1.1 Vacation and vitality leave

**Vacation**

Mama Cash offers employees up to 170 hours of vacation time in total each year (all amounts listed are based on full-time employment of 36 hours). These hours fall into two different categories, each of which is handled slightly differently. They include:

1) 144 hours of vacation time required under Dutch law (referred to as statutory leave) and
2) a budget from which employees can choose to purchase up to 26 supplementary vacation hours (referred to as supplementary statutory leave).

The latter are included in the ‘benefits budget’ described in section 3.11. (These are hours which Mama Cash voluntarily provides employees, above and beyond the legal requirement.)

**Vitality leave hours**

In addition to vacation hours, employees receive vitality leave hours.

The amount of hours are based on age:
- 30-39 years: 7.2 hours
- 40-44 years: 14.4 hours
- 45-49 years: 21.6 hours
- 50 – retirement age: 36 hours per year

In the CAO, vitality leave hours are given in the form of money and are part of the individual professional training budget which can be used to pay for training or for vacation/leave. However, given the overwhelming preference of Mama Cash employees, Mama Cash automatically converts Vitality Leave hours into vacation hours. If you prefer to convert your vitality leave hours for money for training rather than vacation/leave, follow the procedure for changing your benefits administration (see section 3.11). (Note: Mama Cash will take into account the monetary value of vitality leave hours before considering provision of any supplementary support for individual training. See section 8.2.)

To make use of vacation hours (including vitality leave), employees must submit a request to their supervisor through the online holiday registration system.

Mama Cash expects employees to take their vacation hours within the calendar year. Moreover, the law stipulates that statutory leave (144 hours) expires six months after the year in which they were accrued (1 July of the following year).

1.2 Public holidays

Employees are also entitled to the following public holidays, if they do not fall on a Saturdays or Sundays:

- New Years Day
- Second Day of Easter
- April 27 - Kings Day
- May 5 - Liberation Day
Enclosed are the official public holidays:

- Ascension
- Whit Monday
- December 25 - Christmas
- December 26 - Boxing day

Public holidays cover 24 hours and start at midnight. When the leave on public holidays conflicts with Mama Cash’s interests and impedes the implementation of crucial activities, the leave entitlement can be compensated on another agreed date with full salary.

If an employee wishes to exchange an official public holiday to celebrate or mark another important day, this is possible.

### 1.3 Leave of absence for exceptional situations

For certain exceptional events and situations, employees are entitled to a leave of absence with full pay, if current work activities permit. The relevant maximum number of consecutive days of leave are as follows:

- On the day of an employees’ notice of intention of marriage, or the day of signing her/his cohabitation agreement (by a notary): one day.
- On her/his wedding day, or on the registration of her/his partner under Dutch law: three days.
- The death of relatives:
  - in case of death of relatives, including partner, parents, stepparents, children, stepchildren, foster children, or children by marriage: four days;
  - in case of the death of a second degree relative: two days;
  - in case of the death of a third or fourth degree relative: one day;
  - in case they are in charge of matters concerning funeral, cremation, and/or legacy matters: four days.

In other extraordinary cases, the employer decides about awarding leave of absence, with or without full pay.

### 1.4 Leave of absence to care for family members

(maternity leave, etc.)

Employees are entitled to several types of leaves of absence to care for family members. Policies around care leave are determined by both Dutch law and the CAO. In some cases, Mama Cash extends additional benefits to employees, beyond that required by law. Below is a short summary of relevant leave policies. In all cases, Dutch law (de Wet Arbeid en Zorg) and the CAO are the leading documents.

Because Mama Cash is a small organisation, the absence of one staff member can have a substantial impact on the organisation and other staff. In order for Mama Cash to make appropriate arrangements to deal with an absence, such as hiring replacement staff, employees are strongly encouraged to inform Mama Cash about a pending leave as far in advance as possible.
Maternity leave

Employees are entitled to 16 weeks of paid maternity leave. Maternity leave starts from six to four weeks before the day of delivery. Pregnant employees must inform the HR Advisor of a pending maternity at least two months in advance, and much earlier if possible. The HR advisor will send an application for maternity leave to the UWV, the government agency that administers employment insurance.

Employees must also inform the HR Advisor of pregnancy-related sickness. (See section 10.)

Pregnant employees are required to come up with a tentative parental leave plan before they leave for maternity leave. A definitive parental leave plan must be applied for in writing no later than two months before the end of maternity leave.

Adoption and foster leave

An employee who adopts a child or becomes a foster parent is entitled to a maximum of four consecutive weeks of leave. The employee must inform the HR Advisor at least two months in advance of a pending adoption/foster parenting. The HR advisor will send an application for adoption/foster leave to the UWV, the government agency that administers employment insurance.

Parental leave

An employee is entitled to parental leave if they have been employed for at least one year by Mama Cash and they are a parent/care-giver of a child younger than eight years. The total amount of parental leave you may take per child is equal to 26 times your working hours per week. For example, if you work 36 hours per week, you are entitled to $36 \times 26 = 936$ hours in total of parental leave. Parental leave hours are independent of your employer.

For up to twelve months of parental leave, Mama Cash provides employees 40% of their salary for every hour of leave taken, to a maximum of half the average number of weekly working hours. After 12 months, the leave is unpaid. If an employee voluntarily terminates her/his employment contract during or within 6 months after the end of paid parental leave, the salary received during parental leave must be returned to Mama Cash. Holiday leave hours are not accrued over parental leave hours. In the event that an employee wishes to voluntarily continue to accrue his/her pension during care leave, Mama Cash will continue to pay the employer's contribution.

Employees must apply for a fixed period of parental leave in writing at least 2 months before the start date. However, they are strongly encouraged to discuss a planned parental leave with their supervisor and HR advisor well in advance of the leave and preferably before their maternity leave. If an employee does not stipulate the parental leave period at least two months in advance or changes the leave plan, they will receive only 10% of their salary for parental leave hours. For further details, see the CAO.

Short-term care leave

Employees are entitled to fully paid short-term caring leave in case of illness of a partner, parents, step-parents, children, step-children, foster children, or children by marriage.
Such leave is limited to a maximum of 1.4 times the normal working hours per week, for each period of twelve consecutive months.

**Long-term care leave**

In case of life threatening illness, the employee is entitled to long-term caring leave on behalf of her/his partner, parents, stepparents, children, stepchildren, foster children, or children by marriage. The following provisions apply:

Whenever possible, the employee should request the long-term care leave in writing 2 months before the start date. The maximum number of hours of leave is calculated by multiplying the employee’s average number of weekly working hours by 13. Care leave must be taken on a weekly basis during a consecutive period of up to six months and shall not exceed half of an employee’s weekly working hours.

For a maximum of six months, the employee will receive 40% of his/her salary for every hour of leave taken, to a maximum of half the average number of weekly working hours as defined in the employment contract. In the event that the employee wishes to voluntarily continue to accrue his/her pension during care leave, Mama Cash will continue to pay the employer’s contribution during this time. Holiday leave hours are accumulated over care leave hours.

The employee may submit a request to Mama Cash to extend the long-term care leave for a period longer than six months or for more hours of leave per week than the maximum of half of the working week. Unless there are important reasons for not doing so, Mama Cash will approve the request. Nevertheless, the total long-term leave hours (working hours x 13) remains as stated above.