

#### Introduction

This memorandum provides guidelines and instructions on arrangements and activities of a social nature within Erasmus School of Economics.

On the one hand, the purpose of this scheme is to deal more uniformly with activities of a social nature and gifts made to employees in the school. On the other hand, it's important to ensure operating in compliance with fiscal regulations and that we all follow the same administrative procedures and limit the administrative burden.

Any financial amount mentioned in this regulation refers to the maximum amount, inclusive of VAT and shipping costs

The costs are borne by the organisational unit itself and cannot be charged to a central faculty fund.

Needless to say, the reference amounts mentioned are solely applicable to expenditures claims charged to the school (i.e. the organisational unit). Employees are free to take up a collection amongst themselves or / and to organise their own pay for an alternative gift or to organise social activities. It goes without saying that there are no applicable maximum amounts in such cases.

It is possible that there are situations where the stated amounts for a reception or dinner are considered insufficient. If additional financial resources are needed for exceptional situations, the administrator may deviate from this guideline. In that case, prior approval should be obtained.

No gift vouchers will be provided. Instead, a choice will always be made for flowers and/or a gift of non-material value.

In cases where these guidelines deviate from legislation and/or regulations, the legislation and/or regulations are binding. Specific reference is made to Art. 19 and Art. 20 of the EUR work-related expenses scheme.

## 1. Service anniversaries

### *12.5-year service anniversary*

#### Bonus

The Executive Board will grant the individual in question a gross bonus amounting to 25% of the current monthly salary. The bonus will be paid out with the first subsequent salary payment and will be charged to the department.

### *25-year service anniversary*

#### Bonus

The Executive Board will grant a net bonus amounting to 70% of the current monthly salary. The bonus will be paid out with the first subsequent salary payment and will be charged to the department.

#### Reception

If the employee wishes, a reception will be offered to the employee. This reception will be held in a restaurant on campus. The manager/supervisor will discuss this with the employee. For the expenses associated with the reception, the following guideline will be used: € 250 will be provided for the fixed expenses and € 10 per guest (up to a maximum of 75 guests).

#### Umbra Erasmi

The Umbra Erasmi is presented by the Executive Board as a special token of appreciation and/or recognition to persons who may or may not be part of the university community, or to employees with 25 years of service at the institution. As administrator, the dean shall decide on the presentation at the department's request.

#### Gift

The manager is responsible for ensuring the employee receives a non-commercial gift in the amount of € 25 and flowers in the amount of € 25. The department is free to take up a collection among employees.

### *40 and 50-year service anniversary*

#### Bonus

The Executive Board will grant the individual a net bonus amounting to 100% of the current monthly salary. The bonus will be paid out with the first subsequent salary payment and will be charged to the department.

#### Reception

If the employee wishes, a reception will be offered to the employee. This reception will be held in a restaurant on campus. The manager/supervisor will discuss this with the employee. For the expenses associated with the reception, the following guideline will be used: € 250 will be provided for the fixed expenses and € 10 per guest (up to a maximum of 100 guests).

#### Gift

The manager is responsible for ensuring the employee receives a non-commercial gift in the amount of € 25 and flowers in the amount of € 25. The department is free to take up a collection among employees.

## 2. PhD ceremonies, inaugural lectures, valedictory speeches

### *PhD ceremonies*

The supervisor will be responsible for providing a non-commercial gift in the amount of € 25 for a PhD student. The department is free to take up a collection among employees.

The drinks at the conclusion of the PhD defence ceremony may be charged to the department. However, a dinner following the drinks may not be charged to the department.

### *Inaugural lectures*

For a professor's inaugural lecture, the supervisor will arrange for a non-commercial gift in the amount of € 25.

The department/faculty will also contribute to the costs of an inaugural lecture, booklet and reception, up to a maximum of € 2,000 in total expenses. The department is free to take up a collection among employees.

The faculty will provide the gift (for example, a work of art). This gift will be presented by the dean.

### *Valedictory speeches*

At the official farewell of a professor leaving employment, the faculty will arrange for a gift (for example, a work of art). This gift will be presented by the dean.

Additionally, a *Liber Amicorum* may be created. The associated costs will be charged to the department.

The valedictory lecture and the reception afterwards are offered by the supervisor and will be held on campus. The supervisor will discuss this with the departing professor. For the expenses associated with the reception, the following guideline will be used: € 250 will be provided for the fixed expenses and € 10 per guest (up to a maximum of 125 guests).

## 3. Marriage and birth of a child

When an employee marries, or on the occasion of the birth of an employee's child, the supervisor will make arrangements for a gift in the amount of € 25. The department is free to take up a collection among employees.

## 4. Illness

If an employee is ill for a period exceeding two weeks, the manager/supervisor will arrange for a bouquet (or fruit basket) in the amount of € 25. If the employee is ill for a longer period of time, a card or bouquet will be sent regularly (once a month).

If the employee is hospitalised, the manager/supervisor will immediately arrange for a bouquet (or fruit basket) in the amount of € 25.

## 5. End of employment

### *For a period of employment of at least 5 years*

#### *Reception*

If the employee wishes, a reception will be offered to the employee. The manager/supervisor will discuss this with the employee. In principle, this reception will be held in a restaurant on campus. For the expenses associated with the reception, the following guideline will be used: € 250 will be provided for the fixed expenses and € 10 per guest (up to a maximum of 75 guests).

Alternatively: a dinner

If the employee so wishes, it is possible to choose a dinner with immediate colleagues paid for by the employer instead of a reception. The employee's partner may also attend the dinner, which will be held on campus or off-campus. An amount of € 50 per person may be spent, up to a maximum of € 500 (i.e. 10 people).

In exceptional situations, such as when there is a service anniversary of 25 years or longer at EUR, the administrator may decide to allow an amount exceeding the € 500 maximum.

Gift

The manager is responsible for ensuring the employee receives a non-commercial gift in the amount of € 25 and flowers in the amount of € 25 on behalf of the employer. The department is free to take up a collection among employees.

*For a period of employment of up to 5 years*

Informal farewell

If so desired, a lunch can be offered to the employee with a maximum of 10 colleagues (and a maximum of € 25 per person) in a restaurant either on campus or off-campus.

Gift

The manager is responsible for ensuring the employee receives a non-commercial gift in the amount of € 25 and flowers in the amount of € 25 on behalf of the employer. The department is free to take up a collection among employees.

## 6. Death of an employee or student

The supervisor will make arrangements for a condolence card and a funeral wreath. The supervisor will also ensure that colleagues and the school's board are appropriately and immediately informed.

If the deceased is an employee, a delegation will attend the funeral/pay a visit of condolence. The reference amount for a funeral wreath is € 50 in the Netherlands and € 100 if it involves someone abroad.

NB Administrative requirements

Expense claims or bills submitted to Finance & Control related to gifts, meals, etc. must always be accompanied by identification details of the recipient or recipients and/or those in attendance. Furthermore, it must be stated whether the expense claim involves an employee, a guest or a relation. The occasion for which the expenditure was made must also be stated. The expense claim or bill will not be processed without this information.

Gifts made on the occasion of a birthday (this includes non-commercial gifts) will not be reimbursed by the school (i.e. the organisational unit) and therefore cannot be claimed.