

Remuneration Policy

1. Purpose & Dutch Legal Context

Stichting EarthON is committed to fair, lawful, and transparent compensation practices. The Organization ensures that all employees are compensated in accordance with:

- **The Dutch Civil Code:** Governing the legal relationship between employer and employee.
- **The Minimum Wage and Minimum Holiday Allowance Act (WML):** Ensuring all employees receive the statutory minimum wage and a minimum of 8% holiday allowance (*vakantiegeld*).
- **The Working Hours Act (Arbeidstijdenwet):** Regulating maximum working hours and mandatory rest periods.
- **The Transparent and Predictable Working Conditions Act:** Requiring clear written communication of all labor conditions.

2. Board of Directors Remuneration

In line with ANBI integrity requirements and the Dutch Civil Code, the Board of Directors of Stichting EarthON governs on an unpaid, voluntary basis:

- **No Remuneration:** Board members shall not receive any salary, fees, bonuses, or other financial compensation, nor any performance- or profit-linked payment, for acting as directors.
- **Expense Reimbursement:** Board members may be reimbursed for reasonable, properly documented expenses incurred in the performance of their official duties (e.g. travel, accommodation, communication).
- **Approval:** Expense claims must be submitted with supporting documentation and approved by the Treasurer prior to reimbursement.
- **Record Retention:** Expense records are retained for at least 8 years, consistent with the Foundation's other financial record-keeping requirements.

3. Compensation Principles

Stichting EarthON ensures that:

- Employees receive at least the Dutch statutory minimum wage, adjusted twice annually (January and July).
- **Holiday Allowance:** Employees are entitled to a statutory holiday allowance of at least 8% of their gross annual salary.
- Compensation and benefits are agreed upon in writing in the employment contract.
- Payroll is processed accurately, typically on a monthly basis, with a detailed payslip provided.
- Members of the Board of Directors serve on a voluntary, unpaid basis. Full details on board remuneration and expense reimbursement are set out in Section 2 (Board of Directors Remuneration) above.



4. Overtime Pay (*Overwerk*)

Overtime must be handled in accordance with the **Working Hours Act**:

- **Standard Rate:** Unless otherwise agreed in the employment contract, overtime is typically compensated through "time-off-in-lieu" (*tijd-voor-tijd*) or paid at the regular hourly rate.
- **Premium Rates:** While not a statutory requirement in the Netherlands, EarthON may choose to pay a premium for hours exceeding 40 hours per week as a matter of internal policy.
- **Approval:** Overtime must be approved in advance by a supervisor, except in emergency circumstances.
- **Maximum Hours:** Total working time (including overtime) may not exceed 12 hours per shift or 60 hours per week, with an average limit of 48 hours per week over a 16-week period.

5. Timekeeping & Remote Work

- **Registration:** All employees must accurately record their daily working hours (start time, end time, and breaks) to prove compliance with rest period requirements.
- **Falsification:** Employees are expected to record their working hours accurately. Genuine errors should be corrected promptly with the employee's supervisor. Deliberate falsification of time records is a serious matter and will be addressed in accordance with the Foundation's disciplinary procedures.

6. Payroll Practices and Deductions

- **Frequency:** Payroll is processed on a regular monthly schedule.
- **Deductions:** Only statutory deductions (Income Tax/ *Loonheffing* and social security contributions) and those authorized by law or written agreement are permitted.
- **Pension:** If applicable, mandatory or voluntary pension contributions will be deducted and managed according to Dutch pension law.

7. Equal Pay and Non-Discrimination

Stichting EarthON strictly prohibits wage discrimination based on gender, race, religion, sexual orientation, or any other protected characteristic. We adhere to the **Equal Treatment Act** and ensure "equal pay for work of equal value."

8. Record Retention

In accordance with the **Dutch State Taxes Act (*Rijksbelastingwet*)**, payroll records, including time-sheets and tax statements, must be retained for at least **8 years**.

9. Oversight and Compliance

The Executive Director and Finance Officer are responsible for ensuring compliance with Dutch labor laws. Periodic reviews will be conducted to ensure that remote work arrangements do not lead to "over-work" and that all statutory rest requirements are met.



Certification

Stichting EarthON confirms that it maintains lawful remuneration practices, including overtime and holiday allowance procedures consistent with the Dutch Civil Code and the Working Hours Act.

Adopted by the Board of Directors of Stichting EarthON.

Signed:



Name: Vinay Jaju

Role: Treasurer

Date: 1st April 2026

