: Contribution to interest on a special-purpose loan for housing-related needs

1. Employee of FH CU,
 - a. whose employment relationship with FH CU lasts at least three years,
 - b. who reaches the age of 40 or less in the current calendar year,
 - c. whose amount of working time in relation to FH CU is and has been for at least three years 1.0,
 - d. whose employment relationship with the University lasted continuously for at least three years immediately prior to his/her appointment/employment at the faculty and the amount of employment was 1.0,
 - e. who proves that he or she paid at least CZK 1 000 in interest on a special-purpose loan for housing-related needs in the last calendar year; and
 - f. who does not claim a contribution under this Article for the same purpose at another part of the University in the current calendar year is entitled to a contribution from the Social Fund in the amount of 40 % of the interest paid on the special-purpose loan, up to a maximum of CZK 10 000 in the current calendar year.
2. The condition of 1.0 working time does not apply to an employee who is a holder of a disabled person's card, ZTP or ZTP/P.
3. Purpose loan means a loan granted to an FH CU employee by a bank, branch of a foreign bank or building society, for which it can be demonstrated on the basis of the loan agreement that the loan was intended for
 - a. the acquisition, construction, reconstruction or modernisation of an apartment or family house, including the related purchase of land,
 - b. purchase of household equipment or furnishings,
 - c. payment for the transfer of membership rights and obligations in a cooperative, or for the transfer of a share in a legal entity, if the participant becomes a tenant of the apartment or has another right to use the apartment in the apartment building or family house owned by the legal entity to which the transfer of membership rights and obligations or the transfer of the share relates; or
 - d. to settle obligations between citizens related to housing needs.
4. Compliance with paragraph 1(d) shall be demonstrated as follows:
 - a. the first application for an interest allowance on a special-purpose loan for housing-related needs shall be made by the employee:
 1. an application for a grant containing an affidavit from the employee that:
 - the purpose-built loan agreement submitted is directly linked to his current or future residence,
 - all the documents submitted are true and any changes to them shall be reported immediately to the donor,
 - does not claim in the current calendar year a contribution under this Article for the same purpose at another unit of the University,
 2. a special-purpose loan agreement,
 3. in the case of the purchase of a home, an extract from the title deed,
 4. a certificate from a building society, bank or branch of a foreign bank stating the amount of interest paid in the previous calendar year on the special-purpose loan.
 - b. must be submitted annually in subsequent applications:
 - a request for a contribution,
 - a certificate from a building society, bank or branch of a foreign bank stating the amount of interest paid in the previous calendar year on the special-purpose loan.
5. The employee may be required to provide additional information necessary for the award of the allowance.
6. The allowance is paid in one lump sum in the current calendar year.
7. The Dean may, by his/her directive, determine that the contribution under this section shall not be paid in a given calendar year if, in view of the balance and previous use of the FH CU Social Fund, it can be considered that its payment would jeopardize the payment of contributions under Part II, Articles 1 and 7 of this Measure, or adjust the amount of the contribution for the relevant calendar year.

Article 4: Pre-registration of applications for the interest subsidy on the housing needs loan and the interest subsidy on the special-purpose housing needs loan

1. An employee of the FH CU who meets the conditions under Article 2(1) or Article 3(1) of Part II and intends to apply for a contribution within the meaning of Article 2 or 3 of Part II of this directive shall notify the Secretary of the Faculty in writing by 1 June 2009. of the relevant calendar year, the information required for pre-registration, namely the amount of interest paid in the relevant calendar year for which he has claimed a deduction within the meaning of Article 2(1)(d) of Part II of this directive or the amount of interest paid in the relevant calendar year within the meaning of Article 3(1)(d) of Part II of this directive.
2. Pre-registration is a condition for being able to subsequently apply for a grant in the current calendar year.

Article 5: Applications for a contribution towards interest on a loan for housing needs and interest on a special-purpose loan for housing-related needs

1. An employee who fulfils the conditions laid down in Article 2(1), Article 3(1) and Article 4(1) of Part II shall submit to the FH Personnel Department an application for an interest allowance on a housing loan, accompanied by the documents referred to in Article 2(4) or Article 3(4) of Part II, by 30 June of the calendar year in question. Applications for the allowance submitted after this deadline will be disregarded. The allowance granted shall be paid by 31 July of the calendar year in question by means of a wire transfer to the staff member's account.

Article 6: Non-repayable financial assistance

Non-returnable financial assistance is provided to FH CU employees under the conditions set out in Rector's Measure No. 30/2018.

Article 7: Provision of an allowance to cover expenses related to the professional development of employees

1. An employee whose working time in relation to the FH CU is and has been 1.0 for at least one year may be granted an allowance for professional courses that are connected with the professional development of employees and are related to the subject of the University's activities (language courses, software training, etc.).
2. Employees can contribute up to a maximum of half the cost of the course, up to a maximum of CZK 5,000 per year.
3. An employee who fulfils the condition referred to in paragraph 1 of this Article and intends to apply for a contribution towards the reimbursement of expenses related to professional development shall communicate in writing to the Secretary of the Faculty the information required for registration, namely the name of the professional course and the price of the course which he/she intends to attend in the period from 1 January to 30 June by 28 February at the latest, and which he/she intends to attend in the period from 1 July to 31 December by 15 October of the relevant year at the latest.
4. The allowances will be paid on the basis of a request submitted to the Faculty's Human Resources Department, supported by an invoice for the relevant course and a statement from the Head of Department. The invoice must be issued to the faculty's billing address (Charles University, Faculty of Humanities, Pátkova 2137/5, 182 00 Prague 8), with the participant's name in the text. The invoice will be paid to the course organiser by the due date, with the faculty staff subsequently being issued an invoice for the amount equal to the difference between the course price and the faculty contribution.
5. The allowance cannot be claimed retrospectively.

PART III: Administration of the Fund

The financial administration of the fund is carried out by the economist of the faculty.

PART IV: Transitional and final provisions

This directive repeals Dean's Measure No. 13/2016.

This directive shall enter into force and effect on the date of signature.

Prague, 1 April 2017

Ing. arch. Mgr. Marie Pětová, Ph.D.
Dean

The first full text is effective from 1 January 2020.

The second full text is effective from 1 January 2023.