

An illustration of three stylized, colorful figures holding a white banner. The figure on the left has a yellow head and a blue body. The figure in the center has a brown head and a pink body. The figure on the right has a green head and a red body. They are all holding the banner with their arms raised. The banner has the words 'COLORFUL' and 'WORKPLACE' in a bold, sans-serif font. 'COLORFUL' is in multi-colored letters (blue, orange, green, blue, purple) and 'WORKPLACE' is in red. The background is a light purple sky with white clouds. A large rainbow is visible at the bottom of the illustration, behind the figures.

**COLORFUL
WORKPLACE**

STAFF REGULATIONS

Global Office
2025

HIVOS STAFF REGULATIONS

GLOBAL OFFICE

2025

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1 INTRODUCTION

Article 1.1 Definitions

In these regulations, the following definitions apply:

- a) **Hivos Staff Regulations Global Office**: this document which replaces the previous LSRs and its implementation rules which may also be cited as “Staff Regulations”.
- b) **Hivos**: the independently operating organizational collaboration between Employer, Employees, volunteers and other parties involved.
- c) **Works Council Global Office**: the participation body as referred to in Section 2 of the Dutch Works Council Act (*Wet op de Ondernemingsraden*) hereinafter known as ‘WoC GO’.
- d) **Employer**: the Employer is Stichting Humanistisch Instituut voor Ontwikkelingssamenwerking (the Humanistic Institute for Development Cooperation Foundation), which is legally represented by its Board of Directors. The Board of Directors consists of the Chief Executive Officer and the Chief Operations Officer and is in charge of the daily executive functions in the Foundation and at all times represents the Foundation.
- e) **Employee**: the person who has signed an Employment contract with the Employer under Dutch law and who is based in the Netherlands, with the exception of the Board members.
- f) **Executive Board**: The Executive is the ultimate responsible body for the functioning of the Foundation Hivos and represents both as a collective as well as individually the Foundation. The Executive Board represents the foundation in its capacity of Employer of staff (hereinafter referred to as ‘EB’).
- g) **Employment contract**: an Employment contract as referred to in Section 7:610 of the Dutch Civil Code (hereinafter referred to as DCC).
- h) **Worker**: the person who is not an Employee but works in another capacity (e.g. contractors (self-employed or via a personal holding) and interns) for Hivos in the Netherlands and under a contract governed by Dutch law.
- i) **Salary**: the gross monthly salary agreed between the Employer and the Employee and stated in the Employment contract, excluding allowances and benefits.
- j) **Partner**: the spouse of the Employee or the person with whom the Employee lives in a permanent joint household as shown by a cohabitation contract drawn up by a civil-law notary; this contract is not required if cohabitation has lasted for at least five years and can be demonstrated.
- k) **Household member**: member of the family; person with whom the Employee cohabits.
- l) **Child**: a legal, legitimated or adopted child of an Employee who is related to the Employee under family law and who is provided for and raised by the Employee.

Article 1.2 Legal status

The complete Staff Regulations is governed by Dutch law. Should Dutch law change, then the WoC GO will be informed, and the Staff Regulations will be updated accordingly. In general, the Staff Regulations in various places refer to applicable laws as they apply from time to time and include some explanatory notes in respect of those laws. Such explanatory notes are not intended to create rights and obligations in addition to the statutory rights and obligations. The Staff Regulations sometimes merely highlight some of the items in the respective legislation to generally explain and inform Employees (and to the extent applicable Workers) about the contents. This means that if the laws were to be changed in the future, the laws are leading and prevail over the explanatory notes in the Staff Regulations. Employer will annually update the Staff Regulations due to legislative changes and update the organization. The WoC GO will be engaged regarding these updates.

Any provisions in work instructions, house rules or other schemes and regulations agreed between the parties that are contrary to these Staff Regulations will be null and void, unless explicitly agreed otherwise in the Employment contract.

Article 1.3 Transitional and final provisions

These Staff Regulations were adopted in September 2023 and revised in January 2025. The latest version of the Staff Regulations at any given time replaces any previous versions in full. Employees and Workers cannot derive any rights from older versions (before January 2025) of the Staff Regulations. Previous versions of the Staff Regulations or its equivalents (i.e. LSR and its implementation regulations) have no after-effects on current legal relations between the Employer and the Employee or Worker.

Future amendments or additions to these Staff Regulations come into effect after adoption by the Employer, provided the endorsement from the WoC GO has been sought and granted in advance. Both the Employer and the WoC GO are entitled to make proposals for amendments or additions to these Staff Regulations.

In all cases for which these Staff Regulations do not provide guidance or information; the Employer can make arrangements with the Employee in consultation.

Article 1.4 Workers

Workers are not subject to Dutch employment law. Therefore, any references made to Dutch employment law, do not apply to Workers and such references are not intended to create any rights for Workers. However, other parts of the Staff Regulations relate to behavioral aspects and manners to be respected within the organization of Hivos. As such provisions of the Staff Regulations should be respected by anybody, such provisions explicitly apply to both Employees and Workers.

2 OBLIGATIONS EMPLOYER

The Employer is obliged to act in a manner befitting a good Employer and abide by all legal requirements set out in laws and other legal regulations.

Article 2.1 Staff Regulations

On conclusion of the Employment contract the Employer is obliged to provide the Employee, free of charge, with a copy of these Staff Regulations and other relevant documents as defined in Article 3.1.

Article 2.2 Payments

Employer is obliged to make sure the Employees' monthly Salary is paid no later than 3 days before the end of the calendar month or salary period.

Employee's financial declarations will be paid out within a period of two months. Among these are the costs of the Certificate of Conduct (Verklaring Omtrent het Gedrag - VOG), of which the Employee is obliged to hand over a copy on the date of entry in the organization.

Article 2.3 Damages

The Employer is obliged to compensate for business related injuries/damage caused to the Employee in the workplace, unless and insofar as this is the result of serious fault and/or negligence of the Employee.

The provision in the previous sentence does not apply if the Employer demonstrates to have taken all measures required to prevent injuries/damage to the Employee.

Article 2.4 Confidentiality

The Employer is obliged to maintain confidentiality regarding all information about the Employee that comes to its knowledge as an Employer, unless:

- the Employee consents to the provision of information about their position to third parties; or
- the Employer is legally or otherwise obliged to provide these details.

Article 2.5 Integrity/safeguarding

Hivos has rules and policies in place on inappropriate behavior, which are recorded in the Safeguarding policy and includes amongst others the Hivos Code of Conduct. Also, other policies may apply from time to time, such as but not limited to the Conflict of Interest Procedure and/or complaints procedure policies.

The Employer is obliged to have policies and procedures in place to guide appropriate behavior and to have reporting and complaints mechanisms in place that also allow for anonymous reporting. These documents need to be available in a form and place that is accessible to all staff. Employer is obliged to regularly monitor and enforce that Employees abide by these policies and procedures. Employee and Employer are obliged to abide by said policies and procedures.

All the relevant policies that apply can be found on Scienta and/or www.Hivos.org.

Article 2.6 Work place

The Employer is obliged to provide a safe and healthy work environment in the office and support an ergonomic workplace at home for hybrid work. Where necessary a home workplace can be professionally assessed by the Occupational Health practitioner, of which the costs are paid by the Employer.

Article 2.7 Insurance

The Employer is obliged to have a contract with an Occupational Health and Safety Service (Arbo-dienst) for Employee's medical support and also provides a travel insurance for Employees who go on duty trips to cover any damages/illness related to the travel.

The Employer has taken out adequate insurance for the statutory Employer's and Employee's liability.

3 OBLIGATIONS EMPLOYEE

The Employee is obliged to carry out the agreed work to the best of their ability and to follow the instructions given by or on behalf of the Employer, subject to the requirements of the job and Hivos' objectives.

Article 3.1 Appropriate behavior/Integrity

A work environment characterized by openness, commitment and trust are important elements for Employees and Workers as well as the organization as a whole. There is no place for systematic bullying, sexual harassment and racism in such an environment.

The Employee is obliged to present a Statement Concerning Behavior (Verklaring Omtrent Gedrag -VOG) when entering Hivos,

In addition, it is both the task of the Employer and the Employees and Workers to behave according to the Hivos values. Therefore, and in addition to common sense, Hivos expects all Employees and Workers to abide at all times by Hivos' rules of general conduct and performance. Currently these rules can be found in Hivos Safeguarding Policy, Hivos Code of Conduct, Conflict of Interest Procedure, Whistleblower policy, Sexual Harassment Policy, but the Employee and Worker also commit to behaving in accordance with any other future policies that may apply from time to time. All the above stated documents can be found on <https://hivos.org/about-hivos/safeguarding/> and are collectively known as Hivos Policies.

All details on integrity and safeguarding and the Employee's or Worker's rights and obligations therein can be found on the Hivos website. Hivos will regularly monitor and enforce these Staff Regulations. Hivos reserves the right to revoke or unilaterally amend this Safeguarding Policy and/or other staff rules, and Hivos policies in accordance with applicable laws.

Hivos reserves the right, at its sole discretion, to determine if the conduct of an Employee or Worker is unacceptable and what the consequences may be under a given circumstance. Conduct deemed unacceptable and violation of obligations under the Employment contract and specific company Hivos rules may result in disciplinary actions. Such disciplinary actions may vary depending on the facts and circumstances of the case. The type of disciplinary action that may be imposed may range from a verbal warning, written warning, suspension and/or termination of employment or assignment contract.

Nothing in these Staff Regulations or any underlying policies creates an obligation to follow any particular disciplinary procedure. Hivos reserves the right and absolute discretion to discipline Employees based on the facts of each case.

Before imposing any disciplinary actions, the Employer will investigate the matter or any complaints, which may include hearing or having others hear any witnesses and the alleged perpetrator(s). During such investigation it may be required to suspend the alleged perpetrator(s). The alleged perpetrator(s) will be notified of any (formal) complaints and receive relevant details and the process that may be followed. Alleged perpetrator(s) will generally be given an opportunity to respond. *As starting point, strict confidentiality will be maintained, but it has to be realized that this may not always be possible in view of an adequate investigation process. Before disclosing complainant's name, approval will be asked from the complainant and if denied, Hivos will pursue the complaint in its best possible way, realizing the limitations of an anonymous complaint and the importance of protecting the rights of the implicated staff member also.*

Article 3.2 Confidentiality

The Employee and Worker has a duty of confidentiality regarding information that comes to their knowledge pursuant to their position and profession, insofar as such obligation arises from the nature of the matter in hand or has been expressly imposed on the Employee or Worker (e.g. in the employment, intern or assignment contract). The obligation does not apply if the information is provided to third parties to facilitate proper performance of the Employee's or Worker's duties.

Article 3.3 Illness

The Employee is obliged to inform the Employer as soon as possible in case they are not able to work due to illness, at least by email but in case support is wanted/needed also in person or on-line. The Employee is obliged to do everything possible to recover, especially abide by all rules and advice given by the Occupational Health and Safety Service. The Employee is obligated to comply with any reasonable request from the Employer that would support the resuming work. This includes meeting with the company doctor and abiding by the advice given.

See Article 9 for further details.

Upon returning to work, the Employee must communicate this to their line manager and HR as soon as possible by email or personal message.

Both the Employee and Employer must abide by all regulations within Section 7:629 of the DCC.

Article 3.4 Hivos Property

The Employee is obligated to look after and take good care of the property entrusted to them by the Employer.

The Employee can only be obliged to pay compensation for damage on and/or losses of Employer's property if these damages/losses happened through intent or gross negligence on the Employee's part.

Article 3.5 Internet and email behavior

The internet system and e-mail system are available to Employees for business use only.

Limited (occasional and brief) personal use of the internet and e-mail is permitted, provided this does not disrupt normal daily activities and/or the technical infrastructure.

The Employee is not permitted to use the e-mail system for spamming, sending messages of a pornographic, harassing (sexually or otherwise), racist, discriminating, insulting or offensive nature or messages that may incite hate and/or violence.

The Employee is not permitted to download any software from internet, or any other potentially harmful content on the business laptop. Please refer to the IT User Agreement and the Hivos information security and privacy policy 2023-2025 for further information.

The purposes of these rules are:

- Prevention of behavior that is harmful to Hivos;
- Prevention of sexual or other harassment;
- Ensuring system and network security;
- Cost and capacity control.

Monitoring Employee behavior will only take place at the level of aggregated data that cannot be traced to identifiable persons. The request for monitoring will be initiated by EB and will be in line with Dutch Law.

If an Employee or a group of Employees is suspected of violating the rules, more individual monitoring will only be performed by a member of the EB for a fixed and limited period. In principle, monitoring is limited to internet and e-mail traffic data. Content monitoring will only take place in the event of compelling reasons.

Article 3.6 Medical Insurance

Employees living in The Netherlands are required by Dutch law to have personal medical insurance. Hivos will not pay for any medical costs that fall under the personal medical insurance.

Article 3.7 Pension Plan

The Employee is obliged to participate in the pension plan Hivos provides to all GO Employees with PFZW (PensioenFonds Zorg en Welzijn).

Article 3.8 Other/Volunteer work

Employees are obliged to inform the Employer in writing before signing an Employee contract of any other work they carry out with another organization – paid or unpaid. They also have to inform the Employer during the employment period in advance and in writing of the intention to start carrying out work with another organization.

The Employer will respond in writing within one month of the Employees request. Should there be an objection then the Employer shall provide additional details. The Employee may then not perform the requested work with the other organization – paid or unpaid.

In some instances, other work can affect the performance or the overall health of the Employee negatively, thereby creating a risk for Hivos. Therefore, the Employee's manager needs to be aware of this so they can support the Employee in keeping a healthy work/life balance. The Employer can only object in case of objective reasons, for example in case of health and safety, confidentiality, integrity or conflict of interest.

Article 3.9 Conflict of Interest Procedure

The Employee and Worker are obliged to commit to the Conflict of Interest Procedure. This procedure will help to ensure that if an actual or reasonably perceived conflict exists between an Employee's interests and their Hivos duties and responsibilities, the conflict of interest will be managed in an appropriate manner. The Conflict of Interest Procedure does not detract from the contents of the Code of Conduct.

The employee is obliged to disclose any potential conflict of interests at least once a year during the performance cycle.

If any problem arises or could arise from other work or a conflict of interest situation, the manager will reach out to the Employee to settle the situation in mutual agreement.

4 EMPLOYMENT CONTRACTS

Article 4.1 Form and Content

Any Employment contract is concluded and/or amended in writing. The Employer ensures that both parties receive a copy of the Employment contract signed by both parties after concluding or amending the Employment contract.

The written contract specifies the items described by law (Section 7:655 of the DCC), including but not limited to:

- The name, registered office and place of business of the Employer as well as the name of the person/persons authorized to represent the Employer;
- The name and place of residence of the Employee, consultant or intern/trainee;
- The type of contract;
- The effective starting date of employment;
- Whether the Employment contract is definite or indefinite;
- Notice period for both Employee and Employer, always per full calendar month. Details can be found in Book 7, Title 10, Section 9 of the DCC for the procedural and other regulations regarding the termination of the Employment contract and the notice period (to be found at: <https://wetten.overheid.nl/>);
- In case of a definite contract, the basis and duration (end date) of the Employment contract will be explicitly mentioned;
- Term of a trial period, if one has been agreed. Reference is made to Book 7, Title 10, Section 9 of the DCC for the rules and conditions regarding the trial period (to be found at: <https://wetten.overheid.nl/>);
- Position to be held by the Employee;
- Length of the working week: formal contract hours;
- Location, the place where the work is performed;
- Monthly gross salary, consultant fee or intern/trainee compensation;
- Declaration of applicability of these Staff Regulations as well as any future revisions thereof and the signed Employee's statement of understanding. Unilateral amendments of employment conditions will be in accordance with Section 7:613 of the DCC;
- Any special provisions and schemes and regulations that apply in addition to, or in deviation of these Staff Regulations;
- VOG (provided) and Safeguarding Policy (signed);
- Membership of the pension scheme, subject to the terms and conditions of the pension scheme;
- Leave and holiday entitlement and period of notice.

Article 4.2 Terms

An initial Employment contract is in principle a definite period contract for one year with a one-month trial period. Sometimes Hivos will deviate from this principle and choose for a different term of the definite contract or an indefinite contract from the start.

For example, for project-based Employment contracts the timeframes can differ from one year, depending on the funding and project planning. The term of the initial contract can be within the term of the project.

The initial contract can be followed up by another definite contract or an indefinite contract. This depends on the funding of the position (permanent or project-based position) and on the performance of the Employee.

The provisions of Dutch law apply to definite contract renewal. This currently means extending the employment with another definite contract can only be done with up to a maximum of three consecutive definite contracts and in total not exceeding the period of three years. However, as stated before in the Staff Regulations, if the law changes Hivos will follow the applicable law.

Article 4.3 Termination of Employment Contract

A *definite contract* in any event ends by operation of law on termination of the agreed period. If Employer and Employee agreed to an option for premature termination, the employment can be terminated by both parties before the end of the contract period, considering the applicable notice period.

The Employer will follow the requirements of Dutch law regarding the obligation to inform whether or not the contract will be continued. If the Employment contract is continued, the Employer will confirm in writing the period of time for which the Employment contract will be continued and under what conditions. If the definite contract is not continued, it will expire on the originally agreed date and be confirmed in writing within the required notice period.

In case of major restructurings, the EB will establish a social plan. The EB will do so preferably but not necessarily with the relevant consultative body (e.g. the international or local works council or the unions in case of collective redundancy as defined by Dutch law) in line with applicable law.

The Employee's Employment contract will automatically expire upon reaching the Dutch set pension age.

Article 4.4 Temporary contract adjustments

Temporary adjustments of work content, working hours, contract hours or working location can both be initiated by the Employee and the Employer. This agreement is to be made consultation with each other and put in writing after agreement, including the period of adjustment of the contract.

Unilateral adjustments by the Employer are only possible within the scope of Article 7:613 of the DCC, i.e. when circumstances give cause for this and the Employer has an interest that is so compelling that according to the standards of reasonableness and fairness, that interest must prevail over the Employee's interests.

The Employee may also request for adjustments under the law *Wet Flexibel werken* (and other applicable laws). Hivos respects these laws as they apply at any given time. This currently means amongst others that:

- The *Employee*, who have been in the Employer's service for at least 26 weeks on the desired effective date of the change, can submit a request for a temporary change in their contract in writing to their Employer.
- These requests can only be applied for once every year, independent if the request was granted or not.
- The Employee application should be submitted at least two months before the desired effective date and must state:
 - The desired contract or work hours adjustment, or the desired working location, and
 - The effective start and end date of the change;
- If the above conditions are not met, the application will not be taken into consideration. The line manager reports this to the Employee immediately and in writing or by e-mail.
- The line manager consults with the Employee about the application and submits the application, along with a recommendation to the HR department. The Employer grants the Employee's application to adjust the contract hours, working hours or work location, *unless* the interests of the organization or the service require otherwise.
 - For instance, if a reduction in the hours results in serious problems in the area of safety; problems in regards to goals to be reached or problems with the actual work schedule.
 - Or, if an increase in the hours leads to serious problems in terms of organization or finances, because of insufficient work; or because the staff complement or staff budget does not allow for this.
 - Or, if the change in location results in problems in the area of safety or in the area of teamwork and coordination
- The Employer has one month in which to decide on the application. If the Employer has not decided within one month before the desired effective date of the adjustment, the working hours will be adjusted in accordance with the Employee's request.

5 WORKING WEEK, WORKING HOURS

Article 5.1 Working Week

Full-time employment in Hivos Global Office is 36 hours per week, to be divided over 4 or 5 days per week.

The time spent on commuting to and from work (no limit) and the daily lunch break (at least half an hour) are not included in the total amount of hours worked.

Compulsory attendance of meetings directly related to the Employee's duties and falling outside of the normal working hours, are considered working hours and may under specific conditions be compensated. The rules for overtime are stated in article 5.4.

The actual Working week schedule will be determined in consultation, but flexibility can be limited as it is subject to the requirements that apply to the normal course of the work or to extraordinary circumstances. These could be reasons for denying the Employee to work 4 days per week. The final work schedule is agreed upon with the manager, documented on the Weekly Schedule Form and sent to HR for adjustment of commuting and working from home allowances.

Article 5.2 Temporary adjustments

Temporary adjustments of work content, working hours, contract hours or working location can both be initiated by the Employee and the Employer. Refer to Article 4.3 for the detailed process and procedures.

Article 5.3 Hybrid working

Hybrid working entails that Employees are allowed to work partly in the office and partly from home. Working from home entails performing normal work duties for Hivos from one's home address.

Employees are obliged to be in the office for at least of 50% of the working days of their contract. The office working days can be set as standard team working day by the Employee's manager or reconnecting with other teams/colleagues in the office. In principle, working from home cannot take place on a day that has been established as an Employee's team working day.

Teleworking means that the homeworker uses the data and the software installed at the Global Office when working at home.

Employees with a "desk-bound" job may not work from home or telework, as the nature of the job means that their presence at the office is still required. Desk-bound jobs are determined on an individual basis by the Employer.

Hybrid working schedules have to be agreed in advance with the manager and the Weekly Schedules have to be shared with the HR department for installing of commuting and working from home allowances in the HR systems.

The manager and Employee can also make agreements on:

- Contact ability of the Employee during the working day;
- Method of feedback with the organization;
- Duties to be performed and managing on results;
- Effect of working virtually on the quality and quantity of work delivered;
- Effect of working virtually on the organization's continuity.

Employees must cooperate with any check-ups of the home working environment by Hivos, whether or not via the Occupational Health doctor, and will follow reasonable instructions from Hivos for the prevention of complaints. If the Employee experiences any complaints when working at home, they will immediately contact Hivos (HR), so that it can be determined in due time whether the homework station needs to be adapted. Hivos also has a responsibility for the working conditions of Employees and informs Employees who work in a hybrid form, as stated in the Dutch Working Conditions Act (Arbowet), mainly:

- The home workplace must be arranged in such a manner that the work can be performed in an ergonomic position (seated or standing) as much as possible.
- The workplace must have the necessary facilities, e.g. for appropriate artificial lighting. If the Employee already has these facilities, they need not be provided by the Employer.

The Employer can decide to grant additional financial support for workplace tools both in generic rules as well as in individual cases. An Employee can apply for individual financial support by written request to the line manager.

When working from home, the Employee can be contacted directly by colleagues by telephone and e-mail. Employees working from home are obliged to have good access to e-mail and all files from a computer with a secure internet connection. The line manager evaluates the Employee's use of the teleworking arrangement on a regular basis.

The Employee should contact the IT department regarding any questions or problems concerning technical issues and privacy/security aspects. Technical support for the systems used by Hivos is provided by the IT helpdesk.

If the Employee does not work from home for longer than a month, e.g. because of long-term sickness, extraordinary leave or maternity leave, the working from home allowance (see art 6.8) is discontinued as from the following month.

The Employer reserves the right to decide otherwise in deviating situations.

Article 5.4 Working Extra hours/days

Extra hours/days work can be requested by the Employer or automatically happen during duty trips - due to the program and timing of working abroad. We have separate rules for regular overtime and duty trips (the latter are described in Chapter 8).

Overtime

- *Working overtime* refers to work at the normal place of work, which is carried out *at the request of the Employer* and is in addition to the number of hours set out contractually.
- Only Employees who work overtime at the instructions or request of the Employer are eligible for overtime compensation. Thus, managers must sign off for overtime before overtime is being performed.
- The extra hours worked will be registered by the Employer (potentially also based on input by the Employee).
- Extra hours worked due to overwork (rules for duty trips are separate as described below) will only be compensated in paid *time off*. No financial compensation takes place. Time off is to be distinguished from leave hours as the primary aim is compensation for the overtime performed.
- The paid time off must be taken by the Employee within three months after they have accumulated. Every balance that is left after three months, will automatically lapse without any right to any financial compensation.
- If it is reasonably not possible for the Employee to take time for time, the Employee should discuss this with the Employer timely before the expiration of the time for time and ultimately two weeks prior to expiration date. At the discretion of Hivos tailor-made arrangements may be made.
- An Employee in Salary scale 11 or higher is not eligible for overtime compensation. For them overtime is deemed to be part of the job.
- No compensation is granted for work that takes place occasionally for less than half an hour directly following the contractual working hours.

Compensation for overtime

Childcare: The Employee may require extra child care in order to work overtime. The costs of extra childcare can be declared if the overtime work is performed with the line managers' consent and the work takes place away from home. The costs per hour and per child are reimbursed according to the following graduated scale on the basis of an invoice (where possible).

In Annex 1 you will find the net Childcare allowance reimbursement for overtime.

6 SALARY, ALLOWANCES AND BENEFITS

Article 6.1 Salary scales

Each Job Profile has an allocated Salary scale (see Job Descriptions in the Function Book).

Each Salary scale consists of a certain number of steps, which reflect the amount of years of experience a person has in this position.

For the content (Salary amounts) of the Salary scales, Hivos performs regular salary benchmarks for any adjustments of the Hivos Salary scales.

A benchmark is a comparison of salaries paid for similar positions in similar organizations in similar locations. Hivos strives to stay close to the median (50%) of the Salary ranges paid in comparable organizations and locations.

Article 6.2 Grading

Grading consists of/describes the placing of an individual in a step of the Salary scale the job is placed in – therefore determining in which step of the scale the individual person is best placed. The step determines the actual gross Salary of the individual on a fulltime basis.

This grading takes place on the basis of relevant professional experience.

For example: if somebody has three years' experience in a similar role with another organization, they could be placed in step 3 of the Job scale.

If the Employee does not (yet) satisfy the experience requirements considered relevant for the job, the Employer may decide to place the Employee in the first step of the scale or even in a *starting scale* (one scale lower than the position is officially placed in). Placement in a starting scale will only apply until the Employee meets the minimum requirements relevant to the job.

Grading is done at the Employer's discretion, with support from HR.

The Employee's performance will be assessed according to the Performance and Management Cycle procedure.

Article 6.3 Promotion

Promotion entails that an Employee is moved from their current position into a position with a higher Salary scale. This could be a move in the same position but in a higher level of the position (junior->mid-level->senior level) or a move to a new position with a higher Salary scale.

If an Employee is promoted,

- a) it is first determined where the current Salary would fit in the new Salary scale belonging to the new role;
- b) subsequently, the promoted Employee will be classified in the next higher step within that Salary scale as recognition of the promotion.

A promotion can only happen with exceptional performance in the current position AND if the staff planning allows this promotion. This means that both the personnel planning and financial means allows this.

The line manager (after seeking the required internal approvals) decides on any promotion and HR will implement the change in the system.

Article 6.4 Monthly Salary

The starting Salary is mentioned in the initial contract and any changes in the monthly Salary will always be specified and communicated to the Employee in writing.

The Employee will have received the net monthly salary no later than 3 days before the end of the calendar month or salary period. Any entitlements to an allowance in addition to the monthly Salary, will be received no later than in the second month after the entitlement arose.

No Salary is owed for any period during which the Employee is in breach of their obligations, or *deliberately* failed to carry out work.

If the Employee is obliged to pay compensation for losses or damages to Hivos property, the Employer is entitled according to Dutch Law, to deduct the monetary value of this compensation from the Employee's Salary. This will be confirmed in writing before deduction takes place.

Article 6.5 Holiday Allowance and End of Year Allowance

The Employee is entitled to a holiday allowance of 8% of the gross monthly Salary and 3% end of year allowance.

Payment Holiday Allowance and End of Year Allowance

- The holiday allowance is paid out once a year in the month of May for the previous twelve-month period.
- The end of year allowance is paid out once a year in the month of December.
- For periods less than one year, a pro-rata amount will be paid out.

On termination of employment, the (pro-rated rights to) holiday allowance and end of year allowance will be paid the month after the last Salary payment.

The *yearly gross salary* consists of 12x monthly gross salary + 8% gross holiday allowance + 3% end of year allowance over the gross salary.

Article 6.6 Annual Salary increments

Employees can receive an annual increment (one step in the Salary scale) at the start of the new year (1st January) according to the applicable salary steps, up to the maximum in that Salary scale.

Only Employees who have worked for more than 6 months in the former year are eligible for the increment in January.

Furthermore, if there is insufficient progress or problems in job performance, the Employer may decide not to grant the Employee the increment.

On the other hand, in case of extraordinary performance, the Employee may be granted an additional increment.

As long as the Employee stays in the same position, the same scale will keep being applied. The only way to move a scale up is if the Employee moves to another position which is graded on a higher scale.

All changes are confirmed to the Employee in writing.

All above decisions need to be based on the report of a formal assessment or performance interview.

Article 6.7 Labor market allowance

The labor market allowance makes it possible for Hivos to attract good future Employees who are hard to find on the labor market.

At the EB's sole discretion and strictly connected to specific groups of roles, for which good people are difficult to find, it will be possible to grant a labor market allowance.

Starting point is that the allowance will be no more than 20% of the Employee's base Salary. The allowance will be granted for the period of one year but may be renewed after evaluation of the labor market, specifically for Hivos, by the EB.

The Employer will communicate any changes in writing to the Employee, in advance of implementation.

Article 6.8 Commuting Allowance

The commuting allowance is designed to compensate (some) costs made by Employee for travel from their home to the office for work. Employees receive a net allowance for commuting expenses.

Although the commuting allowance is based on the tax-free kilometer allowance, we do stimulate public transport, and green choices. Therefore, this allowance is granted irrespective of the way of travelling, on the condition that it is fiscally allowed to pay out the allowance net.

The Employee will be entitled to a kilometer allowance that is equal to the maximum amount that has at any time been expressly exempt by the Tax and Customs Administration within the meaning of the work-related expenses scheme. The amount that has at any time been expressly exempt by the tax authority is designated as Salary for final levy purposes within the meaning of the work-related expenses scheme and is paid as a net amount. This kilometer allowance is in any case intended as an allowance for parking costs and comprehensive insurance, passenger insurance and casualty insurance providing sufficient cover that the Employee must take out. Fines for minor traffic violations incurred by the Employee are not reimbursed by the Employer.

The route is calculated using the ANWB route planner (quickest route) from the Employee's home address to the office, without any cap of the number of kilometers.

According to Dutch tax legislation, the total number of days in a year for which the allowance may be granted is 214 (for 5 working days at the office). The 214 days taken regular leave and short-term sickness absence into account.

The number of days is calculated proportionately for Employees who do not work 5 days a week at the office.

The calculation is as follows: Number kilometers per day (to and from work) x € X x 214 x working days / 5 / 12

The commuting allowance is automatically paid each month via the Employee's Salary.

As a starting point, the allowance will be based on the standard of 50% working from home. If the number of working days at the office differ structurally, the amount of the allowance also changes accordingly. HR needs to be notified of any changes in the Weekly Work schedule form. This form can be found on Scientia.

The commuting allowance is stopped effective from the following month if the Employee has not commuted to and from work for more than a month due to sickness (unless the Employee is expected to recover within one month). The allowance is also stopped during the full period of maternity leave and paternity leave. The allowance is resumed if the Employee commutes to and from work again (including during rehabilitation).

In Annex 1 you will find the net kilometer allowance amount.

Article 6.9 Working From Home (WFH) Allowance

The Employer reimburses a net allowance per day for each day working from home, this as part compensation of any extra costs made. For example, internet, electricity, heating etc. The weekly work schedule is used to calculate the WFH allowance.

When WFH changes on a structural basis, the commuting allowance will be adjusted to the new schedule home/office work. HR needs to be notified with a Weekly Schedule Form of any change as soon as possible.

The calculation of both the WFH allowance and the commuting allowance is done based on the average amount of working days per month, which is 21,7 days allocated to home respectively office days.

Therefore: $21,7 / 5$ (days per week) X the real home working days per week = average of X amount of days working from home per month x € X- = monthly net working from home allowance.

The Employee is required to submit an application to end, reduce or increase hybrid working to the line manager at least one month before the effective date. A new Weekly Schedule Form is to be completed and submitted to HR. The commuting allowance and the WFH/teleworking allowance will then be recalculated accordingly.

In Annex 1 you will find the WFH allowance amount.

Article 6.10 Anniversary Allowance

The Employee is entitled to an anniversary allowance of €500 (net) after 10 years of service and €1,000 (net) after 25 years of service.

Article 6.11 Higher duties Allowance

If the Employee temporarily carries out the duties of an Employee whose position is categorized in the Function Book at a higher Salary scale, they are in some cases entitled to a Higher Duties Allowance.

This only applies if the Employee temporarily carries out the duties for 16 or more hours a week and for a period of more than one month of substitution.

The Employee carries out all or part of the duties of the other position at the Employer's written request. If these duties are carried out in addition to the Employee's normal duties, the working week could temporarily be extended if possible and as needed. The agreement is put in writing, with the start and end date of the substitution.

If the Employer assigns several Employees to carry out duties in substitution, these Employees will receive an allowance in proportion to the substitution percentage determined by the Employer. The allowance is equal to the difference between the Employee's present Salary and the (pro-rated) Salary they would be earning if the Employee had been placed in the Salary scale of the position they are temporarily filling.

If the period of substitution lasts longer than six months, Employer will evaluate this replacement on its nature and - if continued - will determine suitable remuneration according to the normal salary policy.

If the Employee is sick for longer than one month, they will no longer be entitled to the Higher Duties Allowance. The allowance will be discontinued effective from the first day of the following month. The allowance will be resumed if, after recovery, the Employee continues to carry out the duties of the higher position. This is on condition that the remaining period of substitution is longer than one month.

Article 6.12 Bicycle Plan

Hivos promotes travel with low carbon footprints and therefore provides a Bicycle plan to Employees.

When Employees want to buy a bicycle, there are three options for paying the Employees part. 1) To pay from gross Salary, 2) to pay by exchanging part of the leave entitlements accrued over a period of no more than three years, or 3) to pay with a combination of gross salary and leave entitlements.

The bicycle plan can only be used again after three years and only after the previous plan has been repaid.

The Employee is required to submit an application to make use of the bicycle scheme with HR in advance, including an estimate of the costs. If the application is approved, HR records the agreement in an addendum to the Employment contract, after which the Employee can order the bicycle.

The Employer will reimburse the bicycle costs (including insurance costs and excluding accessories) to the Employee after submitting a declaration form with the actual invoices attached. The maximum amount the Employer will reimburse is €1.000,-. Purchase costs above this amount are excluded from the scheme.

The Employee pays the Employer back for 80% of the reimbursed costs through their Salary. This provides the Employee a tax benefit. By only paying 80%, the Employer contributes 20% of the costs.

Example: with a total costs €1.000,-, the Employee pays from their gross salary €800,- the difference between the net reimbursement and the gross repayment is a tax benefit. The actual tax benefit depends on the Employee's income tax rate. The Employer therefore has contributed €200,-.

Note: Reducing the gross salary based on this bicycle plan influences the amount of the Employee's Salary-related payments, such as holiday allowance, year-end bonus, social security benefits, etc. As the gross salary will be (temporarily) lower, these salary related benefits may also be lower.

The tax-free advantage also applies to purchasing bicycle accessories such as an extra bicycle lock, rain suit, a bag support and maintenance or repairs. The maximum amount for bicycle accessories is € 82,-. Therefore the total amount that falls under the tax free advantage is € 1.082,-.

If the Employee's employment ends prematurely (i.e. before the end of the scheme), the remaining amount will be deducted from the Employee's remaining Salary and/or final settlement of the employment. Any remaining amount will have to be repaid by the Employee.

Article 6.13 Pension

The Employer joined the Pensioenfonds Zorg en Welzijn (PFZW) pension for the implementation of the pension scheme for its Employees.

Pension is compulsory for all Employees and starts on the date of employment, but not earlier than 1 January 1998.

Pension ends:

- on the Employee's death;
- on termination of the Employee's employment. Temporary continuation in a private capacity is possible;
- on the retirement date.

The pension ruling is governed by the PFZW statutes at any given time. Should the PFZW statutes change then these will thus supersede the above.

Subject to the terms and conditions of the PFZW pension plan rules, the Employee may continue their pension insurance on a voluntary basis in case of unpaid leave for a maximum period of 6 months. The Employer will pay the Employer's part of pension contribution on condition that the Employee continues employment for at least 6 months after the period of unpaid leave. The Employee will refund the Employer's part of the pension contribution if the Employee does not resume employment after or terminates their employment within six months of this period of leave.

The individual basic contribution is determined by PFZW on a monthly basis and is by law paid to PFZW by the Employer. However, the Employee will partly reimburse the Employer. The Employee's part of the individual contribution is one-third of this basic contribution, the Employer's contribution is two third of this basic contribution. The Employee's contribution is deducted from the Employee's gross salary on a monthly basis.

Article 6.14 Relocation

Subject to the terms and conditions of the Hivos expat policy, an Employee may be eligible for relocation facilities.

If the Hivos expat policy does not apply, a person working for Hivos abroad who moves to the Netherlands in connection with accepting an Employment contract with the Employer in the Netherlands, is eligible for (partial) reimbursement of the relocation costs of the household contents of the Employee and their family members, provided that the relocation takes place within one year after the start of the Employment contract with the Employer.

The Employee is required to submit an application for the relocation allowance with the HR department as soon as possible but no later than three months after moving house. The application must include a summary or estimate of the expected relocation costs. The HR department assesses the request and notifies the Employee of its decision within fourteen days. After approval the Employee can submit the expenses form with accompanying documentary evidence (receipts and/or bank statements) with the HR department.

The maximum amount of the relocation allowance is based on maximum allowable tax-free reimbursement as set by the Dutch Tax Authorities. The allowance is subject to receipts and invoices and paid as soon as possible but no later than within fourteen days.

The following definitions apply in the regulations implementing the relocation allowance:

- Family members: the Employee's Partner and children
- Annual Salary: Twelve times the monthly Salary plus holiday and end of year allowance

The relocation allowance can only be granted once to a family, even if more than one person in the family is entitled to this allowance.

The allowance can cover only:

- an amount for the costs of transporting the household goods and belongings of the Employee (and their family members) to the new residence;
- an amount for the rent of the old residence up to a maximum of two months if the rent for the new house has to be paid as well during that period (double rent).
- if an owner-occupied residence has to be kept out of necessity, the costs will be reimbursed in a similar manner. The amount will be determined by the Employer.

The Employee will (potentially with retrospect) not be eligible for such relocation allowance and will repay (and the Employer settle the amount to be repaid with any outstanding amounts due to the Employee) if the Employment contract is terminated for one of the following reasons:

- i. acts or omissions constituting an urgent cause ('dringende reden') as mentioned in Section 7:678 of the DCC or a cause which would be deemed to be urgent or is (mainly) attributable to the Employee;
- ii. the Employee at their own free will requesting termination of their Employment contract or giving notice of termination within 2 years after the relocation to the Netherlands;
- iii. material culpable behavior or omission (verwijtbaar handelen of nalaten) by the Employee as meant in article 7:669 paragraph 3 sub e of the DCC.

Note: For allowances that are not provided in these Staff Regulations, the Employer has the discretionary right to approve or deny these.

7 HOLIDAY AND LEAVE

The Dutch law states the legal minimum hours for holidays and aims to support the creation of conditions that will enable Employees to achieve a better work-life balance through different forms of leave.

Depending on the type of leave, i.e. paid or unpaid leave, the Employee will or will not receive pay during that period. The Employer will decide, at its sole discretion, in all cases not provided for in these Staff Regulations or by law.

Article 7.1 Holiday leave

Every calendar year, the Employee is entitled to paid holiday leave.

An Employee who is in the Employer's service for part of the calendar is entitled to holiday leave in proportion to that part of the year (pro-rated).

Statutory leave is the minimum amount of holiday leave, stated in the Dutch law, which is 4 times the weekly contract hours. The annual statutory leave balance is calculated by multiplying the Employee's actual weekly working hours by four. Someone who works 32 hours per week is therefore entitled to (4 x 32) 128 statutory leave hours. Someone who works 40 hours per week is entitled to (4 x 40) 160 statutory leave hours.

The statutory leave days need to be taken as leave in the year it has been granted, as they are designed for a good work/life balance. They are only valid for up to six months after the year of accrual. This means that statutory leave days accrued in a calendar year must be used before 1 July of the following calendar year, otherwise they are nullified (cancelled out) as holiday rights.

Any additional leave is called *non-statutory leave*, for which up to only a maximum of 2 times your working hours/week may be taken over to each new calendar year and they stay valid for a period of 5 years. The rule for non-statutory leave days is therefore different to that for statutory leave days.

If the balance is sufficient, the Employee is entitled to take a minimum of two consecutive weeks leave. Hivos strongly stimulate Employees to take three consecutive weeks of holiday per leave year, provided there are no serious organizational objections at the time.

The start and end dates of holidays must be discussed, communicated and agreed upon with the line manager in a timely manner. Leave must be approved by the line manager prior to taking leave.

In the event of sickness (within the meaning of Section 7:629 of the DCC during the holiday, the Employee will be granted replacement leave hours, provided the Employee has notified the Employer in a timely manner.

The total number of leave hours (statutory and non-statutory) granted in Hivos as of 1 January 2024 is 208 hours of annual leave, based on a 36-hour working week, (which is one FTE). Out of the 208 hours, 144 hours are statutory leave and 64 hours are above statutory leave. The number is to be applied on a pro-rated basis depending on the agreed contractual hours per week.

Employees who on 31 December 2023 historically have more annual holiday entitlements than based on the rule above, will not lose out on this annual entitlement based on the previous Staff Regulations (LSR 2019). However, their annual leave entitlements as per 31 December 2023 will be fixed so they will not accrue any further holiday entitlements under the previous Staff Regulations (LSR 2019).

At the beginning of each calendar year, the Employer will determine a maximum of two days leave that have to be taken collectively by all Employees and deducted from the leave balance. This is agreed upon in consultation with the Works Council Global Office. These days will automatically be deducted from the Employee's leave entitlement.

Article 7.2 Public holidays

In addition to holiday leave, the Employee is also entitled to paid leave on the following Dutch public days:

- Easter Monday, King's Day, Ascension Day, Whit Monday, 25 and 26 December and 1 January.

The Employer will take special care to facilitate the opportunity to celebrate holidays that belong to an Employee's culture or religion. These days will be scheduled in consultation with the immediate superior and deducted from the Employee's leave days.

If granting of the designated public holidays conflicts with the interest and normal progress of work, with email confirmation from the Employee's line manager to HR, the days worked will be compensated by the granting of extra leave days.

Article 7.3 Leave payment

Conform to Dutch law, upon the end of an Employment contract, the remaining leave balance will automatically be paid out the month after the Employee has left employment. Hivos will support taking leave before the end of the contract as much as possible.

Dutch law prevents statutory leave to be paid out in any other case than the end of contract.

In exceptional cases the Employer can decide, upon Employee's request, to pay out a non-statutory leave balance during the contract. A proposal to pay out a part of a leave balance can be initiated by the Employer in cases of individual exceptionally high leave balances, but also on requests from Employees.

The monetary value of leave is calculated in proportion to the hourly wage, and Employees need to take into consideration that leave paid out is taxed at a much higher rate than the normal Salary.

Article 7.4 Extraordinary leave (buitengewoon verlof)

With the exception of cases where, in the opinion of the Employer, the work to be carried out makes it impossible, the Employee is entitled to extraordinary paid leave in the following cases:

- To exercise voting right and to comply with a statutory obligation insofar as this is not possible outside working hours and if it is not possible to change the hours or days of work: actual required time only;
- In case of moving house: 2 days per year;
- Giving notice of intended marriage (ondertrouw); 1 day;
- Marriage or registered partnership: 4 days;
- Attending the marriage of relatives by blood or marriage in the first and second degree: 1 day;
- The death of a Partner, Household member or relatives by blood or marriage in the first and second degree:
 - 4 days in case of the death of a Partner, Household members, relatives by blood or marriage in the first degree;
 - 2 days in case of the death of a relative by blood or marriage in the second degree;
 - 1 day at most in the event of the death of a relative by blood or marriage in the third and fourth degrees;
 - If the Employee is in charge of arranging the funeral and/or estate, a maximum of 4 days will be granted.
- Work anniversaries of the 10th and 25th year of service of the Employee or Partner: 1 day;
- The 25th, 40th, 50th and 60th wedding anniversaries of the Employee, parents, stepparents, parents in law or grandparents: 1 day;
- For events of a similar nature to those mentioned above (to be assessed by the Employer): the same period of time;
- In other cases, in which the Employer may deem appropriate: for a period of time to be determined in each individual case.

In this article, a *relative* is understood to mean:

- First degree : children* and parents, including those of the Partner*;
- Second degree : brothers*, sisters*, grandchildren* and grandparents*;
- Third degree : great-grandparents, uncles/aunts, cousins/nephews/nieces, great-grandchildren
- Fourth degree : great uncle/aunt, great nephew/niece/cousin

*This also includes foster or stepparents/children/brothers/sisters

Article 7.5 Leave and illness

In the event of illness, the Employee accrues in principle leave in the same manner as an Employee who is not ill and can also use their leave rights during periods of illness. However, there are some additional situations where these principles do/cannot be applied.

In case of *long-term sickness* (absence) periods – combined or separate – of longer than six months, *non-statutory leave* is accrued only over the last six months regardless of whether the Employee was wholly or partly occupationally disabled in this period. Successive sickness absence periods with intervening recovery periods shorter than one month will be counted as a single period.

The Employee must inform the line manager as to when the Employee intends to go on *leave during illness*. The Employer may refuse the Employee's request for leave if the Occupational Health specialist states that going on leave will hinder or delay the Employee's recovery. In that scenario, the Employer and the Employee will jointly establish a different period or way in which the Employee may go on holiday.




The Employee will be notified of the Employer's decision, with reasons in case of not approval, within 2 weeks. Only then and upon approval of the line manager may the Employee proceed with requesting leave in the relevant systems.

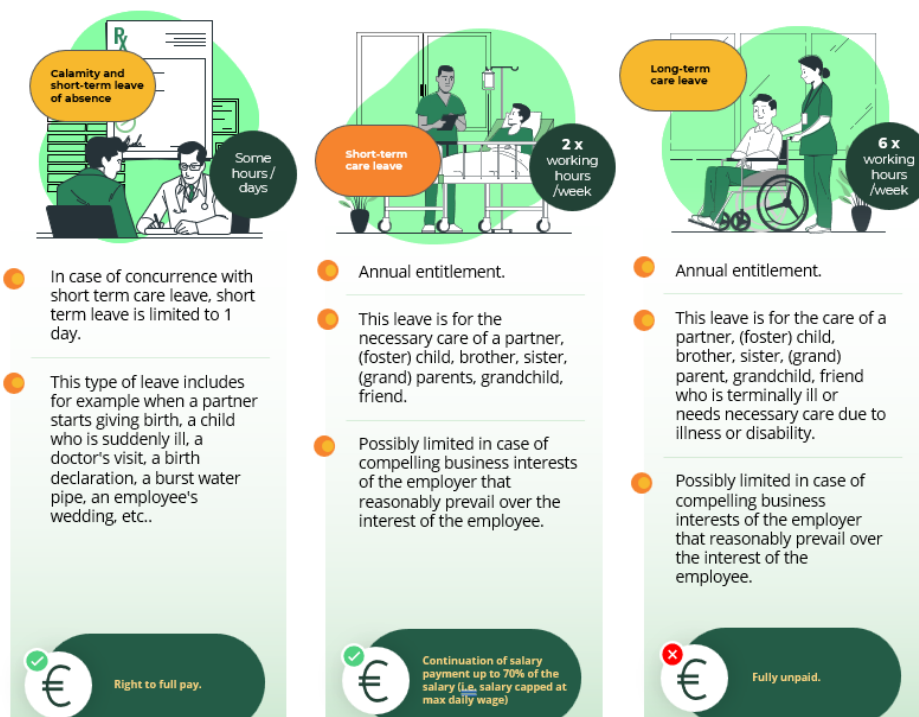
Regardless of whether an Employee is wholly or partly occupationally disabled, the Employee will take leave as though the Employee were not occupationally disabled.

Calculation of leave and any supplementation takes place after the period concerned at the time of recovery or 2 years after the first day of sickness. In case of recovery during the period of employment, the updated leave entitlement is stated to the Employee's leave balance. In case leave can't be taken, it can be converted into cash.

Article 7.6 Additional statutory leave

Hivos will respect the additional leave schemes that follow from Dutch law from time to time. Not in all cases there is a right to (full) Salary payment. *Currently* the statutory leaves can be described as follows.

 <p>Maternity And Childbirth Leave</p> <p>16 Weeks</p> <ul style="list-style-type: none"> Maternity leave starts at the latest 4 to a maximum of 6 weeks before the due date. In case of multiple births, 4 weeks extra maternity leave (so 20 weeks leave to be taken 8-10 weeks before the due date). Special rules for hospitalization of child. <p>WAZO benefit UWV 100% wage, capped at max daily wage.</p>	 <p>Adoption and foster care leave</p> <p>6 Weeks</p> <ul style="list-style-type: none"> Can take effect from 4 weeks before actual admission to family. To be used within 26 weeks calculated as of 4 weeks before actual family unification. Can be spread, but employer may reject spread due to compelling business interest. <p>WAZO benefit UWV 100% wage, capped at max daily wage.</p>	 <p>Birth leave</p> <p>1x working hours /week</p> <ul style="list-style-type: none"> To be taken within 4 weeks after birth. <p>Right to full pay.</p>
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Article 7.8 Breastfeeding

The Employer observes the statutory rules around breastfeeding, currently meaning that during the first 9 months after childbirth, the Employee has the right to interrupt work in order to breastfeed their Child or express in peace and seclusion. A maximum of 1/4 of the working time may be used for this. The Employer has made accommodation for this by means of a separate room.

8 STUDY, TRAVEL AND DUTY TRIPS

Article 8.1 Study Facilities

Based on the law *Wet transparante arbeidsvoorwaarden*, Employers are currently obliged to inform Employees about their policy regarding training.

Hivos wants to support staff in their professional development as much as possible and financially feasible in line with both Employees and Employer's current and future needs, even if not necessary to fulfil the role. Hivos provides study facilities in the sense of payment/contribution of study costs and study leave in certain cases. Personal development is a standard part of the Performance Management cycle in Hivos and thereby discussed at least three times per year between Employee and line manager.

Hivos will thus offer training to its Employees. Whether a repayment scheme may apply, depends on whether the training is necessary to perform the job that the Employee holds with the Employer.

1. In case of *necessary training*, no repayment scheme may be applied according to art. 7:611a of the DCC. Also, such training can be followed during working hours, if reasonably possible.
2. In case of *non-necessary training* (including but not limited to nice to have training not required by Hivos but initiated by the Employee), the Employer is not obliged to facilitate the training financially or otherwise. However, if the Employer is willing to support such non-necessary training out of leniency (financially if feasible or by offering time), any financial facilities may be subjected to a repayment scheme. Such arrangements will be made *before the start of the course/training* on an individual basis, but some *guidelines* (at the Employer's sole discretion specific circumstances may require individual deviation) are described below:

General guidelines on time support for non-necessary training:

For a weekly study load of:

<5 hours	: no facilities
5 - 10 hours	: 1 hour per week, or combine it into a half day per 4 weeks
11 - 15 hours	: 2 hours per week, or combine it into half a day per 2 weeks
16 - 18 hours	: 3 hours per week, or combine it into three half days per 4 weeks
>18 hours	: 4 hours per week, or combine it into half a day per week

In exceptional situations, study leave of up to eight hours a week may be granted. In addition to study time, time off may also be granted for exam preparation (up to five half days a year at the Employer's sole discretion). If the Employer deems it necessary, leave can be granted on the day that the exam takes place.

Time off is granted to part-time Employees pro-rated to their weekly working hours. If the leave granted amounts to less than four hours a week, this leave may be saved until half a day's leave can be taken. Saving time off to take full days off is only possible in exceptional cases and granted only upon permission from the line manager.

General guideline on repayment financial support for non-necessary training:

The Employee is obliged to repay the Employer the allowance granted in the following situations:

- If the Employee discontinues the course of study or does not complete it successfully due to circumstances attributable to the Employee;
- if the Employment contract is terminated for one of the following reasons:
 - i. acts or omissions constituting an urgent cause ('dringende reden') as mentioned in Section 7:678 of the DCC or a cause which would be deemed to be urgent or is (mainly) attributable to the Employee;
 - ii. the Employee at their own free will requesting termination of their Employment contract or giving notice of termination within 2 years after completing the course of study;
 - iii. material culpable behavior or omission (verwijtbaar handelen of nalaten) by the Employee as meant in article 7:669 paragraph 3 sub e of the DCC.

Repayment of the allowance is calculated as follows if one of the situations mentioned above occur:

- within 6 months: 80%
- after 6 months and within 12 months: 60%
- after 12 months and within 18 months: 40%
- after 18 months and within 24 months: 20%

Article 8.2 Process request for training

An Employee can send an application for study facilities in writing to the line manager, with as much details as possible on the content of the study, the time investment and costs of the study - including the actual request for amounts of study leave and costs reimbursement. Study costs can concern training/workshop costs, travel and accommodation expenses. The request for reimbursement needs to be sent in prior to the start of the study.

The line manager will have to consider the request and consider the following:

- the connection between job and training: is the training relevant for the current or future role of the Employee in Hivos?
- the content of the training: does the training provide knowledge that is useful or are there other/better ways to gain this knowledge?
- study costs: are there cheaper options for this training, how much is Hivos prepared to contribute to this training (full or partially) (notwithstanding article 8.1)
- study time: could the time needed for the training/exams interfere with the performance of the Employee in their position?

The line manager will decide on the request within a reasonable time and confirm in writing the decision including the reasons for approval (full or partly) or disapproval.

Article 8.3 Travel and Duty/Study trips

Both Employer and Employee can initiate travel/business trips for study or duty trips for work, for example to connect face to face with colleagues, donors, partners of other important work-related stakeholders.

A duty trip requires strong justification for travel due to minimizing Hivos carbon footprint.

Before any duty trip can be planned a Security Information Form (SIF) needs to be filled in and sent to the line manager for approval. The SIF has to contain all details of the trip, including objectives and expected results, risks and cost of the duty trip.

The Employee can request an advance before the duty trip. The application for an advance (Advances Form) is submitted with the Finance (Accounting) department as soon as possible.

The Employee will be reimbursed for the travel expenses and any accommodation expenses, if they are incurred for a study or business trip undertaken on behalf of the Employer. Claims for expenses must be submitted by means of the Declarations form, to the line manager. Upon approval from the line manager the Employee can send the declaration to the finance department for payment. All relevant invoices/receipts need to be attached to the declarations form, otherwise it will not be taken into consideration.

Reimbursement of travel expenses is based on:

- the rate of the cheapest class of travel by public transport;
- a kilometer allowance if the Employee uses a private car, subject to the line manager's prior approval;
- the costs of a taxi ride if other public transport is inadequate or if the use of other public transport is in conflict with the interest of the work;
- the costs of an airplane ticket (economy class) if the tickets have not been purchased by the Employer.

The Employer has taken out a collective travel insurance for all Global Office Employees who go on duty trips. See Scienta for all details.

Salary

- In case of duty trips, all Employees who normally work part-time will during a duty trip receive a Salary based on a 36-hour working week as they cannot enjoy their part-time hours off.
- Extra hours beyond the 36 hours will not be compensated as overtime notwithstanding the separate compensation for weekend hours as described below).
- Fulltime Employees (factor ≥ 1) will not be eligible to supplementary Salary and will get their contractual Salary assuming they work their contractual hours.
- If there are one or more weekend days in the period of duty on which the Employee performs work at the request or instruction of Hivos, the Employee will be granted 4 additional hours off per weekend day (Saturday or Sunday) as a compensation for weekend hours. These hours are to be distinguished from leave hours but qualify as time for time because primary aim is compensation of the hours worked in the weekend.
- Time for time hours accrued in this respect must be taken right after the trip, ultimately within one month after return in the Netherlands. The wishes of the Employee will be considered where reasonably possible.

9 ILLNESS

Illness covers absence of work due to physical or mental issues and can cover either simple or more serious situations. In both cases it is important that the communication between Employee and Employer is continued, to work closely together to help solve the problem.

Article 9.1 Reporting in ill

The Employee is required to report in ill to the line manager and HR department as soon as they are able to do so. This can be done by phone or by email. Upon returning to work, the Employee must communicate this to their line manager and HR as soon as possible by email or personal message. Both the Employee and Employer must abide by all regulations within Section 7:629 of the DCC.

Article 9.2 Support

Both line manager and the HR departments can provide support to the Employee where needed. Furthermore, Hivos has a contract with an occupational physician (Arbodienst), who is able to medically support the Employee during their illness period and provide the Employer with advice on the best actions for recovery of the Employee.

Article 9.3 Salary during illness

In the event of illness, the Employee is entitled to Salary continuation during their illness period for up to a period of two years as follows:

- * 100% of the Salary during the first year
- * reduction to 85% of the Salary during the second year or any statutory extensions thereof

During the first two years of illness, the Employee's Salary will be reduced by any benefits or other income received during that period in accordance with law.

The Employee is not entitled to Salary continuation as referred to if that follows from the statutory rules, which includes but is not limited to the following situations:

1. the illness was intentionally caused by them or is the consequence of a defect in respect of which the Employee provided false information in connection with a pre-employment medical examination as a result of which the assessment of the resilience requirements for the position could not be carried out properly;
2. the Employee hinders or delays their recovery;
3. the Employee refuses, on unreasonable grounds, suitable work for which the occupational physician deems the Employee to be fit;
4. the Employee refuses, on unreasonable grounds, to cooperate in drafting, evaluating and adjusting the plan of action as stated in Section 7:658a, paragraph 3, of the DCC;
5. the Employee refuses, on unreasonable grounds, to apply for benefits under the Dutch Work and Income According to the Capacity to Work Act (*Wet werk en inkomen naar arbeidsvermogen*) on time.

The entitlement to Salary continuation referred to will be suspended for the period during which the Employee fails, on unreasonable grounds, to comply with a request to visit the occupational physician or if during a visit to the occupational physician the Employee refuses to lend cooperation for the purposes of assessing their occupational disability.

Entitlement to allowances and other reimbursements may expire in the event of long-term occupational disability.

Article 9.4 Reintegration

In most cases it will be possible for an Employee to start working again in the regular function/ position after a period of illness. However, in some cases reintegration takes more planning and actions, especially if the illness was/is related to the normal position. In exceptional cases, where there is no possibility within the organization, Hivos has the duty to help the Employee to find a new position in another organization. Both Employer and Employee have to abide the rules set out in the Dutch Gatekeeper Law (*Wet Poortwachter*).

Reintegration therefore can mean:

- resuming one's regular activities, either wholly or in part; OR
- carrying out suitable activities, following a course of study or training with the objective of resuming one's own or suitable activities; OR
- carrying out suitable activities, following an outplacement in a new position in another organization.

This is on condition that the activities and efforts to be undertaken have been recommended or approved by the occupational physician.

Article 9.5 Employee Death

In the event of death, in addition to payment of Salary up to and including the date of death, a lump sum equal to three months' gross salary will be paid to the surviving dependents of the Employee. This amount will be paid in accordance with (the order from) Section 7:674 paragraph 3 of the DCC.

The monetary value of any leave not taken by the Employee (including the updated leave hours) will be paid to the surviving dependents described above. This amount is subject to tax.

The death benefit is reduced by the amount of the benefit payable to the dependent in connection with the Employee's death pursuant to a statutory sickness or occupational disability insurance.

ANNEX 1 ALLOWANCES

Hivos has established the following allowance amounts for 2024.

Annex 1.1 Childcare

The Employer reimburses a net allowance for childcare during overtime. The amounts are as follows:

Daycare:	€ 6.36 per hour
After-school care:	€ 5.93 per hour
Childminder:	€ 5.09 per hour
Sitter	€ 5.00 per hour

See article 5.4 for further explanation.

Annex 1.2 Commuting Allowance

The Employer reimburses €0.23 per kilometer net for commuting allowance.

See article 6.8 for further explanation.

Annex 1.3 WFH Allowance

The Employer reimburses €3,- net day for each day working from home.

See article 6.9 for further explanation.

Annex 1.4

New employees will receive a one-time net allowance of €150 for office equipment for working from home, which will be included in their first month's salary upon starting.