

DSM NL SERVICES B.V.
Collective Labor Agreement
1 April 2014 up and including 31 December 2014

Contents

Scroll down and click on
the chapter or article you
want to read

Chapter I	General.....	5
Article 1	Term and scope.....	5
Article 2	Definitions.....	5
Article 2a	Workforce provided.....	6
Chapter II	Contract of Employment.....	7
Article 3	Entering into a contract of employment.....	7
Article 4	Probationary period.....	7
Article 5	Content of the contract of employment.....	8
Article 6	Terminating the contract of employment.....	8
Chapter III	Obligations of the employer and employee.....	9
Article 7	General obligations of the employer and employee.....	9
Article 8	Suspension for investigation and/or consultation.....	9
Article 9	Disciplinary measures.....	10
Article 10	Non-competition clause.....	11
Article 11	Confidentiality.....	11
Article 12	Inventions and patents.....	11
Article 13	Sideline activities.....	12
Chapter IV	Duty rosters and working hours.....	13
Article 14	Working hours.....	13
Article 15	Duty rosters.....	13
Article 16	Overtime.....	14
Article 17	Holiday.....	15
Article 18	Extraordinary leave.....	16
Article 19	Allowance scheme for older employees.....	17
Chapter V	Remuneration.....	19
Article 20	Salary scales.....	19
Article 21	Payment of annual salary.....	20
Article 22	Performance bonus.....	20
Article 22a	Bonus.....	20
Article 23	Result-based pay.....	21
Article 24	Employee share options.....	21
Article 25	Shift work allowance.....	22
Article 26	Allowance for working shifts on a public holiday.....	22
Article 27	Transfer for business reasons.....	22
Article 28	Allowance for working on Sundays and public holidays.....	23
Article 29	Overtime allowance.....	23
Article 30	Compensation for rescheduled hours.....	23
Article 31	Shift transfer compensation.....	23
Article 32	Allowance for stand-by duty and callouts during stand-by duty.....	24

Article 33	Bonus for deputizing in a higher job	24
Article 34	Allowance for being called into work	24
Article 35	Reduction of annual salary	24
Article 36	Allowances for Company Emergency Responders.....	25
Article 37	Commuting allowance.....	25
Article 38	Pension agreement	25
Article 39	Part-time work	25
Article 40	MyChoice	26
Article 41	Sustainable employability.....	27
Chapter VI	Social Security	28
Article 42	Sickness and disability benefits.....	28
Article 43	Medical expenses insurance.....	29
Article 44	Collective accident insurance	29
Chapter VII	Trade union and Works Council arrangements.....	30
Article 45	External Consultation Committee of DSM Nederland	30
Article 46	Duty to avoid collective conflicts.....	31
Article 47	Deviation in individual cases	31
Appendix 1	Protocol.....	32
Appendix 2	Salary scales	37
Appendix 2a	Result-based pay and stock option plan	38
Appendix 3	Travel Allowance	40
Appendix 4	Supplement Scheme.....	41
Article 1	General	41
Article 2	Permanent Supplement	41
Article 3	Sliding supplement.....	42
Article 4	Payment.....	42
Article 5	Moving to a lower position.....	43
Article 6	Voluntary demotion.....	43
Appendix 5	Long-term disability for work compensation scheme	44
Article 1	General	44
Article 2	Income guarantee scheme	44
Article 3	Buying-out/phasing-out scheme.....	45
Article 4	Transitional arrangements	46
Appendix 6	Training regulations.....	48
Article 1	Resources.....	48
Article 2	Study categories.....	48
Article 3	Reimbursement scheme.....	48
Article 4	Training time.....	49

Appendix 7	Bonus or gifts in exceptional circumstances	50
Appendix 8	Company emergency response team allowance	51
Article 1	Company emergency response team	51
Article 2	Company emergency response fire department.....	51
Article 3	Withdrawal from company emergency response	52
Article 4	Service anniversary bonus.....	52
Appendix 9	Timetables, Overtime and Conditions for work and rest times.....	53
Article 1	Customized timetables.....	53
Article 2	Overtime.....	56
Article 3	Other situations	60
Article 4	Special situations.....	60
Article 5	On-call duty.....	61
Appendix 10	Transition Allowance Agreement	63
Article 1	The Transition Overview.....	64
Article 2	Calculation of Transition Allowance.....	64
Article 3	Calculation of Old Hourly Value.....	64
Article 4	Calculation of New Hourly Value	64
Article 5	The Transition Allowance - general provisions.....	65
Article 6	Transition Allowance Index (TAI)	65
Article 7	Nominal Transition Allowance (NTA)	65
Article 8	Tapering Transition Allowance (TTA)	66
Article 9	Guarantee regarding scale salary prospects/growth rate	66
Article 10	Manner of calculating Transition Component of variable remuneration.....	66
Article 11	Extra time off related to time worked / Attendance bonus	67
Article 12	Ketelgeld.....	67
Article 13	Leave hours guarantee	67
Article 14	Fixed-term contracts	68
Article 15	Temporary committee for the implementation of one CLA	68
Article 16	Amendments.....	68

The undersigned,

DSM Nederland B.V. established in Heerlen (hereinafter: DSM),

Legally acting for:

DSM Limburg B.V.
DSM Coating Resins B.V. (until 1 July 2013: DSM NeoResins B.V.)
DSM Gist Services B.V.
DSM Engineering Plastics (Emmen) B.V.
DSM Advanced Polyester (Emmen) B.V.
DSM Pharma Chemicals Venlo B.V.
DSM Biologics Company B.V.
DSM Resins B.V.

(hereinafter: DSM Employers)

and

FNV Bondgenoten, established in Utrecht,

CNV Vakmensen, established in Utrecht,

Vakbond De UNIE, established in Culemborg,

SYNERGO-vhp, established in Heerlen,

Vakbond ABW, established in Heerlen,

whereas

- with effect from 1 April 2014 DSM intends that a single collective labor agreement should apply to employees of the DSM Employers;
- with effect from 1 April 2014 DSM intends that a single legal entity should act as employer under the name "DSM NL Services B.V.";

hereby declares

that all employees of DSM Employers will be employed by, or will join, the legal entity DSM Limburg B.V. from 1 April 2014 and that the name DSM Limburg B.V. will be changed to "DSM NL Services B.V." from 1 April 2014;

that it has concluded a single Collective Labor Agreement for the employees of DSM NL Services B.V. ("DSM CLA");

that the DSM CLA will replace all CLAs of the DSM Employers in force up to 31 March 2014;

that the DSM CLA has been entered into for the period 1 April 2014 to 31 December 2014 and will end without requiring notice.

Chapter I General



Article 1 Term and scope

1. This CLA has been entered into for the period 1 April 2014 to 31 December 2014. It will end automatically on the expiry date without requiring notice.
2. This agreement applies to the employees defined in more detail in the definitions.
3. Rights arising from provisions of previous CLAs will lapse when this CLA comes into effect. They will be replaced by the rights arising from the provisions of this CLA.
4. The Parties have laid down in a separate agreement that in the event of a negative difference in the financial value of an employee's total package of employment conditions on 1 April 2014 in comparison with 31 March 2014 a 'transitional allowance' will be paid to the individual employee.
5. This CLA is a standard CLA which does not permit deviations in individual cases unless otherwise stated in a specific article.

Article 2 Definitions

In this agreement the following terms have the following meaning:

- a. employer: DSM NL Services B.V. established in Sittard;
- b. trade unions: each of the trade unions which signed this CLA;
- c. employee: a man or woman who has a contract of employment with the employer and whose job is classified in salary scales C32 to C44
- d. day: a consecutive period of 24 hours, commencing at 00.00;
- e. day window: the time between 07.00 and 19.00 from Monday to Friday;
- f. week: a period of seven consecutive days, commencing at 00.00 on Monday;
- g. public holidays: New Year's Day, Easter Sunday and Easter Monday, Ascension, Whit Sunday and Whit Monday, Christmas Day and 26 December, the day on which the king's birthday is celebrated (Koningsdag) and, once every five years (in fifth anniversary years), the day on which national liberation is celebrated;
- h. annual salary: the agreed gross salary specified in Article 20(2);
- i. annual income: the gross annual salary plus
 - any allowance for shift work in accordance with Article 25;
 - any allowance for fixed security work in accordance with Article 32;
 - any allowances pursuant to the supplementary regulation (Appendix 4);
 - any guaranteed allowance pursuant to the Long-Term Disability Compensation Rules (Appendix 5) taking account of the deduction specified in Article 42(10);
- j. hourly pay: 0.041% of the annual salary;
- k. MyChoice budget: the personal choice budget of the employee as referred to in Article 40;

- l. works council: the consultation structure of DSM Nederland B.V., as provided in the Works Councils Act and specified in more detail in an agreement between the directors and Consultation DSM Nederland B.V.;
- m. continuous shift work: a shift roster in which the employee works morning, afternoon and night shifts;
- n. length of service: the period during which an employee has been continuously employed by the employer or its predecessor in law, or one of the companies in which the employer has an interest of at least 50%;
- o. partner: a person to whom the employee is married or with whom the employee has entered into a registered partnership; as referred to in Book 1, Title 5 or 5A of the Civil Code;

Article 2a Workforce provided

The basic principle is that all continuous work to be performed within DSM in the Netherlands is always carried out by the company's own personnel.

Only after prior consultation with the Works Council will third-party personnel, including agency staff, be employed provided this does not endanger the position of the company's own personnel.

Third-party personnel may be engaged in the following cases:

- certain specialist work;
- occasional cover for peak periods;
- exceptional peaks in sickness absence;
- unfilled short-term vacancies;
- temporary transitional phase in the organization as a result of structural changes.

The employer will inform the works council of:

- the name and address of the agency or agencies;
- the nature and estimated duration of the work;
- the number of third-party employees, including agency staff;
- the conditions of employment.

Chapter II Contract of Employment



Article 3 Entering into a contract of employment

- a. The contract of employment will be entered into for an indefinite period, unless otherwise agreed in special cases. The contract of employment will be set down in writing.
- b. If a contract expressly states the date or event on which employment will automatically be ended without requiring notice, it is a fixed-term contract of employment.
- c. The contract of employment will be set down in writing and signed by the employer and employee.
- d. On taking up his/her or her job, the employee will receive a copy of the CLA.
- e. An interruption of 31 days or less in the contract of employment is considered to be consecutive when calculating the length of service.

Article 4 Probationary period

At the start of a contract of employment there will be a probationary period unless otherwise agreed. During the probationary period both the employer and the employee may terminate the employment with immediate effect.

This probationary period:

- for a permanent contract of employment or a fixed-term contract of employment lasting two years or more is two months;
- for a fixed-term contract of employment of less than two years is one month.

If the employee remains in the same job with the same responsibilities a new probationary period will not be agreed if,

- a fixed-term contract of employment is converted into a permanent contract of employment,
- an extended fixed-term contract of employment is extended for a fixed term,
- an agency worker is offered a contract of employment at the end of the period of agency work.

Article 5 Content of the contract of employment

The contract of employment establishes:

1. the date of commencement of employment;
2. whether the employment is fixed-term or permanent;
3. the duration of fixed-term employment;
4. the probationary period;
5. the job name and the associated job group;
6. the weekly working hours;
7. the gross annual salary;
8. the applicability of the CLA.

Article 6 Terminating the contract of employment

1. A period of notice of:
 - a. one month, if the employee is classified in a salary scale from C32 to C35;
 - b. three months for other employees;applies to both employer and employee.
2. Notice to terminate the contract of employment can be given on any calendar day.
3. The provisions of paragraphs 1 and 2 do not apply to a fixed-term contract of employment if and in so far as the contract ends on expiry of its term.
4. The contract of employment ends automatically in the month on the day on which the employee reaches statutory retirement age without requiring notice.

Chapter III Obligations of the employer and employee



Article 7 General obligations of the employer and employee

1. The employer will behave as befits a good employer. The employee will behave as a good employee:
 - a. in accordance with the provisions of this CLA and
 - b. in accordance with the instructions given to him/her by or on behalf of the employer with regard, inter alia, to the applicable site access and site regulations and the DSM Life Saving Rules.
2. The employer can impose a disciplinary measure on an employee who fails to fulfill his/her obligations towards the employer or who fails to fulfill them properly and does not behave as a good employee should behave.
3. If an employee is clearly facing a moral dilemma in the performance of his/her duties, the employer will work with the employee to seek a solution within the bounds of reason and within the possibilities of normal business.

Article 8 Suspension for investigation and/or consultation

1. An employee can be suspended to allow investigation and/or consultation, if it is suspected or certain that he/she has been guilty of such reprehensible acts or behavior that one of the measures referred to in Article 9 can be applied.
2. When giving notice of the suspension the person concerned will be informed of the reason for it. The suspension will be confirmed to the employee in writing, also stating the reason.
3. The suspension, which must be as limited in time as possible, can be accompanied by deduction of all or part of an amount of the annual income equivalent to a maximum of seven days or shifts.
4. At the end of the investigation and/or consultation the employee will be informed of the result together with the decision referred to in Article 9 where applicable.
5. The deduction of the annual income referred to in paragraph 3 will be reversed if and in so far as the employer decides not to regard the suspension as a disciplinary suspension.
6. If the suspicion that led to the suspension turns out to be unfounded, the employee will be rehabilitated in writing and the deduction will be reversed.

Article 9 Disciplinary measures

1. If an employee is guilty of reprehensible acts or behavior the employer may take disciplinary measures. There are three distinct categories, depending on the seriousness of the acts or behavior:
 - a. acts or behavior that are so serious that they constitute in themselves a compelling reason for summary dismissal in accordance with Article 7:678 Civil Code;
 - b. acts or behavior that do not constitute a compelling reason for summary dismissal, but are serious enough that the employer could reasonably give notice to terminate the contract of employment;
 - c. acts or behavior that are not serious enough that they could reasonably result in notice to terminate the contract of employment, but which, by their nature, cannot be tolerated by the employer for reasons of good order and/or the safe running of the business.In some cases, these acts or this behavior may also have taken place outside the performance of duties and/or outside of the company.
2. Depending on the nature of the acts or behavior and the circumstances under which they took place, the following measures can be taken:
 - a. For the acts or behavior referred to under 1a:
 - removal from the position and classification in a lower salary scale, without prejudice to the possibility of immediate summary dismissal of the employee.
 - b. For the acts or behavior referred to under 1b:
 - removal from the position without classification in a lower salary scale or
 - suspension for 5 to 7 shifts to be worked by the employee according to the current duty roster, accompanied by deduction of the part of the annual income related to those days, without prejudice to the possibility of terminating the contract of employment.
 - c. For the acts or behavior referred to under 1c:
 - temporary removal from the position without classification in a lower salary scale, or
 - suspension for up to 5 shifts to be worked according to the duty roster applying to the employee, accompanied by deduction of all or part of the annual income related to those days.An employee who is removed from the job and placed in a job in a lower salary scale cannot make a claim for compensation pursuant to Article 27.
3. The disciplinary measure will not be imposed until the employee has been given the opportunity to account for his/her behavior orally or in writing. The employee may call on the support of an advisor for this. The employee must account for his/her behavior no more than ten working days after the event and/or the behavior took place or the employer became aware of it. A different period may be specified at the employee's request.
4. A hearing will be recorded in writing and the report will be signed by the employee and those in whose presence the hearing has taken place immediately after it has been read out.
5. A copy of the report will be handed to the employee and/or sent to him/her by registered post. At his/her request, the employee will be given the opportunity to read the documents which relate to the facts with which he/she is charged, unless this cannot reasonably be asked of the employer in view of their confidential nature.
6. The employee will be sent a copy of a reasoned decision to impose a disciplinary measure as soon as possible. If the employee lodges an objection to the decision with the Appeals Committee (as described in the relevant regulations), this will not delay the execution of the measure.

Article 10 Non-competition clause

The employer is entitled attach to the condition to employment or continuation in a job that the employee undertakes in writing not to enter the service of, or carry out work for, other undertakings or institutions after termination of the contract of employment, except with the prior written consent of the employer. This consent will always be given if the employer believes the undertaking or institution is not in competition with DSM Nederland B.V., DSM N.V. and/or those undertakings, companies or departments in which the employee is employed.

Article 11 Confidentiality

1. The employee is obliged to keep secret, both during and after the term of the contract of employment, all information which has become known to him/her during his/her employment and
 - a. which he/she knows or should know to be confidential in view of the nature of the information or
 - b. the publication or communication to third parties of which could result in damage to:
 - Koninklijke DSM N.V. or undertakings associated directly or indirectly with it, or
 - undertakings or companies for which work is/has been carried out and/or to which products have been supplied, or
 - third parties.

The employee will also refrain, during and after the term of the contract, from using any information referred to under 1a or 1b for any purpose other than that for which the information became known to him/her.

2. Before the termination of the contract of employment the employee will be obliged to surrender to the employer all company property of any kind which relates to the undertakings referred to in paragraph 1.
3. If the employee fails to fulfill the obligations referred to in paragraphs 1 and 2, he/she will be obliged to pay compensation for any damage to the undertakings named in paragraph 1 that may result.

Article 12 Inventions and patents

1. The employee is obliged to inform the employer immediately of any invention made by him/her during the term of his/her contract of employment in the field of work of DSM Nederland B.V., Koninklijke DSM N.V. and/or the undertakings, companies or departments in which the employee works.
2. If the employer does not already have a legal claim to a patent, the employee is obliged to transfer the rights arising from his/her invention to the employer if the employer so wishes. The employer is obliged to inform the employee within a reasonable period of time whether it wishes to make use of this right of transfer. Any costs associated with the transfer will be for the account of the employer. 'The rights arising from the invention' include the right to apply for a patent but also, for example, the right to keep the invention secret.
3. The employer is authorized to establish further rules for the obligations described in paragraphs 1 and 2.
4. If, as a result of the nature of the position, the employee uses his/her particular knowledge to make inventions, the compensation payable to the employee for loss of patent will be taken into account in advance when determining his/her salary.
5. An employee in a position which does not require him/her to use his/her particular knowledge to make inventions will be paid a fair amount which takes account of the loss of patent if the employer makes use of the right to acquire the rights arising from his/her invention.

Article 13 Sideline activities

1. An employee classified in salary scales C36 to C41 and an employee with a position referred to in Article 20(1) sentence 2 will be prohibited from performing any business activity or otherwise working in exchange for payment for him/herself or for third parties without the written consent of the employer. The employer may refuse consent in the interests of the business. Any consent given can be withdrawn at any time.
2. An employee classified in salary scales C32 to C35 will be prohibited from performing any business activity, holding additional positions or otherwise performing paid work for third parties if the employer objects in writing.
3. The consent referred to in paragraph 1 will not be required, and the objection referred to in paragraph 1 will not be made, for the unpaid development of the activities referred to in paragraph 1 for trade unions or religious, social or cultural associations.

Chapter IV Duty rosters and working hours



Article 14 Working hours

Full-time employees normally work an average of 40 hours a week. The normal working hours of part-time employees are established on a pro rata basis.

Article 15 Duty rosters

1. Full-time employees work on the basis of one of the following duty rosters:
 - a. A day roster which normally involves working in the day window and which has an average of 40 working hours a week.
 - b. An early-late alternating roster which normally involves working a proportionate number of early and late shifts in the day window with starting times differing by at least 3.5 hours; the employees regularly alternate between these shifts. The duty roster has an average of 10 shifts in a 2 week period and an average of 40 working hours a week.
 - c. A standard 2-shift roster which normally involves working a proportionate number of morning and afternoon shifts for the first five days of the week, with the employees regularly alternating between these shifts. The duty roster has an average of 10 shifts in a 2 week period and an average of 40 working hours a week.
 - d. An extended 2-shift roster which normally involves working a proportionate number of morning and afternoon shifts on all days of the week, with the employees regularly alternating between these shifts. The duty roster has an average of 14 shifts in a 3 week period and an average of 37.33 working hours a week.
 - e. A standard 3-shift roster which normally involves working a proportionate number of morning, afternoon and night shifts on the first five or six days of the week, with the employees regularly switching between these shifts. This roster either starts with the morning shift on Monday and ends with the night shift from Friday to Saturday or starts with the night shift from Sunday to Monday and ends with the afternoon shift on Friday. The duty roster has an average of 15 shifts in a 3 week period and an average of 40 working hours a week.
 - f. A reduced 3-shift roster which normally involves working a proportionate number of morning, afternoon or night shifts on the first five days of the week, with the employees regularly switching between these shifts. This roster starts with the morning shift on Monday and ends with the afternoon shift on Friday. The duty roster has an average of 14 shifts in a 3 week period and an average of 37 working hours a week.

- g. A standard 5-shift roster which normally involves working a proportionate number of morning, afternoon or night shifts on all days of the week, with the employees regularly switching between these shifts. The duty roster has an average of 21915 shifts a calendar year and an average of 33.6 working hours a week.
 - h. A 5-shift roster with stop and return days which normally involves working a proportionate number of morning, afternoon or night shifts on all days of the week, with the employees regularly switching between these shifts. In the period around Christmas 9 24-hour periods are not worked, and there are also 6 return days to be rostered, half of which can be added in 2-hour blocks to existing shifts. The duty roster has an average of 215.5 to 219.15 shifts a calendar year and an average of 33.6 working hours a week.
 - i. A 5-shift roster with stop days but no return days which normally involves working a proportionate number of morning, afternoon or night shifts on all days of the week, with the employees regularly switching between these shifts. In the period around Christmas 9 24-hour periods are not worked. The duty roster has an average of 213.75 shifts a calendar year and an average of 33.6 working hours a week.
2. Employees may work on duty rosters other than those referred to in paragraph 1 with due consideration for the provisions of this CLA and the Works Councils Act. If a duty roster requires the employee to work outside the hours referred to in paragraph 1a, the consequences for pay must be agreed between the employer and the trade unions before this duty roster is applied.
 3. Employees who work part-time are also employed on the basis of the duty rosters referred to in paragraphs 1 and 2, however the employer and the employee consult with each other to adjust the roster to the scope of their employment on a pro rata basis. The relationship between the number of hours and the working hours of full-time employees is taken into account for this.

Article 16 Overtime

1. Overtime is work performed for the employer which exceeds the daily working hours of the duty roster in force.
2. Deviations of half an hour or less from the daily working hours set down in the duty roster are regarded as part of the normal daily working hours.
3. Work performed by a shift on any day in accordance with the duty roster in force but starting at a different time is not regarded as overtime.
4. For employees working part-time, only work which would be regarded as overtime for a full-time employee in comparable circumstances is regarded as overtime.
5. An employee aged 55 years or above cannot be obliged to work overtime.
6. An employee below the age of 21 cannot be obliged to work overtime on Sundays or public holidays unless this is required by his/her work on a continuous shift.

Article 17 Holiday

17a. Holiday hours

1. A full-time employee has a legal right to 160 hours' paid holiday a calendar year.
2. A full-time employee has an additional right to 40 hours' paid holiday a calendar year.
3. In the calendar year in which he/she joins the company the employee has the right to a part of the annual holiday proportionate to the number of months remaining until the beginning of the next calendar year. On leaving the company the employee has the right to take an amount of holiday proportionate to the amount of holiday he/she has accrued until the date on which he/she leaves. An employee whose employment ends on reaching the statutory retirement age has a right to the annual number of hours' holiday.

17b. Taking holiday

1. The employee will decide the dates on which he/she will take holiday in consultation with the employer. Each employee has the right to take three weeks' consecutive holiday unless this is impossible for business reasons.
2. The individual wishes must be recorded before 1 January so that each employee can be informed by 1 February of the periods in which his/her wishes can be granted. Once holiday has been set, it can be moved to a later date only for business reasons. However the consecutive holiday period will always be two weeks. Employees working on full continuous shifts can take holiday no more than three times on a Saturday, Sunday or in the night shift from Sunday to Monday.
3. The statutory part of the holiday hours will be taken in the calendar year in which the right arises, unless in exceptional cases this is not entirely possible for business reasons, in which case the remaining holiday hours can be moved to the next calendar year when they will be taken first.
4. An employee who is wholly or partially unable to perform the specified work as a result of incapacity must take a day for each day of holiday which will be deducted from his/her holiday hours.
5. An employee who becomes unfit for work during a holiday must report this in accordance with the normal sickness reporting procedure.

17c. Accrual of leave during periods when off work

1. For each full calendar month during which the employee does not receive any pay as a result of not performing the stipulated work, the amount of annual leave hours will be reduced by one-twelfth.
2. The employee accrues leave hours:
 - as referred to in Article 17a.1 if he/she has not performed the stipulated work due to incapacity for work.
 - as referred to in 17a.2 solely over the period of the last six months of incapacity for work, unless this was deliberately caused by the employee.
3. If the employee terminates the contract of employment during or after incapacity for work, pregnancy or childbirth or involuntary unemployment, before he/she has returned to work, the reduction referred to in 17c.1 will be made in full.

17d. Leave hours – expiry period

Leave entitlements lapse after five years from the last day of the calendar year in which they were obtained.

17e. Collective leave hours

Before the start of the calendar year, a maximum of 24 collective leave hours can be designated by the employer in consultation with the Works Council.

Article 18 Extraordinary leave

1. The employee is entitled to extraordinary leave:

- a. Marriage/partnership registration
 - in the event of his/her civil or church wedding or civil partnership registration:
5 days in total;
 - in the event of the civil or church wedding or civil partnership registration of his/her child, his/her brother or sister or his/her brother-in-law or sister-in-law:
the day of the wedding or partnership registration;
 - upon the occasion of his/her 25th and 40th wedding/partnership anniversaries: 1 day
 - upon the occasion of the 25th, 40th and 50th wedding/partnership anniversaries of his/her (step-)parents, mother-in-law and father-in-law and grandparents: 1 day.
- b. In the event of the employee's partner giving birth, or in the event of adoption: 2 days.
- c. Upon the death/funeral of:
 - his/her partner, child, step-child, foster child, the partner of his/her child:
the number of days' absence which is necessary up to and including the day of the funeral, to a maximum of 4 days;
 - his/her parents, step-parents, foster parents, the parents of his/her partner or his/her grandparents:
the number of days' absence which is necessary up to and including the day of the funeral, to a maximum of 2 days;
 - his/her grandchild, the brother or sister of the employee or of his/her partner and their respective partners:
for that period for which absence from work is necessary up to and including the day of the funeral, to a maximum of 1 day;
 - live-at home uncle, aunt, nephew or niece:
for that period for which absence from work is necessary up to and including the day of the funeral, to a maximum of 1 day.
- d. On the date of reaching his/her 25th, 40th and 50th anniversaries of service, the employee will be granted 2 leave days per anniversary on a one-off basis.
- e. Other circumstances:
 - when receiving royal honors: 1 day;
 - when participating in labor union activities:
 - that period of absence which is necessary for the purpose, with due regard to the conditions as separately agreed with the labor unions
 - on the basis of very special circumstances other than those stated above:
 - for a short period to be determined by the employer according to circumstances;
 - participation in a course to prepare for (early) retirement in the year before (early) retirement, to a maximum of 3 days.

A day as specified in this article shall be taken to mean the full working hours which apply to the employee, according to his/her duty roster, on the day in question.

For the purposes of Article 18, partner of the employee shall be taken to mean the person with whom he/she lives and has a joint household, excluding persons with whom the employee has a blood relationship in the first or second degree. There can be a joint household only if the persons concerned have informed the employer in writing that they share accommodation and contribute to the costs of the household or otherwise care for each other.

2. Leave in the case of adoption and long-term fostering
 - a. If an employee exercises his/her statutory right to adoption leave, the employer will continue to pay the relevant proportion of the full annual income for a maximum of 4 weeks.
 - b. An employee who assumes the long-term care and raising of a foster child may claim the adoption leave subject to certain conditions. In that case it must be clear from the time of placement that the child will form part of the employee's family on a long-term basis. The employee will be required to apply for benefits from the *UWV* [Employee Insurance Agency] via the employer and to pay those benefits to the employer.

Article 19 Allowance scheme for older employees

1. The aim of the Allowance Scheme for Older Employees (TOR) is:
 - a. to create the possibility of maintaining a balance between work load and capacity to cope in the years prior to retirement or early retirement by providing greater opportunities for recovery;
 - b. to prevent sick leave and incapacity for work of older employees or to reduce it by limiting the number of working hours;
 - c. to create a transitional stage between a full working life and inactivity.
2. Use can be made of the TOR for a maximum of eight years but not beyond when the employee reaches statutory retirement age. An employee cannot use the TOR prior to the day on which he/she reaches the age of 58.
3. A request of an employee to participate in the TOR and the work pattern proposed by the employee (which also complies with the provisions of paragraph 4) will be granted unless this would be contrary to substantial business interests. The provisions of Article 39 paragraph 2 will apply by analogy.
- 4a. If the employee as a result of his/her leave entitlements reduces the agreed (average) weekly work hours by a minimum of 5% and a maximum of 10% under a fixed pattern, the employer will grant the same number of hours of (paid) 'TOR leave'. The level of this allowance is capped at 10% of the agreed (average) work hours per calendar year over a maximum of 4 years.

Periodic use of leave by the employee is a requirement for the granting of the TOR leave by the employer.
- 4b. The pattern in which the reduction of working hours can be arranged depends on the possibilities that the organization can offer and the wishes of the employee. However, in view of the purpose of the TOR the following preconditions apply:
 - The leave should be taken periodically, with a maximum period of two weeks. The TOR leave may not be saved for a continuous longer period of leave.
 - Agreements should be made about what part of the duties of the employee will cease to apply and how this will be taken over by others.

- Use of TOR leave from one year to the next in the event of a reduction in the weekly work hours of less than 10% may only have an even or rising pattern over time. Changes in the use of TOR leave can never lead to an increase in the work hours of the employee.
 - Within 6 months of the end of the TOR period the employee should decide if, and the extent to which, he/she wishes to continue with the contract of employment until statutory retirement age. In the event of continuation the work hours will be subject to a maximum of that applied during the previous year of the TOR period.
- 4c. If the leave is insufficient to allow full participation in the TOR the Employee may, in order nonetheless to make as much use as possible of the extra recovery possibilities under the TOR, draw on the balance in his/her current account and/or make use of the leave saving scheme.

Chapter V Remuneration



Article 20 Salary scales

1. The salary system applies to the positions that are classified in the salary scales from C32 to C41. For positions classified in scales C42 to C44, the employer will determine the salary.
2. The salary scales relating to full-time work hours as referred to in Article 14 are included in Appendix 2. The annual salary includes the statutory holiday allowance.
3. As of 1 April 2014, the general salary adjustment will be 1.5%.
4. The salary scales consist of a minimum scale salary, a mid-scale and a final salary.
The primary factor determining the classification in the salary scales is the level of the job to be customarily held. A job evaluation system is used in determining that level:
 - salary scales C32 to C38 in accordance with the ORBA system (excluding those persons who have already been classified according to the Hay system)
 - other employees in accordance with the Hay system.
5. If and to the extent that the employee has not yet reached the final salary fixed for him/her /her, his/her salary can – depending on the appraisal– be adjusted as from 1 April of each year in accordance with the following table:

Appraisal Salary position	Inadequate	Needing development	Good	Very good	Excellent
Between minimum and mid-scale	0%	2%	3%	5%	6%
Between mid-scale and final salary	0%	1%	2%	3%	5%

The percentage of the increase is calculated on the current individual salary. If necessary, the last salary increase will be lower than the percentage given in the table if the final salary would otherwise be exceeded.

If the employee is promoted to a higher salary scale the current individual salary will be increased by 5% of the final salary of the current salary scale for the new classification, provided that the new individual salary is at least the same as the minimum salary of the new scale.

Performance is assessed using the DSM appraisal system. In cases where employment starts during the course of any year, an increase will be awarded on the following 1 April provided that an appraisal has taken place. The description of this system and the procedural rules are available on the intranet.

Article 21 Payment of annual salary

1. The employer can yearly choose the number of installments per calendar year in which the annual salary is paid:
 - The standard number of installments is 14, with 1 extra installment being paid in May and in November.
 - In deviation from the standard, the employee may choose to be paid in:
 - 13 installments, with 1 extra installment being paid in either May or November, or
 - 12 equal installments.
2. The employee will receive the installment no later than 5 working days before the first working day of the following month. Any incidental salary amounts will be paid in the installment of the subsequent calendar month.
3. All payments shall be made in accordance with an itemized (digital) statement. In that statement any amounts owed by the employee to the employer will be offset against the payment made.

Article 22 Performance bonus

1. An employee who has reached the final salary may be eligible to receive a so-called one-off performance bonus each year on the basis of the appraisal, starting from the year following the calendar year in which he/she reaches the final salary.
This bonus is dependent on the outcome of the appraisal for the preceding calendar year:
 - Good 1% of the final salary
 - Very Good 2% of the final salary
 - Excellent 3% of the final salary
2. The performance bonus will be paid as a lump sum for the first time in April 2015. If an employee has not had an appraisal in any year, it is also not possible to award the performance bonus.
3. There will not be an appraisal if:
 - The employee has been completely unfit for work for at least 6 months prior to the date of the appraisal.
 - The employee has performed less than 50% of the agreed work owing to incapacity for work, in the context of reintegration.
 - The employee has been absent for at least 6 months prior to the date of the appraisal owing to taking unpaid leave.
 - The employee joined the company on or after 1 July in any year.

Article 22a Bonus

If an employee has made himself/herself particularly useful to the company, the employer may grant him/her a bonus in relation to this. Granting this individual bonus is at the discretion of the management. Once a year, the Social Affairs committee of the Works Council will receive an anonymized report on the number and extent of the payments which have been awarded.

Article 23 Result-based pay

1. DSM has a result-based pay scheme. The result-based pay is awarded in any calendar year depending on the level of:
 - the results of Koninklijke DSM N.V.;
 - the results of the Business Group/Business Unit where the employee works;
 - the individual results of the employee over the preceding calendar year.
2. The percentage of result-based pay depends on the individual salary scale.
 - For scales C32 to C36 the result-based pay is 3% of the annual salary.
 - For scales C37 to C41 the result-based pay is 5% of the annual salary.
 - For scales C42 to C44 the result-based pay is 12% of the annual salary.

The result-based pay will be paid depending on the extent to which the results are realized.

The payment which relates to the results of Koninklijke DSM N.V. (a-target) and the results of the BG/BU (b-target) where the employee works can amount to a maximum of 150% of the stated percentages.

The payment percentage is calculated on the gross annual salary paid including any bonus for shift duty or a fixed stand-by bonus for the preceding calendar year, any allowances pursuant to the supplementary regulation, any guaranteed allowance pursuant to the Long-Term Disability Compensation Rules plus WAO [Invalidity Insurance Act], WAJONG [Invalidity Insurance (Young Disabled Persons) Act] and/or WIA [Work and Income (Capacity for Work) Act] benefit payments. The result-based pay is not pensionable.

The applicable table is included in Appendix 2A.

3. As of 2015, result-based pay will be paid in April of any calendar year.
4. The result-based pay will be awarded to the employee and respectively the former employee, if and in so far as he/she has been employed in the preceding calendar year and
 - resigned from employment after 31 December of said calendar year or
 - left employment during the preceding calendar year due to
 - retirement;
 - incapacity for work on the basis of which there is entitlement to a benefit under the WAO or WIA or employment under the WSW [Sheltered Employment Act];
 - death, in which case the payment will be awarded to the surviving relatives.

Further guidelines for implementation are set down in a separate appendix (intranet).

Article 24 Employee share options

1. Koninklijke DSM N.V. share options will be granted to the employee. The options will be granted unconditionally and will have an exercise period of 5 years. The granting, management and exercising conditions in respect of the employee share options are set out in the Employee Share Option Scheme.
2. The number of share options will depend on the Ebitda realization of Koninklijke DSM N.V. The table for granting share options is included in Appendix 2a.

Article 25 Shift work allowance

1. An employee classified in one of the salary scales from C32 to C41 who has permanently been assigned to shift work will receive an allowance in the form of a percentage of his/her annual salary. That allowance will amount to the following, for the generally applicable duty rosters as referred to in Article 15, first paragraph:
 - a. standard 5-shift duty: 30% of the annual salary;
 - b. 5-shift duty with break and return days: 30% of the annual salary;
 - c. 5-shift duty with break and without return days: 28.5% of the annual salary;
 - d. standard 3-shift duty: 20.5% of the annual salary;
 - e. reduced 3-shift duty: 18% of the annual salary;
 - f. standard 2-shift duty: 13.5% of the annual salary;
 - g. increased 2-shift duty: 21% of the annual salary;
 - h. early/late shifts: 3.75% of the annual salaryThe employer will determine a suitable allowance, in consultation with the labor unions, for employees assigned to a shift roster as referred to in Article 15, second paragraph.
2. The allowance referred to in the first paragraph is determined for part-time employees using a calculation method agreed by the employer and labor unions.
3. If an employee is temporarily (3 or more days) or permanently assigned to or released from shift work (or other shift work) in the course of a calendar month, he/she will receive the allowance(s) for the calendar month in question on a pro rata basis.

Article 26 Allowance for working shifts on a public holiday

1. An employee classified in one of the salary scales from C32 to C41 who works on a public holiday in accordance with the duty roster will receive an allowance for each hour worked as a percentage of his/her hourly wage.

The allowance will amount to the following:

 - 300% for the hours on Easter Sunday, Whit Sunday and Christmas Day
 - 250% for the hours on other public holidays;

This allowance will also be granted to an employee who according to the duty roster does not have to work on a public holiday but has to stand in on said public holiday.
2. If it is not necessary to work on a public holiday even though this is specified by the duty roster, the wages will still be paid.
3. If any employee who has been permanently assigned to shift work is called to work on a public holiday on which according to the duty roster he/she does not have to work, and works for less than 8 hours in the shift owing to the time of being called, the wages for the full shift will still be paid.

Article 27 Transfer for business reasons

1. An employee who temporarily performs lower paid work for business reasons will continue to receive the income that applies to him/her /her for the duration of that temporary work.
2. An employee who is permanently assigned to lower paid work for business reasons and who consequently loses annual income will receive a supplement, pursuant to the Supplement Scheme set out in Appendix 4, provided that he/she meets the other conditions set out in that scheme.

Article 28 Allowance for working on Sundays and public holidays

For the purposes of this article, Sundays and public holidays as referred to in Article 2, paragraph g, are considered to comprise a period of 24 consecutive hours from 00:00 to 24:00.

Article 29 Overtime allowance

1a. For employees classified in one of salary scales C32 to C38, overtime as referred to in Article 16 can be converted into time off in lieu of payment within 3 months of completion of the overtime, if the employer considers that the business circumstances so allow. This time off should preferably be taken during the daytime, but may also be taken outside this time if possible in terms of business operations. In the case of time off in lieu, the employee will not be paid the hourly wage, but will receive the allowance.

1b. The other employees will receive one hour of time off in lieu per hour of overtime.

2. The allowance in addition to the hourly wages for overtime which precedes or follows a shift, as referred to in Article 16, is as follows:

- hours on Monday to Friday : 50%
- hours on Saturday : 75%
- hours on Sunday : 100%
- hours on a public holiday : 150%

In cases involving multiple allowances solely the highest allowance will apply.

3. The allowance in addition to the hourly wages for overtime on scheduled days off, as referred to in Article 16, is as follows:

- on Monday to Friday : 75%
- on Saturday : 100%
- on Sunday : 150%
- on a public holiday : 200%

In cases involving multiple allowances solely the highest allowance will apply.

Article 30 Compensation for rescheduled hours

Rescheduled hours are hours during which an employee who is classified in salary scales C32 to C38 performs work at the employer's instructions during periods which deviate by at least half an hour from those specified in the duty roster which applies to him/her /her, without the agreed daily working hours being exceeded.

In the case of hours which are rescheduled partly or entirely outside daytime hours at the employer's instructions, the employee will receive compensation of one hourly wage.

Article 31 Shift transfer compensation

Shift transfer is when an employee who is classified in salary scales C32 to C38 is transferred by the employer temporarily on the basis of a duty roster other than that which applies to him/her /her. In the case of shift transfer, the employee will receive compensation of three hourly wages when he/she is transferred. On reinstatement of the original duty roster, this compensation is paid once more provided that the employee has worked at least 5 consecutive shifts in the temporary duty roster.

Article 32 Allowance for stand-by duty and callouts during stand-by duty

1. Stand-by duty means that the employee must be available for the employer outside the work times set down in the applicable duty roster, to begin work as soon as possible when called on by the employer.
2. If the employer imposes stand-by duty on an employee in one of salary scales C32 to C41, said employee will receive the following allowance in terms of his/her full-time annual salary for each period of 24 hours:
 - Monday to Friday : 0,075%
 - Saturday and Sunday : 0,175%
 - Public holidays : 0,225%In cases involving multiple allowances solely the highest allowance will apply.
3. For employees who are permanently on stand-by duty and carry out this stand-by duty in accordance with a predetermined duty roster, these percentages will be used to calculate the average allowance which will be fixed as a permanent pensionable allowance.
4. If an employee in one of salary scales C32 to C41 is called out to the company, the employee will receive an allowance of 0.075% of the full-time annual salary for each trip to work.
5. The work resulting from a callout is designated and paid as overtime.
6. Employees younger than 55 are obliged to perform on-call duty according to an on-call duty roster set by the employer, if required to do so by the employer.

Article 33 Bonus for deputizing in a higher job

An employee who is classified in one of salary scales C32 to C38 who temporarily performs a job which is subject to a higher salary scale than his/her own job, and who performs all of the duties of the first-mentioned job, will receive a bonus of 0.021% of his/her annual salary for each deputized duty.

Article 34 Allowance for being called into work

An employee who is classified in one of salary scales C32 to C38 who is not on stand-by duty will receive an allowance of 0.041% of the full-time annual salary if he/she

- a. is called to return to work after having left work;
- b. is called to another shift if he/she cannot or cannot entirely work for the shift according to his/her duty roster after he/she arrives at work.

Article 35 Reduction of annual salary

1. The annual salary will be reduced for each shift or part of a shift during which the employee did not perform the work assigned to him/her /her as part of his/her duty roster. The annual salary will not be reduced in this manner in respect of the period during which he/she does not perform the work due to:
 - leave (Article 17)
 - extraordinary leave (Article 18);
 - time off on a public holiday (Article 2g) or
 - other reasons to be determined by the employer, such as training in the company's interest, internal and/or external consultation and participation in consultation with bodies associated with DSM or related bodies, and absenteeism due to an event of force majeure.
2. The annual salary will be reduced pro rata to the number of missed shifts or parts of shifts in relation to the number of shifts to be worked in accordance with the duty roster.

Article 36 Allowances for Company Emergency Responders

First aiders and members of the fire service are eligible for an allowance/allowances in accordance with the relevant regulation in Appendix 8 of this CLA, provided that the conditions stated in said regulation are met.

Article 37 Commuting allowance

In so far as no other provision has been made in the context of the daily commute from his/her home to his/her place of work and back for the performance of his/her work, the employee can be granted an allowance for the associated travel costs.

This allowance is paid in accordance with the regulation included in Appendix 3 of this CLA.

Article 38 Pension agreement

1. The Employee will have a compulsory pension insurance in accordance with the provisions set out in the articles of association and pension regulations of Stichting Pensioenfonds DSM Nederland unless special circumstances, at the employer's discretion, so oppose. In that case it will be laid down in writing that the employer and the employee have not concluded a pension agreement, or have concluded a different pension agreement and what this pension agreement entails. In all other cases the contents of the pension agreement have been laid down in the pension regulations of the Stichting Pensioenfonds DSM Nederland.
2. The employee has to pay a pension contribution. This contribution is 5.5% of the amount on which the annual income as referred to in Article 2, paragraph i, plus the bonus for working on public holidays, is based, in excess of the amount of the tax-free allowance which applies to the relevant calendar year, as included in the pension regulations referred to in paragraph 1.
The pension contribution is deducted at the moment that the salary component on which it is based is paid, with account being taken each calendar month of one-twelfth of the tax-free allowance referred to in the first sentence of this paragraph.
3. In the period in which, by virtue of the provisions of Article 42, paragraph 3, continued salary payment takes place, the pension contribution to be paid (and the entitlements accrued) is based on the aforementioned salary components that would have been received if the normal activities had been performed.

Article 39 Part-time work

Employees who wish to change their normal working hours at their own request can inform the employer of their wish to do so. A request to change the working hours will be accepted in the employee's own job or in another job, unless there are substantial business circumstances preventing this. During the assessment, attention will be paid in particular to the workload, the effect of this change on colleagues and on any shifts which may be required in the range of duties.

1. A part-time employee is
 - a. an employee with whom on a voluntary basis a number of working hours has been agreed on in his/her employment contract of less than the full-time working hours referred to in Article 14.
 - b. an employee who receives WAO and/or WAJONG or WIA benefits and who permanently works less than the normal working hours as referred to in Article 14. His/her employment contract is modified in the same way.

2. In the event of a rejection of the request or of the adoption of a work pattern that differs from the employee's wish, the employer will inform the employee of its decision in writing, while stating the reasons. If the request is not accepted, the decision will be reported, on a no-name basis, to the Secretary of the relevant Works Council, stating the reasons for that decision.
3. In cases in which the employer considers it strictly necessary for business reasons, the part-time employee in Article 39 paragraph 3(a) may be required, within the bounds of reasonableness, to perform work outside the agreed work pattern.
4. Additional work means work which is performed at the request of the employer as a result of which the daily working hours set out in the applicable duty roster are exceeded, without this being overtime or a deviation of half an hour or less from the daily working hours set out in the duty roster. Additional hours worked are converted into time off in lieu of payment.
For additional hours worked outside daytime hours, the allowance of an hourly wage as referred to in Article 30 will also be granted.

The provisions of this CLA apply to part-time employees accordingly in proportion to their individual working hours.

Article 40 MyChoice

1. Employees are entitled to a MyChoicebudget which is granted as a percentage of the annual salary on 1 January of any calendar year.

For employees working 5-shift duty this percentage is 5.51%, and for all other employees it is 6.11%.
The use of this MyChoicebudget will be set out in the book of regulations.

If the MyChoicebudget is used to purchase time, the value of an hour is determined by the following formula:

The sum of the:

- annual salary
- MyChoicebudget
- shift work allowance
- permanent stand-by duty allowance

which applies to the employee, divided by his/her individual annual net working hours.

The annual net working hours are the annual working hours in accordance with the duty roster minus:

- paid time off on public holidays in that year
- annual entitlements to statutory leave and supplementary leave
- any annual entitlement to sustainable employability hours

The same formula is used when the employee sells time to the employer.

2. *Unpaid leave*

If in the employer's opinion the business circumstances allow this, the employee may be granted up to a maximum of 10 days of leave per year without payment of his/her annual income. For each hour of unpaid leave, the value of an hour, based on the formula in Article 40 paragraph 1, will be deducted from the annual income.

Article 41 Sustainable employability

Employees who reach the age of 45 within any calendar year are granted 24 sustainable employability hours each year, which may be used to reinforce their individual employability, namely: to purchase leave, to use for training or to save for later.

Details of the opportunities to use these hours are set out in the MyChoice section of the book of regulations.

Chapter VI Social Security



6

Article 42 Sickness and disability benefits

1. The Employer and the Employee must aim to protect, restore or promote the Employee's fitness for work to the extent possible.
Employees who are partially able to work will, in so far as possible, be assigned to positions for which they can still be considered medically suitable.
2. A disabled Employee must co-operate in accordance with the rules of conduct and the (statutory) regulations in promoting his/her earliest possible recovery and in the measures aimed at his/her reintegration.
3. An Employee who is absent owing to incapacity for work shall receive such a supplement to the statutory continued salary payment pursuant to Article 7:629 of the Civil Code that:
 - for a (maximum) period of 52 weeks calculated from the first day of sickness, his/her gross annual income in the event of disability is equal to his/her gross annual income when working;
 - for a subsequent (maximum) period of 26 weeks calculated from the first day of sickness, his/her gross annual income in the event of disability is 90% of his/her gross annual income when working;
 - for a subsequent (maximum) period of 26 weeks calculated from the first day of sickness, his/her gross annual income in the event of disability is 80% of his/her gross annual income when working.
4. If an Employee resumes all or part of his/her own work or suitable alternative work and subsequently becomes fully disabled again within four weeks, his/her salary and the supplement shall continue to be paid up to the level referred to in paragraph 3, the Employee being deemed to have remained disabled for this purpose since the first day of sickness. For determination of the end of the 52 or 26 weeks of said period, the interruption is also counted.
5. An Employee who temporarily performs lower paid work for medical reasons will be remunerated at the level and duty roster of the new job to which he/she has been assigned.
During the period of continued salary payment in the event of sickness, the annual income in the new job for the days or parts of days on which the employee actually works will - in addition to, if and to the extent applicable, the continued salary payment and supplement according to the provisions of paragraph 3 - (if necessary) be supplemented to the gross annual income when working. The sum of the various income components shall never exceed 100% of the gross annual income which he/she receives when fully performing his/her own work.
6. An Employee who is permanently assigned to a lower paid job for medical reasons will be remunerated in accordance with the level and roster of the new job to which he/she is assigned. If the Employee's annual income is consequently reduced, the Long-term Disability Compensation Scheme presented in Appendix 5 will apply.

7. The annual income that applies to an Employee who does not fully perform his/her work for medical reasons, whether or not after being assigned to lower paid work, will be adjusted. If the Employee's annual income is consequently reduced, the Long-term Disability Compensation Scheme presented in Appendix 5 will apply.
8. If the Employee can (possibly) exercise rights against third parties as a consequence of his/her or her disability for work, he/she or she is obliged to inform the Employer thereof. The continued payment of Salary in the event of sickness and payment of the supplement as meant in this article take place if the Employee transfers these rights to the Employer – to the extent that they relate to income elements that form part of the continued salary payment in the event of sickness.
9. The Employer will have the right to suspend, reduce or terminate an Employee's right to continued salary payment in the event of sickness and/or the supplement referred to in this Article, if the Employee fails to comply with the rules of conduct or the (statutory) regulations.
10. If an Employee receives one or more of the following benefits:
 - a. a benefit under the WAO (Disability Benefits Act) or the WIA (Work and Income according to Capacity for Work Act) awarded during the term of an employment contract with the Employer, and/or
 - b. a permanent supplement pursuant to the supplement scheme (Appendix 4), and/or
 - c. an income supplement pursuant to the Long-term disability for work compensation scheme,
 - d. and has an income that is higher than 100% of the income that applies on the day before the commencement of the disability for work, the excess amount up to the maximum of this benefit will be deducted from the income:
11. The obligation to continue salary payment will be extended if one of the reasons cited in Article 7:629(11) of the Dutch Civil Code applies.

With regard to the second opinion, parties support the basic assumption that the costs thereof are to be borne by the applicant. If the Employee is the applicant and the decision based on the second opinion is in his/her favor, the costs of the application are reimbursed afterwards by the Employer. Regarding the continued salary payment during the period of the second opinion (no more than 2 months) articles 7:629 of the Civil Code and Article 42 (3) of this CLA will apply in full.

If a partially disabled Employee has not been given replacement work after 104 weeks of continued salary payments, the employment will not be terminated until this has been discussed in the Hardship Committee. This arrangement will remain valid until the time when the implementation rules have been set.

Article 43 Medical expenses insurance

An Employee can participate in the collective medical expenses insurance taken out by the Employer.

Article 44 Collective accident insurance

The employees are insured against the risk of death and permanent disability as a result of an accident, subject to the terms and conditions of the collective accident insurance for employees of DSM in the Netherlands. The premium for this insurance is paid by the Employer.

Chapter VII Trade union and Works Council arrangements



Article 45 External Consultation Committee of DSM Nederland

1. An External Consultation Committee of DSM Nederland, to be referred to below as 'CEOD NL', has been set up. These consultations are performed between DSM Nederland and the trade unions that are party to the CLA, to protect the collective interests of the employees.
2. The CEOD NL operates while acknowledging and respecting the Internal Consultation bodies. DSM in the Netherlands recognizes and respects the importance of the work performed by trade unions.
3. As soon as the necessary confidentiality allows, the Employer will, without prejudice to the obligation arising from the SER Merger Code of Conduct, discuss any considerations regarding a merger, the closure of a business or division and/or a drastic reorganization of the workforce thereof with the CEOD NL, in order to discuss the measures being considered and any consequences these may have for the employees:
 - 3.1. If it is decided to proceed with mass redundancies, employees with the shortest term of employment will as a rule be the first ones up for redundancy at the Employer, within the age categories stated in the applicable CWI policy rules, unless the business interests oppose this.
 - 3.2. If the Employer proceeds to employ new staff, priority will be given to the employees made redundant who had the longest terms of employment with the Employer, but only if they are suitable to perform the work to be carried out and were not made redundant more than one year ago.
4. Unless weighty business reasons so oppose, the Employer will inform the internal consultation body responsible and, if employment is an issue, also the CEOD NL about its intention to grant a definite assignment to a management consultancy firm to investigate the organization of DSM or any division thereof, about its reasons for doing so and, if possible, about the structure and objective of the investigation.

Unless weighty business reasons so oppose, the Employer will inform the Trade Unions about the results of the investigation in the CEOD NL.
5. The Employer will publish a social annual report. Trade unions will consult with the management about the business and social policy of the company once a year on a local level and twice a year in the South Limburg region. Topics that may be raised in this connection include: the multi-year strategy, the business plan, the investment policy, the social policy, the employment policy, the training policy and the financial policy, stating the basic principles of the policy and the actual data for the assessment thereof.

6. If a dispute arises between the Employer and one or more trade unions about the interpretation of schemes relating to the employment conditions, the parties will first attempt to resolve the situation in close consultation before taking the matter to court.
7. The Employer must ensure that the managers of a trade union body are not disadvantaged in their work on that ground, e.g. in respect of their remuneration and/or promotion. The Employer may not terminate the employment contract of an Employee who holds a position as a manager of a trade union body, unless the employment would also have been terminated if he/she or she had not held that position.

Article 46 Duty to avoid collective conflicts

1. The trade unions will promote to the extent possible the uninterrupted progress of the operations and will try to avoid any disruption of the industrial peace.
They will not organize any strikes during the term of this Agreement and will not support strikes of third parties.
2. Paragraph 1 will not apply if it is considered or decided to effect a merger, to close a business or business division, or to drastically reorganize the workforce, if the interests of the employees are involved and the trade unions have serious objections in the light of the employees' interests. The trade unions will not organize a strike, however, otherwise than after consultation with the Employer.
3. The Employer will organize a lockout only as a countermeasure in the event of a strike and will do so only in consultation with the trade unions.
4. In the event of a strike or industrial unrest, the trade unions will make every effort to ensure that the work required in the interest of safety and the preservation of materials and installations will go ahead.

Article 47 Deviation in individual cases

The Employer may agree with an Employee who belongs to a category of employees who have solitary positions yet to be specified as to which provisions of this CLA need to be adjusted or will not apply.

Agreed and signed in 7 original copies,

December 3, 2014

DSM Nederland B.V.

FNV Bondgenoten, based in Utrecht

CNV Vakmensen, based in Utrecht

Vakbond De UNIE, based in Culemborg

SYNERGO-vhp, based in Heerlen

Vakbond ABW, based in Heerlen



Vakmensen

De Unie IN JOUW BELANG



Synergo-vhp

Appendix 1 Protocol

In-principle agreement CLA 2014

1. Term

The CLA has been concluded for a period of 9 months: from 1 April 2014 to 31 December 2014.

2. Income

With effect from 1 April 2014 the general adjustment of salaries and salary scales will be 1.5%.

3. Sustainable employability

Parties have agreed on phased development of initiatives aimed at sustainable employability in the coming years. These initiatives should stimulate employees to keep on developing themselves throughout their career so that they enjoy their work and can remain employable. The employer will make every possible effort to facilitate and enable this. Sustainable employability is a shared responsibility of both employee and employer.

Campaign

In 2013 a program was rolled out under which activities aimed at sustainable employability took place at various moments during the year. This campaign resulted in more attention for and awareness of sustainable development. In 2014, too, DSM will organize campaigns to keep attention focused on SE. Besides the campaign, key elements of the SE efforts in 2014 will be the SE discussion, the SE voucher and projects aimed at specific target groups.

Voucher

All employees received a voucher worth € 500 in 2013. This voucher serves as an “appetizer”, encouraging employees to start working on their sustainable employability. Use of the voucher will be evaluated before 1 June 2014, which will include an analysis of the purposes for which it has been used. The evaluation will also look at the category of employees that has not used the voucher, the target groups that are lagging behind and the barriers responsible for this.

Parties have agreed that all employees will receive another voucher worth €500 on 1 June 2014, which will be valid from that date until 31 December 2014. The voucher will be granted to employees who are in the company's employ on 1 June 2014.

Improvement and deepening of dialogue between employee and manager

To improve and deepen the dialogue about SE between employee and manager, the annual SE discussion was introduced in 2013. This was linked to the globally launched individual development plan (IDP). In this discussion, employee and manager have to agree on the form and content of the sustainable employability discussion for the coming years. Parties agree that a separate discussion about sustainable employability will be held in 2014, unless another frequency has been agreed during the SE discussion in 2013. Employee and manager have the obligation to implement this, the summer period being the most opportune moment to hold this discussion. The targets formulated and agreements made during this discussion will be laid down as part of the PDR format, thus enabling careful quality monitoring.

Parties share the opinion that the dialogue between manager and employee should be central to the approach. In many places a good start has been made, but there are still concerns (both qualitative and quantitative). DSM therefore undertakes to evaluate the following subjects before 1 June 2014:

- the number of discussions held in 2013 (qualitative/random test of content and quantitative/number)
- the level of the voucher budget in relation to voucher use.

Parties will share and discuss the results of this evaluation.

In a joint plan of action to improve the dialogue (to be completed by 30 June 2014) the following subjects will be addressed:

- the use of power blocks to raise the quality, for both employees and managers
- joint communication to promote the dialogue
- implementation of the New Way of Working as part of the dialogue
- ways to improve the interaction between dialogue and voucher
- the format for be used for SE discussions
- the desirability of setting targets in this context.

SE and the older employee

In view of the ever increasing pace of (international) developments within our organization and the age structure of DSM personnel combined with the raised state pension age, extra attention is needed to ensure that older employees remain healthy, motivated, committed and optimally employable for a longer time.

It is particularly important to discuss workload and capacity for work during the SE discussion. Depending on the specific situation, possible adaptation of individual tasks and/or working conditions can be discussed.

The CLA already offers a range of options in this respect:

- MyChoice
- leave-saving scheme
- TOR
- VPS
- part-time work
- part-time retirement
- demotion policy
- limitation of the duty to work overtime and/or work on standby duty
- Individual tailoring.

These options will be included as annex to the SE format (IDP).

In 2014 a joint study will be conducted into specific solutions reflecting the needs of the older employee and the organization, which can if possible be added to the annex to the SE format. Examples include adaptation of existing work (e.g. job carving, mentor tasks, creation of jobs that can be shared by two or three persons, optionally in relation to TOR). The terms and conditions of employment will also be considered. This study will be tied in with a pilot currently being developed within the Dyneema organization.

Furthermore, DSM will set up a program designed specifically for the older employee (55+) in 2014. These employees can use their voucher to participate in this intensive five-day program.

Employability Center

To promote sustainable employability, in 2014 work will start on an Employability Center. This center will be connected to a regional Center of Excellence. In the context of sustainable employability this Employability Center can play a key coordinating and connecting role when it comes to use of best practices, sharing knowledge and promoting internal/external mobility, for employees and managers as well as HR. Such a center can also fill a key networking role in relation to internal and external suppliers. The activities of the Mobility Center will be evaluated in 2014, and the results will be taken into account in the design of the Employability Center. Progress and structuring of the activities will be a fixed item on the agenda of the CEOD meetings.

4. Employment

DSM Nederland Services B.V. is a major source of direct and indirect employment. The sustainable employability policy will strengthen the employee's individual employment prospects.

Based on current insights and views, DSM in the Netherlands will not initiate collective job reductions according to the definition of the Collective Redundancy (Notification) Act (20+) during the contract period, unless a drastic change in circumstances makes it impossible for the company to meet this obligation.

In agreement with the social partners (DSM, trade unions and Works Council) it will then be determined whether there has been such a drastic change in circumstances that DSM in the Netherlands cannot be required to meet this obligation. If these circumstances necessitate additional measures, this will be determined and followed up in agreement with the social partners, with everyone's responsibility being respected.

DSM will continue to be confronted with the need to reorganize and rationalize in order to safeguard the continuity of the company – which may lead to a reduction in the workforce within DSM in the Netherlands – in which case the current rules with respect to the sustainable employability policy and the current social plan will remain in full force.

The above presupposes reinforcement or maintenance of the sustainable employability of the employees – in addition to a real willingness to accept deployment or redeployment. Instruments to promote this include the training policy, the sustainable employability policy, broadening of skills and knowledge, and the like.

All current social plans containing rules and working agreements that apply in case of redundancy of employees employed on 31 March 2014 will be continued for the period ending on 31 March 2018, it being understood that, if any elements need to be adapted because of legislation/regulations entering into force before the end date, interim consultations will be held between the parties about the resulting required and/or desired changes to the current social plans and annexed documents.

For employees joining DSM NL Services B.V. after 31 March 2014 a social plan will be drawn up by parties before 1 July 2014. As from 1 April 2018 this social plan will likewise apply to all other DSM NL Services B.V. employees.

Employment projects

DSM makes available funds for employment projects in Limburg. Per 1 January 2013 these funds amounted to 0.13% of the average wage sum of DSM Limburg BV. For 2014 the level of this contribution will remain unchanged. Parties agree that the employment projects will be evaluated. In 2014 the funds will be used for (co)funding of adequate labor market projects improving the position of specific (vulnerable) target groups in this market. Special attention will be paid to young people, for which group it will be investigated how other employers can be involved. Another part of the funds will be used for improved development of the industrial labor market in the regions concerned, for instance by initiating

training projects for groups that are relevant for the industries involved and by realizing better alignment between industry and education. A basic premise and condition for use of these employment instruments is the presence of broad support, for instance through involvement of agencies with specialist know-how, like the 'Maak het in de techniek' foundation, and co-funding by other parties.

Wajong / people with disabilities

DSM Netherlands will offer (trial) placement to 30 people under the Wajong scheme for people who become unfit for work at a young age, these places being distributed as equally as possible among the various units based in the Netherlands. It is the intention to offer these people an employment contract at the end of the Wajong period, provided they have been found suitable for the work they do and depending on what is possible within the organization in question.

In view of the planned change in specific legislation (Wajong, Participation Act), parties will further study the possibilities to widen the target group.

Internships

DSM in the Netherlands pledges to offer 250 internships during the contract period, the aim being to achieve a balanced distribution over the various units in the Netherlands and over the education levels (MBO/HBO/WO).

Training effort

For the coming period, the training budgets of the DSM units will be maintained at the same level as in 2013 on an annual basis (2014). The Works Council involved will monitor the training activities on the basis of information provided by the management. Evaluation of the training policy will locally be placed on the agenda of the local trade union consultations.

5. Flexibility

By the end of May 2014 DSM will give the trade unions insight into the different contract types in use and the degree to which these are used.

In the second half of 2014 DSM will study the flexibility needs of the business. Based on the results, parties will start consultations about contract types that meet these needs, taking into account the desired balance between flexibility and certainty.

6. Tax relief for travel costs

In so far as possible within tax legislation in 2014, DSM will offer the option of obtaining tax relief in the settlement of expenses for home-to-work travel. This means that travel costs can be off-set against tax by means of a gross income element up to the maximum level per km allowed under tax laws.

7. WGA premium

The employer will continue to pay the WGA premium (Return to Work Scheme for the Partially Disabled, the successor of the previous disability schemes) for the employees, although the company has no statutory obligation to do so.

8. Indexation of emergency responder allowances

Starting in 2015 the emergency responder (BHV) allowances will be indexed each year based on the general adjustment of the salaries agreed in the previous calendar year. Payment of the annual amounts will take place in February of the following calendar year.

This agreement will be laid down in the emergency responder scheme.

9. Site Mobility initiatives

DSM will participate in the initiative taken on the Chemelot site in order to enhance the mobility possibilities between employers on the site.

10. Recognition of trade union official competences

This subject will be worked out by parties in the regular consultations of CEOD NL.

Thus agreed on 13 March 2014

DSM Nederland B.V.

FNV Bondgenoten, based in Utrecht
CNV Vakmensen, based in Utrecht
Vakbond De UNIE, based in Culemborg
SYNERGO-vhp, based in Heerlen
Vakbond ABW, based in Heerlen

Appendix 2 Salary scales

Salary scales until March 31, 2014

Basis for determining transition supplements				
Annual salary (excl. MyChoice)				
Scale	Minimum	Maximum	ORBA	Hay
C32	€ 20.945	€ 29.922	50 –70	90-110
C33	€ 21.879	€ 31.255	70- 90	110-129
C34	€ 23.692	€ 33.846	90-110	130-154
C35	€ 25.869	€ 36.956	110-130	155-184
C36	€ 28.664	€ 40.949	130-150	185-219
C37	€ 32.143	€ 45.918	150-170	220-259
C38	€ 36.819	€ 52.598	170-190	260-309
C39	€ 42.532	€ 60.760	190-211	310-369
C40	€ 49.098	€ 70.140	212-234	370-439
C41	€ 56.732	€ 81.046	235-258	440-519

The salaries stated in the above table will be increased by 1.5% as of April 1, 2014 (see following table).

Salary scales as of April 1, 2014 (incl. CLA increase of 1.5%)

Annual salary as of April 1, 2014 (excl. MyChoice)		
Scale	Minimum	Maximum
C32	€ 21.260	€ 30.371
C33	€ 22.207	€ 31.724
C34	€ 24.048	€ 34.354
C35	€ 26.257	€ 37.510
C36	€ 29.094	€ 41.563
C37	€ 32.625	€ 46.607
C38	€ 37.371	€ 53.387
C39	€ 43.170	€ 61.671
C40	€ 49.834	€ 71.192
C41	€ 57.583	€ 82.262

The salary guidelines for the Young Potentials, High Potentials and Top Potentials are published on the intranet. Salary scales C42 - C44 are also provided on the intranet. The bandwidth of the salary scale applicable to an Employee will be confirmed in the personal salary letter to be issued each year.

Appendix 2a Result-based pay and stock option plan

The results are measured at 3 levels:	Weight	Scales C32 – C36 Payment level at target	Scales C37 – C41 Payment level at target
A. Koninklijke DSM NV result	30%	0,9%	1,5%
B. Business Group / Business Unit result	35%	1,05%	1,75%
C. Individual result	35%	1,05%	1,75%
Total	100%	3%	5%

Targets

The Koninklijke DSM N.V. target is expressed as an Ebitda realization percentage.

The Ebitda target is determined every year; information on this is available on the DSM intranet.

Ebitda realization (%)	Payment of Result bonus (%)
≤92	0
93	12,5
94	25
95	37,5
96	50
97	62,5
98	75
99	87,5
100	100
101	112,5
102	125
103	137,5
104	150

The Business Group/Business Unit targets and the relation with the payments are determined every year in consultation with the Works Council for the scales C32 - C41.

The individual targets are set and evaluated in the assessment cycle.

No more than 3 individual targets are agreed in consultation.

Individual targets will not be copied directly from the BG/BU targets, unless this is logical based on the Employee's position.

The Works Council has a general testing right with respect to the targets at the individual level, to which end the management will make available relevant information.

Allocation table for stock options

The Ebitda target is determined every year; information on this is available on the DSM intranet.

Ebitda realization	Number of stock options allocated
92%	0
93%	30
94%	40
95%	50
96%	60
97%	70
98%	80
99%	90
100%	100
101%	125
102%	150
103%	175
104%	200

Appendix 3 Travel Allowance

Up to a maximum of 30 km one-way

Allowance based on a full month (vice versa)					
Allowance € 0.13 per km, based on the number of working days p/w					
kilometers	5 days	4 days	3 days	2 days	1 day
1	4,68	3,74	2,81	1,87	0,94
2	9,36	7,49	5,62	3,74	1,87
3	14,04	11,23	8,42	5,62	2,81
4	18,72	14,98	11,23	7,49	3,74
5	23,40	18,72	14,04	9,36	4,68
6	28,08	22,46	16,85	11,23	5,62
7	32,76	26,21	19,66	13,10	6,55
8	37,44	29,95	22,46	14,98	7,49
9	42,12	33,70	25,27	16,85	8,42
10	46,80	37,44	28,08	18,72	9,36
11	51,48	41,18	30,89	20,59	10,30
12	56,16	44,93	33,70	22,46	11,23
13	60,84	48,67	36,50	24,34	12,17
14	65,52	52,42	39,31	26,21	13,10
15	70,20	56,16	42,12	28,08	14,04
16	74,88	59,90	44,93	29,95	14,98
17	79,56	63,65	47,74	31,82	15,91
18	84,24	67,39	50,54	33,70	16,85
19	88,92	71,14	53,35	35,57	17,78
20	93,60	74,88	56,16	37,44	18,72
21	98,28	78,62	58,97	39,31	19,66
22	102,96	82,37	61,78	41,18	20,59
23	107,64	86,11	64,58	43,06	21,53
24	112,32	89,86	67,39	44,93	22,46
25	117,00	93,60	70,20	46,80	23,40
26	121,68	97,34	73,01	48,67	24,34
27	126,36	101,09	75,82	50,54	25,27
28	131,04	104,83	78,62	52,42	26,21
29	135,72	108,58	81,43	54,29	27,14
30	140,40	112,32	84,24	56,16	28,08

In the event of extra attendance - as referred to in Article 34 of this CLA - or in the event of a business journey undertaken on behalf of the Employer using his/her own transportation, an Employee will receive a gross allowance of € 0.28 per kilometer.

Appendix 4 Supplement Scheme

Article 1 General

1. An Employee who has permanently been assigned to lower paid work for business reasons and whose annual income is consequently reduced will receive a permanent and/or sliding supplement, provided that the conditions set out below are met.
2. Lower-paid work is understood to be:
 - a. work of a lower salary scale;
 - b. loss or reduction of:
 - the shift work allowance as referred to in Article 25;
 - the on-call duty allowance referred to in Article 32.
- 3a. The old and the new annual income are defined as the sum of the following income components:
 - The annual salary referred to in Article 20(2).
 - The possible shift work allowance referred to in Article 25.
 - The fixed on-call duty allowance referred to in Article 32.
 - The benefits under the WAO and/or WAJONG or WIA.For the purposes of the sliding allowance, the permanent and/or sliding supplement pursuant to this scheme will be deemed to form part of the old and new annual income.
- 3b. The old annual income is determined based on the situation on the date before the transfer of the Employee. The new annual income is determined on a monthly basis.
- 3c. The allowances for shift work and for on-call duty will be deemed to form part of the old annual income only if the Employee received that allowance over a number of years immediately preceding the transfer, in respect of at least 2/3 of the work performed in his/her normal duty roster.
For the purpose of the permanent supplement that number of years has been set at five and for the purpose of the sliding supplement at three, and the additional condition applies to the sliding supplement that the Employee must have been employed for at least three years.
- 3d. The old annual income will in no event exceed the annual income most recently received before the date of commencement of benefits as referred to in Article 42(10).

Article 2 Permanent Supplement

1. The Employee will receive a permanent supplement provided that at the date of transfer to lower paid work the sum of his/her age and his/her number of years of service at the Employer is at least 60. In the event of loss or reduction of the allowance or allowances referred to in Article 1(2)(b) of this Appendix, the Employee will not receive a permanent supplement until his/her loss of income as a result of such loss or reduction is at least 3% of his/her annual salary as referred to in Article 20.
- 2a. The supplement will amount to the following:

less than 26 years of service	:	60%	of the difference,
26 years of service	:	65%	of the difference,
27 years of service	:	70%	of the difference,
28 years of service	:	75%	of the difference,
29 years of service	:	80%	of the difference,
30 years of service	:	85%	of the difference,
31 years of service	:	90%	of the difference,
32 years of service	:	95%	of the difference,
33 or more years of service	:	100%	of the difference,

between the old and the new annual income

For an Employee who has reached the age of 55 at the date of transfer, the allowance will amount to 100% of the difference between the old and the new income.

- 2b. Only compensating leave is granted for overtime.
- 3a. In the event of a further transfer, the amount of the supplement will be determined by the age, the number of years of service at the Employer, and the old annual income at the date at which the Employee first qualifies for a supplement.
- 3b. If, however, in the event of a further transfer the application of this scheme is favorable for the Employee only in respect of that further transfer, the amount of the supplement will be determined by the age, the number of years of service and the old annual income at the date of that further transfer.
- 3c. If at the date of the further transfer the Employee has at least 33 years of service or has reached the age of 55, the supplement will always be 100% of the difference between the old and the new income. In that case it will be based on the old annual income at the date of the further transfer. The old annual income in that case includes the permanent supplement.
4. The old annual income will be adjusted accordingly if and as soon as a general adjustment takes place of
 - a. the annual salaries and/or
 - b. the allowances referred to in Article 1(3)(a), if and to the extent that those allowances also form part of the new annual income,adjusted accordingly.

Article 3 Sliding supplement

1. In addition to Article 1(1) of this Appendix, an employee who is transferred to lower paid work in connection with his/her training will also qualify for a sliding supplement, unless that training was already agreed on upon his/her employment.
2. The Employee will receive a supplement if the loss of income as a result of the transfer is at least 0.5% of his/her old annual income.
- 3a. The supplement will amount to 100% of the difference between the old and the new annual income. After the first full calendar month, the old annual income will be reduced each month by 0.25% of the old annual income.

If the Employee was transferred during the period in which he/she received continued salary payments in the event of sickness, the reduction will not be applied until the first full calendar month after that period.
- 3b. Only compensating leave can be granted for overtime.
- 3c. The allowance will not be reduced any further as from the start of the month in which the Employee reaches the age of 55.
4. The scaled-down old annual income will be adjusted accordingly if and as soon as a general adjustment takes place of
 - a. the annual salaries and/or
 - b. the allowances referred to in Article 1(3)(a), if and to the extent that those allowances also form part of the new annual income,adjusted by the amount by which the new annual income is adjusted.

Article 4 Payment

The permanent supplement and sliding supplement are set on an annual basis and then paid out in accordance with the choice made by the Employee regarding the installments referred to in Article 21.

Article 5 Moving to a lower position

The Employer may decide to proceed with demotion in the event that an Employee is unable to maintain the desired level of his/her position, despite the efforts made by him/her . If the Employee loses annual salary as a result of this demotion, he/she will receive a supplement equal to the difference between the original and new annual salary.

This difference is fully phased out by nominally subtracting the general adjustments of the original salary from the difference.

Article 6 Voluntary demotion

The Employer may accept a request from an Employee for voluntary demotion.

If the Employee loses annual salary as a result of this voluntary demotion, he/she will receive a demotion supplement equal to the nominal difference between the original and new annual salary. This demotion supplement is fully phased out over a period of 18 months in 18 nominally equal parts.

Appendix 5 Long-term disability for work compensation scheme

Article 1 General

- a. An Employee who is permanently assigned to lower-paid work on medical grounds as a result of which his/her annual income decreases will be compensated for this.
- b. A transfer on medical grounds is understood to be a transfer that as such has been advised by the company doctor.
- c. Lower-paid work is understood to be:
 - a. work of a lower salary scale;
 - b. loss or reduction of:
 - the shift work allowance as referred to in Article 25;
 - the fixed on-call duty allowance as referred to in Article 32;
 - permanently working fewer hours than the contractual number of working hours referred to in Article 39.
- 4a The old annual income is defined as the annual income applicable on the date before the commencement of the disability for work, on the understanding that the provisions of Article 2(5) of this Appendix apply from the day before commencement of the disability for work.
- 4b The new annual income is defined as the sum of the following income components:
 - the annual salary referred to in Article 20(2);
 - the possible shift work allowance referred to in Article 25;
 - the fixed on-call duty allowance referred to in Article 32;
 - the benefit under the WIA.
- 4c The guarantee allowance is defined as the amount needed to bridge the difference between the new annual income and the income level to which the Employee is entitled pursuant to Article 2 of this Appendix.
- 4d The guarantee income is defined as the sum of the new annual income and the guarantee supplement.
5. The allowances for shift work and for on-call duty will be deemed to form part of the old annual income only if the Employee received that allowance for five years immediately preceding the transfer, in respect of at least 2/3 of the work performed in his/her normal duty roster.
6. The old annual income is at most the annual income that applied on the day before commencement of the disability for work.

Article 2 Income guarantee scheme

1. For an Employee who is less than 35% disabled, an income guarantee applies that is dependent on the number of full service years at the time when the statutory continued salary payment in the event of sickness ends, in accordance with the following table:

Service years	Guarantee income
0 to 4	70%
5 to 9	70%
10 to 14	70%
15 to 19	70%
20 to 24	75%
25 to 29	75%
30 to 32	75%
≥ 33	80%

The percentage stated relates to the old annual income.

2. For an Employee who is 35% disabled or more, but less than 80%, the following income guarantee applies:
 - 2.1. When less than 50% of the remaining capacity to earn income is used, the guarantee income will amount to 70% of the previous income during the period in which a *salary-related benefit* is received pursuant to the WIA – if necessary a guarantee allowance is awarded to reach this percentage.
 - 2.2. When less than 50% of the remaining capacity to earn income is used in the period after termination of the salary-related benefit pursuant to the WIA (and the Employee is entitled to a *subsequent benefit*), this will be discussed by the Hardship Committee.
 - 2.3. When more than 50% but less than 100% of the remaining capacity to earn income is used, the guarantee income will amount to 75% of the previous income both during the period in which a salary-related benefit is received pursuant to the WIA and during the period in which a salary supplement benefit is received – if necessary a guarantee allowance is awarded to reach this percentage.
 - 2.4. When 100% or more of the remaining capacity to earn income is used, the guarantee income will amount to 80% of the previous income both during the period in which a salary-related benefit is received pursuant to the WIA and during the period in which a salary supplement benefit is received – if necessary a guarantee allowance is awarded to reach this percentage.
 - 2.5. Only compensating leave is granted for overtime.
3. If a guarantee income applies, the Employee is allowed to keep 50% of the increase in the annual income.
4. The old annual income will be adjusted accordingly if and as soon as a general adjustment takes place of
 - a. the salaries and/or
 - b. the allowances referred to in Article 1(3)(b), if and to the extent that those allowances also form part of the new annual income, adjusted accordingly.

Article 3 Buying-out/phasing-out scheme

1. The income decrease is compensated by an amount that depends, on the one hand, on the income difference and, on the other, on a period of time related to the number of full service years at the time when the statutory continued salary payment in the event of sickness ends, in accordance with the following table:

Service years	Phasing-out period
0 to 4	-
5 to 9	12 months
10 to 14	24 months
15 to 19	36 months
20 to 24	48 months
25 to 29	60 months
30 to 32	72 months
≥33	up to age 62

2. The compensation base is the difference between the old annual income and the new annual income after the period of continued salary payment in the event of sickness has ended, on the understanding that if the new annual income is higher than the guarantee income, the new annual income will be used and, in the other case, the guarantee income will be used. In case of 5 or more service years, the defined difference will be linearly phased out to 0 over the number of months shown in the table above.
3. The compensation amount is calculated once, in principle at the end of the period in which the statutory continued salary payment in the event of sickness takes place, subject to the condition that permanent re(assignment) be realized.

4. The compensation, increased by 50% also to compensate for pension loss, will be paid as a lump sum, on the understanding that, if desired, the Employee can use part of this sum as a contribution to the pension saving module.

Article 4 Transitional arrangements

For the employees who were disabled on January 1, 2004 and who receive a WAO and/or WAJONG benefit on those grounds, the CLA applicable on December 29, 2005 will remain applicable.

CLA of DSM Biologics

- For employees born before January 1, 1952 and employed by the company on April 1, 2006, for whom the period of continued salary payment as referred to in Article 46 in the period between December 29, 2005 and April 1, 2006 has ended, the scheme applicable on December 29, 2005 (CLA 2005-2006) will apply by way of transitional arrangement instead of the provisions of Articles 2 and 3 of this Appendix.
- An Employee born before January 1, 1952 and employed by the company on April 1, 2006 will retain his/her entitlements as laid down in Article 7(3) of the CLA applicable on December 29, 2005.

CLA of DSM Engineering Plastics (Emmen) BV

- For an Employee born before January 1, 1952 and employed by the company on April 1, 2006, for whom the period of continued salary payment as referred to in Article 31A in the period between December 29, 2005 and April 1, 2006 has ended, the scheme applicable on December 29, 2005 (CLA 2005-2006) will apply by way of transitional arrangement instead of the provisions of Articles 2 and 3 of this Appendix.
- The employees born before January 1, 1952 and employed by the company on April 1, 2006 will retain their entitlements as laid down in Article 20(8) and Article 23(4) of the CLA applicable on December 29, 2005.

DSM Gist Services B.V.

- For employees born before 1 January 1952 and in employment on 1 April 2006 for whom the period of continued salary payment ended, within the meaning of Articles 30, 31 and 32, in the period from 29 December 2005 to 1 April 2006, in the event of a change in the transitional arrangements the regulations which were valid on 29 December 2005 shall apply instead of the provisions in Articles 2 and 3 of this appendix. (CLA 2005-2006)
- Employees who were born before 1 January 1952 and in employment on 1 April 2006 shall retain their entitlements as set out in the CLA, as was applicable on 29 December 2005.

CLA of DSM Limburg BV

- For an Employee for whom the period of continued salary payment as referred to in Article 4 has ended in the period from December 29, 2005 to April 1, 2006, a transitional scheme will apply under which the Supplement Scheme that was effective on December 29, 2005 will be applied in an analogous way instead of the provisions of Articles 2 and 3 of this Appendix.
- For an Employee for whom the sum of age and years of service is 60 or more on April 1, 2006, a transitional scheme will apply under which, if and to the extent that this will become relevant, the Supplement Scheme that was effective on December 29, 2005 will be applied in an analogous way instead of the provisions of Articles 2 and 3 of this Appendix.

CLA DSM NeoResins BV (with effect from 1 July 2013 DSM Coating Resins)

- For employees born before 1 January 1952 and in employment on 1 April 2006 for whom the period of continued salary payment ended, within the meaning of Article 14, in the period from 29 December 2005 to 1 April 2006, in the event of a change to the transitional arrangements the regulations which were valid on 29 December 2005 shall apply instead of the provisions in Articles 2 and 3 of this appendix. (CLA 2005-2006)
- Employees who were born before 1 January 1952 and in employment on 1 April 2006 shall retain their entitlements as set out in Article 7(7)(a) and (b) and Article 8(2)(d) and (e) of the CLA, as was applicable on 29 December 2005.

DSM Pharma Chemicals BV

- For employees born before 1 January 1952 and in employment on 1 April 2006 for whom the period of continued salary payment ended, within the meaning of Article 16, in the period from 29 December 2005 to 1 April 2006, in the event of a change to the transitional arrangements the regulations which were valid on 29 December 2005 shall apply instead of the provisions in Articles 2 and 3 of this appendix. (CLA 2005-2006)
- Employees who were born before 1 January 1952 and in employment on 1 April 2006 shall retain their entitlements as set out in Article 16 of the CLA, as was applicable on 29 December 2005.

CLA of DSM Resins BV

- For an Employee born before January 1, 1952 and employed by the company on April 1, 2006, for whom the period of continued salary payment as referred to in Article 46 in the period between December 29, 2005 and April 1, 2006 has ended, the scheme applicable on December 29, 2005 (CLA 2005-2006) will apply by way of transitional arrangement instead of the provisions of Articles 2 and 3 of this Appendix.
- The employees born before January 1, 1952 and employed by the company on April 1, 2006 will retain their entitlements as laid down in Article 29(8) and 29(9) and Article 36(2) of the CLA applicable on December 29, 2005.

N.B.:

For the provisions in subparagraphs 2 and 3 of Article 4 of these transitional arrangements, Article 32.3 of the CLA 2005-2006 must be interpreted as follows: *“Where the employee became unfit for work for the first time on or after 25 January 1993, the employee shall receive – for the part of his/her incapacity for work after a total of two years of incapacity for work – a supplement on the benefit pursuant to the General Invalidity Benefits Act or the Invalidity Insurance Act, or the Work and Income (Capacity for Work) Act up to 80% of the monthly income, plus vacation allowance and the thirteenth month payment.”*

Appendix 6 Training regulations

Article 1 Resources

Employees may be eligible for study resources in order to follow a course of study or training course.

Study resources are understood as follows:

- training costs,
- training time for the time that the employee is absent during his/her applicable working hours in connection with the course of study or training course. Training time is understood to be the time needed to travel to and from the place where the course of study or training course is being given and to attend the compulsory sessions for the course of study or training course and the exams associated therewith.
- the enrolment fee;
- only the recommended books and other mandatory learning resources (with the exception of computer and peripherals, drawing boards, calculators etc.), which are not provided by the employer itself;
- the exam fees;
- the travel expenses, i.e. the costs which are necessarily incurred in order to attend the course of study or training course, exams etc. These travel expenses are reimbursed on the basis of the tariffs for 2nd class travel on public transport;
- accommodation costs, i.e. the costs which are necessarily incurred when a stay away from home is unavoidable.

Article 2 Study categories

Courses of study and training courses are assigned to one of the following two study categories:

- a. A course of study or training course which:
 - is required by law or is made compulsory by the employer;
 - is deemed to be necessary/desirable by the employer in order to perform the role or in the context of the planned career development.

In these cases all the costs cited in study resources and also the requisite time associated with the course of study or training course shall be borne by the employer;

- b. A course of study or training course which is not deemed to be necessary/desirable by the employer in order to perform the role or for the planned career development. Before the employee commences a course of study or training course, approval must first of all be sought from the management. In that case, 60% of all the costs cited in the study resources and also the time required will be reimbursed by the employer. In addition, for requisite study time which coincides with working time, the first 5 days will be payable by the employer. The employee shall not be permitted to derive any rights from unused days in the current calendar in a successive year.

Article 3 Reimbursement scheme

The amount paid to the employee in connection with a course of study or training course may be claimed back where the costs exceed the amount of €2500 in the event that:

- a. The employee in question leaves the company within two years of the date on which the costs were paid out or is dismissed for urgent reasons as referred to in Section 7:678 of the Dutch Civil Code, on the understanding that the amount to be repaid shall decrease by 1/24 each month following the date of completion of the course of study or training course.

- b. The employee has unilaterally terminated the course of study or training course prematurely, has interrupted the course of study or training course for six consecutive months or has failed to carry out assignments which have been set for the employee within the framework of the course of study.
- c. The obligation to repay costs shall lapse should the employee be made redundant before the end of the employment contract.

Where a course of study or training course has been initiated by the employer, there shall be no reimbursement obligation unless agreements have been made to the contrary.

Article 4 Training time

Employees shall be granted the full training time for a course of study or training course as referred to in category a; employees in category b shall be entitled to 60% of the training time.

- a. The necessary working hours when the course of study or training course coincides with normal working hours;
- b. employees working a morning or afternoon shift who devote a minimum of six hours during the day to the course of study or training course shall be granted the entire shift as training time;
- c. employees working a night shift who have devoted a minimum of six hours to the course of study or training course shall be granted the night shift before and the night shift after as training time;
- d. employees working a night shift who have devoted less than 6 hours during the day to the course of study or training course will have the option of being given the night shift before or the night shift on the day of the course of study or training course as training time;
- e. for employees working on the basis of a 5-shift timetable who attend a course of study or training course on a shift-free day, those classified in C-scale 32 to C38 inclusive will be compensated for every hour spent studying (which is deemed to be working time) in the form of time off in lieu and where employees choose to be paid for these hours they will be paid overtime;
- f. where the consecutive course of study or training lasts for one or more calendar weeks, employees will not perform any activities after 23:00 hours on the Saturday before the start of the course of study or training course and shall resume work on or after 07:00 on the Sunday of the week following the course of study or training course.

Appendix 7 Bonus or gifts in exceptional circumstances

DSM shall give employees a gift and/or bonus in the event of:

1. A service anniversary;
2. Retirement (and equivalent schemes)
3. Prolonged incapacity for work
4. Death

Gifts/bonuses

DSM will provide the following gifts/bonuses in the events cited below:

Events	Gift/bonus
25, 40 and 50 year service anniversary	Bonus: 1/12 of the gross annual income. Gift to the value of €750.00 or charitable donation; Celebration budget: €1500.00 (incl. option of private celebration on submission of receipts/invoices)
Attainment of pensionable age will be deemed to be equivalent to: <ul style="list-style-type: none"> ▪ taking early retirement on the basis of an Individual Severance Scheme or an option included in the pension scheme; ▪ leaving employment due to incapacity for work as indicated by the company doctor, not constituting a benefit as a result of complete incapacity for work (Full Invalidation Benefit Regulations or Invalidation Insurance Act/Work and Income (Capacity for Work) Act > 65% or reintegration outside DSM). 	Bonus: For each full year of service 1/25th and part of 1/12th of the gross annual income, with a maximum of 25 years of service being taken into account. Gift to the value of €750.00 or a charitable donation
Benefit as a result of full incapacity for work on leaving employment (Full Invalidation Benefit Regulations or Invalidation Insurance Act/Work and Income (Capacity for Work) Act > 80% or reintegration outside DSM)	Bonus: 1/12th of the gross annual income Gift to the value of €750.00 or a charitable donation
Death	Bonus: the remaining days of the month of death and also 2/12ths of the gross annual income, less any statutory benefits. Funeral wreath and ribbon Announcement in the local paper

Appendix 8 Company emergency response team allowance

Article 1 Company emergency response team - Life-saving actions and company emergency response team first aid

Regulation	Allowance
Company emergency response team life-saving actions	<p>One-off gross amount of €400 to obtain a diploma/certificate.</p> <p>One-off gross amount of €500 per annum to attend refresher courses and/or participate in training exercises and to provide company emergency response first-aid activities</p> <p>Requirements: to have a diploma/certificate and for at least 75% of staff to attend refresher courses/take part in training exercises.</p>
Company emergency response team first aid	<p>One-off gross amount of €400 to obtain a diploma/certificate.</p> <p>No allowance for an additional endorsement on a first-aid diploma that has already been attained.</p> <p>One-off gross payment of €650 per annum to attend refresher courses and/or participate in training exercises and to provide company emergency response first-aid activities.*</p> <p>One-off gross payment of €750 per annum to attend refresher courses and/or participate in training exercises and to provide company emergency response first-aid activities and perform coordination and administrative activities.*</p> <p>* Requirements: to have a diploma/certificate and for at least 75% of staff to attend refresher courses/participate in training exercises.</p>
Company emergency response team life-saving actions	(Refresher) courses, training exercises and Company emergency response/first-aid activities shall in principle take place during work hours, with salaries continuing to be paid.
Company emergency response first aid	<p>Outside working hours = overtime regulations shall apply (overtime payment in accordance with CLA)</p> <p>Combined company emergency response/first aid (DSM LBV): standard company emergency response-life-saving actions allowance, but retention of first-aid diploma for those who are covered by the old transitional arrangements.</p>

Article 2 Company emergency response fire department

Categories

1. Company emergency response team fire department *
2. Fire department/fire-fighter **
3. Foreman/assistant fire officer**
4. Commander**

* Company emergency response team fire department = trainee male/female fire-fighter incl. life-saving actions/first-aid

** optionally including life-saving actions/first aid

Regulation	Allowance
Company emergency response team Fire department	One-off gross amount of €400 to attain diploma/certificate Company emergency response foreman: €550 Assistant fire officer: €650 To attain pressurized air/gas suit certificate: €150 No allowance to attain diploma/certificate when the attainment of the diploma/certificate falls under the training requirements of another fire department diploma/certificate to be attained.

Allowances

Gross annual allowance for refresher courses, participation in/preparation for training exercises, company emergency response team fire department activities.

Requirements: must have a diploma/certificate and at least 75% of staff must attend the refresher courses/take part in training exercises.

Company emergency response fire department	€1300
Fire department/ fire-fighter	€1400*
Foreman/Assistant fire officer	€1600*
Commander	€1700*

* Excluding life-saving actions/first-aid allowance

Article 3 Withdrawal from company emergency response

Withdrawal for medical or company reasons:

Company emergency response team life-saving actions/first aid
One-off gross bonus:
< 10 years: € 825
≥ 10 years: € 1000
≥ 15 years: € 1500
≥ 20 years: € 2000
≥ 25 years: € 2500

Company emergency response team fire department
One-off gross bonus:
< 10 years: € 1850
≥ 10 years: € 2750

Article 4 Service anniversary bonus for company emergency response team life-saving actions/first aid/fire department

One-off gross bonus:
10 years: € 300
15 years: € 500
20 years: € 700
25 years: € 750
30 years: € 750

Appendix 9 Timetables, Overtime and Conditions for work and rest times

Article 1 Customized timetables

Customized timetables for specific business units are set out in consultation with the authorized internal consultation responsible. In this case, with regard to the working hours a timetable with 8-hour shifts and an average 40-hour working week is taken as a basis. It is possible to deviate from these timetables in certain circumstances if valid reasons are given and within the standard and discretionary conditions as set out in the table below.

In terms of the remaining aspects, the timetables must comply with the standard and discretionary conditions as set out in the table below, or a combination of the two.

Where the business unit intends to make use of one or more discretionary conditions, prior consultation must take place between the employer and the labor unions.

Discretionary condition	Standard condition	
Maximum working hours¹		
Working hours per shift	9 hours	12 hours
Working hours per week ²	48 hours	56 hours
Working hours in each 4-week period	Average of 46 hours per week	Average of 52 hours per week
Working hours per reference period	In each 16-week period, an average of 44 hours per week; in the event of 16 or more night shifts in this period, an average of 40 hours per week	In each 52-week period an average of 44 hours per week; in the event of night shifts in this period, an average of 40 hours per week
Minimum rest periods³		
Weekly uninterrupted rest period	36 hours per 7 x 24 hours, or 72 hours per 14 x 24 hours, to be divided into periods of at least 32 hours	
Daily uninterrupted rest period	11 hours per 24 hours (once per 7 x 24 hours can be reduced to 8 hours)	

¹ The working hours cited may be increased by a quarter of an hour due to the hand-over of work.

² Where a week is referred to in the scheme, this shall be understood to mean the period from 0:00 hours on a Sunday to 24:00 hours on the following Saturday. Where a multiple of a number of successive weeks is specified, this shall be understood as the same number of multiples of this period.

³ The reference period of 24 hours or a multiple thereof within which the prescribed rest periods must be taken commences on the first time on every calendar day at which the employee first performs work on that day. Should a shift begin on one day and end on the following day, that time is 0:00 hours on that following day (unless a break is taking place at that point, in which case the time shall be the end of the break). Where another shift has not been worked on the day preceding the shift in question either, then the starting time on that day shall be the time at which the reference period of 24 hours or a multiple thereof commences. Due to the hand-over of work, the abovementioned rest periods may be shortened by a quarter of an hour.

Discretionary condition	Standard condition	
Sunday working ⁴		
Work prohibition and exceptions	Work shall not be performed on Sunday, unless: <ol style="list-style-type: none"> a. the opposite has been agreed and arises as a result of the nature of the work or b. the operational circumstances require this and the employee participation body or, in the absence thereof, the employees concerned, agree to this, and the employee affected also agrees in this instance. 	
Working time per shift > 10 uur	Minimal ¾ hour (to split into breaks of minimal ¼ hours)	

Employees aged 18 years and older	Standard condition	Discretionary condition
Sunday provision	In the event of Sunday working a minimum of 4 free Sundays in every 13-week period	In the event of Sunday working a minimum of 13 free Sundays in every 52-week period. In the event of Sunday working, work may be carried out on every Sunday, with work only being performed on 40 or more Sundays in each 52-week period where this has been agreed in a collective scheme and where the affected employee agrees to this in this instance.
Night work and shifts		
Uninterrupted rest period after a night shift ⁵ that ends after 2:00 hours	14 hours	14 hours (once per 7 x 24 hours can be reduced to 8 hours)
Uninterrupted rest period after a series of 3 or more consecutive night shifts ⁶	48 hours	46 hours

⁴ Sunday shall be understood to be the period from 0:00 hours on Sunday to 24:00 hours on Sunday.

⁵ A night shift is a shift during which work is undertaken wholly or partially between 00:00 hours and 6:00 hours. An (evening) shift which ends after 24:00 as a result of overtime is only considered to be a night shift if more than one hour of work is undertaken after 24:00 hours.

Employees aged 18 years and older	Standard condition	Discretionary condition
Working hours per night shift	8 hours	10 hours (between Friday 18:00 hours and Monday 8:00 hours, to be extended no more than twice to 11 hours ⁷ with simultaneous reduction of the rest period after this extended night shift to at least 12 hours, on the condition that 26 times in each 52-week period no work shall be performed between 0:00 hours on Saturday and 24:00 hours on a Sunday)
Maximum number of night shifts or hours worked at night	In every 16-week period, 36 night shifts ending after 2:00 hours	In every 52-week period, 140 ^{8*} night shifts ending after 2:00 hours, or in every 2-week period 38 hours worked between 0:00 hours and 6:00 hours <i>*only for a collective scheme</i>
Maximum number of consecutive shifts in a series ⁹	7	8
Maximum number of consecutive shifts in a series with one or more night shifts	6	7
Break¹⁰		
Working hours per shift > 5½ hours	Minimum ½ hour (to be divided into 2x ¼ hour)	Minimum ¼ hour ^{11*} <i>* Only for a collective scheme</i>

⁶ A series of three or more consecutive night shifts consists of a series of consecutive night shifts that are not interrupted by a weekly rest period or by a shift other than a night shift. Such a series always ends as soon as the 48 hour rest period required by the standard condition follows such a series.

⁷ If, due to the employee working alone or due to the nature of the work, no break can be taken, the night shift may be extended to 12 hours.

⁸ Under a collective scheme, the number of night shifts may be increased from 117 to 140 night shifts per annum. Prior consultation must take place between the employer and the labor unions on the subject of this discretionary norm.

⁹ A series of shifts is a series of consecutive shifts that are not interrupted by a weekly rest period. In other words: there is always a weekly rest period before and after a series.

¹⁰ A break is a consecutive period of a minimum of 15 minutes during which the work is interrupted and during which the employee has no obligation with regard to the contracted work.

¹¹ *Prior consultation must take place between the employer and the labor unions regarding this discretionary standard.

Notification of set rosters/recording

The employer will notify the employees concerned of the set rosters at least 28 days before they are introduced. A different notice period may be agreed with the competent responsible internal consultative body.

The set rosters are recorded in writing and stored in such a way that every employee can consult them if required.

Historical records are kept of work and rest times in the associated source documents/ESS.

Article 2 Overtime

Overtime is based on the CLA. The article pertaining to overtime provides, amongst other things, that overtime is defined as work performed at the employer's instructions in excess of the normal working time per shift that applies according to the shift roster. Work performed on any calendar day in a shift in accordance with the applicable shift roster, for which the starting time has been shifted while the working time remains the same, is not regarded as overtime.

Overtime will, both in general and for each individual employee, be limited by an active policy to cases in which the employer considers it strictly necessary for business reasons.

When, on that basis, overtime is necessary, the standard conditions recorded in the table below will apply in consultation with the employee. If the discretionary conditions in this table are to be further applied, this can only be done in consultation with the employee.

Possible overtime on Sundays should be considered with the necessary restraint.

Overtime (divided into overtime within the standard conditions and the discretionary conditions) must be reported to the Works Council every quarter in a form to be agreed on with the Works Council.

Employees aged 18 years and older	Standard condition	Discretionary condition
Maximum working hours ¹²		
Working hours per shift	11 hours	12 hours ¹³
Working hours per week ¹⁴	55 hours	60 hours
Working hours in each 4-week period	Average of 50 hours per week	Average of 55 ¹⁵ hours per week

¹² The working hours cited may be increased by a quarter of an hour due to the hand-over of work.

¹³ If this is necessary due to a public holiday, the working time may be extended to 14 hours twice in the 7 x 24 hours preceding the public holiday. If necessary activities are concerned that cannot be delayed and nothing else can be arranged, the working hours may be extended to 14 hours once in every 2-week period.

¹⁴ Where a week is referred to in the scheme, this shall be understood to mean the period from 0:00 hours on a Sunday to 24:00 hours on the following Saturday. Where a multiple of a number of successive weeks is specified, this shall be understood as the same number of multiples of this period.

¹⁵ The standard of an average of 55 hours per week may be deviated from in collective consultation between the employer and the labor unions.

Employees aged 18 years and older	Standard condition	Discretionary condition
Working hours per reference period	In each 16-week period, an average of 45 hours per week; in the event of 16 or more night shifts in this period, an average of 40 hours per week	In each 16-week period, an average of 48 hours per week; In each 52-week period ¹⁶ , an average of 48 hours per week; in the event of night shifts in this period, an average of 40 hours per week
Minimum rest periods¹⁷		
Weekly uninterrupted rest period	36 hours per 7 x 24 hours or 72 hours per 14 x 24 hours, to be divided into periods of at least 32 hours	
Daily uninterrupted rest period	11 hours per 24 hours (once per 7 x 24 hours can be reduced to 8 hours)	
Sunday working¹⁸		
Work prohibition and exceptions	Work shall not be performed on Sunday, unless: a. the opposite is stipulated and arises as a result of the nature of the work, or b. the operational circumstances require this and the employee participation body or, in the absence thereof, the employees concerned, agree to this, and the employee affected also agrees in this instance	

¹⁶ For this extension, the parties must have reached agreement at CLA level.

¹⁷ The reference period of 24 hours or a multiple thereof within which the prescribed rest periods must be taken commences on the first time on every calendar day at which the employee first performs work on that day. Should a shift begin on one day and end on the following day, that time is 0:00 hours on that following day (unless a break is taking place at that point, in which case the time shall be the end of the break). Where another shift has not been worked on the day preceding the shift in question either, then the starting time on that day shall be the time at which the reference period of 24 hours or a multiple thereof commences. Due to the hand-over of work, the abovementioned rest periods may be shortened by a quarter of an hour.

¹⁸ Sunday shall be understood to be the period from 0:00 hours on Sunday to 24:00 hours on Sunday.

Employees aged 18 years and older	Standard condition	Discretionary condition
Sunday provision	In the event of Sunday working a minimum of 4 free Sundays in every 13-week period	In the event of Sunday working a minimum of 13 free Sundays in every 52-week period. In the event of Sunday working, work may be carried out on every Sunday, with work only being performed on 40 or more Sundays in each 52-week period where this has been agreed in a collective scheme and where the affected employee agrees to this in this instance
Night work and shifts		
Uninterrupted rest period after a night shift ¹⁹ that ends after 2:00 hours	14 hours (once per 7 x 24 hours can be reduced to 8 hours)	
Uninterrupted rest period after a series of 3 or more consecutive night shifts ²⁰	48 hours	46 hours

¹⁹ A night shift is a shift during which work is undertaken wholly or partially between 00:00 hours and 6:00 hours. An (evening) shift which ends after 24:00 hours as a result of overtime is only considered to be a night shift if more than one hour of work is undertaken after 24:00 hours.

²⁰ A series of three or more consecutive night shifts consists of a series of consecutive night shifts that are not interrupted by a weekly rest period or by a shift other than a night shift. Such a series always ends as soon as the 48 hour rest period required by the standard condition follows such a series.

Employees aged 18 years and older	Standard condition	Discretionary condition
Working hours per night shift	9 hours	10 hours (either to be extended to 12 hours at most five times in every period of 14 x 24 hours and 22 times in every 52-week period with simultaneous reduction of the rest period after that extended night shift to at least 12 hours, or to be extended at most two times to 11 hours ²¹ between Friday 18:00 hours and Monday 08:00 hours with simultaneous reduction of the rest period after that extended night shift to at least 12 hours, subject to the condition that 26 times in every 52-week period no work is performed between Saturday 00:00 hours and Sunday 24:00 hours)
Maximum number of night shifts or hours worked at night	In every 16-week period, 36 night shifts ending after 2:00 hours	In every 52-week period, 140 ²² night shifts ending after 2:00 hours, or in every 2-week period 38 hours worked between 0:00 hours and 6:00 hours
Maximum number of consecutive shifts in a series ²³	7	11
Maximum number of consecutive shifts in a series with one or more night shifts	7	8

²¹ If, due to the employee working alone or the nature of the work, no break can be taken, the night shift may be extended to 12 hours.

²² Under a collective scheme, the number of night shifts may be increased from 117 to 140 night shifts per annum. Prior consultation must take place between the employer and the labor unions on the subject of this discretionary condition.

²³ A series of shifts is a series of consecutive shifts that are not interrupted by a weekly rest period. In other words: there is always a weekly rest period before and after a series.

Employees aged 18 years and older	Standard condition	Discretionary condition
Break ²⁴		
Working hours per shift > 5½ hours	Minimum ½ hour (to be divided into 2x ¼ hour)	Minimum ¼ hour ^{25*} <i>*Only for a collective scheme</i>
Working hours per shift > 10 hours	Minimum ¾ hour (to be divided into breaks of at least ¼ hour)	

Notification period

The employee must be consulted as soon as possible regarding overtime

Article 3 Other situations

The conditions set out in paragraph 2 also apply to a number of other situations, namely:

- to stand-by employees who have to stand in,
- in case of a change in duty roster or if the shift starting time is delayed; the change/delay is recorded in the associated source documents/ESS.

In these cases the use of the discretionary condition does not require the individual assent of the employee.

Article 4 Special situations (such as urgent work, turnarounds and special projects)

Urgent work

Urgent work, also called necessary work, is understood to be work that cannot be delayed and cannot reasonably be prevented by taking other measures.

Urgent work can be unilaterally assigned by the company.

In principle, the discretionary conditions mentioned in paragraph 2 apply to urgent work, without the employee's individual assent being required.

Should an unforeseen situation occur that poses a serious danger to persons or goods, the conditions mentioned in paragraphs 1 and 2 are not applicable, with the exception of the discretionary condition mentioned in paragraph 2 concerning the maximum working hours per reference period. Should this result in the employee missing rest time as mentioned in paragraph 2, this must be compensated as quickly as possible after the unforeseen situation has ended.

Turnarounds and special projects

For turnarounds and special projects (for example, the start-up of a plant) temporary special rosters and working hours may be agreed in consultation with the competent Works Council within the conditions set out in paragraph 2.

²⁴ A break is a consecutive period of a minimum of 15 minutes with which the work during a shift is interrupted and during which the employee has no obligation with regard to the contracted work.

²⁵ *Prior consultation must take place between the employer and the labor unions regarding this discretionary standard.

Reports

Reports on special situations, such as urgent work, turnarounds and special projects, must be submitted to the Works Council on a quarterly basis, covering the relevant aspects discussed with the Works Council.

Article 5 On-call duty

On-call shifts may be implemented, provided that approval is granted by the responsible internal consultative body.

On-call duty means – in accordance with the Working Hours Act – the period between two consecutive shifts or during a break, during which the employee is only required to be available to perform the stipulated work as soon as possible when summoned in the case of unforeseen circumstances.

Conditions

When imposing on-call duty, the standard and discretionary conditions listed in the table below must be observed. Consultation with the competent Works Council is required for application of the discretionary condition.

Standards

On-call duty ²⁶		
Period without on-call duty in each period of 28 x 24 hours	14 x 24 hours, to be split into periods of at least 24 hours, whereby no work is carried out at least twice during a 48-hour period	14 x 24 hours, to be split into periods of at least 24 hours, whereby no work is carried out at least twice during a 48-hour period; alternatively, on-call duty can be imposed in each break
On-call duty before and after a night shift	Not permitted 11 hours before and 14 hours after a night shift	
Maximum working hours per 24 hours	13 hours	
Maximum working hours per week	60 hours	
Maximum working hours in each 16-week period	45 hours	48 hours

²⁶ On-call duty is the availability of the employee between two consecutive shifts or during a break to start working as quickly as possible in unforeseen circumstances when called out. Such a call-out takes precedence over the stipulations with respect to rest periods and breaks. A call-out is not considered to be a (night) shift, but working hours do start from the moment of the call-out.

On-call duty²⁶		
Maximum working hours in each 16-week period if on-call duty is imposed 16 times or more per 16-week period in this period between 0:00 hours and 06:00 hours	An average of 40 hours per week	An average of 45 hours per week, provided that, in the case of work resulting from a call-out between 0:00 hours and 6:00 hours, 8 hours of uninterrupted rest time is then taken by 24:00 hours at the latest. ²⁷
Minimum working hours in the event of a call-out during on-call duty	½ hour; in the event of a call-out within ½ hour following the end of the work from the previous call-out, the work from both call-outs is regarded as one call-out	
Sunday provision	In the event of Sunday working a minimum of 4 free Sundays in every 13-week period or a minimum of 13 free Sundays in every 52-week period	In the event of Sunday working, work may be carried out on every Sunday, with work only being performed on 40 or more Sundays in each 52-week period where the affected employee agrees to this in this instance

An on-call duty report covering the working hours involved must be submitted to the Works Council on a quarterly basis.

²⁷ Prior consultation must take place between the employer and the labor unions regarding this discretionary standard.

Appendix 10 Transition Allowance Agreement

The undersigned,

DSM Nederland B.V., based in Heerlen (hereafter: "DSM"),

Validly acting on behalf of

DSM Limburg B.V.

DSM Coating Resins B.V. (until July 1, 2013: DSM NeoResins B.V.)

DSM Gist Services B.V.

DSM Engineering Plastics (Emmen) B.V.

DSM Advanced Polyester (Emmen) B.V.

DSM Pharma Chemicals Venlo B.V.

DSM Biologics Company B.V.

DSM Resins B.V.

(hereafter: "DSM Employers")

and

FNV Bondgenoten, based in Utrecht,

CNV Vakmensen, based in Utrecht,

Vakbond De UNIE, based in Culemborg,

SYNERGO-vhp, based in Heerlen,

Vakbond ABW, based in Heerlen,

hereafter to be jointly or individually referred to as the "Parties" or "Party"

Whereas

- The Parties have agreed a new Collective Labor Agreement (hereafter: the "DSM CLA") effective from April 1, 2014,
 - DSM has given the DSM employees who on March 31, 2014 have an open-ended or fixed-term employment contract ending after April 1, 2014 with one of the DSM Employers the guarantee that the financial value of the total benefits package on March 31, 2014 will be equivalent to the value of the benefits package on April 1, 2014, excluding the per April 1st 2014 agreed salary increase.
 - The individual CLAs and other employment conditions schemes or arrangements of the DSM Employers, valid up to and including March 31, 2014, provide for various allowances and employee benefits (hereafter: the "Transition Components") which are no longer included in the DSM CLA, or are included for a different value,
 - The Parties have agreed that the employees will be granted compensation on an individual basis for the negative difference in the financial value of the Transition Components and the DSM CLA respectively in the form of an allowance (hereafter: the "Transition Allowance"),
 - The Parties wish to document the arrangements made on this point in more detail,
- have agreed as follows:

Article 1 The Transition Overview

DSM will provide the employees in the service of a DSM Employer with a Transition Overview (see [Appendix 1](#)) by March 31, 2014 at the latest.

The Transition Overview will set out the Transition Components, the DSM CLA and, where applicable, the Transition Allowance.

All the financial values referred to in the Transition Overview and in the present Agreement are gross values denominated in euro, unless explicitly stated otherwise.

Article 2 Calculation of Transition Allowance

1. If the hourly value of the Transition Components on March 31, 2014 (hereafter: "Old Hourly Value") exceeds the hourly value under the DSM CLA on April 1, 2014 (hereafter: "New Hourly Value"), the difference will be compensated by a Transition Allowance.
2. The Transition Allowance equals the difference between the Old and New Hourly Values multiplied by the net working time (on an annual basis) on April 1, 2014.
3. The level of the Transition Allowance will be determined only once as at March 31, 2014 for all the subsequent calendar years until the date when the employee reaches state pension age.
4. The Transition Allowance will be paid out annually in 12 equal installments, together with the salary for the calendar month concerned.
5. The only Transition Components relevant for the calculation of the value of the Transition Components are those to which the employee was entitled on March 31, 2014 under the applicable CLA, employment conditions scheme or arrangement with his DSM Employer. The other components will be shown as zero in the overview.
6. The value of the Transition Components cannot change any more after March 31, 2014. In the event of future promotions, the guidelines laid down in the DSM CLA will apply.

Article 3 Calculation of Old Hourly Value

The Old Hourly Value is calculated using the formula $A/(B-C)$, whereby

- A = the financial value of the Transition Components under the CLA in force up to and including March 31, 2014.
- B = the gross annual work time (in hours), calculated as the contractual work time per week * (365.25 / 7).
- C = the total sum (in hours) of the working time reduction and/or working hours reduction and/or extra scheduled days off and/or leave hours and/or bridge days and/or extra time off unrelated to time worked and/or extra time off related to time worked and/or statutory holiday hours and/or holiday hours exceeding the statutory entitlement and/or age-related leave days and/or leave hours for a service anniversary in the calendar year concerned and/or paid leave on public holidays.

Article 4 Calculation of New Hourly Value

The New Hourly Value is calculated using the formula $D/(E-F)$, whereby

- D = the financial value of the benefits package under the DSM CLA as applicable from April 1, 2014.
- E = the gross annual work time (in hours), calculated as the contractual work time per week * (365.25 / 7).
- F = the total sum (in hours) of the statutory holiday hours and/or holiday hours exceeding the statutory entitlement and/or the number of lifelong learning hours and/or the amount of time off for a service anniversary in the calendar year concerned and/or paid leave on public holidays.

Article 5 The Transition Allowance - general provisions

1. There are three ways in which the Transition Allowance can be documented. The manner of documentation depends on the nature of the Transition Component: the Transition Allowance Index (hereafter: "TAI"), the Nominal Transition Allowance (hereafter: "NTA") and the Tapering Transition Allowance (hereafter: "TTA").
2. The Transition Components relating to a personal allowance will be documented in the manner described in [Appendix 2](#).
3. The Transition Allowance is not a base for other employment benefits, which is why it is not part of, for instance, the annual salary, annual income, salary prospects and pension or pre-pension.
4. The value of the Transition Allowance will be based on the employee's employment pattern on March 31, 2014. If the employee's employment pattern changes as of a date on or after April 1, 2014, the Transition Allowance will be adjusted proportionally with effect from the same date.
5. If the employee's new salary scale involves increased salary prospects, the first 0.75% of the salary increase will be disregarded for the calculation of the Transition Allowance at the moment when those increased salary prospects are attained.
6. The Transition Allowance includes compensation for the loss of pension resulting from a reduction of the pension base. The employer's share of the pension contribution required to compensate the loss of pension is part of the Transition Allowance. If desired, the employee can pay this compensation into a pension saving module.

Article 6 Transition Allowance Index (TAI)

1. If and insofar as an employee is eligible for a Transition Allowance and the Transition Component is indexed either directly or indirectly, it will be documented via the TAI.
2. The TAI will be linked to the general pay increases in conformity with Article 20(3) of the DSM CLA.
3. The Transition Components for the purpose of the TAI concern possible compensation for a difference in the value of:
 - a. salary growth rate and salary prospects, performance bonus, appraisal bonus;
 - b. roster allowances: shift allowances, public holiday allowance, fixed on-call duty allowance and attendance bonus;
 - c. variable remuneration: profit-related bonus, collective variable target bonus, semi-collective variable target bonus, individual target bonus;
 - d. employer's share of pension contribution;
 - e. length-of-service bonus, service anniversary bonus;
 - f. holiday entitlement, age-related and length-of-service leave, public holidays, fixed ETO days, ETO days related to time worked, service anniversary days, bridge days, WHR days;
 - g. the compensation for moving the salary increase date as at April 1, 2014 for those who still have salary prospects;
 - h. personal allowances as specified in [Appendix 2](#).

Article 7 Nominal Transition Allowance (NTA)

1. If and insofar as an employee is eligible for a Transition Allowance and the Transition Component is nominal in nature, it will be documented via the NTA.
2. The NTA is a flat-rate Transition Allowance.
3. The Transition Components for the NTA concern possible compensation for:
 - a. a negative difference in the commuting allowance;
 - b. personal allowances as specified in [Appendix 2](#).

Article 8 Tapering Transition Allowance (TTA)

1. If and insofar as an employee is eligible for a Transition Allowance and the Transition Component is tapering in nature, it will be documented in the TTA.
2. The TTA is a tapering Transition Allowance, with the tapering being in line with the original phase-out regime for the Transition Component concerned and converted to an annual basis.
3. The Transition Components for the TTA concern possible compensation for a difference in the value of:
 - a. personal allowances as specified in Appendix 2.

Article 9 Guarantee regarding scale salary prospects/growth rate

1. Using the scale salary prospects/growth rate based on the employee's average appraisal rating, the financial value of the current benefits package will be determined and extrapolated to the date when the employee reaches state pension age.
2. The average appraisal rating equals the total score of the (Overall) Performance Ratings for 2011, 2012 and 2013 resulting from the Performance Development Reviews, divided by 3. The number of marks for the Overall Performance Rating is calculated for the three appraisal years (rounded for arithmetical purposes), whereby the rating Excellent is equivalent to 5 marks, Very Good to 4, Good to 3, Needing Development to 2 and Unsatisfactory to 1.
3. In the event that the employee was not appraised in 2011, 2012 and/or 2013, only (the average of) the years in which an appraisal took place will be taken into account.
4. The average salary prospects of an apprentice operator employed as at March 31, 2013 who is classified in salary scale C33 will be based on prospects level C34 for fully-trained employees.

Article 10 Manner of calculating Transition Component of variable remuneration

To determine the value of the new result-based pay arrangement the starting point is a realization percentage of 93%.

1. The percentage of the Profit-Related Bonus (PRB) will be based on the average PRB realization for the calendar years 2008-2012 (paid out in calendar years 2009-2013).
2. The value or percentage of the current variable remuneration will be based on the realization by the individual employee.
3. The value or percentage will be determined on the basis of the variable remuneration effectively realized during the reference period.
4. The reference period concerns the variable remuneration awarded to the employee for the calendar years 2008 through 2012 (= variable remuneration paid out in the calendar years 2009 through 2013).
5. If the employee did not realize any variable remuneration during the reference period, the percentage taken into account for the missing years will be that of the average realization of all the employees covered by the same bonus scheme. This will apply in the following situations:
 - a. The employee has been employed for a period shorter than the reference period
In this situation, the service years will be taken into account based on the individual realization achieved by the employee during these years. The years before the employee was hired will be taken into account based on the average realization of all the employees covered by the same bonus scheme. The same applies for an employee who, although employed throughout the reference period, was not covered by a bonus scheme or by one and the same bonus scheme during the entire reference period.
 - b. The employee's situation changed during the reference period because of a promotion, demotion, intra-group move and/or change of position

If the employee's bonus percentage changed during the reference period for one of the above-mentioned reasons, the value for the purpose of the Transition Allowance will be determined on the basis of the package in force on March 31, 2014. In this situation, the years in which the employee was covered by the current scheme will be taken into account based on effective realization. The years in

which the employee was covered by a different bonus scheme will not be taken into account on the basis of effective realization, but on the basis of the general average realized by the employees currently covered by the scheme.

c. The employee was ill for more than one year during the reference period

If the employee was ill for more than one year during the reference period and therefore realized no or only limited variable remuneration, the total period of illness will be taken into account on the basis of the average realized by all the employees covered by the same bonus scheme.

In determining the average realized by the peer group, no account is taken of employees with prolonged illnesses (lasting more than one year).

6. Employees who were employed by the employers DSM Gist Services B.V. and DSM Coating Resins B.V. respectively will be awarded valuable remuneration as a Transition Component in stages over a four-year period, in accordance with the following graduated scale:

2014: 20%

2015: 40%

2016: 60%

2017: 100%

Article 11 Extra time off related to time worked / Attendance bonus

In determining the number of ETO days related to time worked for the purpose of the Transition Allowance, the starting point will be 12 days for all employees. This number is based on the average realization of all the employees covered by the ETO scheme.

1. In derogation from the above, the starting point for the year 2014 will be the individual realization during the calendar years 2007 through 2013 if this number is higher than 12 (rounded for arithmetical purposes).
2. With regard to the employees working in five shifts, the provisions of Paragraph 1 will also apply for the purpose of determining the attendance bonus, on the understanding that in this situation the financial value of 12 days is taken as the starting point. In derogation from the above, the starting point for the year 2014 will be the individual realization during the calendar years 2007 through 2013 if this amount exceeds the financial value of 12 days (rounded for arithmetical purposes).

Article 12 "Ketelgeld"

Employees who received so-called *ketelgeld* in any of the years 2009-2013 will be eligible for compensation for the *ketelgeld* Transition Component (Appendix 2). The financial value of the Transition Component is based on the individual grant for the past five years (2009 through 2013). The total *ketelgeld* granted during this period is divided by the number of years in which this allowance was effectively awarded.

Article 13 Leave hours guarantee

With regard to the period from April 1, 2014 through March 31, 2024, DSM guarantees that employees will be able to acquire the same leave balance from the sources holiday hours, MyChoice budget, Transition Allowance and lifelong learning hours as they could during the calendar year 2013.

Employees must initially apply and use up all sources in full for leave during any calendar year. If and insofar as these sources are not sufficient to acquire the same leave balance as in 2013, (such as determined in the CLA valid on 31 March 2013) the employer will make up the shortfall by means of special leave hours. The hours granted by the employer will only be available for taking leave and cannot be exchanged for a financial or other value. If the special leave hours are not taken in the calendar year concerned, these hours will lapse.

Employees doing continuous shift work may invoke the leave hours guarantee from the moment they have reached the age of 58.

Article 14 Fixed-term contracts

1. Employees eligible for the Transition Allowance with a fixed-term employment contract that ends after April 1, 2014 will receive the Transition Allowance until the end date of the employment contract. If a new consecutive fixed-term or open-ended employment contract is concluded, the scale salary then applicable will be increased by 3%. From that moment, the employees will no longer be entitled to the Transition Allowance or to any other form of compensation.
2. Employees eligible for the Transition Allowance with a fixed-term employment contract that ends after April 1, 2014 and explicitly refers to the intention to enter into an open-ended employment contract will remain entitled to the Transition Allowance if they are offered a consecutive open-ended employment contract.

Article 15 Temporary committee for the implementation of one CLA

If and insofar as a situation arises for which this scheme does not provide or does not provide in full, the Parties will discuss this in a committee and assess the situation in accordance with the requirements of reasonableness and fairness.

Article 16 Amendments

In the event of extraordinary circumstances, including but not limited to changes in legislation, which necessitate an adjustment of the present scheme, this being at the Parties' discretion, the Parties will have the right to amend this scheme in consultation and by common accord.

Agreed and signed in septuplicate,

December 3, 2013

DSM Nederland BV

FNV Bondgenoten, based in Utrecht
CNV Vakmensen, based in Utrecht
Vakbond De UNIE, based in Culemborg
SYNERGO-vhp, based in Heerlen
Vakbond ABW, based in Heerlen

Appendices:

1. Transition Overview (In Dutch)
2. Overview of Personnel Allowances – Transition Allowance (in Dutch)



Vakmensen



Appendix 1 (continuation)

53 29,09 2019	54 30,09 2020	55 31,09 2021	56 32,09 2022	57 33,09 2023	58 34,09 2024	59 35,09 2025	60 36,09 2026	61 37,09 2027	62 38,09 2028	63 39,09 2029	64 40,09 2030	65 41,09 2031
€ 2.819	€ 2.819	€ 2.819	€ 2.819	€ 2.819	€ 2.819	€ 2.819	€ 2.819	€ 2.819	€ 2.819	€ 2.819	€ 2.819	€ 2.819
100,9%	100,9%	100,9%	100,9%	100,9%	100,9%	100,9%	100,9%	100,9%	100,9%	100,9%	100,9%	100,9%
€ 33.828	€ 33.828	€ 33.828	€ 33.828	€ 33.828	€ 33.828	€ 33.828	€ 33.828	€ 33.828	€ 33.828	€ 33.828	€ 33.828	€ 33.828
€ 2.819	€ 2.819	€ 2.819	€ 2.819	€ 2.819	€ 2.819	€ 2.819	€ 2.819	€ 2.819	€ 2.819	€ 2.819	€ 2.819	€ 2.819
€ 39.466	€ 39.466	€ 39.466	€ 39.466	€ 39.466	€ 39.466	€ 39.466	€ 39.466	€ 39.466	€ 39.466	€ 39.466	€ 39.466	€ 39.466
€ 12.234	€ 12.234	€ 12.234	€ 12.234	€ 12.234	€ 12.234	€ 12.234	€ 12.234	€ 12.234	€ 12.234	€ 12.234	€ 12.234	€ 12.234
€ 2.250	€ 2.250	€ 2.250	€ 2.250	€ 2.250	€ 2.250	€ 2.250	€ 2.250	€ 2.250	€ 2.250	€ 2.250	€ 2.250	€ 2.250
€ 2.358	€ 2.358	€ 2.358	€ 2.358	€ 2.358	€ 2.358	€ 2.358	€ 2.358	€ 2.358	€ 2.358	€ 2.358	€ 2.358	€ 2.358
€ 16.842	€ 16.842	€ 16.842	€ 16.842	€ 16.842	€ 16.842	€ 16.842	€ 16.842	€ 16.842	€ 16.842	€ 16.842	€ 16.842	€ 16.842
€ 53.950	€ 53.950	€ 53.950	€ 53.950	€ 53.950	€ 53.950	€ 53.950	€ 53.950	€ 53.950	€ 53.950	€ 53.950	€ 53.950	€ 53.950
€ 11.869	€ 11.869	€ 11.869	€ 11.869	€ 11.869	€ 11.869	€ 11.869	€ 11.869	€ 11.869	€ 11.869	€ 11.869	€ 11.869	€ 11.869
€ 1.888	€ 1.888	€ 1.888	€ 1.888	€ 1.888	€ 1.888	€ 1.888	€ 1.888	€ 1.888	€ 1.888	€ 1.888	€ 1.888	€ 1.888
€ 9.981	€ 9.981	€ 9.981	€ 9.981	€ 9.981	€ 9.981	€ 9.981	€ 9.981	€ 9.981	€ 9.981	€ 9.981	€ 9.981	€ 9.981
€ 1.381	€ 1.381	€ 1.381	€ 1.381	€ 1.381	€ 1.381	€ 1.381	€ 1.381	€ 1.381	€ 1.381	€ 1.381	€ 1.381	€ 1.381
€ 2.262	€ 2.262	€ 2.262	€ 2.262	€ 2.262	€ 2.262	€ 2.262	€ 2.262	€ 2.262	€ 2.262	€ 2.262	€ 2.262	€ 2.262
€ 3.643	€ 3.643	€ 3.643	€ 3.643	€ 3.643	€ 3.643	€ 3.643	€ 3.643	€ 3.643	€ 3.643	€ 3.643	€ 3.643	€ 3.643
€ 1.037	€ 1.037	€ 1.037	€ 1.037	€ 1.037	€ 1.037	€ 1.037	€ 1.037	€ 1.037	€ 1.037	€ 1.037	€ 1.037	€ 1.037
€ 523	€ 523	€ 523	€ 523	€ 523	€ 523	€ 523	€ 523	€ 523	€ 523	€ 523	€ 523	€ 523
€ 977	€ 977	€ 977	€ 977	€ 977	€ 977	€ 977	€ 977	€ 977	€ 977	€ 977	€ 977	€ 977
€ 72.469	€ 72.469	€ 72.469	€ 72.469	€ 72.469	€ 72.469	€ 72.469	€ 72.469	€ 72.469	€ 72.469	€ 76.323	€ 72.469	€ 72.469
1.753	1.753	1.753	1.753	1.753	1.753	1.753	1.753	1.753	1.753	1.753	1.753	1.753
160	160	160	160	160	160	160	160	160	160	160	160	160
16	16	16	16	16	16	16	16	16	16	16	16	16
48	48	56	56	56	56	64	64	72	80	80	88	88
1.529	1.529	1.521	1.521	1.521	1.521	1.513	1.513	1.505	1.497	1.457	1.489	1.489
€ 47,40	€ 47,40	€ 47,65	€ 47,65	€ 47,65	€ 47,65	€ 47,90	€ 47,90	€ 48,15	€ 48,41	€ 52,38	€ 48,67	€ 48,67
€ 40.949	€ 40.949	€ 40.949	€ 40.949	€ 40.949	€ 40.949	€ 40.949	€ 40.949	€ 40.949	€ 40.949	€ 40.949	€ 40.949	€ 40.949
100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
€ 409	€ 409	€ 409	€ 409	€ 409	€ 409	€ 409	€ 409	€ 409	€ 409	€ 409	€ 409	€ 409
€ 2.256	€ 2.256	€ 2.256	€ 2.256	€ 2.256	€ 2.256	€ 2.256	€ 2.256	€ 2.256	€ 2.256	€ 2.256	€ 2.256	€ 2.256
€ 12.285	€ 12.285	€ 12.285	€ 12.285	€ 12.285	€ 12.285	€ 12.285	€ 12.285	€ 12.285	€ 12.285	€ 12.285	€ 12.285	€ 12.285
€ 1.978	€ 1.978	€ 1.978	€ 1.978	€ 1.978	€ 1.978	€ 1.978	€ 1.978	€ 1.978	€ 1.978	€ 1.978	€ 1.978	€ 1.978
€ 14.263	€ 14.263	€ 14.263	€ 14.263	€ 14.263	€ 14.263	€ 14.263	€ 14.263	€ 14.263	€ 14.263	€ 14.263	€ 14.263	€ 14.263
€ 55.212	€ 55.212	€ 55.212	€ 55.212	€ 55.212	€ 55.212	€ 55.212	€ 55.212	€ 55.212	€ 55.212	€ 55.212	€ 55.212	€ 55.212
€ 12.147	€ 12.147	€ 12.147	€ 12.147	€ 12.147	€ 12.147	€ 12.147	€ 12.147	€ 12.147	€ 12.147	€ 12.147	€ 12.147	€ 12.147
€ 2.294	€ 2.294	€ 2.294	€ 2.294	€ 2.294	€ 2.294	€ 2.294	€ 2.294	€ 2.294	€ 2.294	€ 2.294	€ 2.294	€ 2.294
€ 9.853	€ 9.853	€ 9.853	€ 9.853	€ 9.853	€ 9.853	€ 9.853	€ 9.853	€ 9.853	€ 9.853	€ 9.853	€ 9.853	€ 9.853
€ 1.485	€ 1.485	€ 1.485	€ 1.485	€ 1.485	€ 1.485	€ 1.485	€ 1.485	€ 1.485	€ 1.485	€ 1.485	€ 1.485	€ 1.485
€ 1.123	€ 1.123	€ 1.123	€ 1.123	€ 1.123	€ 1.123	€ 1.123	€ 1.123	€ 1.123	€ 1.123	€ 1.123	€ 1.123	€ 1.123
€ 70.338	€ 70.338	€ 70.338	€ 70.338	€ 70.338	€ 70.338	€ 70.338	€ 70.338	€ 70.338	€ 70.338	€ 74.939	€ 70.338	€ 70.338
1.753	1.753	1.753	1.753	1.753	1.753	1.753	1.753	1.753	1.753	1.753	1.753	1.753
160	160	160	160	160	160	160	160	160	160	160	160	160
40	40	40	40	40	40	40	40	40	40	40	40	40
24	24	24	24	24	24	24	24	24	24	24	24	24
1.529	1.529	1.529	1.529	1.529	1.529	1.529	1.529	1.529	1.529	1.513	1.529	1.529
€ 46,00	€ 46,00	€ 46,00	€ 46,00	€ 46,00	€ 46,00	€ 46,00	€ 46,00	€ 46,00	€ 46,00	€ 49,53	€ 46,00	€ 46,00
€ 300,68	€ 300,68	€ 300,68	€ 300,68	€ 300,68	€ 300,68	€ 300,68	€ 300,68	€ 300,68	€ 300,68	€ 300,68	€ 300,68	€ 300,68
-€ 1,40	-€ 1,40	-€ 1,65	-€ 1,65	-€ 1,65	-€ 1,65	-€ 1,90	-€ 1,90	-€ 2,15	-€ 2,41	-€ 2,85	-€ 2,67	-€ 2,67
€ 2.141	€ 2.141	€ 2.523	€ 2.523	€ 2.523	€ 2.523	€ 2.905	€ 2.905	€ 3.287	€ 3.685	€ 4.312	€ 4.082	€ 4.082
€ 296	€ 296	€ 296	€ 296	€ 296	€ 296	€ 296	€ 296	€ 296	€ 296	€ 296	€ 296	€ 296
0,4%	0,4%	0,4%	0,4%	0,4%	0,4%	0,4%	0,4%	0,4%	0,4%	0,4%	0,4%	0,4%
€ 2.437	€ 2.437	€ 2.819	€ 2.819	€ 2.819	€ 2.819	€ 3.201	€ 3.201	€ 3.583	€ 3.981	€ 4.608	€ 4.378	€ 4.378
€ 1.460	€ 1.460	€ 1.842	€ 1.842	€ 1.842	€ 1.842	€ 2.224	€ 2.224	€ 2.606	€ 3.004	€ 3.631	€ 3.401	€ 3.401
€ 977	€ 977	€ 977	€ 977	€ 977	€ 977	€ 977	€ 977	€ 977	€ 977	€ 977	€ 977	€ 977
8	8	16	16	16	16	24	24	32	40	40	48	48
1-1-2019	1-1-2020	1-1-2021	1-1-2022	1-1-2023	1-1-2024	1-1-2025	1-1-2026	1-1-2027	1-1-2028	1-1-2029	1-1-2030	1-1-2031
€ 123,49	€ 123,49	€ 155,80	€ 155,80	€ 155,80	€ 155,80	€ 188,11	€ 188,11	€ 220,42	€ 254,09	€ 307,12	€ 287,67	€ 287,67
€ 81,42	€ 81,42	€ 81,42	€ 81,42	€ 81,42	€ 81,42	€ 81,42	€ 81,42	€ 81,42	€ 81,42	€ 81,42	€ 81,42	€ 81,42

Appendix 1 (continuation)

66	
42,09	
2032	
€	2.819
	100,9%
€	33.828
€	2.819
€	2.819
€	39.466
€	12.234
€	2.250
€	2.358
€	16.842
€	53.890
€	11.889
€	1.888
€	9.981
€	1.381
€	2.262
€	3.643
€	1.037
€	523
€	977
€	72.469
	1.753
	160
	16
	88
	1.489
€	48,67
2032	
€	40.949
	100,0%
€	409
€	2.256
€	12.285
€	1.978
€	14.263
€	55.212
€	12.147
€	2.294
€	9.853
€	1.485
€	1.123
€	70.338
	1.753
	160
	40
	24
	1.529
€	46,00
€	300,68
	-€ 2,67
€	4.082
€	296
	0,4%
€	4.378
€	3.401
€	977
	48
	1-1-2032
€	287,67
€	81,42

Appendix 2

	BIO	DEPP	GIST	LBV	NEORESINS	DPC	RESINS
1	Geïndexeerd pensioengevend				0120 (PT)	PT1 (0306) PT2 (0307) PT3 (0308) PT ORBA Infl. Proof (0310)	0E20 (PT 1) 0E31 (p.i.tsig add.)
2	Geïndexeerd niet-pensioengevend			0030 (Perm. O.C. Duty Allowance)			
3	Nominaal, pensioengevend	0M20 (PT) 0M21 (PT Nonimal Gar.)	0A21 (Frozen PT FT) 0A22 (Funct. PT FT) 0A04 (PT) (AO)		0121 (PT)	PT4 (0309) PT ORBA-nominal (0311)	1E10 (PT 2) 0E21 (PT 3) 0E22 (PT 4) Calamiteiten consignatie 0E23 (PT stat)
4	Nominaal niet-pensioengevend	Vergoeding verblijfskosten Afstandsvergoeding AanvDSM	1A02 (spaarpremie 2003) Bruto uitkering Persoonlijke toeslag bruto Arbeidsmarkttoeslag Dienstitjuitkering (0A06) Telewerk	1027 (spaarpremie 2003) 1020 (spaarpremie 1994) Respr. Toelage netto Vergoeding reiskosten netto Div vergoeding bruto Kledinggeld	Arbeidsmarkttoeslag Keteigeld Mentorgeld	1311 (spaarpremie) Maaltijdvergoeding Persoonlijke toeslag bruto	(1E28) Spaarbijdrage Persoonlijke toeslag 2
5	Aflopand, pensioengevend	0Q20 (PT) 0Q31 (shift allowance (reduct.))	Netto vergoeding	Vergoeding telewerken Vergoeding eigen auto netto Div. vergoeding netto			Telewerk
6	Een %, niet-pensioengevend			0061 (inconvenience allowance)			0E33 (reduction shift bonus) BWO% (0E35)
7	Een %, niet-pensioengevend			0062 (Extra allowance)	PT early/late (0123)		