

Work Guide for Payroll Employees

Prokx Payroll Select

Version 2018-2

prokx
payroll professionals

Onderdeel van Payroll Select groep



Welcome!

You have received this Work Guide, because you have registered as an employee with us (Prokx Payroll Select B.V., verder te noemen: Prokx Payroll Select) This Work Guide contains information about how a number of matters are arranged with us. This Work Guide together with your contract of employment, assignment confirmation and the applicable Collective Agreement for Temporary Employees (hereinafter: the ABU-CAO) constitute the basis for our employment relationship.

In addition to this guide, you will also receive an assignment confirmation for each assignment. This will provide the specific information, which we have received from the hirer (the company in which you will start to work) regarding the work activities that you will carry out, such as the official commencement date, your hourly wage and your function.

Registering with us means that we become your employer at the request of the hirer. You enter into our employ on the basis of an employment contract for a definite or an indefinite period of time according to the ABU-CAO, and you will carry out the actual work activities at the hirer. This is what pay-rolling entails. In practice, however, you will probably have very little contact with us. Regarding the daily routine, you should consult your immediate supervisor.

For questions relating to your contract of employment, salary payment, etc., you can contact the Service Desk of Prokx Payroll Select. On workdays Monday – Thursday from 08:30 to 20:00 and Friday up to 17:30. You will find our contact details on the last page of this Work Guide.

Attention! It is important to know that we provide confidential information by telephone only if you provide the following details:



- **Name**
- **Date of birth**

If you still have questions after reading this Work Guide and your immediate supervisor cannot answer them, we will be happy to provide you with further explanations.

On behalf of Prokx Payroll Select, we wish you a pleasant time!

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1. My Prokx

After registration, all our relationships – hirers and employees – receive an email containing login details for accessing our digital office: Mijn Prokx.

Your Mijn Prokx environment contains (among other things) an extensive information portal in which you can find news, manuals, the ABU-CAO, the sick-leave regulation and FAQ, in addition to various online services. But... there is more! My Prokx Payroll Select can be accessed 24/7 and also provides access to your salary slips, annual statements and declaration.

Login

To log into My Prokx, go to <http://mijn.prokx.nl/>. or you can use the shortcut on our website.

2. Administrative procedures

Before you start working via Prokx Payroll Select, a number of administrative requirements will already have been fulfilled;

- The employment contract
- The payroll tax credit
- The copy of the ID card
- Bank details

The employment contract

The employment contract contains the most important terms agreed between you and Prokx Payroll Select. You have inspected and digitally signed the employment contract at the time of registration. Subsequently, we will send you the employment contract signed by us. In addition to the employment contract, we will also send you an assignment confirmation for each assignment. This assignment confirmation contains the most important details about your work, such as the type of contract, the commencement and completion dates, job title, gross hourly wage and any applicable allowances and deductions.

You are working under an employment contract in accordance with the ABU-CAO. The basis for this employment contract is laid down in Dutch law and the Collective Agreement for Temporary Workers (Dutch: ABU-CAO). There are two versions of the employment contract:

- Contract for a definite period of time (Phases A and B)
- Contract for an indefinite period of time (Phase C)



A more detailed explanation of precisely which rights you acquire and from when is given in the ABU-CAO. You can inspect and/or download a copy of this CAO via My Payroll Select, via our website www.payrollselect.nl or via www.abu.nl.

Payroll tax credit

At the time of issuing the employment contract, you have also indicated that we should take the payroll tax credit into account when paying your salary. If you want to change this selection intermediately, please forward this to us in writing (letter or email) while stating your name, address, Citizen Service Number (BSN) and date of birth.

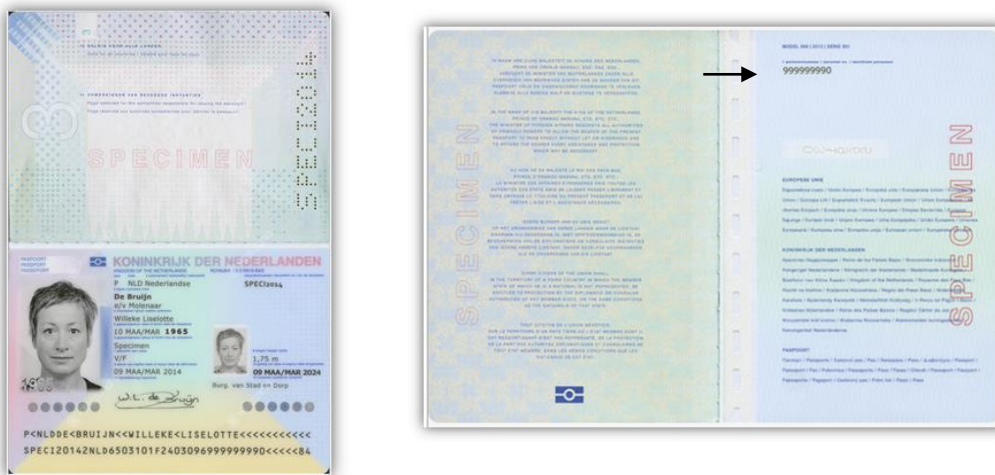
Tip! *it is generally the most beneficial for you to have the employer for whom you worked the most hours apply for the payroll tax credit.*

Copy of valid proof of identity

We have a statutory obligation to file a clear copy of all the relevant pages of your (valid) proof of identity in your personnel file (relevant pages are pages containing information). We receive this copy from you at the time of your registration.

We want to point out to you a few important aspects:

1. Make sure your passport or identity card is valid.
2. The copy contains the page with your photo and also the page next to this.
3. Visible and clear photo.
4. All the edges are visible.
5. We prefer a coloured copy.
6. A copy of your passport contains a scan of an open folded passport of the page with your photo and the page at the backside as you can see at the picture below.



We want to point out to you that it is your responsibility to provide us with a copy of your new ID card on time, if your details have changed or if your ID card has expired. We will also furnish a copy of your proof of identity to the customer for whom you are working if you are not Dutch.

The following will be accepted as proof of identity:

- Passport
- Identity card
- Residence Permit issued by the Aliens Department [now called IND = Immigration and Naturalisation Service]
- Refugee passport
- Passport with endorsement (residence permit)



Attention! Without a valid proof of Identity, we cannot process your timesheet nor pay your salary.



Attention! For creating a HR file, a driving licence is not a valid identity document, because it does not state your nationality;



Attention! As a consequence of the Compulsory Identification Act, every worker in the Netherlands must be able to identify himself/herself at the workplace. A driving licence will be sufficient proof of identity in this case.

3. Salary

Your gross hourly wage

Before you start work and receive confirmation from us you will already have discussed your hourly rate with the customer. The customer will inform us of this hourly rate when confirming the order. The minimum amount of your salary should of course be at least equal the statutory minimum wage payable in the Netherlands.

The remuneration system:

We offer employees a wage in conformity with the hirer's remuneration of the ABU-CAO.

The hirer's remuneration comprises the following elements:

- Exclusively the applicable periodic salary in the pay scale;
- The applicable weekly/monthly/periodic reduction of working hours. This can be compensated in time in lieu or pay at the company's discretion;
- Allowances for overtime, postponed hours, irregularity (including public holiday allowance) and shift work allowances;
- Initial pay increases, the amount and timing as determined in the hirer's organisation;
- Expenses (to the extent that the temporary employment agency is able to pay them free of payroll tax and national insurance contributions): travelling expenses, pension and other expenses necessary to holding the job position);
- Salary increments, the amount and timing as determined in the hirer's organisation.

Timesheets

There are several ways in which you may submit your claim form to us. The option applicable to you will be determined in consultation with your customer.

Travelling and other expenses

Tax-free (net) expenses for public transportation can be paid only if the original tickets are submitted to Prokx Payroll Select with a completely filled-in expenses claim form signed by the employee's manager. These claims can be set to the address of Prokx Payroll Select as given at the end of this guide. Even if you forward the timesheets to us online, you are still required to send the original documents of proof of transport and of other net expenses claims to us by post. Travelling expenses for commuter travel will be paid after obtaining the customer's approval.

Tip! make a copy of the original passenger ticket for your own records.

When you do you receive your salary?

If we receive your claim form before 5 pm on Tuesday, your salary is paid to you in the same week.

Your salary is always paid in arrears. That means the week after the worked week. This may be weekly or every 4 weeks, as you have indicated in your contract of employment. You can ask us to change the payment period twice a year (1 January and 1 July), unless your customer decides otherwise.

Please note! the salary cannot be paid until we have received the following forms, completely filled-in and signed:


- Contract of employment
- Copy of valid proof of identity
- Job notification from the customer

More information on this subject is given in chapter 2. Administrative procedures

The Annual Statement

Around February of each year, you will receive a statement showing the income you have earned during the previous year: the annual statement. This annual statement will be required by you for, among other things, your income tax return, applying for housing benefit, a residential permit, a study

scholarship or for a benefit payment. Keep this statement carefully, since it is issued only once. The annual statement will be sent automatically to you by email to the address known to us and it is digitally available on your online personal page that you can access via My Payroll Select.

 *Note: If you have worked for several operating companies of Prokx Payroll Select in a single calendar year, you may receive 2 (or more) annual statements.*

Pay specification

After the processing of wages, a salary slip will be uploaded onto your online personal page, which you can access via My Prokx, at the latest in the same week.

4. Off-days and holidays

Holidays

Every employee with a contract of employment is entitled to 25 days' leave for each fully-worked year, under the Collective Agreement for Temporary Employees. We will set aside a fixed percentage of your hourly rate for this purpose. You can take holiday in consultation with your line manager. When you take holiday you can request payment of (part of) the reserves you have accumulated. During holidays with continuation of salary, you will be insured for social insurance (Sickness Benefits Act (ZW), Unemployment Benefits Act (WW), Work & Income (Capacity for Labour) Act (WIA)).

Accumulation of statutory leave


Holiday days correspond with a statutory minimum of 4 weeks per year, irrespective of working time. A working week of 40 hours therefore relates to 160 holiday hours per year. This entitlement expires six months after the end of the calendar year. In other words, the holiday days from 2018 expire on 1 July 2019 if they have not been taken.

Accumulation of non-statutory leave

The ABU collective labour agreement also provides for the accumulation of non-statutory leave of 32 hours per year for a 40-hour working week, over and above the statutory entitlement. These non-statutory rights expire, according to the ABU collective working agreement, 5 years after accumulation.

Payment of holiday entitlement

You can have your holiday entitlement paid out in cash. Request your holiday entitlement via the 'Reserveringen' (= 'Reservations') tab, so you will be paid your holiday entitlement and any worked hours in the next week.

 *Holiday worker
If you are a student/pupil under the ABU-CAO (who is attending an education programme before and after the vacation) and working as a holiday worker during the period from the 1st of June to the 1st of September, you will accumulate a reserve of 13 1/3 hours leave for every month of fulltime work. You are a holiday worker if you are registered as such and have signed a contract of employment for holiday workers. See the ABU-CAO.*

Short and special leave

In accordance to the ABU CAO, you are entitled to short-term absenteeism and special leave (for example, a wedding day). See the ABU CAO for more information. Short-term absenteeism and special leave require a prior request by telephone or by e-mail. If granted (in accordance with the ABU CAO), you will be paid your regular gross wages (100% wages) for the hours you are entitled to.

Public holidays

Apart from holidays, you have a right to public holidays with continued payment of salary. This concerns the generally recognised public holidays in accordance with the ABU-CAO. If you cannot work due to a public holiday and the order continues you will continue to receive your salary as if you had worked on that day as usual. The calculation of the number of hours will be based on the average

number of hours worked in the previous 13 weeks and this amount will be paid out to you. If the company where you work also works on public holidays, you will generally also be required to do so. If you take the day off despite that, these hours will be covered by the holiday entitlement that you have accumulated.

Other reservations apply to holiday workers. For details see the ABU-CAO.

Holiday allowance

8% holiday allowance is set aside for you over and above the gross hourly rate. Holiday allowance is automatically paid out in June and you will be informed in good time each year of exactly when this payment will be made. If required, we can pay out your holiday allowance earlier than in June if you are taking a holiday of at least five working days.

If you stop working with Payroll Select sooner, you will also automatically be paid the holiday allowance sooner in accordance with the the ABU Collective Labour Agreement (2012-2017).



Attention! We are often asked why the holiday allowance is taxed so heavily. Unfortunately this is out of our hands. The tax authorities add your holiday allowance directly to your **annual** income. This means that no tax credits are applied and that tax is levied at the highest rate. Holiday allowance can therefore be taxed at a rate of 52%.

Those who claim deductions on their tax return can later recover some of the holiday allowance due to the fact that the rate of tax applied was too high.

5. Sickness absence regulation

If you report sick you will be subject to a sick leave regulation. Which regulation applies to you depends on your contract of employment with Payroll Select. You can download this regulation via My Payroll Select. Regarding the procedures, please refer to the guidelines stated in this regulation. It is important that you read the most recent version of this sick leave regulation for each period of illness.

1. Procedure

1. Procedure

In the event of illness, you must personally report yourself sick before 10:00 to your hirer and ProfCare at telephone number: +31 (0)575-760009 (If you leave work early due to illness, you must report sick on the same day.)

You will need to answer the following questions when reporting your illness:

- > What is your name and personal number
- > Which telephone number can be used to contact you?
- > What is the address where you are staying?
- > Has there been an (industrial) accident?
- > When do you think you will be able to return to work (in full or in part)?
- > What are the most onerous aspects of your job position?
- > Have your symptoms and limitations been caused by the work?
- > Are you also working for another employer?

If necessary, you should consult your GP.

Reporting sick outside of office hours

In case of reporting sick outside of office hours, you must leave a message on the voicemail of ProfCare. (Tel.: +31(0)575 -760009). State your name and date of birth clearly.

Other matters

- > If your employment contract is prolonged, you must stay at home between 10:00 and 18:00 during the first 7 days, so you can be reached by telephone for contact with the case manager of ProfCare.
- > If there are any changes to your situation, you must inform ProfCare of them as soon as possible. (Tel: +31(0)575 -760009)
- > As soon as you are able to return to work you must report this to your customer and ProfCare by 10 am. (Tel: +31(0)575 -760009) or on mijn.payrollselect.nl. Outside office hours you need to speak in the voicemail your name and date of birth.

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Other matters

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- If there are any changes to your situation, you must inform ProfCare of them as soon as possible.
- As soon as you are able to return to work you must report this to your customer and ProfCare by 10 am.

2. Sick-leave monitoring and supervision

During your employment contract, ProfCare is responsible for sick-leave monitoring and supervision during your absence. ProfCare will keep us informed of the status of your reporting sick and the possible prognosis of your absence.

3. Payment of salary

In case of payments of your salary for the period of illness, you should take 1 waiting day into account. You will not receive salary for this waiting day. If you report sick, you are insured for sickness risks.

During the period of your contract of employment you will receive a benefit under the Dutch Sickness Benefits Act (ZW), which will be paid out by Payroll Select. If you have a fixed number of hours, you will receive sick pay during the contract based on this number of hours. If you have a contract with variable hours, the sick pay will be based on the average number of hours in which you worked in maximum 13 weeks preceding the date on which you reported sick. You will receive sick pay equalling 91% of the gross salary during the course of the contract.

If your employment contract has ended, you can apply for sickness benefits to the UWV benefits agency. The sickness benefit is 70% of the gross salary.

The payment of the salary over the period of illness (for secondment agreements without a secondment clause) occurs two weeks in arrears.

If you have an employment contract including a secondment clause, your reporting sick will be immediately reported to the UWV and this agency will pay you your sick pay.

4. Illness during your holidays

If you fall sick during your holidays, please report this as soon as possible to ProfCare and the hirer. Do not forget to mention your holiday address as well as the address of the location where you received medical treatment. In case of sickness abroad, you are required to consult a doctor and request a medical declaration stating the nature and the duration of the illness, so that you can submit these documents later. Should you fall ill, you remain entitled to missed holidays, provided you follow all the rules laid down.

Questions?

If you have questions about continued wage payments in case of illness, the timing and/or the amount of the payment, you can contact Payroll Select on workdays from 08:30 to 17:30 on telephone number +31 (0)570-850 580.

In case of questions about sick leave counselling and/or recovery reporting, you can contact ProfCare on workdays from 09:00 to 17:00 on telephone number +31 (0)575-760009.

You will find additional information regarding illness and absence in the ABU-CAO.

6. Ongunstige weersomstandigheden

If you are unable to work owing to bad weather, read the document "Appendix Reporting bad weather conditions". You can download this document via My Prokx.

If you are unable to download and print this document, you can ask us for a copy (See Chapter 9 for our contact details).

7. Secondary terms and conditions of work

Pension

The ABU-CAO has two pension schemes: the Basic scheme and the Plus scheme.

The Basic Scheme (Phase A)

If you are 21 or older and employed in Phase A between the 27th and 78th week, you will accrue pension benefits in accordance with the Basic Scheme. The Basic Scheme is a savings scheme. This means that participants contribute a percentage of their gross salary in order to accrue their pension capital. Payroll Select pays the full premium for you. No premium will be deducted from your salary.

The Plus Scheme (Phases B and C)

If you are aged 21 or older and working in Phase B, you will accrue pension rights in the Plus scheme from day one onwards. In this scheme you accrue pension rights in a defined contribution scheme. Two-thirds of the pension contribution will be paid by Payroll Select, one-third will be paid by you. Also in place is a Surviving Dependant's Pension scheme, and the fund will pay the pension contribution in case of occupational disability.

Pension payment

Your monthly pension benefit payment will normally start on the first day of the month in which you reach the pensionable age. The amount of the payment depends on the amount of the pension capital accrued.

The pension is placed with StiPP. For more information on StiPP, please visit:
www.stippensioen.nl

8. Einde arbeidsovereenkomst

There are various ways of terminating an employment contract for a definite period of time in Phase A or B or an employment contract for an indefinite period of time in Phase C. The ABU-CAO provides more information about the arrangement of these agreements.

Terminating an employment contract: please send us via e-mail a confirmation of the termination after you spoke to your employer.

9. Contact

If you still have questions, you can contact us on workdays: Monday – Thursday from 08:30 to 20:00 and Friday up to 17:30. You can also reach us via Whatsapp: 06 53 52 44 07.

Visiting address : Hanzeweg 5, 7418 AW Deventer

Postal address : Postbus 75,
: 7400 AB Deventer

Phone : +31(0)570-85 05 80

Email : info@payrollselect.nl

Internet : www.payrollselect.nl

Opening hours : Monday to Thursday – 8:30 – 20:00
Friday – 08.30 – 17.30

Telephone number and email address of ProfCare (in case of sick and recovery reporting):

Telephone : +31 (0)575-760009

Email : care@profcare.nl

Disclaimer



The information contained in this Work Guide may change over time, because of changes in the regulations, procedures adjustments, etc. Although the greatest possible care has been taken in compiling this Work Guide, Prokx Payroll Select cannot be held liable for any errors that it may contain. No rights can be derived from this Work Guide that might be in conflict with law, your employment contract or the ABU-CAO.