

Model

Addendum cafetariaregeling Engelse vertaling



Versie 20 juli 2020

Dit addendum cafetariaregeling is met veel zorgvuldigheid samengesteld door LTO Nederland, desondanks kan LTO Nederland niet aansprakelijk gesteld worden voor schade, van welke aard ook, ontstaan door het gebruik van dit model.

Vragen over de cafetariaregeling? Bel naar de Werkgeverslijn land- en tuinbouw, T 088 – 888 66 88.



Inleiding

De collectieve cafetarieregeling bevat afspraken die LTO Nederland voor haar leden, en de leden van de aangesloten vaktechnische organisaties, is overeengekomen met de Belastingdienst. Dankzij deze afspraken kunnen de meerkosten die seizoenarbeiders, die tijdelijk in Nederland verblijven, maken op een fiscaal gunstige manier worden verrekend. Dat pakt zowel voor werkgevers als voor werknemers financieel gunstig uit. De seizoenarbeider mag maximaal 9 maanden bij u in dienst zijn om de regeling te mogen toepassen. Meer over de cafetarieregeling leest u op www.werkgeverslijn.nl/cafetarieregeling.

Voorwaarde om de regeling te mogen toepassen is het vastleggen van de afspraken in de arbeidsovereenkomst. Hiervoor kan dit addendum worden gebruikt.

Tip!

Het is mogelijk om dit addendum afzonderlijk te laten ondertekenen door beide partijen en toe te voegen aan de arbeidsovereenkomst. Het is ook mogelijk om artikel 1 en 2 van dit addendum direct op te nemen in de arbeidsovereenkomst die u met de werknemer sluit.

Tip!

Wilt u dit addendum gelijk digitaal invullen? Vraag dan een WORD-versie aan via info@werkgeverslijn.nl.

Wilt u meer informatie of heeft u vragen? Dan kunt u terecht bij de Werkgeverslijn land- en tuinbouw via T 088 – 888 66 88.

Addendum cafeteria agreement

Undersigned,

Company name:
Legally represented by:
Address:
Postcode and place of business:
Hereinafter referred to as employer,

Employee name:
Address homeland:
Postcode and town/city homeland:
Address temporary domicile in NL:
Postcode and town/
city temporary domicile in NL:
Date of birth:
Hereinafter referred to as employee,

Whereas:

- the employer and the employee have concluded a fixed-term employment contract, dated _____, which has been documented in writing;
- the parties have agreed on one or more additional conditions;

Hereby declare to have agreed on the following:

1. The employer declares to be a member of LLTB, ZLTO, NFO, POV, KAVB or Glastuinbouw Nederland.
2. The employer and employee agree to use the cafeteria agreement between LTO Nederland and the Tax Office. This means the employee swaps pay for an equal amount in expense allowance. By swapping, no social insurance contributions and income tax will be payable on the swapped pay. As such, the employee is left with a higher net pay. The main structure of the scheme is as follows:
 - a) The exchange of pay against incurred costs is only possible with the pay that does not form a part of the statutory minimum pay in accordance with the Minimum Wage and Minimum Holiday Allowance Act. The employee agrees that the employer will use this remuneration for exchange in accordance with the following conditions. The employee is aware that the application of this agreement will mean that fewer social rights are accrued in the Netherlands.
 - b) If the employer offers the employee housing, it must meet the requirements which the _____ collective agreement attaches to such accommodation. The housing costs are based on the maximum amounts provided for in the respective collective agreements. The employee also declares that he has independent accommodation (so not live-in employment) in his country of origin.
 - c) For the travel expenses domicile in country of origin / location where the work is taking place, the actually incurred travel expenses can be exchanged on declaration basis (receipts / invoices).

- d) If travelling by own car, the owner of the car will receive the standard €0.19 per kilometre per car, as set by the tax authorities. A number of details must be recorded, see the brochure published by LTO Nederland.
- e) For the extra costs for living costs, a sum may be exchanged, depending on the employee's country of origin. See the brochure published by LTO Nederland

- 3. This addendum will be attached to the prevailing employment contract and - after signing - it will form an integral part of the employment contract.
- 4. The other provisions set out in the employment contract remain in full force.

As agreed and drawn up in duplicate in _____
on _____

Employer signature

Employee signature