

CONSOLIDATED TEXT-2021

Rules for administration of the company social benefits fund at the Institute of Soil Science and Plant Cultivation - State Research Institute in Puławy

I. Preliminary provisions

§ 1

1. These Regulations set out the rules for the creation of a company social benefits fund at the Institute of Soil Science and Plant Cultivation - State Research Institute in Puławy (hereinafter referred to as IUNG), hereinafter referred to as the "Fund", as well as the rules for managing this Fund. 2.
2. The Fund is made up of an annual basic allowance calculated in a manner determined in accordance with the relevant legal regulations in force.
3. A material and financial plan established by the Social Commission by 31 March constitutes the basis for administering the Fund. The plan is subject to the approval of the Director. A model of the plan is enclosed as Annex no. 1. 4.
4. The Social Committee grants benefits from the Fund in cash or in kind.
5. The Social Committee is established by an order of the Institute's Director in agreement with trade unions. The regulations of the Social Committee are in Annex 2. 6.
6. The Social Welfare Committee is established by the Director of the Institute in agreement with trade unions. 6. In the case of a change of the person performing the tasks of the Social Worker, the former Social Worker is obliged to transfer, as a protocol, all documentation in his/her possession to the Chairman of the Social Committee. 7.
7. Fund benefits are paid exclusively by bank transfer to the account indicated by the applicant.
8. The basis for determining the extent of benefits from the Fund is gross income less basic costs of obtaining income and social contributions per family member (hereinafter income).

II. Persons entitled to benefit from the Fund

§ 2

Persons entitled to benefit from the Fund include:

1. Fixed-term and permanent employees with full-time and part-time employment contracts.
2. Employees on rehabilitation benefit, parental leave, excluding those on unpaid leave. 3. pensioners who retired immediately after leaving the company.
3. Pensioners who retired immediately after leaving the company and persons in pre-retirement benefits. 4.
4. Children of deceased workers if they were dependent on the deceased and received a survivor's pension.
5. Young workers with whom a vocational training contract has been concluded.
6. Family members of the persons listed under 1 to 3.
7. Family members of persons listed in points 1-3, in relation to whom a significant or moderate degree of disability has been pronounced, are entitled to benefit from the Fund regardless of their age.
8. Family members, within the meaning of these Regulations, are:
 - 1) own children, spouse's children, adopted children and children adopted in the framework of a foster family up to the age of 18, and if they are in secondary or higher education, up to the completion of their education, but no

longer than up to the age of 25; it also applies to children of divorced couples living separately, if the employee proves that he/she pays for their upkeep;

2) spouses.

9. In the case of concurrent entitlement of spouses to benefit from the Social Fund, the benefit per eligible family members (i.e. as defined in § 2, Paragraph 8, point 1) may receive only one of the spouses.

10. The following groups of employees are established based on the amount of income earned per family member:

1) group I - with income per family member up to PLN 2,800,

2) group II - for income per family member from PLN 2,801 to PLN 4,700

3) group III - for income per family member exceeding PLN 4,700.

Information on the classification of employees in a given income group is provided to the social worker by the autonomous human resources post in the form of a tabular statement

III. Designation of Fund resources - material scope

§ 3

1. Co-financing of holidays and sanatorium treatment in various forms.

2. Co-financing of organised recreation for children and young people aged 7 to 18 (summer camps, winter camps, camps, rallies, climatic trips and green schools, etc.). The application should be accompanied by documents specifying the amount to be paid for the stay of the child at the camp, colony, etc., data of the organiser of the organised holiday, form of the holiday, name and surname of the person to whom the holiday applies and account number to which the payment should be made.

3. Material or financial assistance to persons affected by fortuitous events, in particular: fire, flood, gas explosion, burglary, natural disasters and diseases, including non-refundable cash aid. The reason for granting non-repayable aid should be properly documented. The aid is granted once a year, however in special circumstances it may be granted twice a year. Persons applying for the financial aid are obliged to submit an application to the Social Welfare Officer (the specimen of the application is attachment no. 4 to these regulations) along with the documents necessary to confirm the actual situation and the granting of the aid. The application can be submitted by an authorised person or the head of the organisational unit. The aid applications are considered by the Social Commission. 4.

4. Funding of cultural and educational activities, in particular: tickets for artistic, cultural and entertainment events.

5. Co-financing of sport events and various forms of sports and physical recreation (swimming pool tickets, gym tickets, fitness tickets, rehabilitation classes, etc.) in the period from November to March is granted on the basis of presenting a bill or invoice containing the employee's data. The amount of co-financing is

1) 50% of the ticket price, however no more than PLN 50 per month for the 1st group of employees,

2) 40 % of the price of a ticket, however no more than PLN 50 monthly for the 2nd group of employees

3) 30% of the price of a ticket, however no more than PLN 50 monthly for the 3rd group of employees,

6. Covering the costs of maintaining the Recreation Centre in Sobieszewo, Poland.

7. Subsidising a dentist's surgery.

8. Purchase of Christmas packages for children up to 14 years of age.

9. Granting repayable housing loans under the terms and conditions specified in § 5 of these regulations.

10. Subsidising group health insurance.

11. Cash benefits in connection with increased expenses during the autumn-winter or spring-summer period.

12. Persons eligible for benefits from the Fund, as mentioned in paragraphs (1) and (2) of this section, may only benefit from co-financing of one form of recreation per year up to the amount determined in § 4 point 7.

13. The maximum amount of funds for the co-financing referred to in paragraphs 1-11 above will be determined annually by the Social Commission

IV. Warunki korzystania z Funduszu

§ 4

1. Granting and the amount of co-financing from the Fund to social services and benefits for eligible persons depends on their living, family and material situation.
2. The amount of benefits from the Fund is determined on the basis of a statement submitted by the eligible person on average monthly gross income less basic costs of obtaining income and social contributions per family member. The statement is submitted by 31 March each year at the latest. Specimen declaration constitutes Annex No. 5a.
 - 2a. The employer has the right to verify the declaration of average monthly gross income per family member and to request the applicant to see documents confirming the data contained therein (e.g. annual tax return, PIT declarations, certificates from the spouse's employer, certificates from the Social Insurance Institution (ZUS), the Agricultural Social Insurance Fund (KRUS), a decision from the relevant municipal office on the amount of agricultural tax) having an impact on the amount of income received and the applicant's living and family situation.
 - 2b. The employer may apply all measures provided for by the law against a person who obtained a benefit from the Fund on the basis of a false declaration or document; in addition, the person will be obliged to return the unduly received benefit amount with statutory interest.
 - 2c. The application of a person who applies for benefits from the Fund, but fails to submit at the employer's request additional documentation referred to in paragraph 2a, will be left without consideration.
3. The basis for the calculation of discounted services and benefits is the average gross monthly income from all sources, less basic deductible costs and social security contributions, per person in the family of an eligible employee, pensioner or disability pensioner, for the period of the preceding calendar year - the income shown in the annual PIT tax return. The income should be calculated according to the rules applicable for determining income tax, taking into account income from agriculture and business activities.
4. The average monthly gross income, as referred to in paragraphs 2 - 3, is understood as all income of persons living together and maintaining themselves together (taking into account § 2 paragraph 8), subject to personal income tax, divided by the number of those persons.
5. Assistance from the Fund will be granted up to the amount of funds available, according to income criteria in relation to the income threshold specified in § 2, paragraph 10, per 1 member of the eligible person's family.
6. The amount of the holiday subsidy varies depending on the financial situation of the employee, and is as follows:
 - 1) **PLN 1,000** if the income per family member amounts to PLN 2,800,
 - 2) **PLN 800** for income per family member from PLN 2,801 to PLN 4,700
 - 3) **PLN 600** for income per family member exceeding PLN 4,700.The grant is awarded on the basis of an application, a specimen of which is attached as Annex 5 to these Regulations.
7. Documents related to the granting of benefits from the Fund are submitted to a designated social worker in the Administration and Economics Department, with the exception of applications for holiday pay, which should be submitted to the Independent Personnel Position, with the exception of applications from the Department of Herbology and Agricultural Cultivation Techniques in Wrocław, which should be submitted to a person designated by the manager of that department.

8. In order to receive the holiday pay, the holiday period must last at least 14 consecutive calendar days. Within 21 days of the end of the holiday, the employee is obliged to submit an application for holiday pay together with the bank account number into which the holiday pay is to be paid. In exceptional cases, it is permissible to submit the application at a later date, but no later than 15 December. Applications submitted after 15 December or those that do not include a bank account number will not be considered. Payments for holidays, so-called "holidaymakers' holiday", will be made after the establishment of the material and financial plan, i.e. from 1 April to 31 December.
9. Subsidies for stage, cinema and theatre events. The amount of the subsidy is:
 - 50 % of the ticket price for group I,
 - 40 % of the ticket price for group II,
 - 30 % of the ticket price for group III,
10. Employees, pensioners and their family members participating in domestic and foreign tourist and sightseeing excursions organized by the Institute shall pay
 - 50 % of the tour costs for group I of staff members,
 - 60 % of the costs of group II excursions
 - 70 % of the costs of group III excursions,
 - Strangers cover 100% of the costs of the trip (including insurance costs).

V. Rules for granting home loans

§ 5

Housing aid in the form of a repayable loan may be granted for:

- 1) Construction of a single-family house - upon submission of a copy of the cost estimate and building permit.
- 2) Purchase of a dwelling in a multi-family house or a single-family house on your own - upon submission of a notarized deed confirming the purchase of the property.
- 3) Completion of a building contribution/share in a housing cooperative or developer - upon submission of a certificate of the premises of the relevant agreement.
- 4) Covering the costs of purchasing occupied premises for ownership - upon submission of the relevant decision.
- 5) Adaptation of premises (e.g. attic, drying room) for residential purposes - upon submission of a copy of the cost estimate and relevant permits (if required).
- 6) Renovation and modernization of single-family houses and flats.
- 7) The amount of the loan granted in points 1-5 is PLN 15,000, while in point 6 it is PLN 7,000.

§ 6

Terms and conditions for housing loans from the Fund:

1. Loans are granted upon written request of the eligible person, a specimen of which is attached as Annex 6, after an opinion of the Secretary of the Social Committee.
2. All loans from the fund bear interest at the rate of 1% per annum.
3. Each loan must be guaranteed by 2 guarantors who are employees of IUNG and who have an employment relationship of indefinite duration.
4. The guarantor cannot be an employee who:
 - 1) is on notice of termination of employment or has applied for its termination,

- 2) is the borrower's spouse or forms a joint household.
5. An employee may be a guarantor for no more than two borrowers.
6. The repayment period for loans for the purposes specified in § 5 (1) to (5) is 3 years, while for loans in § 5 (6) it is 2 years and commences on the 1st day of the month following receipt of the loan.
7. A loan agreement specifying the repayment terms shall be concluded with the borrower. A specimen loan agreement is enclosed as Annexes No. 7a and 7b.
8. Housing assistance is not available to employees employed on the basis of fixed-term contracts, i.e. contracts concluded for a trial period, fixed term, time of performance of specific work, employment contract concluded for a fixed term for the purpose of substitution, except for a fixed-term contract the duration of which is longer than the period of repayment of the loan granted.
9. Pensioners entitled to use the Fund may receive a loan for housing purposes in the amount of up to 25% of the amounts due to employees under these Regulations.
10. The borrower may apply for a loan after repaying the previous loan, but not more often than once every 2 years for the purpose specified in §5, paragraph 6. The loan for the purpose specified in § 5, paragraphs 1-5 is granted only once.
11. If the borrower ceases to repay the loan, the repayment obligation is transferred to the guarantors.
12. The borrower may apply to the Director for a temporary suspension of loan repayment, which must be accompanied by the written consent of the guarantors.
13. Where a staff member has left his employment on account of retirement or disability, the outstanding balance of the loan may be repaid under the terms of the loan agreement, subject to the written agreement of the guarantors and the subsequent approval of the Director.
14. The unpaid amount of a loan to a borrower whose employment has terminated or been terminated during the repayment of the loan shall become immediately due in full.
15. The loan shall be cancelled in the event of the death of the borrower.

VI. Final provisions

§ 7

1. Social activities are carried out on the basis of an approved annual financial plan.
2. The number of persons benefiting from subsidies to individual forms of recreation and housing loans is limited by the fund's limit.
3. Assistance from the fund is available first to persons who:
 - 1) have not received benefits for a long time;
 - 2) have low income per person in the family;
 - 3) are disabled persons;
 - 4) have children who, due to their state of health, require special, expensive care and treatment and are raising children who are partially or totally orphaned.
4. The fund is a collective consumption fund. Failure to use it by an entitled person is not the basis for claiming any equivalent or compensation, unless the provisions of these regulations have been violated.
5. A person using the benefits of the Fund who has made a false declaration, submitted a forged document or in any other way knowingly and intentionally misled the employer, or used the resources granted from the Fund contrary to their purpose, is obliged to immediately return the amount of subsidy or assistance received, together with statutory interest.

6. The fund cannot be used to cover expenses that cannot be financed from it, nor can it be used to incur obligations that are incompatible with the objectives of the fund, the regulations and the law.
7. The fund can only be administered up to the amount of the funds deposited in the bank account.
8. The fund not used during a calendar year will be carried over to the next year.
9. Matters not covered and not regulated by these Regulations will be considered by the Social Commission in accordance with generally applicable laws.

The regulations have been prepared and agreed with the Independent Self-Governing Trade Union "Solidarność" at the Institute of Soil Science and Plant Cultivation - State Research Institute in Pulawy.

Pulawy, 31.08.2016.

Annexes:

- 1) Specimen material and financial plan;
- 2) Regulations of the Social Committee;
- 3) Specimen application for a financial contribution to children's holidays
- 4) Specimen application for a non-repayable grant
- 5) Specimen application for a loan for housing purposes;
- 6) Specimen application and declaration 'holidaymakers' holiday
- 7) Specimen loan agreement.
- 8) Confidentiality statements.

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