



IKEA CAO

**Collective Labour Agreement
1 October 2014 to 30 September 2016**

COLLECTIVE LABOUR AGREEMENT

The following collective labour agreement (CAO) has been entered into between the undersigned:

IKEA Nederland B.V. of Amsterdam and
Inter IKEA Systems B.V. of Delft,

each as a Party on the one hand, and

de Werknemersvereniging IKEA Medewerkers (W.I.M.) of Amsterdam and
FNV of Amsterdam

each as a Party on the other hand.

Validity:

1 October 2014 to 30 September 2016

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I GENERAL

Article 1

Definitions/Scope of operation

A. Employer

The Parties:

IKEA Nederland B.V. (including its operating companies actually operating in the Netherlands) and Inter IKEA Systems B.V.

B. Employee association

The Parties:

Werknemersvereniging IKEA Medewerkers (W.I.M.) [IKEA Co-workers Employee Association] and FNV of Amsterdam

C. Co-worker

Each co-worker who has entered into an employment contract with the employer. Wherever this CAO refers to the masculine form of a word, this is also deemed to refer to the feminine form.

1. The CAO is not applicable to:

- members of the Dutch management team (including their deputies) or store managers/deputy store managers;
- managers and specialists working abroad;
- co-workers in positions in scale 14 or higher;
- co-workers employed by Inter IKEA Systems B.V. who do not work in a home furnishing store;
- interns, with the exception of article 34 of this CAO;
- temporary employees who fall under the CAO for Temporary Employees.

2. The CAO applies to co-workers who work on the basis of a transferred employees employment contract, insofar as no other arrangements have been made in the employment contract.

D. Full-timer

A co-worker who works 36 contract hours per week or more.

E. Part-timer

A co-worker who works fewer than 36 contract hours per week. Part-timers' employment condition entitlements are set in proportion to the average number of hours worked per annum.

There are two categories of part-timers:

1. Part-timer paid a monthly salary:

A part-timer paid a fixed monthly salary based on the annual guaranteed number of hours divided by 12 months.

2. Part-timer paid an hourly wage:
A part-timer paid a salary for the actual number of hours worked during the previous month.

F. Monthly salary and hourly wage

The monthly salary and hourly wage as stated in Section II.

G. Week

Sunday to Saturday.

H. Month

A calendar month.

I. Late-night shopping evening

A shift during which a co-worker is scheduled to work after 6 PM is deemed a late-night shopping evening.

J. Contract hours

The average number of hours to be worked per week as stated in a co-worker's employment contract.

K. Flexitime

The number of hours worked over or less than the number of contract hours on an annual basis.

L. CAO

Collective Labour Agreement (*Collectieve arbeidsovereenkomst*).

M. CAO increase (A) and performance-related increase (X,Y,Z)

The (annual) salary increase determined by the CAO Parties during the CAO negotiations.

N. Legislation

The text of the Dutch Civil Code (*Burgerlijk Wetboek*), the Work and Care Act (*Wet Arbeid en Zorg*, WAZO) and the Work and Security Act (*Wet Werk en Zekerheid*, WWZ) can be requested via ico-worker.com.

O. Subsequent effect

Rights arising from provisions of previous collective labour agreements will lapse at the moment that this CAO comes into effect. The rights arising from the provisions in this CAO will apply instead. Insofar as this CAO provides fewer entitlements, it takes precedence over previous collective labour agreements.

P. ico-worker.com

Wherever this CAO refers to ico-worker.com, co-workers can also obtain the relevant information through the Human Resources department (HR).

Article 2

General obligations of the CAO Parties, the employer and co-workers

A. General obligations of the CAO Parties

1. The CAO Parties are bound to comply with all obligations arising from or related to this CAO for the duration of the relevant employment contract.
2. The CAO Parties are bound not to take or support any action intended to make changes to the employment conditions set out in this CAO in a manner other than that stated in article 2A.4.
3. The CAO Parties will consult with one another twice during the term of this CAO. These consultations pertain to the implementation and application of the current CAO arrangements.
4. Interim amendments:
 - a. If, during the term of this CAO, one of the Parties deems changes to the CAO necessary as a result of exceptional circumstances of a social or economic nature, said Party must notify the other CAO Parties to this effect immediately. The CAO Parties will then open negotiations on these matters.
 - b. Proposals to amend or update this CAO must be notified in writing to the other CAO Parties. The CAO Parties will be required to commence negotiations as quickly as possible, in any event within one month following submission of such a proposal.

B. General obligations of the employer

1. The employer will be required to do or omit to do all that which any good employer should do or omit to do under the same circumstances.
2. The employer must only employ persons under conditions which are at least the same as those set forth in this CAO.
3. The employer will enter into a written employment contract with each co-worker, in which reference is made to this CAO and the applicable company rules. The employer will ensure that each co-worker receives a written copy of his employment contract, a copy of this CAO and a copy of the applicable company rules.
4. The employer's policy is intended to afford equal co-workers equal opportunities for work and in the employment organisation, irrespective of gender, sexual orientation, marital status, age, race, religion, political conviction or ethnic origin.
5. The adoption, amendment or withdrawal of the national company rules will take place in consultation between the employer and the central Works Council. The adoption, amendment or withdrawal of the local company rules will take place in consultation between the employer and the appropriate local Works Council.

C. General obligations for co-workers

1. Co-workers are required to do or omit to do all that which good co-workers should do or omit to do under the same circumstances.

2. Co-workers are required – following consultation – to perform work other than their normal daily duties if instructed to do so by the employer in exceptional circumstances, insofar as this work is related to the company's business activities and the co-worker can be deemed mentally and physically able to perform it. Such other work which co-workers are temporarily instructed to perform cannot form any reason to change their job title, salary scale or monthly salary unless it involves deputisation, as referred to in article 5.1.
3. Co-workers are required to perform all the duties they are instructed to perform by or on behalf of the employer, insofar as this can reasonably be requested of them and insofar as the duties are related to the company's business activities, as well as possible and to observe all applicable instructions and regulations.
4. Co-workers must comply with the company rules, as these are applicable at the store at which they work.
5. Co-workers are required to maintain absolute secrecy, both during and after termination of their employment contract, regarding all particulars pertaining to the business operations of the employer and of companies belonging to the group of which the employer forms a part.
6. Each co-worker is required to sign an individual employment contract, in which this CAO is declared applicable. The individual employment contract can contain further provisions, such as a possible non-compete or confidentiality clause.
7. In the event that a co-worker is unable to work due to illness or accident, he must notify his manager to this effect as quickly as possible (and in any event before 9:00 on the day on which the inability to work due to illness or accident arose), and indicate the expected length of absence. This provision also applies if the co-worker is not scheduled to work on the day on which he becomes unable to work. The co-worker is required to comply with the rules regarding monitoring and supervision as these are applicable within IKEA and listed in the absenteeism due to illness booklet. Failure to do so can lead to a loss of entitlement to continued payment of salary in the event of illness. The absenteeism due to illness booklet is issued to each co-worker on commencing employment.
8. Irrespective of the number of contract hours, co-workers are prohibited from working for third parties, whether or not as an employee, and/or on their own account (including performing work for their own business), without the prior written permission of the employer.

D. CAO compliance complaints procedure

- Co-workers can submit a written complaint to the employer regarding the implementation and application of this CAO.
- The co-worker should submit a copy of this complaint to the HR manager and, if he is a member of one of the employee associations referred to in article 1B, to the association's representative.
- Complaints will be processed by the HR manager within two weeks

of receipt, in consultation with the representative of the employee association concerned, if applicable.

Three situations can then occur:

- a. If the complaint is declared valid, this decision will be notified to the co-worker in writing.
- b. If the complaint is declared invalid, or if opinion is divided, the complaint will be put before the employer (HR manager for the Netherlands) and, if applicable, the Management Board / officer of the employee association in question.
- c. The employer (HR manager for the Netherlands) will respond to the complaint within six weeks of receipt. The employer can:
 - immediately declare the complaint founded; or
 - lay the complaint before the chairs of the appropriate employee associations. The ruling is binding and will be notified to the co-worker in writing.

Article 3

Employment contracts: Commencement, amendments and termination

A. Commencement of employment contracts

1. Details contained in employment contracts

An employment contract should cover at least the following subjects:

- the nature of the employment contract;
- the number of contract hours per week;
- the position, the job scale and the monthly salary or hourly wage;
- compensation of travel costs;
- the place of work.

2. Trial period

A mutual trial period of two months applies to both employment contracts for a fixed term of longer than six months and employment contracts for an indefinite period. A shorter period can be agreed in the individual employment contract.

3. Nature of the employment contract

The employment contract can be entered into for:

- a. an indefinite period;
- b. a fixed term.

4. Part-timers

Part-timers with a contract of 16 hours per week or less are employed on the basis of an hourly wage. Part-timers with a contract of more than 16 hours per week are employed on the basis of a monthly salary. It is possible to vary these conditions following consultation between the employer and the co-worker, with due observance of the settlement period for any flexitime accrued (monthly salary part-timers).

5. Annual hours guarantee

If a co-worker works fewer hours during the settlement period than the agreed number of hours because the employer did not afford him the opportunity to work the full number of hours, the discrepancy will be paid out as if the hours had been worked.

B. Amendments to employment contracts

1. Proposed amendments to an employment contract, such as the job title, monthly salary or hourly wage, number of contract hours, place of work and/or terms and conditions of employment which cannot be derived directly from the content of this CAO, will be laid down in writing following discussion and agreement between the employer and the co-worker.

2. It can be decided, in consultation between the employer and the co-worker, that a part-timer may temporarily work more hours during a specific period. This arrangement will be set down in writing and forms part of the employment contract.

C. Termination of employment contracts

1. Notice of termination of an employment contract can only be given at the end of a calendar month. The employer is subject to the statutory notice period. After the trial period has elapsed, co-workers are subject to a notice period of one month, unless otherwise agreed in writing.
2. The employment contract between a co-worker and the employer can be terminated with immediate effect by:
 - a. Notice of termination issued by the co-worker or employer at any point during the trial period;
 - b. Dismissal/resignation with immediate effect due to an urgent reason on the part of the employer or co-worker.
3. Fixed-term employment contracts end automatically on the last day of the contract, by operation of law, without requiring notice of termination from the employer or the co-worker.
4. Employment contracts for an indefinite period end, by operation of law, on the day on which the co-worker reaches the state pension age.
 - a. If the co-worker so chooses, however, he may continue working until the first day of the month in which he reaches the age of 67. In this case, the co-worker must submit a written request for extension before the legal termination date of the employment contract. The employer may only deny such a request by the co-worker if there are objective grounds for doing so.
 - b. If an extension request is approved, then the employment contract will legally terminate on the first day of the month in which the co-worker reaches the age of 67.
5. At the co-worker's request, the employer will issue him a reference letter/declaration of employment after the end of the employment contract.
6. Final settlement of a co-worker's monthly salary will take place as soon as all items of company property which are in the co-worker's possession have been returned to the employer.

II APPRAISAL AND REMUNERATION

Article 4

Development and appraisal cycle

A. Appraisal and planning interview and progress review

1. The appraisal cycle year runs from 1 October to 1 October of the subsequent calendar year.
2. The cycle consists of two annual interviews, to be held six months apart: an appraisal and planning interview, and a progress review. These interviews are held every six months.
3. In the assessment and planning interview, the manager evaluates the co-worker's behaviour, performance and responsibilities over the past year. The manager and the co-worker then agree on a plan for performing the co-worker's tasks and responsibilities, the behavioural characteristics required to perform these tasks and any relevant team goals. The agreements relating to the co-worker's personal development goals will also be recorded in writing.
4. During the progress review, the manager and the co-worker discuss the progress achieved on, and any necessary follow-up to, the agreements made in the assessment and planning interview.
5. Individual development and team development are two important aspects of the assessment and planning interview and the progress review.
6. The evaluation system comprises the four assessment options shown in the compensation matrix below.
7. The progress review is held in the months of February or March. The assessment and planning interview is held in the months of August or September.
8. The performance rules are listed in the *Appraisal at IKEA* booklet and on ico-worker.com.

B. Appraisals in the case of long-term absence

1. If, in September, a co-worker has been absent for more than five months, e.g due to illness, no appraisal will take place. The salary increase based on the appraisal, will be delayed until the co-worker has fully resumed work and been performing to normal standards for five months. The appraisal-based increase will then be applied retroactively as of the date of full resumption of work.
2. If a co-worker has worked less than five months in any appraisal cycle year due to absence, he will not be eligible for a salary increase.

3. It is possible to vary the conditions under paragraphs 1 or 2 of this article if the employers and the co-worker both find cause to do so.

C. One-off bonus

If proposed by the manager, a co-worker may be eligible, on an incidental basis, for an exceptional one-off bonus if, in the opinion of the store manager and the HR manager, he has performed to an exceptional standard exceeding the requirements of the position. The store manager and the HR manager, in consultation with the co-worker's manager, will determine the amount of the one-off bonus.

Article 5

Job groups, salary scales, appraisal system and deputisation

A. Job groups

The various positions within the employer's company are valued according to the CATS job evaluation system. Each position has its own job profile. An overview of the various profiles can be requested from a manager, from HR and via ico-worker.com.

B. Salary scales

1. The appropriate salary for each position is set according to the salary scale for that job group, on the basis of a 36, 38 or 40 hour working week. This is the standard scale.
2. Youth salary scales apply to co-workers of up to 23 years of age.
3. Each salary scale comprises a youth salary scale and a minimum and maximum limit on the salaries of co-workers aged 23 and older.
4. Co-workers starting in a new position who are as yet unable to perform at the normal level for that position are placed at a starting salary scale. This is a scale below the standard scale. Co-workers be placed at the starting salary scale for a maximum of one year. In the exceptional event that a co-worker has not reached the desired performance level in the position within this period, the employer can decide to extend the maximum term of one year by a further six months. If, at the end of that term, the co-worker is allowed to remain in the position, the regular salary scale will apply.
5. Co-workers are eligible for a scale increase if they undertake training and development in addition to the normal duties required for their position and if, at the time of the next assessment cycle, they display the behavioural characteristics required for one level higher than their current scale. A scale increase will be to one scale higher than the regular salary scale.

6. Certain job profiles may cover multiple areas of work. If a co-worker's duties cover a range of fields, then he is eligible for the salary scale applicable to the field in which he spends the majority (= at least 60%) of his time. In order to stimulate co-workers' continued development, those who spend a large part of their time performing tasks in a field in a higher salary scale than their current field will be permitted to work more hours in that field (up to a minimum of 60%), as soon as sufficient hours become available and other criteria have been satisfied.

7. The rules for applying the regular, starting and development salary scales and the areas of work can be found at ico-worker.com.

C. Salary scales

As of 1 September 2015, the minimum and maximum levels within the various salary scales were increased by 0.8%. As of 1 October 2015, the minimum and maximum levels within the salary scales were increased by A (2%).

IKEA FUNCTIESCHALEN EN MAANDSALARISSEN PER 01.10.2015 IN EURO'S

salaris vanaf 23 jaar

	minimum				maximum			
	40 uur	38 uur	36 uur	uurloon	40 uur	38 uur	36 uur	uurloon
<i>Schaal</i>								
1	1703,83	1618,71	1533,48	9,83	1930,90	1834,42	1737,84	11,14
2	1703,83	1618,71	1533,48	9,83	1930,90	1834,42	1737,84	11,14
3	1703,83	1618,71	1533,48	9,83	1930,90	1834,42	1737,84	11,14
4	1703,83	1618,71	1533,48	9,83	2029,69	1928,29	1826,76	11,71
5	1703,83	1618,71	1533,48	9,83	2086,89	1982,63	1878,24	12,04
6	1776,63	1687,87	1599,00	10,25	2260,22	2147,30	2034,24	13,04
7	1887,56	1793,26	1698,84	10,89	2490,75	2366,31	2241,72	14,37
8	2036,63	1934,87	1833,00	11,75	2719,55	2583,67	2447,64	15,69
9	2206,49	2096,25	1985,88	12,73	3107,81	2952,53	2797,08	17,93
10	2443,95	2321,85	2199,60	14,10	3598,33	3418,55	3238,56	20,76
11	2759,41	2621,55	2483,52	15,92	4175,52	3966,90	3758,04	24,09
12	3139,01	2982,17	2825,16	18,11	4870,57	4627,23	4383,60	28,10
13	3435,40	3263,76	3091,92	19,82	5399,23	5129,47	4859,40	31,15
14	3927,66	3731,42	3534,96	22,66	6134,15	5827,67	5520,84	35,39

salaris jeugdloners op basis van 36 uur en uurloon

Schaal	tot en met 18		19		20		21		22	
	36 uur	uurloon	36 uur	uurloon	36 uur	uurloon	36 uur	uurloon	36 uur	uurloon
1	804,96	5,16	920,40	5,90	1073,28	6,88	1226,16	7,86	1380,60	8,85
2	804,96	5,16	920,40	5,90	1073,28	6,88	1226,16	7,86	1380,60	8,85
3	804,96	5,16	920,40	5,90	1073,28	6,88	1226,16	7,86	1380,60	8,85
4	804,96	5,16	920,40	5,90	1073,28	6,88	1226,16	7,86	1380,60	8,85
5	804,96	5,16	920,40	5,90	1073,28	6,88	1226,16	7,86	1380,60	8,85
6	839,28	5,38	959,40	6,15	1120,08	7,18	1279,20	8,20	1439,88	9,23
7	892,32	5,72	1018,68	6,53	1188,72	7,62	1358,76	8,71	1528,80	9,80

Het wettelijk minimumjeugdloon wordt twee keer per jaar door de overheid aangepast. De meest recente jeugdloonstabel kun je vinden op ico-worker.com.

D. Salary scales

E. Remuneration system

The remuneration system illustrated in the matrix below consists of the following steps:

	Unsatisfactory	Improvement needed	Good	Excellent
Within salary scale	A	A + X	A + Y	A + Z
100% to 115%	1/2 A	A + 1/2 X	A + 1/2 Y	A + 1/2 Z
Above 115%	A/4 A	A	A	A

Notes:

- A is the CAO increase.
- X, Y and Z are performance-based salary increases.
- X, Y, Z and A are set anew during each round of CAO negotiations by the social partners.
- Good is the norm and Y is the basic percentage.
- In the case of salaries above 115%, the part above 115% is paid out as a one-off payment.
- The ratios of a whole, 1/2 and 1/4 are permanent elements of the matrix and will not be renegotiated.
- For the 1 October 2015 CAO increase table, see the appendix.

F. CAO increases 2014–2016

1. As of 1 October 2014, a CAO increase (A) of 0.8% percent is applicable for co-workers who were employed on 1 April 2015. The overview of the final percentages per appraisal can be found in the appendix.

The performance-related increases are:

X = 0.2%

Y = 0.4%

Z = 0.6%

There is also a one-off gross* bonus of €250. This amount is applicable to all full-time co-workers (1,872 hours or more worked from 1 April 2014 to 1 April 2015), irrespective of where they work, their position or salary scale. Part-time co-workers receive an amount proportionate to the paid hours worked from 1 April 2014 to 1 April 2015).

*These payments do not apply retroactively to co-workers who left the company's employment before or on 1 April 2015. The 1 October 2014 increase and the one-off bonus were settled in the salary payment for April 2015.

2. As of 1 October 2015, a CAO increase (A) of 2% percent is applicable. The overview of the final percentages per appraisal can be found in the appendix. The performance-related increases are:

X = 0.1%

Y = 0.3%

Z = 0.5%

3. Co-workers whose salary is more than 15% above the maximum level within their salary scale who receive a minimum appraisal of "Improvement needed" will receive a one-off A payment of 12 times their monthly salary. This will be paid out in October 2015.

4. Following the implementation of the increases in 1. and 2. of this step, the minimum and maximum levels within the salary scales will be increased as indicated in 5C. These increases will be processed in the salary scale overview in point 5D.

5. Depending on a co-worker's position within his salary scale, the increase will be set in accordance with the remuneration matrix.

6. When the CAO increases were set as of 1 October 2015, the percentage increase was set by comparing the performance-based increase with the minimum level increase. The final salary increase is determined on the basis of the highest increase percentage.

G. Remuneration system methodology

Co-workers receive an annual salary increase based on the following methodology:

1. Co-workers who commenced employment with the employer before 1 April will be eligible for:

- the CAO increase (A), and
- the salary increase (X, Y or Z), depending on their performance.

Both increases are set during the CAO negotiations.

2. Co-workers who commenced employment with the employer on or after 1 April will only receive the CAO increase (A) set by the CAO Parties.

3. Co-workers who are entitled to a full or partial benefit payment under the Occupational Disability Insurance Act (*Wet op de arbeidsongeschiktheidsverzekering*, WAO)/Work and Income (Capacity for Work) Act (*Wet werk en inkomen naar arbeidsvermogen*, WIA) will receive a proportionate salary increase in accordance with the remuneration matrix in article 5E.

H. Youth salary scale

1. Young persons aged between 16 and 23 are remunerated in accordance with the youth salary scales. Young persons aged 16 and 17 are automatically placed in the scale for 18-year-olds on commencing employment.

2. The salary of co-workers who are eligible for a youth salary will not be increased on 1 October 2015, but in the month of their birthday. The salary is increased in addition to the relevant age-based increase. The increase takes effect on the first day of the month of the co-worker's birthday.

3. Co-workers who are entitled to a youth salary who receive an "Excellent" appraisal (in accordance with the matrix) will be entitled to one additional age-based increase. The additional increase forms a structural part of their salary.

I. Deputisation and supplement

1. Deputisation is where a co-worker temporarily performs essential duties for another position at the employer's request. In this case, the co-worker is entitled to a salary supplement.

2. Deputisation supplements are calculated from the difference between the minimum level of the salary scale for the deputised position and the minimum level within the co-worker's current salary scale. The deputising co-worker's salary, including the supplement, can never exceed the maximum level within the salary scale for the deputised position.

3. The following terms and conditions are also applicable:

- Deputisation is subject to a maximum period of two years.
- Deputisation cannot result in allocation to a different job group. All employment conditions applicable to the co-worker's current job group, including the salary, therefore remain unchanged.
- The deputising co-worker is not entitled to a permanent change of position and/or job level as a result of deputising a position.

4. Co-workers will not be eligible for the supplement:

- if deputising for a colleague while on holiday;
- for periods of deputisation lasting less than one month, consecutively;
- if such deputisation forms part of the co-worker's normal position.

Article 6 13th month

A. In the month of December, co-workers receive a 13th month amounting to 8.33% of their monthly salary received between 1 January to 31 December of the current calendar year, in addition to any retroactive settlement payment for hours worked.

B. Co-workers who have not been employed by the employer for the entire calendar year receive a payment proportionate to the length of employment.

C. Co-workers whose employment contract ends before the date of payment of the 13th month will receive a 13th month payment in proportion to the length of employment that year with their final salary payment.

Article 7

Holiday supplement

- A. The holiday supplement year runs from 1 June to 31 May.
- B. Each year in the month of May, co-workers receive a holiday supplement equal to 8% of the monthly salary accrued during the current supplement year, in addition to any retroactive settlement for hours worked and any one-off above-scale bonus.
The holiday supplement is calculated based on the applicable hourly wage for the month of May.
- C. Co-workers who were not employed by the employer for the entire holiday supplement year will receive a payment proportionate to the length of employment.
- D. Co-workers whose employment contract ends before the date of payment of the holiday supplement will receive a holiday supplement in proportion to the length of employment with their final salary payment.

Article 8

Results sharing scheme

- A. The results sharing scheme is applicable to co-workers who fall under this CAO.
- B. The results sharing payment is paid when pre-determined results are successfully achieved. These results can be found in the results sharing scheme document.
- C. The criteria are set annually by the employer and can be found at ico-worker.com.

Article 9

Staff discount

- A. After the end of the trial period, all co-workers (with the exception of those with a temporary contract of three months or less) are entitled to a staff discount of 15% when purchasing IKEA products for personal use.
- B. Purchases with staff discount can only be made by a co-worker using his own staff pass. Staff passes can be obtained from the HR Service Centre.
- C. Co-workers are only entitled to a staff discount when purchasing IKEA products for personal use using their own staff pass.
- D. Use of the staff pass to purchase gifts is subject to a maximum of €120 (retail price) per month.
The staff discount must not exceed a maximum of €500 discount (in other words €3,333 purchase amount) per calendar year.

- E. The staff discount is applicable to all IKEA products, except for products from the bistro and the customer restaurant.
- F. Retirees and early retirees retain their IKEA staff discount pass for the rest of their life if they commenced employment before the age of 56. Retirees and early retirees who commenced employment at the age of 56 or later may retain their staff discount pass following retirement for a period equal to the number of years of service. The other terms, conditions and rules pertaining to the staff discount will remain in full effect for retirees and early retirees.

Article 10

Pension

- A. All co-workers who meet the terms and conditions of the applicable pension scheme are eligible for the IKEA pension, which is run by Stichting IKEA Pensioenfonds (STIP).
- B. More information on the IKEA pension can be obtained at ico-worker.com.

III WORKING HOURS, ROSTERS AND SUPPLEMENTS

Article 11 Working hours

- A. The standards established in the Working Hours Act (*Arbeidstijdenwet*) and the articles in this section are applicable as a minimum when determining rosters and working hours.
- B. The standard is an average of 36 working hours per week (on an annual basis) divided across five working days. There is also an option for co-workers to work 38 hours or 40 hours per week (divided across five days), in consultation with their manager(s) and HR.
- C. Fixed working days formally agreed with a co-worker's manager and/or HR before this CAO came into effect can only be changed in mutual consultation between the employer and the co-worker.

Article 12 Basic principles for roster scheduling

- A. A co-worker can be scheduled to work:
 - 1. from Monday to Saturday between 6:00 and 22:00;
 - 2. on Sundays and public holidays between 8:00 and 7:00;
 - 3. Goodsflow co-workers can be scheduled to work between 5:00 and 1:30, with due observance of the procedures pertaining to setting the roster;
 - 4. co-workers in the Customer Relations (reception desk staff in particular) and IKEA Food departments can be scheduled to work from Monday to Sunday from 5:00.
- B. Co-workers can be scheduled to work a maximum of five consecutive days.
- C. Co-workers can be scheduled to work voluntarily on night shifts if the terms and conditions listed in article 12I and 12J are met.
- D. The employer will publish the roster for co-workers at least four weeks in advance. The employer can only amend the roster after it has been published in the event of unforeseen circumstances. Amendments will be notified to co-workers as quickly as possible.
- E. Co-workers are scheduled to work for a maximum of nine and a minimum of four consecutive hours per day, with the exception of those who work fewer than 12 hours per week and Goodsflow co-workers. The latter two categories of co-worker are scheduled to work a minimum of

three consecutive hours per day. This minimum number of scheduled work hours can be varied in mutual consultation.

F. Co-workers can make use of the option to designate a set day off from Monday to Thursday, in consultation with their manager. The set day off should be on the same day as any set evening off.

G. Co-workers with a contract of 13 hours or more are entitled to one full weekend off (Saturday–Sunday) every four weeks. Co-workers can be scheduled to work for a maximum of three consecutive weekends.

H. For the basic principles relating to work scheduling, see the work scheduling procedure.

I. Co-workers may work at night on an incidental basis under the following conditions:

1. Everything possible has been done to avoid night working.
2. Where night work is unavoidable, permission must be obtained from the local Works Council.
3. Co-workers can only work at night on a voluntary basis.
4. The local Works Council is responsible for ensuring that all preconditions in terms of safety, security, food, drink, etc. are properly arranged.

J. It is possible to work Friday night and have Saturday off under the following conditions:

1. Permission must be obtained from the local Works Council.
2. Co-workers can only work at night on a voluntary basis.
3. The local Works Council is responsible for ensuring that all preconditions in terms of safety, security, food, drink, transport to and from home, etc. are properly arranged.

Article 13

Rules governing breaks

- A. Breaks of 15 minutes or longer are not counted as part of a co-worker's working hours.
- B. Co-workers are entitled to the following net breaks (to be divided consecutively across the working day):

Length of shift according to roster	Break (net)
3 hours or less	No break
3–5 hours	15 minutes
5–6 hours	30 minutes
6–7 hours	45 minutes
7–9 hours	60 minutes
9 hours or longer	90 minutes, 30 minutes of which is counted as working time

- C. Co-workers aged 16 and 17 years are subject to a different arrangement to that shown in the table above, such that they are entitled to a 30-minute break when scheduled to work more than 4.5 consecutive hours per day.
- D. The co-worker's manager will determine when this break can be taken.

Article 14

Late-night shopping evening

- A. For the purpose of determining how many late-night shopping evenings a co-worker can be scheduled for, every shift during which a co-worker is scheduled to work after 18:00 is deemed a late-night shopping evening.

Number of contract hours	Maximum number of obligatory late-night shopping evenings
32 hours or more	8 late-night shopping evenings per 4 weeks
13–31 hours	6 late-night shopping evenings per 4 weeks
12 hours and less	No maximum
All contract hours	1 Saturday late-night shopping evening per 6 weeks

- B.** Co-workers can be required to accept being scheduled to work on late-night shopping evenings as set out in the table.
- C.** The co-worker can be scheduled to work on multiple late-night shopping evenings per week, but only following mutual consultation. This can be increased to five evenings per week for Goodsflow co-workers, following mutual consultation.
- D.** Late-night shopping evenings are scheduled in consultation with the co-worker, taking account of individual wishes/arrangements as far as possible. Co-workers have the option to set a fixed evening off from Monday to Thursday, in consultation with their manager. The set evening off should be on the same day as any set day off.

Article 15

Saturdays

- A.** Co-workers can be required to work a maximum of 13 Saturdays per 26 weeks. No restriction applies to employment contracts of 12 hours or less.
- B.** Saturday working is scheduled in consultation with the co-worker, taking account of individual wishes/arrangements as far as possible.

Article 16

Sundays and public holidays

- A.** Co-workers can be scheduled to work for half of the number of operational Sundays and/or public holidays per calendar year at the branch in question, up to a total maximum of 18 Sundays and/or public holidays per year. No restriction applies to employment contracts of 12 hours or less. Hours worked on Sundays form part of the contract hours.
- B.** Sunday working is scheduled on a voluntary basis.
- C.** If a co-worker has a structural objection to being scheduled to work on Sundays, he must notify his manager to this effect in writing before the roster is published. The co-worker will then no longer be scheduled to work on Sundays.

D. Working on public holidays is scheduled on a voluntary basis as far as possible.

E. With due observance of article 16B, if too few co-workers volunteer to work on Boxing Day, then the manager will make a second appeal for volunteers. If this second appeal does not result in enough volunteers, then all co-workers except for those who worked on the previous Boxing Day become eligible to be scheduled to work that day. Co-workers who work on Boxing Day may choose to take a day off on either 24 December (Christmas Eve) or 31 December (New Years' Eve), or another day of their choice outside weeks 52 and 1 and before 1 February of the subsequent year.

Article 17

Distribution of contract hours for full-timers

A. 36-hour working week option

The roster for full-timers and/or managers who work a 36-hour week is as follows:

* only applies to co-workers who already work a 36-hour week.

1 week of 5 days x 8 hours = 40 hours and 1 week of 4 days x 8 hours = 32 hours	or	A working week of 4 days x 9 hours = 36 hours *
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A. 38-hour working week option

The roster for full-timers and/or managers who work a 38-hour week is as follows:

3 weeks of 5 days x 8 hours = 40 hours and 1 week of 4 days x 8 hours = 32 hours	or	1 week of 5 days x 8 hours = or 40 hours and 1 week of 4 days x 8 hours plus 1 day x 4 hours = 36 hours
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A. 40-hour working week option

The roster for full-timers and/or managers who work a 40-hour week is as follows:

A working week of of 5 days x 8 hours = 40 hours

Article 18

Distribution of contract hours for part-timers

A. A part-timer's working week is based on the number of contract hours.

B. The distribution of the hours per week over the days on which the part-timer can be scheduled to work is subject to the following rule:

Number of hours per week	Number of schedulable days for: < 12 hours	Number of schedulable days for: ≤ 12 hours
12 or less		4 days or less
13 to 17	3 days or less	5 days or less
18 to 32	4 days or less	
33 or more	5 days or less	

C. Contrary to this rule, the employer can agree in consultation with the co-worker that he can be scheduled to work on more days than indicated in this guideline.

Article 19

Flexible working hours (plus/minus flexitime)

A. Conditions

1. This article is not applicable to managers or co-workers in pay scale 10 or higher. This article is based on the standard salary scale for the position in question.
2. The number of hours worked per week can vary between 20% more and 20% less than the number of contract hours. This can be varied in mutual consultation and must be set down in writing.
3. If the flexible working hours arrangement is applicable, the maximum number of working hours is ten hours per day and 45 hours per week. A maximum of nine working hours per day is applicable to co-workers aged 16 and 17.
4. The minimum shift of three to four hours per scheduled day of work remains guaranteed under this arrangement.

B. Wind-up half-hour

The amount of time required to finish off work activities (up to a maximum of half an hour) is included in the number of hours and is paid as an allowance on top of the hourly wage, in accordance with the table in article 21B.

C. Rostering for extra hours

Pursuant to Protocol 4 of the IKEA CAO 2004/2005, new co-workers or existing co-workers undertaking more contract hours can agree for extra hours to be scheduled during inconvenient hours. This protocol can be

obtained from HR and the HR Service Centre.

D. Shift hours and amount of work

1. If necessitated by a reduced amount of work available, in order to improve the ratio of workload to the number of hours worked and in addition to the flexible working hours scheme (plus/minus flexitime), the employer can have co-workers stop work earlier or start work later than indicated on their roster on a maximum of ten occasions a year.
2. A co-worker can only start work later if he has been notified at least one day in advance.
3. This option will only be applied if the staffing level cannot be adjusted in mutual consultation.
4. It is the employer's intention to take account of co-workers' individual wishes whenever and as far as possible (amount of work and numbers of customers).
5. The manager is responsible for ensuring that a co-worker's negative balance of hours does not exceed 36 hours as of 1 June, so that the balance can be brought back to zero before 1 September.

Article 20

Compensation for flexible working hours (flexitime)

A. General

- a. This article is not applicable to managers or co-workers in salary scale 10 or higher and is based on the standard scale for the position in question.
- b. Co-workers receive a statement of the number of hours worked each month (monthly statement).

B. Settlement of flexitime hours for full-timers and monthly salary part-timers

For full-timers and monthly salary part-timers, the number of hours worked compared to the agreed number of contract hours is calculated and paid annually on 1 September.

C. Settlement of flexitime hours

Three situations can occur when flexitime hours are being settled:

1. The number of hours worked is the same as the number of agreed contract hours (no further settlement required).
2. The co-worker has worked fewer hours than the number of contract hours during the previous period due to the actions of the employer. In such cases, no retroactive entitlement will exist and the employer will bear the costs.

3. The co-worker has worked more than the agreed number of contract hours during the previous period. In such cases, the difference will be settled accordingly.

D. Options for payment of flexitime hours

Co-workers can select one of three options for the payment of flexitime:

1. hours are paid out;
2. time off;
3. lifetime savings scheme¹.

E. Settlement of flexitime hours for hourly wage part-timers

All hours worked by hourly wage part-timers are paid immediately in the month subsequent to that in which they were worked. If the situation described in article 20.C.2 is applicable, an annual settlement will also take place on 1 September.

F. Settlement of flexitime/hours in excess of 40 hours per week

1. All hours worked in excess of 40 hours (on average) per week, calculated on an annual basis, are paid out at 100% of the hourly wage and 25% as a supplement to the hourly wage. Hours up to 40 hours (on average) per week, calculated on an annual basis, are paid out at 100% of the hourly wage and serve as the basis for calculating pension, holiday supplement and 13th month payment.
2. This provision is applicable to full-timers, monthly salary part-timers and hourly wage part-timers.

Article 21

Supplements and meal provision

A. Inconvenient hours supplement

Each co-worker receives a supplement for working inconvenient hours according to the matrix below. The allowance is a percentage of the hourly wage.

Hours Day	Midnight – 7:00	7:00 – 14:00	14:00 – 18:00	18:00 – 19:00	19:00 – midnight
Monday to Friday	50%	0%	0%	0%	50%
Saturdays	50%	0%	50%	100%	100%
Sundays	100%	100%	100%	100%	100%

¹: Only for existing participants in the lifetime savings scheme. New legislation is in force as of 1 January 2012, under which it is no longer possible for new participants to participate in the lifetime savings scheme.

From 1 October 2015, the inconvenient hours supplement between midnight and 5:00 will be 100%.

C. Options for payment of inconvenient hours supplement

Co-workers may select one of four options for the payment of the inconvenient hours supplement:

1. supplement is paid out;
2. time off;
3. lifetime savings scheme¹;
4. leave saving scheme.

D. Public holiday supplement

1. Public holidays are deemed special leave days; therefore, every co-worker who has worked or taken paid holiday hours on the same day/evening of the week as a given public holiday at least seven times during the preceding 13 weeks will be paid 100% of the average number of hours worked on that day/evening.
2. Co-workers who work on a public holiday will be paid a 100% public holiday supplement for the hours worked.
3. Where a co-worker cannot work because IKEA stores are closed on certain days/late-night shopping evenings (for example 5 December), the average number of hours worked on those days/evenings will be paid out at 100% of the hourly wage.

E. Provision of meals

1. On late-night shopping evenings, a free meal is provided to all co-workers who work until at least 20:00 who are working at least seven hours for the employer that day.
2. Co-workers who are required to work overtime after 19:00 on the same day, at the request of the manager, are entitled to a free meal.
3. On official public holidays, co-workers receive a voucher to the value of €2.50 net for a meal.

Article 22

On-call supplement for technical support

A. These regulations apply to co-workers and managers in the Technical Support department. The employer will treat call-outs while on call in accordance with the terms and conditions of the Working Hours Act.

B.

1. Technical Support co-workers and managers will receive a supplement

of €24.66 gross per day (24 hours) that they are on call. The total amount of supplement to be paid per technical team per month will be distributed among the co-workers and managers of each team such that each Technical Support co-worker receives a set amount per month.

2. The on-call supplement will be withheld if the co-worker is absent due to illness or on leave (other than paid holiday leave) for longer than one month from the first day of that month.

C. The term 'call-out hours' is deemed to mean: the time that the co-worker is present at the employer's premises, including travel time. Travel time is determined on the basis of the distance of commute.

D. Call-out hours out are paid at the normal hourly wage plus any supplement set out in the inconvenient hours table (article 21B).

E. Travel costs for each call-out are reimbursed as per article 29.

F. Where an on-call co-worker resolves a problem remotely, the time required for this will be reimbursed. Only the Business Navigator or manager can determine whether the on-call co-worker can be called.

G. Technical Support co-workers and managers cannot be on-call for more than seven consecutive days. There must be at least five days between seven-day on-call periods.

Article 23

IT on-call arrangement

A. General

1. This arrangement applies to all IT technicians, including team managers.
2. IT technicians and team managers receive an hourly on-call supplement for fault resolution shifts.
3. Fault resolution shifts are subject to the "IKEA code of conduct".
4. On-call hours are paid at the normal hourly wage plus any supplement set out in the inconvenient hours table (article 21B).
5. Where a technician is required to visit a store, he will be compensated for travel time in accordance with article 25A.
6. IT technicians can be on-call for a maximum of seven consecutive days.

B. Fault resolution shifts

1. Each IT technician works a fault resolution shift of one week (Monday to Friday, 18:00 to 21:00, Saturday 8:00 to 21:00 and Sunday 9:00 to 18:00).
2. In addition to fault resolution shifts, IT technicians also work their normal hours for that week.
3. During the fault resolution shift, a co-worker must:
 - be continuously available by telephone;
 - log in to the IKEA network within one hour of receiving a call.
4. Where a priority 1 situation occurs, the on-call IT technician will visit the

store in question to resolve the problem.

5. Priority 1 situations are declared in consultation with one of the following people: IT technician team manager, IT service desk team manager, NL IT manager.

6. The on-call supplement for fault resolution shift is €2 gross per hour for Monday to Saturday, and €2.50 per hour on Sundays, totalling a gross weekly on-call supplement of €78.50.

Article 24

Employability

A. Definitions

The CAO Parties deem the term 'employability' to mean the ability for a co-worker to perform a job both now and in the long term such that his employment security increases, primarily within the IKEA organisation but also outside it.

B. Level of employability is determined, among other things, by:

1. mobility (not restricted by position, area of work, department or branch);
2. knowledge, skills and experience (ability);
3. flexibility (willingness);
4. proactiveness (not waiting passively, but taking action).

Here, the CAO Parties wish to pay special attention to the points referred to in C to I below:

C. Qualitative employability

Efforts are made to make co-workers employable across multiple departments. For managers, job rotation in consultation is a standard part of career development.

D. Quantitative employability

- The duration for and times at which a co-worker can be scheduled to work must conform with the agreements set forth in this CAO.
- Managers' quantitative employability must be a subject which is open to discussion. The reason for this is that managers have different responsibilities to co-workers.
- For this reason and other operational business reasons, they may also be asked to work outside of their scheduled days, for example a sixth day one week in an emergency.

E. Willingness to receive training

Co-workers are required to attend training courses related to their position, including courses to enable them to work across multiple departments. Other training courses are encouraged by the employer, but cannot be made obligatory.

F. Geographic mobility: Co-workers

- In exceptional situations, which influence a store's business operations, it may be necessary to place each co-worker in a different store for a maximum of three months per year. In the case of such secondments, the travel distance between the sending branch and the receiving branch must not exceed 60 km (single journey).
- Secondment decisions are taken by the director and local Works Council of the co-worker's normal store.
- Where a co-worker's situation calls for exemption from secondments, the store manager will take the final decision.

G. Geographic mobility: Managers

- Managers must be prepared to work in different stores within the Netherlands. The decision to second a manager must always be taken in mutual consultation between the employer and the manager. Co-workers must never be required to relocate, unless they are interested in a position in a different store.
- In the case of transfers to other stores, in connection with the manager's employability, the employer will try to ensure that the receiving store lies in the region in which the co-worker lives as far as possible.
- If a manager is interested in a position in a different store, the employer will endeavour to assist him in finding a place to live.
- The scheme governing reimbursement of relocation costs will be applicable in such cases.

H. Responsibility for a co-worker's employability is shared between the employer and the co-worker and is addressed in progress interviews between the employer and the co-worker.

I. Clear arrangements will be made with managers regarding expectations concerning working methods in the new position and the duration of filling that position. The purpose of this is to be able to guarantee greater mobility between positions.

IV REIMBURSEMENTS



	AMS	DUIVEN	EIND	DELFT	HEER	UTR	GRON	BAREN	OOST	HENG	BREDA	HAARL	A'FOORT	ZWOLLE
AMS		110	110	65	205	35	175	95	90	150	105	30	50	115
DUIVEN	70		85	135	175	75	180	130	120	95	135	125	65	80
EIND	110	85		130	95	80	245	110	70	180	65	130	115	150
DELFT	75	65	80		130	60	160	70	45	120	45	75	75	90
HEER	65	135	130	215		65	235	40	75	195	70	60	100	165
UTR	40	85	80	130	40		150	30	50	120	50	35	65	95
GRON	205	175	95	215	180	180		200	160	275	155	225	210	240
BAREN	130	120	60	130	115	220	120		100	180	95	130	125	140
OOST	35	75	80	65	180		195	65		135	75	55	40	100
HENG	20	50	60	40	115	120	40	40	85		50	35	35	65
BREDA	175	180	245	235	340	195		265	250	130	275	200	175	105
HAARL	105	110	160	150	220	120	165		160	120	165	115	105	65
A'FOORT	95	130	110	40	200	65	265	50		200	50	90	100	165
ZWOLLE	60	80	70	30	120	40	165	35	120		30	55	70	100
AMS	90	120	70	75	160	60	250	50		190	25	110	95	155
DUIVEN	60	75	45	50	100	40	160	35	120	20	70	65	95	95
EIND	150	95	180	195	275	135	130	200	190		205	165	105	65
DELFT	90	60	120	120	180	85	120	120	120	125		95	70	60
HEER	105	135	65	70	155	75	270	50	25	205	125		105	170
UTR	65	85	45	50	95	50	165	30	125	75	75	70		100
GRON	30	125	130	60	225	55	200	90	110	165	125		70	135
BAREN	15	70	75	35	130	35	115	55	70	95	75	50		80
OOST	50	65	115	100	210	40	175	100	95	105	105	70		75
HENG	35	50	75	65	125	35	105	70	65	70	70	50	50	
BREDA	115	80	150	165	240	100	105	165	155	65	170	135	75	
HAARL	70	50	90	95	140	65	65	100	95	60	100	80	50	

Article 25

Reimbursement of travel expenses

A. Travel time reimbursement table

B. Reimbursement of travel time for training purposes

1. Where co-workers are requested to take an internal or external training course by the employer, the travel time and course hours will be added together to determine the normal working hours, up to a maximum of 9.5 hours per day.
2. In the case of co-workers employed at the IKEA stores in Hengelo, Heerlen and Groningen, travel time and course hours will be added together to determine the normal working hours, up to a maximum of 10.5 hours per day.
3. If the travel time and course hours total exceeds the maximum number of hours per day referred to in paragraphs 1 and 2, the cost is borne by the co-worker.
4. Where co-workers are required to teach a course by the employer, the travel time and course hours are added together to determine the normal working hours.

C. Reimbursement for team meetings

1. Team meetings are generally held once every six weeks.
2. The time spent on team meetings is included in the calculation of a co-worker's average working week and is paid out in full.
3. Where a team meeting is held outside a co-worker's scheduled working hours, this may be eligible for an inconvenient hours supplement.

Article 26

Compensation for relocation expenses

A. Application criteria

Expenses for relocation required to enhance employability may be reimbursed after the relocation has taken place, if the relocation is:

1. at the explicit request of the employer;
2. inside the Netherlands;
3. within a maximum of one year after changing the place of work.

B. Compensation

Where the employer requests a co-worker to move to a different city, the co-worker will be compensated in the following manner:

1. decorating costs to the value of 10% of 12 x the co-worker's current monthly salary, to be paid as a net amount in compliance with any applicable tax regulations;
2. transport costs, after prior approval of the estimate.

Article 27

Reimbursement of telephone expenses

A. Scope of application

The telephone expenses scheme is applicable to co-workers who are required to have a business telephone and for those who make business calls, insofar as these costs are not already reimbursed under another scheme.

B. Business calls

The term 'business call' is deemed to mean: a telephone call made on behalf of the employer at the co-worker's own expense.

C. Contract expenses

The term 'contract expenses' is deemed to mean: the contract expenses for a standard telephone.

D. Reimbursements

1. Co-workers who make business calls on an incidental basis will receive reimbursement for the associated costs.
2. On-call co-workers who must be reachable by telephone at home may be eligible for reimbursement of contract expenses, if determined by the employer.
3. Co-workers who, in the opinion of the employer, can only perform their job at home if they carry out multiple business calls (such as teleworkers) will receive a gross reimbursement of their contract and call expenses.
4. The reimbursement referred to in article 27D.1 will be reduced by the amount of any expenses associated with private calls. A gross amount of €17.43 per month will be charged for this. If the co-worker has demonstrably made private calls totalling a higher amount, the co-worker's contribution may be set higher accordingly.

E. Termination of reimbursements

Reimbursements for call and/or contract expenses, with the exception of the expenses referred to in article 27 D.1, will terminate as of the first day of the month after which the co-worker no longer complies with the conditions set in paragraphs 27 D.2 and 27 D.3 in the opinion of the manager/store manager and/or HR manager.

F. Reimbursement of telephone expenses

Telephone expenses reimbursements are withheld if a co-worker is absent due to illness or leave (other than paid holiday leave) for longer than one month, after one month, on the first day of the subsequent month.

Article 28

General expenses supplement and ERT supplement

A. General expenses supplement

Co-workers in positions in job group 10 or higher and managers are entitled to a gross general expense supplement of €50 per month. This article is based on the standard salary scale for the position in question. This supplement is intended as a contribution to the costs for corporate entertainment and telephone use.

B. Supplement for Emergency Response Team members

Co-workers who are part of the Emergency Response Team receive a gross supplement of €30 per month, on condition that they take the applicable training course run by the employer each year and forms part of that store's Emergency Response Team.

C. Withdrawal of supplements

The general expenses allowance is withheld if a co-worker is absent due to illness or on leave (other than paid holiday leave) for longer than one month, after one month, on the first day of the subsequent month.

Article 29

Commuting travel

A. Reimbursement of travel expenses: Public transport

Travel between home and a co-worker's place of work by public transport is reimbursed in full by the employer. This applies to annual season tickets or per-ride tickets. The full Public Transport Reimbursement Scheme can be found at ico-worker.com.

B. Compensation

The employer will pay co-workers who do not make use of the reimbursement for travel expenses by public transport option a contribution towards the expenses for daily travel between home and their place of work, up to a maximum of:

- €0 per day worked for a distance of 0–5 km *
- €1.85 net per day worked for a distance of: 5–10 km
- €3.85 net per day worked for a distance of: 10–15 km
- €4.60 net per day worked for a distance of: 15–20 km
- €6.60 net per day worked for a distance of: 20 km or more.

Distances are measured on the basis of the optimum route produced using a travel planner (www.routenet.nl).

*Co-workers employed by IKEA before 1 January 2016 retain the right to a reimbursement of €1.85 per day worked for travel distances less than 5 km.

C. Reimbursement of travel expenses for managers and co-workers in positions in job group 10 or higher. This article is based on the standard salary scale for the position in question.

1. Co-workers in positions in job group 10 or higher and managers are entitled to a reimbursement of €0.19 per kilometre, up to a maximum of €170.17 per month. Part of this amount is paid out as a net amount (as far as permissible under tax law) and the rest as gross.

Travel expenses reimbursement is applicable to a five-day working week. For co-workers who work fewer than five days per week, a proportionate arrangement is applicable.

2. The reimbursement is withheld if a co-worker is absent due to illness or on leave (other than paid holiday leave) for longer than one month, after one month, from the first day of the subsequent month.

D. Transfers

If a co-worker is transferred at the request of the employer and if his town/city of residence is located within a radius of 75 km of the place of work, the expenses for daily travel between home and work will be reimbursed, in consultation with the employer, for a maximum of one year.

E. Bicycle plan

Assuming that the tax benefits remain unchanged, the employer offers a bicycle plan under which co-workers can purchase a bicycle with tax benefits. The bicycle is paid for from a co-worker's gross salary. Information and conditions can be found at ico-worker.com. The bicycle plan will be withdrawn as of 1 January 2016.

Article 30

Reimbursement for incidental business travel in the Netherlands and abroad

A. Application criteria

1. Where a co-worker makes a business journey on the employer's request, the employer will reimburse the relevant costs.
2. In the case of travel by car, the employer's company car must always be

used in the first instance.

B. Travel reimbursements

1. Where a co-worker travels by public transport, the employer will reimburse the costs of 2nd class travel.
2. Where a co-worker makes use of a private car, costs will be reimbursed at a rate of €0.30 per kilometre. Part of this amount is paid out as a net amount (as far as permissible under tax law) and the rest as gross. Where a co-worker is required to travel to a different IKEA store within the Netherlands, the table in article 25A will be used to determine the number of kilometres on the basis of the actual number of kilometres driven.
3. The value of the applicable commuting travel expenses reimbursement will be deducted from this.

C. Per diem payments

1. IKEA will pay a per diem payment to co-workers who are requested to travel within the Netherlands or abroad where one overnight stay is required. The per diem payment is a contribution towards the costs for breakfast, lunch, dinner and any general expenses.
2. The per diem payment for travel within the Netherlands is €23 net per overnight stay.
3. The per diem payment for travel outside the Netherlands is €55 net per overnight stay.

	Fee per overnight stay
Hotel stay in the Netherlands	€23.00
Hotel stay abroad	€28.00

Hours	Part-day fee after hotel stay
Less than 5 hours	0%
5 to 10 hours	50%
10 hours or more	100%

hours following the overnight stay, the part-day rate listed below is applicable. In the event of an overnight stay prior to a meeting/training course, etc., the co-worker must obtain his manager's permission for this.

Article 31

Reimbursement for breakfast, lunch and evening meals

A. Where IKEA pays for meals, the per diem payment – as referred to in article 30 C.1 – will be reduced by:

0% for breakfast;

30% for lunch;

40% for an evening meal.

The hotel stay must include breakfast. If the co-worker does not stay in a hotel, breakfast will be at his own expense.

B. In the case of visits to competitors and other visits not to IKEA stores, a net lunch reimbursement will be provided up to a maximum of €10, on submission of the receipt.

C. Where a travelling co-worker works ten hours or more (excluding travel time) per day, a net evening meal reimbursement will be provided up to a maximum of €14, on submission of the receipt.

Article 32

Expense claims and all-inclusive travel

A. Co-workers must submit expense claims within three months of incurring the relevant costs, and in any event no later than one week after the end of the financial year (IKEA Nederland B.V.: 31 August, Inter IKEA Systems B.V.: 31 December). The employer only pays out expense claims by bank transfer.

B. In the case of all-inclusive business travel paid for by the employer – including paid overnight stays and meals, for courses or visits to trade fairs, for example – the reimbursements referred to in this chapter are not applicable.

V TRAINING AND PROFESSIONAL DEVELOPMENT OPTIONS

Article 33

Training and professional development options

A. The training and professional development plan for all co-workers is based on the Business Plan and the HR concept.

B. The basic principles of the training and professional development plan are:

- a. IKEA assumes that all co-workers wish to further their professional development and offers appropriate opportunities to this end.
- b. Only by increasing the knowledge of its staff can IKEA implement changes in the future.
- c. Professional development increases the organisation's thinking power and produces more opportunities for advancement.
- d. The training courses on offer are geared towards gaining and increasing knowledge of IKEA, self-knowledge and skills to be able to take on responsibilities for a department, or part of one, and acquiring specialised knowledge.
- e. IKEA makes additional efforts to provide training for co-workers who have had insufficient training and/or schooling.

C. The training pathways for co-workers are based on the training plan for each position, career guidance agreements and courses requested under the study costs scheme included in article 35.

D. Twice a year, the employer submits data concerning its training policy to the Parties and the Works Council.

E. Apprenticeship contract

1. Co-workers up to the age of 21 who work on the basis of an apprenticeship contract will receive 100% of their hourly wage for hours during which they attend classes outside of the employer's company.
2. An overview of the training and professional development plan is available for inspection at HR.

3. The employer will set a co-worker's training pathway down in writing at his request.
4. The study costs scheme may be applicable to this agreement.

F. Personal employability assessment

Co-workers who are working on their personal development within IKEA and would like more information regarding the options open to him may request a personal employability assessment.

Article 34

Internship allowance

The allowance for interns on the basis of a full-time working week is as follows:

- A. VMBO level: €175 gross per month
- B. MBO level: €227 gross per month
- C. HBO level and above: €340 gross per month
- D. The travel expenses reimbursement is applicable to interns who do not possess an annual public transport season ticket, in accordance with this CAO.
- E. Internship allowances are paid out in proportion to the number of internship hours worked per week, and only in the case of internships lasting a minimum of two months.

Article 35

Study costs scheme

- A. The study costs scheme provides for reimbursement for study costs incurred for external courses taken by co-workers of their own initiative, or on the request or instruction of the employer.
- B. The scheme applies to full-timers and part-timers:
 1. employed by the employer;
 2. who have an employment contract for an indefinite period;
 3. whose trial period has ended.
- C. The study costs scheme provides for reimbursement by the employer for external courses. External courses are those which are not provided

by the employer, but by a training institution recognised by the Ministry of Education, Culture and Science.

D. Application procedure for study costs scheme

The following paragraphs apply to the application procedure for reimbursement of study costs:

1. A study costs reimbursement can be applied for in writing by submitting the appropriate forms to the HR department in the co-worker's own store.
2. A decision on each application is taken by the HR department, in consultation with the co-worker's manager. The manager writes his or her recommendation on the application form and signs it, if appropriate.
3. The criteria listed below should be applied when evaluating such applications:
 - a. The course must be important to the current and future responsibilities of the co-worker and to the company.
 - b. The institution must be recognised by the Ministry of Education, Culture and Science.
 - c. The course content must be in line with the objective of taking the course.
 - d. The co-worker's results must be verifiable.
 - e. The co-worker must be reasonably able to complete the course successfully.

E. Processing of applications

1. After a co-worker has submitted a reasoned application for reimbursement of study costs, a decision will be taken within 14 days.
2. The applicant will receive written notice in the event of a negative decision.
3. If the study costs reimbursement is awarded, the co-worker will receive written notice in the form of a study costs agreement, setting out the applicable conditions and rules. This agreement must then be signed by both the employer and the co-worker to signify that their consent thereto.
4. Co-workers whose applications are successful are required to keep HR informed of their progress on the course.
5. Co-workers to whom the study costs scheme is applicable are required to authorise the employer (represented in this matter by HR) to acquire information regarding their progress and results on the course in question.

Article 36

Declaration procedure

Co-workers who wish to take advantage of the study costs scheme can claim the costs incurred by submitting copies of the relevant receipts.

Article 37

Rules governing repayments and reclamations

A. If a co-worker stops attending a training course prematurely, he must notify HR accordingly and any study costs received must be repaid. This also applies if the co-worker's employment comes to an end during the course.

B. For courses that last more than one year, the study costs will be reimbursed for one year each time.

Departure following end of training/course	Total to be repaid
end of the course, the payment made must be repaid partially or in full, in accordance with the table below.	100%
Within 6 to 12 months	75%
Within 12 to 18 months	50%
Within 18 to 24 months	25%

D. Repayment will be demanded:

1. If the co-worker stops attending the course prematurely of his own volition: 100%
2. If the co-worker's marks are insufficient or if no final qualification will be achieved: 100%
3. If the co-worker's employment contract ends during the course: 100%
4. If the co-worker's employment contract is terminated after the qualification has been achieved, before the end of the term for which the co-worker is contracted, in accordance with paragraph C of this article.

E. Exceptions

In consultation with the manager/store manager, HR can depart from this rule to the benefit of the co-worker.

Article 38

Termination of the study costs scheme

The study costs scheme will be ended if:

- A. The co-worker is making no or insufficient progress on the course through his own fault, or as a result of the co-worker unilaterally terminating his participation in the course.
- B. A course lasting six consecutive months is interrupted.

- C. The co-worker's employment contract is terminated.
- D. The co-worker's performance is deemed insufficient.

VI HOLIDAYS, PUBLIC HOLIDAYS, LEAVE AND LEAVE SAVINGS SCHEME

Article 39 Holidays

A. The holiday year runs from 1 January to 31 December.

B.

1. The employer and the co-worker will set the dates for a continuous holiday, in mutual consultation.
2. The schedule for summer holidays will be covered with each co-worker before 1 February. The co-worker will be notified within three weeks whether the schedule is approved.
3. The manager can decide, on a co-worker's request, to review the summer holiday schedule before 1 February.
4. Co-workers who submit their summer holiday requests after 1 February may have to change their dates depending on staffing levels at different points in the holiday schedule.
5. Co-workers wish to take more than two consecutive days of leave (not summer holiday leave) will receive a final answer within two weeks, if their application was submitted at least eight weeks in advance and a maximum of 16 weeks in advance.

C.

1. Co-workers can take up to three weeks of holiday consecutively.
2. Co-workers wishing to take more than three consecutive weeks of holiday must obtain permission from the store manager and the HR manager. The employer and the co-worker will set the holiday dates in mutual consultation.
3. The employer and the co-worker will endeavour to ensure that all allocated holiday hours are taken in a year.

D. Holiday hours above the statutory entitlement

1. Co-workers can request their holiday leave hours in excess of the legal

¹: Only for existing participants in the lifetime savings scheme. New legislation is in force as of 1 January 2012, under which it is no longer possible for new participants to participate in the lifetime savings scheme.

minimum be paid out in the form of additional wages. This payment can be made twice per year, on 1 August and on 1 February. Co-workers may also choose to deposit holiday leave hours above the legal minimum in a lifetime savings scheme.¹

2. In January and/or July, co-workers notify the HR Centre of Expertise in writing how many full holiday leave hours they wish to be paid out or deposited based on the applicable hourly wage in February and/or August.

3. If a co-worker changes job, he can request to have the holiday leave hours in excess of the legal minimum paid out in the month prior to the change, in consultation with HR and his manager.

E. Number of holiday leave hours

1. Co-workers accrue holiday entitlement in proportion to the actual total number of hours – not including inconvenient hours – paid out during the past calendar year. No holiday entitlement is accrued on hours worked above 40 per week.

Number of contract hours	Accrued holiday hours
calendar year: 40 hours	215.90 hours
38 hours	205.11 hours
36 hours	194.31 hours
Accrual per hour	10.38%

F.

1. Days in excess of the legal minimum can be paid out twice per year.

2. After five years, leave in excess of the legal minimum that has not been taken is automatically paid out.

3. Accrued holiday leave days are always deducted in the optimal order for the co-worker:

1. minimum leave days from previous year;
2. leave days in excess of the legal minimum from five years ago;
3. minimum leave days from the current year;
4. leave days in excess of the legal minimum from four years ago;
5. leave days in excess of the legal minimum from three years ago;

6. leave days in excess of the legal minimum from two years ago;
7. leave days in excess of the legal minimum from the previous year;
8. leave days in excess of the legal minimum from the current year.

Article 40

Public holidays

A. Co-workers are entitled to take leave on the recognised general and Christian public holidays (if IKEA stores are scheduled to be open), namely: Christmas Day, Boxing Day, New Year's Day, Easter Sunday and Easter Monday, Ascension Day, Whit Sunday and Whit Monday and King's Day.

B. Once every five years, 5 May is deemed a public holiday in accordance with national policy. On the four intervening years, 5 May is a normal working day, during which standard working hours and supplements apply.

C. Co-workers can request to exchange Christian holidays for non-Christian ones, in consultation with their manager.

D. Scheduling co-workers for work on public holidays is subject to the provisions in article 16.

Article 41

General (statutory) leave

Co-workers can obtain information regarding work and care from their manager or from HR.

A. Pregnancy and maternity leave

Pregnant co-workers are entitled to paid leave for childbirth during the period in which they are entitled to pregnancy and maternity leave pursuant to Section 3 of the Work and Care Act (WAZO). They will also be given the opportunity to take ten weeks additional unpaid leave following on from maternity leave. Unpaid leave must be applied for prior to commencing pregnancy and maternity leave. During the additional leave period, new mothers can take an internal course at home, having obtained prior approval from her manager and the HR manager.

B. Parental leave

WAZO Section 6 grants parents and caregivers the right to temporary, unpaid leave. Any co-worker with at least a one-year contract is entitled to take advantage of this legal right to parental leave.

During unpaid parental leave, co-workers continue to accumulate pension, and both the employer's and the co-worker's contribution will be paid by IKEA. If the employer contributes to the co-worker's participation in the collective health insurance policy, then this contribution will also continue to be paid during parental leave.

C. Short-term care leave

In accordance with WAZO Section 5, co-workers have the option to take short-term care leave. The employer can refuse this leave if a serious business interest reasonably and fairly takes precedence over the interests of the co-worker. Contrary to the statutory provisions, the permitted length of leave is a maximum of three times the co-worker's average number of working hours per week per 12 months in a calendar year. In the case of full-timers working five days per week, this is equivalent to a maximum of 15 days per year. The employer and the co-worker must agree together how the leave will be taken. The co-worker's salary will continue to be paid at 100% of his hourly wage.

D. Long-term care leave

Co-workers are entitled to take unpaid leave to care for a partner, child or parent who is ill. The total permitted length of such leave is a maximum of six times the co-worker's normal working hours per week in a period of 12 consecutive months, preferably to be taken part-time. The employer can refuse to grant such leave if a serious business interest reasonably and fairly takes precedence over the interests of the co-worker.

E. Emergency leave

In accordance with WAZO article 4:1, co-workers are entitled to emergency leave if they cannot work due to extremely exceptional personal circumstances, or if they must comply with a given statutory obligation and cannot do so in their free time. Contrary to the WAZO, co-workers can take a maximum of two days of emergency leave per year. If more emergency leave is required that meets the WAZO criteria, the co-worker's salary will not continue to be paid.

F. Maternity leave/Childbirth leave

All co-workers are entitled to leave while their partner is in labour, pursuant to WAZO article 4:2. Full-time co-workers are entitled to four days of paternity leave following the birth or their own child or a child that is officially recognised as the co-worker's child.

Part-time co-workers are also entitled to proportional paternity leave. The leave must be taken within four weeks of the birth and salary continues to be paid in full. Co-workers can take holiday leave hours following on from paternity leave. In addition to the above, they are also entitled to three days of unpaid partner leave.

G. Adoption leave and long-term foster care leave

Pursuant to WAZO Section 3, co-workers are entitled to a maximum of four weeks of leave when adopting a child or commencing long-term care of a foster child. They are entitled to a benefit which the employer applies for from the Institute for Employee Benefit Schemes (*Uitvoeringsinstituut Werknemersverzekeringen*, UWV). Contrary to the WAZO, the co-worker's

salary will be supplemented up to 100% for a maximum of four weeks.

Article 42

Special paid leave

In the case of the following events, co-workers are entitled to the number of exceptional paid leave days or leave hours stated below.

A. Weddings:

1. Co-worker registering for a marriage license: one day.
2. Registered partnership or wedding of co-worker: two days.
3. Wedding of co-worker's child, stepchild, foster child, grandchild, parents, parents-in-law, brother, sister, brother-in-law or sister-in-law: one day.
4. Wedding anniversary (12½, 25, 40, 50, 55 and 60 years) of the co-worker or his child, parents, parents-in-law, brother, sister, brother-in-law, sister-in-law or grandparents: one day.

B. Moving house

For co-workers who are married or have a partner, or unmarried co-workers, who run a household with their own furniture – once a year only one day

C. Examinations:

For examinations for courses taken in prior consultation with the employer: the amount of time necessary.

D. Doctor's visits and medical examinations:

1. Visits to the doctor, as well as similar appointments with the dentist, physiotherapist, etc., should in principle be scheduled in the co-worker's free time. IKEA will strictly enforce this policy.
2. Medical examinations (not for sports purposes or for a job application) by third parties: the time should be set in advance in consultation with HR.

E. Statutory obligations:

For example, political leave as listed in article 643 of Section 7 of the Dutch Civil Code.

F. Job interviews:

If the employer gives a co-worker notice of termination of his employment, the time necessary, subject to presentation of the invitation to interview.

G. Death:

1. In the event of the death of a co-worker's spouse, partner, child or parent (living at home): from the day of death up to and including the day of the funeral. In addition, the co-worker can take two times his normal weekly working hours during a period of six months after the death of a spouse, partner or child.
2. In the event of the death of a co-worker's grandchild, parent, parent-in-law, brother, sister, brother-in-law, sister-in-law or grandparent: two days. If, in such cases, the co-worker can demonstrate that he is responsible for arranging the funeral, he will be entitled to leave from the moment of death up to and including the day of the funeral.

H. Co-workers with partners/unmarried co-workers

1. Unmarried co-workers who share a household with a long-term partner and who notify the employer to this effect in writing, will have the same rights to special leave as married co-workers.
2. If this partnership changes, the co-worker is required to notify the employer to this effect. If the co-worker fails to do so, he will not be entitled to special leave.

I. Exceptional situations

Paid or unpaid leave can be granted in cases other than those referred to above, at the discretion of HR and the co-worker's manager, where the event takes place on a day on which the co-worker is normally scheduled to work.

J. Taking special leave days

Co-workers must take exceptional leave days at the applicable time. No rights to special leave can be derived at a later time, with the exception of the provisions pertaining to celebrating anniversaries of years of service.

Article 43

Additional rules concerning work anniversaries and weddings

The rules below are applicable to anniversaries of years of service:

A. Ten years:

1. a bonus payment of 25% of the most recent gross monthly salary plus
2. one leave day

B. 20 years:

1. a bonus payment of 100% of the most recent gross monthly salary plus
2. one leave day

C. 30 years:

1. a bonus payment of 150% of the most recent gross monthly salary plus
2. one leave day

D. 40 years:

1. a bonus payment of 200% of the most recent gross monthly salary plus
2. one leave day

E. 50 years:

1. a bonus payment of 200% of the most recent gross monthly salary plus
2. one leave day

F. The bonus payments referred to in this article are gross payments and, in the case of part-timers, are paid in proportion to the number of hours worked during the previous calendar year. The bonus payments referred to in article 43 C, D and E will be net payments insofar as permissible under tax law.

G. Determining number of years of service

1. Any period of incapacity for work up to a maximum of one year is included when calculating a co-worker's number of years of service in order to determine anniversaries.
2. Accumulated years of service can be transferred from IKEA Nederland B.V. to Inter IKEA Systems B.V. and vice versa.

H. Wedding bonus

In the case of a co-worker's marriage or registration of partnership with the municipal council, he will receive a gross bonus of €120.

Article 44

Leave saving scheme and Lifetime savings scheme

A. Leave saving scheme

The employer has a scheme for saving leave, which applies to all co-workers with a contract with the employer for an indefinite period. By saving leave, co-workers can take time off for a longer period at once, for example to care for children or for travel purposes.

B. Lifetime savings scheme

The employer has a lifetime savings scheme, where co-workers can save small amounts from their gross salary in a lifetime account in order to build a balance for taking additional leave. The full regulations governing the scheme are set out in the "Lifetime Savings Scheme Regulations", which can be found at ico-worker.com. This scheme is only applicable to existing participants. New legislation came into effect as of 1 January 2012, under which it is no longer possible for new participants to participate in the scheme.

VII HEALTH POLICY

Article 45

Policy on absenteeism due to illness

IKEA has an integral policy on absenteeism due to illness, which is geared towards prevention of such, supervision in the event of incapacity for work and reintegration into suitable work.

The following activities, among others, take place in this context:

1. A certified health and safety service is involved in supervising absenteeism due to illness.
2. Managers have access to absenteeism percentages for each individual in their department.
3. A continuous approach to improving working conditions, as listed in the risk inventory, is implemented annually in consultation with the Works Council.
4. Regulations for monitoring and supervision have been drawn up in consultation with the Works Council. All co-workers are issued with a copy of these monitoring and supervision regulations.
5. In addition to the provisions in the Permanent Invalidity Benefit (Restrictions) Act (*Wet Verbetering Poortwachter*), additional tests are performed in order to investigate reintegration options. These extra tests are detailed in the "Ziek!" Wat dan?" brochure, which can be found at ico-worker.com.

Article 46

Rules concerning waiting days

1. Each co-worker receives two additional holiday days per calendar year, on a pro rata basis, as set down in article 39 E.2. On the first, second and third times that a co-worker reports sick during a calendar year, a 'waiting day' applies: the first work day that the co-worker

reports sick is deemed a holiday day.

2. Waiting days are not applicable if a co-worker's incapacity for work is the result of a work accident, or in the case of pregnancy-related problems or organ donation.

Article 47

Accrual of holiday hours during illness

In the case of incapacity for work, co-workers accrue statutory holiday entitlements for the entire period of illness during which no work is performed. In the event of partial incapacity for work, holiday entitlements are accrued on a pro rata basis. Holiday days taken by co-workers during a period of illness/reintegration are deducted from their holiday balance, insofar as this is legally permitted.

Article 48

First sick day in the case of long-term illness

A. First sick day before 1 January 2004

In the case of co-workers whose first sick day was before 1 January 2004, the provisions in appendix 3 of the IKEA CAO 2005/2008 remain applicable, with the exception of the waiting days rule. This appendix can be obtained from HR.

B. First sick day on or after 1 January 2004

Co-workers who are unable to perform required work due to illness whose first sick day was on or after 1 January 2004 are subject to the provisions in article 7:629 of the Dutch Civil Code, the Sickness Benefits Act (*Ziektewet*) and the WIA, insofar as not otherwise stipulated below.

Article 49

Continued payment of salary in the case of long-term illness

A. Continued payment of salary during first year of illness

1. In the event of incapacity for work, for the statutory period referred to in article 7:629 of the Dutch Civil Code for a maximum of 52 weeks, the co-worker will receive a supplement to his statutory continued payment of salary up to a maximum of 100% of his monthly salary.

2. The continued payment of salary and benefit for part-timers, in the

event of illness, is calculated on the basis of the actual number of hours worked during the last 13 weeks prior to the week in which the first sick day occurs.

3. The employer will reimburse the number of agreed contract hours, as a minimum.

B. Continued payment of salary during second year of illness

1. During the second year of illness, the co-worker continues to be paid 70% of his monthly salary.

2. The co-worker has the option, during the second year of illness, to obtain a supplement up to 90% of his monthly salary, if:

- the co-worker has cooperated on implementing the UWV Expert Opinion; and
- the co-worker is working on an occupational therapy basis; or
- the co-worker is involved in a reintegration process or is undergoing training as part of specific arrangements made between the co-worker and the employer (plan of action/Permanent Invalidity Benefit (Restrictions) Act).

3. The continued payment of salary and benefit for part-timers, in the event of illness, is calculated on the basis of the actual number of hours worked during the last 13 weeks prior to the week during which the first sick day occurs.

4. The employer will reimburse the number of agreed contract hours, as a minimum.

C. Personal budget during second year of illness

During the second year of illness, the co-worker is entitled to a one-off personal budget of 10% of his gross annual income. This budget will be managed by the employer and used, in consultation with the HR operations specialist, to secure new prospects for the sick co-worker in terms of illness/wellness and work.

Article 50

Long-term, complete incapacity for work

A. A co-worker deemed to be completely incapacitated for work in the long-term based on an examination under the Full Invalidity Benefit Regulations (*Inkomensvoorziening Volledig Arbeidsongeschikten, IVA*) will receive a supplement over and above the statutory IVA benefit of up to 100% of his

monthly salary during the first year of illness, and up to 90% of his monthly salary in the second year of illness.

B. Continued payment of salary and the applicable supplements will be terminated if the co-worker's employment contract ends.

Article 51

Third year of illness and beyond

The Parties have made additional arrangements concerning the third year of illness and beyond on the basis of the WIA. The basic principles of this agreement are that IKEA will offer suitable work in order to encourage the co-worker to make maximum possible use of his or her remaining earning capacity.

A. Use of remaining earning capacity

1. IKEA gives co-workers the opportunity to use at least 50% of their earning capacity performing suitable work in their own position or by transferring to a different position within IKEA.
2. In the case of a transfer, a new monthly salary will be set for the co-worker that is appropriate to the new position.
3. If the co-worker is transferred for less than 50% of his earning capacity at his own request, no IKEA supplement will be provided.
4. Where the co-worker is transferred to a different job, this will be facilitated by offering retraining or additional training.
5. In terms of making optimum use of the co-worker's earning capacity, options to work more hours will be taken into consideration.
6. If there are no opportunities to transfer within IKEA, the co-worker will be reintegrated with a different employer.
7. If the new employer does not provide any additional payment during the Return to Work Scheme for the Partially Disabled (*Werkhervatting Gedeeltelijk Arbeidsongeschikten*, WGA) pay-related benefit period, the co-worker will receive a one-off payment at the end of his IKEA employment contract amounting to the gross value of the IKEA supplements (on the basis of 50% use of remaining earning capacity) during that period.
8. If, during the former co-worker's reintegration with a new employer, the new employment contract is terminated by the new employer within a year of commencing of employment and there is no prospect of other suitable work, the co-worker can apply for a gross outplacement budget of €5,000 from IKEA, unless the termination was the fault of the co-worker.

B. Supplementary IKEA payment

1. Less than 35% incapacity for work:

- The co-worker will receive a supplement amounting to 50% of the difference between his original monthly salary and his theoretical earning capacity.
 - The duration of the additional payment will be determined in the same way as the duration of the wage-related WGA benefit on the basis of the eligibility requirement.
 - The new monthly salary and the IKEA supplement cannot, together, exceed the original monthly salary.
2. 35% to 80% incapacity for work or more than 80% but not long term (WGA):
- The co-worker will receive a supplement amounting to 50% of the difference between:
 - A. his original monthly salary on the one hand; and
 - B. his earning capacity plus the wage-related payment, on the other.
 - The duration of the additional payment will be determined in the same way as the duration of the wage-related WGA benefit on the basis of the eligibility requirement.
 - The new monthly salary, the WGA benefit and the IKEA supplement cannot, together, exceed the co-worker's original monthly salary.
3. 80% and above long-term incapacity for work (IVA):
- The co-worker will receive a supplement amounting to 50% of the difference between his original monthly salary and the IVA benefit during the third year of illness.
 - The new monthly salary, the IVA benefit and the IKEA supplement cannot, together, exceed the co-worker's original monthly salary.
 - IKEA has drawn up an IVA protocol for co-workers who receive an IVA benefit.

C. General agreements

1. The agreements between the parties are based on the benefit percentages and other conditions of the WIA known to the parties during the negotiations. If information and facts change, for example as a result of decisions taken by the Works Council, the parties will consult with one another.
2. If the IKEA supplement results in the co-worker's WIA benefit being reduced, or the co-worker being ineligible to apply for the WIA benefit, no IKEA supplement will be provided.

3. The employer will notify the co-worker in good time regarding whether or not he will receive a supplementary IKEA payment.
4. The co-worker must notify the employer that he wishes to apply for the supplementary payment and must provide the employer with all the necessary information.

Article 52

Lapse of right to continued payment of salary

The employer is entitled to refuse to continue to pay salary and/or supplements during illness to any co-worker who:

1. became incapacitated for work deliberately;
2. became incapacitated for work as a result of a disorder with regard to which he provided false information during a medical examination on appointment meaning that his workload requirements could not be assessed accurately;
3. is impeding or delaying his own recovery;
4. is not performing suitable work without good reason;
5. is not cooperating with the reasonable provisions or measures indicated by the employer or expert in terms of performing suitable work, without good reason;
6. is not cooperating with drawing up, evaluating or adjusting a plan of approach for reintegration, without good reason;
7. does not comply with the applicable rules and instructions concerning his illness (monitoring regulations) – in this case the employer can suspend the continued payment of salary and any supplement or refuse to pay a supplement;
8. refuses to cooperate with obtaining a second opinion from the Works Council or from the Occupational Health & Safety Service at the employer's request;
9. refuses to avail himself available safety measures or infringes health and safety rules leading to him becoming incapacitated for work;
10. abuses the assistance provided;
11. fails to cooperate sufficiently concerning his eligibility options for benefits relating to incapacity for work.

Article 53

Policy concerning older co-workers

- A. With regard to drawing up rosters, certain exceptions apply to co-workers aged 55 and older, who are not required to:
 1. work more than their number of contract hours;
 2. work between 21:30 and 6:00;
 3. work on late-night shopping evenings.
- B. Co-workers aged 55 or older are entitled to a Periodic Occupational Medical Examination once a year, at their own request.
- C. Requests from co-workers aged 55 and older to work fewer hours will



always be granted, and the reduction in hours can be converted into whole or half days.

Article 54

Fitness scheme

Assuming that the tax benefits remain the same, the employer offers a corporate fitness scheme under the National Corporate Fitness Plan

(*Nationaal Bedrijfsfitness Plan*). The membership fee for the affiliated fitness clubs will be deducted from the co-worker's gross salary, forming a tax benefit for the co-worker. Full details of this scheme can be found at ico-worker.com.

This scheme will end as of 1 January 2016.

VIII INSURANCE

Article 55

Collective accident insurance

- A. The employer has taken out a collective accident insurance policy for all co-workers. This accident insurance is valid 24 hours a day, anywhere in the world.
- B. The terms and conditions of the accident insurance policy can be found at ico-worker.com.
- C. The premium is paid in full by the employer.
- D. The accident insurance covers almost all accidents, excluding certain exceptional accidents (for example, participation in races, accidents resulting from drunkenness) as set out in further detail in the policy terms and conditions.
- E. Accidents or near accidents must be reported as quickly as possible to the store's Safety & Security Manager and/or HR manager.
- F. Payment following an accident will be made in the event of:
 - 1. full or partial invalidity;
 - 2. death. The co-worker's surviving relations will receive a payment of a maximum of three times his annual income under the collective accident insurance policy taken out by the employer for co-workers.
 - 3. Any tax consequences will be borne by the surviving relations.

Article 56

Collective health insurance

- A. Both co-workers and their family members can participate in IKEA's collective health insurance policy.
- B. Each insured party will receive a separate policy in his or her name, along with a copy of the policy terms and conditions. The terms and conditions also indicate how healthcare expenses should be declared to the health insurance company.

C. You can find more information on IKEA's collective health insurance policy at ico-worker.com.

Article 57

Collective travel insurance

- A. Co-workers have travel insurance cover during business travel, other than their normal commute, for loss and/or theft of luggage or travel papers, and accidents.
- B. The travel insurance policy provides worldwide cover.
- C. Visits to other IKEA stores are also covered.
- D. The premium is paid in full by the employer.
- E. Holiday travel that is combined with a business trip is excluded from this insurance cover, as are any family members or persons not employed by the employer who are travelling with the co-worker.
- F. More information on IKEA's collective travel insurance policy can be obtained at ico-worker.com.

Article 58

Collective car insurance

Co-workers can insure their passenger cars under a collective insurance policy taken out by the employer. Full details of this policy can be found at ico-worker.com.

Article 59

Death benefit

- A. If a co-worker dies, a one-off death benefit will be paid to his surviving dependants, pursuant to article 7:674 of the Dutch Civil Code.
- B. The one-off death benefit is equal to three times the co-worker's monthly salary as well as, on a pro rata basis, the holiday supplement, 13th month and any other payments that the co-worker would have received from the date of death until the end of the subsequent month.

C. The amounts to which surviving dependants are entitled on the co-worker's death under the Sickness Benefits Act, the WIA and WAO will be deducted from the one-off payment referred to in paragraph B.

IX TRADE UNION

Article 60

Trade union facilities, activities and dues

A. Trade union facilities

The employer will make the following trade union facilities available in store to the trade union officer and senior members:

1. meeting room;
2. noticeboards;
3. telephone;
4. photocopier/fax machine.

B. Trade union activities

1. A maximum of two senior members or officers (per store) can take part in trade union activities during working hours, up to a maximum of five days per senior member or officer per calendar year. Making use of these facilities and participating in trade union activities during working hours must always take place in consultation with HR.
2. The employer will ensure that trade union officers are admitted to the employer's organisation.
3. In the event of a significant reorganisation involving a substantial majority of the organisation, the aspects relating to labour law and finance will be discussed between the CAO Parties.

C. Trade union dues

Co-workers who are members of a trade union can pay their dues from their gross salary. The Trade Union Dues Regulations are applicable to this

provision and can be obtained from ico-worker.com.

X DURATION OF THIS CAO

Article 61

Duration and termination

- A. This CAO agreement is entered into for a period of 24 months, commencing on 1 October 2014 and ending on 30 September 2016.
- B. This CAO agreement will end by operation of law on the last day of the agreement, without requiring notice of termination.

The Parties on the one side:

IKEA Nederland B.V.
Inter IKEA Systems B.V.

Inge Arts Amilde Schuur-Maatsen
Human Resources Manager

The Parties on the other side:

Werknemersvereniging IKEA
Co-workers

FNV Chairperson
Pieter Beuzenberg

Member of Executive Board

PROTOCOLS

Pension Scheme Protocol

The Parties consider it important for the IKEA pension scheme to be future proof and have therefore agreed to examine this aspect and make improvements where possible. Future-proofness pertains not only to the financing of the scheme, but primarily to its provisions, implementation, risk ratio and distribution.

The objective of the study is to determine which adjustments to the scheme – now and in the future – would meet or surpass the expectations of co-workers, the objectives of trade union organisations and IKEA's HR objectives. The intended date of implementation of possible adjustments is 1 January 2017.

Long-term Employability Protocol

Long-term employability encourages co-workers to continue working in a healthy and motivated manner and continue making a positive contribution to the company's results. IKEA is working with Healthy People and other initiatives to help co-workers continue working for as long as possible in a vital and engaged manner and with pleasure. In view of the developments surrounding new pension legislation, many co-workers will have to continue working for longer in the future. In this context, IKEA will have to consider how these co-workers can continue working for as long as possible with vigour, commitment and enjoyment.

In order to develop a suitable approach in greater detail, a tripartite project group is being set up, comprising representatives of the employer (IKEA), the Works Council and the trade union organisations (W.I.M. and FNV). The points of departure for this are articles 24 and 53 of this CAO. The project group will complete its study within six months, and produce proposals. These proposals are intended to encourage the affected co-workers to remain actively employable for this period in their careers, which the employer will endeavour to realise and facilitate.

Participation Act Protocol

IKEA and the trade union organisations consider it their joint responsibility to ensure that people at a disadvantage in the job market are given more opportunities. Since 2010, IKEA has been working with Locus Netwerk on getting people into work. Co-workers from the target group will be placed in each store at the end of 2015.

Work Scheduling Procedure Protocol

In 2014, IKEA and W.I.M. took a step forward in the work scheduling procedure. Based on the results of two tests, they investigated possibilities for improving co-workers' work/life balance, without disadvantaging customers and the efficiency of operations. The arrangements arising from these tests were incorporated into the work scheduling procedure. A tripartite working group is being set up, comprising representatives of the employer (IKEA), the Works Council and the trade union organisations (W.I.M. and FNV). Any new arrangements resulting from this working group can either be incorporated into the work scheduling procedure or included in the CAO negotiations for 2016.

One new aspect being incorporated into the work scheduling procedure is childcare. The needs of both IKEA and co-workers will be discussed every six months. Co-workers will be given a period of two months in order to adjust the available childcare to their needs. If the two parties cannot reach agreement, the framework under the applicable CAO will prevail.

Third Year of Unemployment Compensation Protocol

In accordance with the agreements in the social accord, IKEA has expressed its intention to compensate for the reduced accrual and duration of unemployment benefit, where possible to do so on a cost neutral basis.

APPENDIX

Overview of rules governing options schemes

Inleg	Levensloep (artikel 44)*	Verlofsparren (artikel 44)	Fitnessregeling (artikel 54)	Fietsplan (artikel 29)	Vakantie-uren/vrije tijd	Uitsluitingsregeling
Flexuren	•	•			•	•
13 ^e maand	•			•		•
Vakantiegeld	•					•
Bovenwettelijke vakantie-uren	• ¹	•		•		•
Bruto salaris	• ²		•	• ³		•
Inconveniënte urentoeslag	•	•			•	•
Bonus/resultaatdeling	•					•
Consignatietoelage	•					•

¹ gross amount

² monthly deposit

³ maximum of three months

* The lifetime savings scheme is only applicable to existing participants. New legislation is in force as of 1 January 2012, under which it is no longer possible for new participants to participate in the scheme.

This overview provides an indication of the current rules. Most schemes have limiting conditions. For the exact implementation, please refer to the relevant rules or regulations.

Table: CAO increase as of 1 October 2014

Assessment	Unsatisfactory	Improvement needed	Good	Excellent
Scale rating				
Within salary scale	A = 0.8%	A+X = 1.0%	A+Y = 1.2%	A+Z = 1.4%
100% to 115%	1/2 A = 0.4%	A+1/2X = 0.9%	A+1/2Y = 1%	A+1/2Z = 1.1%
Above 115%	1/4 A = 0.2%*	A = 0.8%*	A = 0.8%*	A = 0.8%*

* This percentage of 12 times the co-worker's monthly salary will be paid as a one-off payment.

Table: CAO increase as of 1 October 2015

Assessment Scale rating	Unsatisfactory	Improvement needed	Good	Excellent
Within salary scale	A = 2%	A+X = 2.1%	A+Y = 2.3%	A+Z = 2.5%
100% to 115%	1/2 A = 1%	A+1/2X = 2.05%	A+1/2Y = 2.15%	A+1/2Z = 2.25%
Above 115%	A = 2%*	A = 2%*	A = 2%*	A = 2%*

* This percentage of 12 times the co-worker's monthly salary is paid as a one-off payment.

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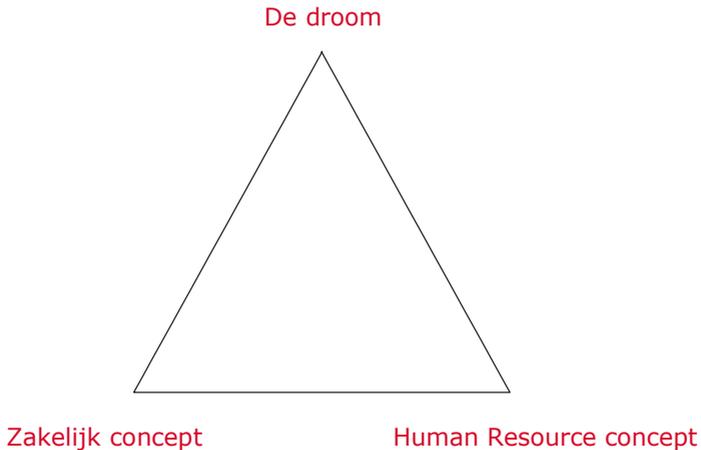
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BASIS

All of IKEA's activities are based on its vision, its business concept and its Human Resources concept.



Vision

to help more people live a better life at home.

Business concept

to offer a wide range of well-designed, high-quality functional home furnishing products at prices so low that as many people as possible can afford them.

Human Resources concept

to offer straightforward, honest people the opportunity to develop themselves – both professionally and as individuals – to work hard together to improve our lives and those of our customers.

Realisation

Creating a successful business concept requires a dream and people are needed to realise this vision.

