

**Dean's Measure no. 19/2022**

Title:

**Allowances from the Social Fund**

In effect from:

1. 10. 2022

In Prague on 30 September 2022

PhDr. JUDr. Tomáš Karásek, Ph.D.  
Dean of the Faculty

1. In accordance with Article 21 of the Rules of Economic Management of Charles University and Rector's Measure no. 8/2022 Allowances from the Social Fund, I hereby establish in this Measure the conditions for granting allowances from the Social Fund to employees of the Faculty of Social Sciences of Charles University (hereinafter referred to as the "Faculty").
2. The social fund of the Faculty can be used for:
  - a) The allowance for an employee for a pension with a state contribution, supplementary pension savings with a state contribution and a private life insurance,
  - b) The allowance for an employee for interest paid on the loan or loan for housing needs,
  - c) The allowance for an employee for interest paid on the special purpose loan for housing needs,
  - d) Non-repayable financial assistance,
  - e) The allowance for the coverage of expenses enhancing the professional growth of employees and related to the scope of activities of the university, or the Faculty,
  - f) The allowance for pre-school education,
  - g) The allowance for an employee for the expenses associated with maintaining or improving the health of the employee within the limits of the needs of the Faculty.

**Part I**

**The allowance for an employee for a pension with a state contribution, supplementary pension savings with a state contribution and/or a private life insurance**

1. An employee is entitled to the allowance if s/he meets all of the following conditions:
  - a) The amount of his/her workload at the Faculty is and has been for at least one year continuously in the sum of 0.5 and above,
  - b) The sum of his/her own contributions amounts to at least 500 CZK per month,
  - c) S/he does not claim entitlement to such an allowance under this article for the same purpose at another integral part of the university.
2. An employee whose amount of workload at the Faculty is and has been for at least one continuous year between 0.5 and 0.69 is entitled to an allowance of 1.67 times his/her own contribution to a pension insurance, supplementary pension savings and/or private life insurance, but not more than 1,250 CZK per month in total.
3. An employee whose amount of workload at the Faculty is and has been for at least one continuous year between 0.7 and higher is entitled to an allowance of 1.67 times his/her own contribution to

- a pension insurance, supplementary pension savings and/or private life insurance, but not more than 2,500 CZK per month in total.
4. For existing contracts, this rule will be applied automatically without the need for a request from the employee. The employee must report the change to his/her pension company or insurance company if required to do so by them.
  5. If an employee receiving this benefit has a decrease in the amount of workload at the Faculty and no longer meets the conditions defined in paras 2 or 3 of this Article, the entitlement to this benefit under paras 2 and 3 of this Article shall not change until the decrease in the total amount of workloads at the Faculty has been continuous for more than 3 months.
  6. The requirement of the minimum level of the workload does not apply to an employee who is a holder of a TP, ZTP, or ZTP/P card.
  7. If the employee draws unpaid leave for more than one calendar month, the payment of the allowance is discontinued for this period of time.
  8. The application for an allowance is submitted by an employee to the Human Resources Office on a prescribed form together with the relevant documents listed in the application.
  9. The allowance shall be sent to the employee's insurance account and shall be paid for the first time for the calendar month following the calendar month in which the employee submitted the request for the allowance and the required documents to the Human Resources Office and will continue until the entitlement has ceased.
  10. The employee is obliged to report any changes affecting the payment of employer's allowance or the amount of allowance to the Human Resources Office no later than five working days following the date of such a change.
  11. The allowance may not be claimed retroactively.
  12. By 30 June of the calendar year at the latest, the employee must submit to the Human Resources Office a statement or certificate issued by the pension fund or insurance company with which s/he has taken out life insurance, listing the contributions paid for the previous year. If such statement or certificate shows that the employee has failed to notify the Human Resources Office of a reduction in the amount of his/her own contribution and, as a result, the employer's contribution has been paid in an amount higher than that to which the employee was entitled, the employee's contribution shall be suspended until the difference in contribution has been settled.

## **Part II**

### **The allowance for interest paid on the loan granted to an employee by a bank or the building society**

#### **Article 1**

##### **The allowance for interest paid on the loan for housing needs**

1. An employee is entitled to the allowance if s/he meets all of the following conditions:
  - a) His/her labor relations with the university have lasted continuously for at least 3 years, or 1 year if his/her labor relations with the university have lasted a total of at least 3 years over the last 10 years,
  - b) the amount of his/her workload at the Faculty immediately prior to the request submission is 1.0 for the entire period referred to in Letter a) of this paragraph (in the case of interruption of the labor relations for the reasons of the field-related stays, maternity or parental leave, the interruption period is not included in the total period of three years; however, the period of the duration of the labor relations with the workload amounting to 1.0 before the interruption of the labor relations is included.),
  - c) S/he proves that in the previous calendar year s/he paid during the tax period interest on the loan decisive for the determination of the tax base in accordance with § 15 paras 3 and 4 of Act no. 586/1992 coll., on income taxes, in the amount of no less than 1,000 CZK and the

deduction of such interest was applied by the employee or his/her spouse. For the purposes of this Measure, the housing needs are solely the needs connected with employee's own permanent housing referred to in § 15 para 3 of Act no. 586/1992 coll., on income taxes, as amended, and in connection with § 15 para 3 of this Act,

- d) S/he does not claim entitlement to such an allowance under this article for the same purpose at another integral part of the university.
2. The employee can be provided with an allowance from the social fund in the amount of 60% of the claimed deduction of interest paid in the current calendar year with the employer's allowance amounting to no more than 10,000 CZK in the current calendar year.
3. The condition of the level of the workload of 1.0 does not apply to the employee who is a holder of the TP, ZTP or ZTP/P card.
4. The application for an allowance is submitted by an employee to the Human Resources Office on a prescribed form together with the relevant documents listed in the application, no later than 31 October of the current calendar year (any applications submitted after this deadline will be disregarded).
5. The allowance shall be paid in the current calendar year as a lump-sum by 31 December of the respective calendar year in the form of a non-cash transfer to the employee's account.

## **Article 2**

### **The allowance for interest paid on the special purpose loan for housing needs**

1. An employee is entitled to the allowance if s/he meets all of the following conditions:
  - a) His/her labor relations with the university have lasted continuously for at least 3 years, or 1 year if his/her labor relations with the university have lasted a total of at least 3 years over the last 10 years,
  - b) The amount of his/her workload at the Faculty immediately prior to the request submission is 1.0 for the entire period referred to in Letter a) of this paragraph (in the case of interruption of the labor relations for the reasons of the field-related stays, maternity or parental leave, the interruption period is not included in the total period of three years; however, the period of the duration of the labor relations with the workload amounting to 1.0 before the interruption of the labor relations is included.),
  - c) S/he proves that during the previous calendar year s/he paid interest on the special purpose loan for housing needs in the amount of no less than 1,000 CZK,
  - d) S/he does not claim entitlement to such an allowance under this article for the same purpose at another integral part of the university.
2. A special purpose loan is a loan provided to an employee by a bank, a foreign bank branch, or the building society where it is possible to prove on the basis of the loan agreement that the loan was intended for:
  - a) The acquisition, construction, reconstruction or modernization of a flat or a family house, including the related purchase of land,
  - b) The purchase of household furniture or equipment,
  - c) A payment for the transfer of membership rights and obligations in a cooperative or for the transfer of the share in a legal person if the participant becomes the tenant of the flat or if s/he has another right to use the flat in a block of flats or a family house owned by a legal person affected by the transfer of membership rights and obligations or the transfer of the share, or
  - d) The settlement of the obligations between the citizens related to the housing needs.
3. The employee can be provided with an allowance from the social fund in the amount of 40% of the claimed deduction of interest paid in the current calendar year with the employer's allowance amounting to no more than 10,000 CZK in the current calendar year.
4. The condition of the level of the workload of 1.0 does not apply to the employee who is a holder of the TP, ZTP or ZTP/P card.

5. The application for an allowance is submitted by an employee to the Human Resources Office on a prescribed form together with the relevant documents listed in the application, no later than 31 October of the current calendar year (any applications submitted after this deadline will be disregarded).
6. The allowance shall be paid in the current calendar year as a lump-sum by 31 December of the respective calendar year in the form of a non-cash transfer to the employee's account.
7. The Dean may stipulate in his/her Measure that an allowance under this article shall not be paid in a given calendar year if, as in view of the balance and current drawdown of the respective social fund the payment of the allowance would jeopardize the payment of allowances under article 21 para 2 letter a), para 3 letters a), b), e) of the Rules of Economic Management, in particular allowances under Part I, Part II Article 1, Part IV, part V, Part VI of this Measure.

### **Part III Non-repayable financial assistance**

1. An employee may be provided with an allowance from the social fund of up to 500,000 CZK as a non-repayable financial assistance for the purposes of housing needs, including a furnishing of the flat or a family house, in direct connection with overcoming his/her extremely difficult circumstances as a result of a natural disaster, an environmental or industrial accident.
2. An employee may be provided with an allowance from the social fund of up to 100,000 CZK as a non-repayable financial assistance in an acute and difficult social situation worthy a special consideration, which the employee is facing through no thought of his/her own.
3. The application for an allowance is submitted by an employee to the Human Resources Office on a prescribed form together with the relevant documents listed in the application. The Dean passes a decision on the application, usually within 30 days following the date of a receipt of the application with all the essentials documenting the reason given in the application or following the date of providing all the additional documents upon the request by the Human Resources Office. The application shall also be submitted to the respective trade union organization.
4. The allowance under paras 1 or 2 of this Article cannot be claimed for the same reason at more integral parts of the university unless the employee has been relegated to another part of the university. The employee shall prove this fact by the affidavit that forms an integral part of the application.

### **Part IV The allowance for the coverage of expenses connected with the professional growth of employees and related to the scope of activities of the university**

1. An employee is entitled to the allowance if s/he meets all of the following conditions:
  - a) His/her labor relations with the Faculty have been continuous for at least 1 year,
  - b) The amount of his/her workload at the Faculty immediately prior to the request submission is 1.0,
  - c) S/he applies for an allowance for specialized courses that are linked to the professional growth of the employee and related to the university's subject of activity (language courses, software training, etc.),
  - d) S/he does not claim entitlement to such an allowance under this article for the same purpose at another integral part of the university.
2. An employee can be provided with an allowance of up to a half of the course price, including VAT, however no more than 5,000 CZK per year.
3. The application for the allowance shall be submitted by the employee on the prescribed form, together with the relevant documents listed in the application, to the Human Resources Office no later than 15 November of the given calendar year.

4. The application for an allowance must unconditionally include the name of the specialized course, the name of the organiser and the price of the course including VAT and it must be accompanied by a tax document - an invoice for the respective course. The invoice must be issued to the Faculty's invoice address ("Charles University, Faculty of Social Sciences, Smetanovo nábřeží 995/6, 110 00 Prague 1, ID no.: 00216208, Tax ID no.: CZ 00216208"). The text will indicate the course, the date it takes place, and the name of the participant.
5. The Faculty will settle the invoice with the organizer of the course in full within the specified due date.
6. The Account Office shall subsequently issue an invoice charged to the employee to pay an amount equal to the difference between the price of the course and the amount of the allowance provided (the balance due).
7. The employee is obliged to properly settle with the Faculty the invoice issued in his/her name in accordance with para 6 of this article. In the event an employee defaults on the payment of a financial obligation, the Faculty has the right to demand, in addition to the payment of the due amount, statutory interest on overdue payments.
8. Allowances for the specialized courses provided by the Faculty will be transferred for each employee to the accounting centre of the workplace that guarantees these courses. If the employee fails to pay the balance for the course organized by the Faculty on the due date stated in the invoice, s/he will be excluded from the course, or s/he will pay a proportionate amount of the costs incurred on the grounds that s/he will not be granted the allowance.
9. The allowance may not be claimed retroactively.

#### **Part V**

#### **Allowance for pre-school education**

1. An employee is entitled to the allowance if s/he meets all of the following conditions:
  - a) S/he is under labor relations with the university, or the Faculty,
  - b) The amount of his/her workload at the Faculty immediately prior to the request submission is 0.5,
  - e) S/he does not claim entitlement to such an allowance under this article for the same purpose at another integral part of the university.
2. A kindergarten allowance means an allowance to partly cover the cost of pre-school education in a kindergarten in accordance with § 123 of Act no. 561/2004 coll., on pre-school, basic, secondary, higher vocational and other education or in a child group in accordance with Act no. 247/2014 Coll., on the provision of childcare services in a child group registered with MPSV/the Ministry of Labour and Social Affairs and in a child group that is not registered with MPSV.
3. A kindergarten allowance may be granted for up to 50% of the total fee for a calendar year, however, up to a maximum of 25,000 CZK, and solely in a non-cash form.
4. The allowance cannot be used for pre-school education in a school year in which the child has reached the age of five (so-called compulsory pre-school education).
5. If both parents and other caregivers (such as a spouse, grandparents, foster parents) are employees of the university, only one of them may apply for a kindergarten allowance.
6. A kindergarten allowance may not be granted to an employee who is on parental leave and does not perform work for FSV UK during that period under a contract of employment on the basis of which s/he takes parental leave.
7. The application for the allowance is submitted by the employee to the Human Resources Office on the prescribed form together with the relevant documents specified in the application.
8. An employee submits the request for an allowance to the Human Resources Office annually for the upcoming school year of the child's preschool attendance, no later than on 30 September of the given calendar year.

9. In the event that the child enters the pre-school facility in the course of the calendar year, it is possible to submit an application for a kindergarten allowance for the given calendar year no later than on the last working day in the calendar month in which the child joins the pre-school facility.
10. Upon approval of the application, the employee submits to the Human Resources Office every month (or other defined period depending on the conditions of the pre-school facility) an invoice issued by the pre-school facility for reimbursement to the billing address of the Faculty ("Charles University, Faculty of Social Sciences, Smetanovo náměstí 995/6, 110 00 Prague 1, ID no.: 00216208, Tax ID no.: CZ 00216208"). The text of the invoice must state the employee's name and be issued for half of the pre-school fee.
11. The allowance may not be claimed retroactively.
12. No allowance will be made where the full amount of the pre-school fees can be claimed as an income tax deduction. If the employee, his/her spouse or other carers (e.g. spouse, grandparents, foster carers) claim a tax deduction for the cost of the child's placement, so called pre-school fees, as part of their annual tax settlement or tax return, the employee must consider his/her claim for the employer's allowance in advance to ensure that the tax deduction is not incorrectly claimed. The employee can only claim tax deduction to the extent that s/he has incurred the actual cost of the pre-school fees (the certificate for claiming the deduction issued by the pre-school facility must not include the allowance paid by the employer).
13. In the event that a kindergarten allowance was claimed by an employee contrary to the conditions for such a claim, s/he is obliged to return this allowance without any delay.
14. The Dean may stipulate in his/her Measure that an allowance under this article shall not be paid in a given calendar year if, as in view of the balance and current drawdown of the respective social fund the payment of the allowance would jeopardize the payment of allowances under article 21 para 2 letters a), b) of the Rules of Economic Management, in particular allowances under Part I, Part II of this Measure.

#### **Part VI**

##### **The allowance for the expenses associated with maintaining or improving the health of the employee within the limits of the needs of university, hereinafter referred to as a "healthcare allowance"**

1. An employee is entitled to the allowance if s/he meets all of the following conditions:
  - a) S/he is under employment relations with the Faculty,
  - b) The amount of his/her workload at the Faculty is and has been continuously for at least one year 0.5 or 1.0 - see para 2 of this article,
  - c) S/he is not in an off-register status (s/he does not take maternity or parental leave, i.e. does not perform any work for FSV UK during this period on the basis of a concluded employment contract under which s/he takes maternity or parental leave),
  - d) S/he does not claim entitlement to such an allowance under this article for the same purpose at another integral part of the university.
2. Employees whose amount of workload at the Faculty is and has been continuously 0.5 for at least one year shall be eligible for 1 of the benefits listed in Part VI of this Measure. Employees whose amount of workload at the Faculty is and has been continuously 1.0 for at least one year shall be eligible for 2 of the benefits listed in Part VI of this Measure. All 3 benefits cannot be taken in one calendar year per one employee.
3. The healthcare allowance may be provided in a calendar year up to a maximum of 15,000 CZK, solely in a non-cash form and for the following 3 benefits:
  - a) An allowance for a comprehensive medical examination of the employee by a contracted occupational health care provider once a year in the amount of 10,580 CZK until 31 December 2022 and 9,120 CZK as of 1.1.2023 (hereinafter referred to as the "Type A health care allowance"),

- b) An allowance of 3,000 CZK per calendar year for medical products, medicines and other pharmacy products for the purpose of health protection and enhancement and disease prevention, solely through the Sodexo Multi Pass Card (hereinafter referred to as the "Type B health care allowance"),
  - c) An allowance for an employee for sports activities in the form of a MultiSport benefit card in the amount of 490 CZK per month, with a card price of 690 CZK until 31 December 2022 and a card price of 790 CZK as of 1 January 2023 (hereinafter referred to as the "Type C health care allowance").
4. An application for Type A and/or Type B health care allowance shall be submitted by the employee on the prescribed form to the Human Resources Office by the end of October of each year.
  5. As a condition for renewing the Type B health care allowance in the next calendar year, the balance on the Sodexo Multi Pass Card excluding e-meal vouchers must not exceed 10% of the annual Type B allowance.
  6. The following applies for the Type C health care allowance:
    - a) The request to join the MultiSport program is made by the employee using the relevant form on the UK POINT website.
    - b) The monthly employer's contribution to the MultiSport card is 490 CZK, the employee pays 200 CZK until 31 December 2022 and as of 1 January 2023 the employee pays 300 CZK, solely through salary deduction. The price of the monthly flat fee of the card is 690 CZK until 31 December 2022 and as of 1 January 2023 the price of the monthly flat fee of the card is 790 CZK.
    - c) The employer does not contribute to any extra and kids' cards.
    - d) In the event that the Human Resources Office finds out, through the benefit provider, that the employee does not use the card, i.e. does not regularly visit sports or relaxation centres that constitute contractual partners of the benefit provider for a period of 3 consecutive months, the benefit will be stopped as of the month following the month in which the non-use of the benefit was found.
    - e) In the event of an employee's long-term illness, the Human Resources Office has the right to initiate a motion to suspend membership (unless requested in a timely manner by the employee himself/herself). Membership will be renewed upon the employee's return to work, subject to the employee's affidavit that s/he is in good health and thus able to resume using the program.
    - f) In the event that an employee terminates his/her membership in MultiSport program (or has had his/her allowance withdrawn under para 6 letter d) of this Article), s/he may reapply for the employer's allowance, and thus membership in the program, no earlier than 6 months after the previous termination.
    - g) In the event of extraordinary unforeseeable and insurmountable obstacles arising independently of the supplier's will, where the supplier is unable to meet its obligations to the members of MultiSport program, the condition of membership renewal shall not apply up to 6 months after termination by the employee.
  15. The Dean may stipulate in his/her Measure that an allowance under this article shall not be paid in a given calendar year if, as in view of the balance and current drawdown of the respective social fund the payment of the allowance would jeopardize the payment of allowances under article 21 para 2 letters a), b) of the Rules of Economic Management, in particular allowances under Part I, Part II of this Measure.

## **Part VII**

### **Final provisions**

1. This Measure cancels Dean's Measure no. 56/2018 dated 10 December 2018 as amended by the Dean's Measure no. 3/2021 dated 8 March 2021.

2. This Measure shall enter into force on 1 October 2022 and was discussed with the trade union on 27 September 2022.
3. Corresponding application forms – requests – are posted in the Forms on the website of the Faculty <https://fsv.cuni.cz/pro-zamestnance/formulare> (for English version see <https://fsv.cuni.cz/en/staff/forms>) in the section Social Fund.

PhDr. JUDr. Tomáš Karásek, Ph.D.  
Dean

In charge of accuracy:  
Ing. Ondřej Blažek  
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