

# **KPR CLA**2024-2025

## Full of energy and enjoyment at work

We go all out to connect everyone in the Netherlands to a sustainable future. Our strategy Connect, Activate & Grow enables us to continue the growth we have made over recent years. We grow by offering our customers the best services and ultimate convenience. We make optimal use of our networks and are modernizing our organization with a focus on enabling our colleagues to grow. It is thanks to our human networks and engineering networks that progress is possible.

Always with a focus on sustainability, and a keen eye for people, companies and society. This is how we're making the Netherlands the most digitally connected country in the world.

Trust. Courage. Growth. These are KPN's guiding principles. They make KPN's way of doing things unique. In fact, our guiding principles are also our green principles. They make us proud. They have connected us for the last 150 years. The world around us is constantly changing and KPN is changing with it. Because we know that our history does not automatically determine our future. One thing is certain, though: our customers can trust that we are always there for them.

We expect you to show courage in the way you work; we trust you; and we offer you all the space you need for personal growth. Less pressure at work means greater enjoyment at work. We pay attention to your wellbeing. Mental and physical. But also social and financial.

It's important to us that you feel fine. Fine in your home environment and fine in your working environment. We are happy to help you in this. Because if you feel fine, then you enjoy your work more. You feel energetic, resilient, and find pleasure in your job. And this in turn enables you to grow.

Many KPN'ers are labor union members. This means we can develop a Collective Labor Agreement (CLA). The various labor unions negotiate with KPN on behalf of the employees. The KPN Collective Labor Agreement 2024-2025 sets out the terms agreed between KPN and the labor unions. Terms that enable you to make choices that are meaningful for you. Terms that give you the freedom to organize your own work. And that offer you enough room for life alongside your work. Terms that help you grow. Because as you grow, KPN grows.

Click <u>here</u> for more information about the KPN way of doing things.





# KPN CLA 2024

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KPN has agreed a two-year CLA with the trade unions, January 1, 2024 through 31 December, 2025.

During the course of this CLA, a number of significant changes to some CLA provisions will be implemented:

- On January 1, 2025, the working hours and salary tables for the various salary grades will be harmonized into standard working hours of 40 and one single KPN Salary Table;
- On January 1, 2025, the CLA budget and (a part of) the variable remuneration will be converted into vacation pay and a thirteenth month;
- On January 1, 2025 KPN FLEX & BOOST is introduced;
- On January 1, 2025 a new vacation leave scheme comes into force.

For the sake of convenience and clarity, the text of the KPN CLA 2024-2025 is therefore divided into three parts:

- The first part contains all CLA provisions that apply in 2024;
- The second part contains the most significant changes that come into effect on January 1,
   2025, and the (calculation) rules for transferring from the old to the new situation;
- The third part contains all CLA provisions that apply in 2025.

This is the first part, and the following provisions will therefore apply in 2024.

#### How to read this document

The starting point of this CLA is to focus on both your interests as an employee and on the interests of KPN.

This CLA is written from the perspective of an employee in full-time employment.

If you work part time, your employment conditions will be apportioned pro rate, unless indicated otherwise in this CLA.

We address the employee in this document, wherever possible, as 'you' and 'your'.

Where we refer to 'manager' this term also applies to the chapter coach, but only insofar as the relevant management task is clearly assigned to that chapter coach.

In this CLA there are five categories of agreed terms:

- 1. terms that apply to everyone;
- 2. terms that apply to the Salary Grade **General**;
- 3. terms that apply to the Salary Grade Retail;
- 4. terms that apply to the Salary Grade Sales;
- 5. terms that apply to the Salary Grade **Customer expert**.

It is clearly stated to what Salary Grade specific terms apply. Your tasks determine which Salary Grade you fall within.

Any transitional/integration agreements made between KPN and trade unions are applicable. If you are covered by any of the transitional arrangements you can find more information in <a href="Chapter 10">Chapter 10</a>.

#### 1.1 CLA parties

The parties to this CLA are:

1. KPN N.V.

KPN N.V. represents the following companies:

- KPN B.V.:
- Getronics PinkRoccade Overheidspersoneel B.V.;

and

- 2. the following trade unions:
- CNV Vakmensen.nl;
- CNV Overheid & Publieke Diensten;
- Qlix;
- and De Unie.

#### 1.2 Scope of application

This CLA applies to you if:

- you are employed either by KPN B.V. or by Getronics PinkRoccade Overheidspersoneel B.V.;
- and you have been placed in any of the salary scales from 1 to 13, inclusive.

#### 1.3 Duration and implementation

- 1. This CLA applies from January 1, 2024 to December 31, 2025<sup>1</sup>. It ends automatically and therefore no formal termination notice is required.
- 2. As soon as this CLA comes into force it replaces all previous versions of the KPN CLA. You cannot derive any rights from terms agreed in previous CLA's.

This means, for example, that if certain terms in this CLA are less favorable to terms in previous CLA's, you cannot enforce the more favorable terms set out in previous CLA's.

<sup>&</sup>lt;sup>1</sup> This first part concerns the CLA provisions applicable from January 1, 2024 through December 31, 2024.



#### 2.1 Employment contract

If this CLA applies to you, then it forms part of your employment contract.

#### 2.2 Probationary period

At the start of your employment contract there is a probationary period.

Employment contract	Probationary period for you and KPN
Fixed term of 6 months or less	None
Fixed term of more than 6 months, but less than 2 years	1 month
Fixed term of 2 years or longer or indefinite term	2 months

### 2.3 Successive fixed-term employment contracts and temporary work

1. KPN and you may enter into three fixed-term employment contracts. Each of these employment contracts ends automatically at the agreed end date.

Once this KPN CLA 2023 comes into force, a contract for an indefinite term is created either in the case of a fourth successive fixed-term employment, or if the latest employment contract in the series extends the period of employment beyond three years (36 months), and in both situations irrespective of the duration of the interruption. Therefore as from that date there are successive employment contracts, irrespective of any intermediate interruption and the duration of such interruption.

For employment contracts that follow an employment contract already terminated before the KPN CLA 2023 came into effect, there can only be successive employment contracts if these succeed each other by a period of interruption not exceeding six months.

- 2. Do you work for KPN as a temporary worker? You can work for KPN as a temporary worker doing the same or similar work for a maximum period – uninterrupted or for several periods added together - of 12 months. After this period, you will either become an employee of KPN, or KPN may decide to terminate the contract. If you have been a temporary worker with KPN for more than one period, then the periods before and after the interruption(s) will be added together, on condition that within a period of six months you are again performing the same or similar work for KPN.
- 3. Have you worked as a temporary worker for KPN for one period or for several periods with interruptions between them of no more than six months? And after the KPN CLA 2023 comes into effect, will you enter into a fixed-term contract with KPN to perform the same or similar work immediately following the last period of temporary work or after an interruption irrespective of the duration of this interruption<sup>1</sup>? Then the entire period of temporary work during which you performed the same or similar work for KPN as a

temporary worker, including any interruptions, counts as a first fixed-term employment contract.

In succession to this contract, after this KPN CLA 2023 comes into effect, KPN and you can enter into a maximum of two further fixed-term contracts, on condition that the end date of the last fixed-term employment contract falls within 36 months (including any interruptions), calculated from the start of the first period of temporary work in which you performed the same or similar work as temporary worker for KPN.

For employment contracts that follow a period of temporary work that has already ended before this KPN CLA 2023 comes into effect, the entire period of temporary work (including any interruptions) is only included as a first fixed-term employment contract if immediately following or within six months of this latest period of temporary work you are employed by KPN.

4. Do you work as a temporary worker for KPN and perform the same tasks as employees of KPN?

Then, as soon as you start working for KPN as a temporary worker, this CLA will apply to you in respect of the following employment conditions:

- salary and salary increases;
- unusual working hours supplement, overtime payment, and stand-by supplement;
- waiting-time supplement;
- travel time supplement for mobile employees;
- and working-from-home payment and reimbursement of travel expenses.

KPN applies the 'inlenersbeloning' (statutory temporary workers' pay) for its temporary workers. KPN ensures that temporary workers are remunerated at least in line with the terms set out in this CLA with regard to these employment conditions.

In addition to the above matters, the CLA terms governing the KPN Plan or the KPN Sales Plan will also apply to you.

You also have the opportunity to participate in the various instruments concerning Sustainable Employability (SE). The relevant instruments are:

<sup>&</sup>lt;sup>1</sup> For the purposes of the statutory storage periods there is an administrative limitation period of five years in respect of an interruption period following the end of the most recent employment contract or period as temporary worker. The burden of proving earlier periods as a temporary worker with KPN and/or as an employee of KPN lies with the employee. Interruptions longer than six months and the preceding period do not count in employment history for the purposes of determining the amount of redundancy payment and the fixed payment/termination payment under the Social Plan, the age-scale redundancy principle, notice period and the long-service bonus.

SE instrument	CLA article
Employability budget	Article 5.1 section 3
Labor market scan	Article 5.1 section 2
KPN Perspective mobility scheme	Article 5.1 section 2
Financial advice	Article 5.1 section 2
Accreditation of Prior Learning (APL)	Article 5.1 section 2
Health Check	Article 6 section 2

#### 2.4 End of your employment contract

- Book 7 Article 667 ff. of the Dutch Civil Code contains provisions that govern the end
  of the employment contract. KPN follows these provisions which govern, for example,
  statutory notice periods. For more information, visit <u>TEAMKPN</u>.
- If you have a fixed-term employment contract
  this will end automatically on the agreed end date. Either you or KPN may choose to
  terminate this employment contract sooner by written notice. In such a case, the statutory
  notice period is applied, and your employment contract will always end at the end of the
  calendar month.
- 3. Your employment contract will end automatically on the date on which you reach state retirement age, unless you retire sooner. In such a case, your employment contract will end at the end of the month preceding the month in which you retire.
- 4. If you have been work incapacitated for a long time and are no longer able to work for KPN, then KPN will terminate your employment contract 104 weeks after the start of your period of work incapacity. If within half a year following termination of your employment contract you would have been in service for 25 or 40 years, then if you request us to do so in writing, we will delay termination of the contract so that you don't need to leave until immediately after the long-service milestone.

#### 2.5 My rights and obligations

1. Reasonable instructions

You must carry out the reasonable instructions of your manager. For example, you may be instructed to perform work different from your usual work or perform work at a different location. Instructions of this kind are usually of a temporary nature. In such a case, your manager will first consult with you. You are also required to work additional hours or overtime, if your manager instructs you to do so.

#### 2. Staff uniform

If your manager considers it necessary, you must wear the staff uniform that KPN supplies to you free of charge. You are personally responsible for keeping your uniform clean. Cleaning costs are at your own expense.

#### 3. Confidentiality

You must not disclose any information about the company if KPN has indicated that this is of a confidential nature. The same applies to information that you are expected to know to be of a confidential nature, such as information about and from our customers and other relations. You must therefore treat all confidential commercial information in confidence and with care and not share it with any third party. This duty of confidentiality will continue to exist even after you leave KPN's employment.

#### 4. Health & safety

You must avoid hazards for yourself and for other people during your work. You must observe the guidelines and instructions observed by KPN in the fields of health and safety, and welfare. You must use the prescribed safety equipment. You should report unsafe situations, safety incidents, and accidents as quickly as possible to your manager and/or KPN Helpdesk Security, Compliance & Integrity.

To ensure that you are able to work in a healthy and safe environment, KPN has set out all the risks associated with your work, including measures to reduce or eliminate these risks, in the <u>KPN (Arbocatalogus) Health and Safety File.</u>

5. Do you want to perform other work alongside your job with KPN? If so, you must discuss this in advance with your manager. Any approved non-company activities must be registered in MijnHR. Even if you do not perform any non-company activities, you must register that fact as well. It is your responsibility to ensure this information is registered.

On <u>TEAMKPN</u>, you will find an explanation of the kind of non-company activities that are and are not subject to this obligation to declare.

Non-company activities might not be allowed in part or in full if these:

- are in competition with KPN;
- represent too much of a strain for you in combination with your position at KPN (physically or mentally);
  - may harm the interests or good name of KPN.

Your manager may also decide not to allow part or all of the requested non-company activities even after approval has already been given.

#### 6. Information about rules and regulations

KPN will give you information about the rules you must observe in your work. These will include, for example, instructions and regulations contained in various codes (of conduct) applicable within KPN. You can read the texts on <u>TEAMKPN</u>. KPN expects you to know and comply with these rules and regulations and to undertake the related training and e-learning.

#### 7. Right to complain

Do you disagree with any decision taken by KPN in respect of you as an individual? If so, you can file a complaint with the Complaints Committee.

How, in what circumstances, and with whom you can file a complaint is explained in 'KPN Complaints Procedure' on <u>TEAMKPN</u>. This complaints procedure has been drawn up in consultation with the Central Works Council.

#### 2.6 Disciplinary measures

- 1. Your manager may impose disciplinary measures if you fail to comply with any of the following rules and codes:
  - your employment contract;
  - The KPN Bedrijfscode (company code) and deelcodes (sub-codes) which can be found at <u>TEAMKPN</u>);
  - supplemental codes of conduct (where applicable);
  - house rules and branch rules;
  - procedures and instructions applicable to you.

#### Warning or reprimand

Suspension, for a maximum of 3 days.

For such a measure, KPN may withhold a maximum of 50% of your monthly income.

Temporary or permanent removal from your position and/or assignment to a lower position.

If you are placed in a lower position your manager may decide to put you in a lower salary scale.

Dismissal

You can find more information about disciplinary measures on TEAMKPN.

The relevant disciplinary measures are:

2. If you do not comply with the statutory re-integration obligations and/or the KPN regulations on absence (which you can read on <u>TEAMKPN</u>),

#### Give a written warning;

Limit your monthly income during work incapacity to the statutory minimum;

Dismiss you if, even after withholding payments from your monthly income, you still fail to demonstrate sufficient efforts at re-integration.

then your manager can take the following disciplinary measures:

In addition to these measures, KPN may apply salary sanctions as described in <u>Book 7</u> <u>Article 629 of the Dutch Civil Code</u> (suspension or termination of payment of salary).

If investigations subsequently show that any disciplinary measures were wrongly imposed, KPN will fully rehabilitate you orally and in writing.

You will then be paid any salary that you did not receive by virtue of any suspension.

#### 2.7 Cooperation with investigations

- KPN could be involved in a request and/or investigation by one or more administrative bodies. If KPN asks you to cooperate with such a request and/or investigation, you must comply.
- 2. You must notify KPN immediately if any administrative body contacts you in connection with a request and/or investigation involving KPN.
- 3. It is possible that KPN will conduct an internal investigation on its own initiative. In such a case you must also cooperate if requested by KPN.
- 4. If any request and/or investigation by the administrative body includes a request to disclose information that is subject to a duty of confidentiality, you should first consult with KPN regarding this request. KPN will then determine what information may be disclosed and what not.
- 5. If you are cooperating with any request and/or investigation because KPN asks you to do so.
  - then you will receive internal and/or external support at all times from KPN. The costs of the external support will be paid by KPN up to such maximum amount as it shall determine.
  - You will not receive this internal and/or external support if you are responsible for your non-compliance with particular obligations, such as non-compliance with any obligations arising from your employment contract.
- 6. These obligations are binding both during and at all times after termination of your employment contract.

#### 2.8 Intellectual Property Rights

If during your employment contract with KPN, or by virtue of any company-specific knowledge and skills you have acquired at KPN, you have produced certain results,

then KPN is the sole owner of these results and all intellectual property rights therein. It makes no difference whether you work alone or with other people.

You should notify KPN in writing as soon as possible after a result has been obtained. The term 'result' here includes, for example:

Inventions	Business methods
Models	Drawings
Devised working methods	Software
Marketing concepts	Brands
Data files and written documents or produced work, etc.	

KPN is entitled to obtain industrial property rights upon your results, and to dispose of and enforce these rights in the Netherlands and abroad.

You must assist in this process if requested to do so by KPN. If this involves you in costs, KPN will reimburse these costs.

Examples of industrial property rights include:

Brand rights	
Domain names	
Patent rights	
Model rights	

You will assign all industrial property rights to the results obtained (or your share therein) to KPN.

KPN may, in response to your request, issue a written waiver of its ownership rights to the results you have obtained, but is not obliged to do so. This could happen if, for example, KPN does not wish to use these results in the present or the future. In such a case, KPN may attach supplemental conditions to any declaration of waiver.

If KPN acquires a patent to a result obtained by you, it will pay you a fair compensation. There is more information about this in the Regulation on Remuneration of Inventors for patents within KPN (Regeling Uitvindersbeloning voor octrooien binnen KPN). This regulation has been drawn up by KPN and you can read it on <u>TEAMKPN</u>.



#### 3.1 General

This chapter contains the agreed terms that apply to all employees, irrespective of your Salary Grade (**General**, **Retail**, **Sales** or **Customer Expert**). For each Salary Grade, KPN applies a salary scale from 1 to 13, inclusive. You can check whether any salary elements in this chapter are pensionable and, if so, which, in <u>Chapter 8</u>, <u>My Pension</u>.

### 3.2 Determining salary and method of classification in salary scales.

1. Position and salary table

You are designated a position by KPN. The salary scale that applies to you depends on the level of your position. You can find the salary scale in the salary table relating to the Salary Grade within which your position is classified. Within the salary scale you will be paid the monthly salary commensurate with your experience and level of performance. The amounts stated in the salary scales are gross amounts per month. The amounts apply to a full-time employee.

Each Salary Grade has its own salary table. In the salary table there is a starting salary and normative salary for each scale. The normative salary is the maximum salary payable within that scale. If your position changes, your salary grade may change. If there is a different full-time working week for such a salary grade, your salary will be adjusted in line with this.

If KPN assigns you a scale as a result of harmonization in the KPN salary scales and this results in your new salary being less than the starting salary of the relevant scale, then your starting salary can be less than the starting salary of that scale.

You can find more information about the classification of your position in Article 3.22.

2. Relative Salary Position - RSP

Your individual position on the salary scale is referred to as the Relative Salary Position (RSP).

The RSP is expressed as a percentage and calculated as follows: full-time monthly salary divided by the normative salary, multiplied by 100%. Someone who earns the exact same amount as the normative salary therefore has an RSP of 100%. An increase in your salary can result in a new RSP.

#### 3.3 Placement within a higher salary scale

If you are moving to a higher salary scale you will receive a salary increase. This salary increase is 6% of your current salary per higher salary scale. If after this increase your salary falls below the starting salary of the new scale, then your salary will be adjusted to the starting salary of the new scale.

If the new salary is less than the normative salary of the new scale, any transfer allowance or placement allowance will be converted to salary until a maximum of the normative salary of the new scale is reached.

#### 3.4 Temporary grading to a lower salary scale

If KPN believes that you do not yet possess sufficient experience to fully perform your job, your manager can temporarily grade you within a lower salary scale than the scale relating to your position. This cannot be for longer than 6 months.

#### 3.5 Salary increases 2024

KPN implements the collective and individual salary increases for 2024 for the various Salary Grades (General, Retail, Sales and Customer Expert).

#### 3.5.1 First collective increase

In February 2024 you will be paid a collective salary increase and/or one-time payment in line with the following table:

Collective salary increases table as from February 1, 2024:

Salary scale	Percentage increase
4 to 9	3.5%
10 and 11	3.0%
12 and 13	2.5%

Depending on your RSP (as at January 31, 2024) you will receive a structural increase as from February 1, 2024, a one-time payment, or a combination of the two, whereby:

- If your RSP is equal to or less than 100%, you will receive a structural increase in line with the above table.
- If your RSP is equal to or more than the sum of 100% + the percentage indicated in the above table, you will receive a one-time gross payment.
- If your RSP lies between 100% and the sum of 100% + the percentage indicated in the above table, you will receive a combination of a structural increase and a one-time payment.

The following table illustrates this with examples for an employee in scale 7 of salary grade General.

Collective salary increase / one-time payment (all gross)			
RSP Position	Salary increase	One-time payment	Examples
RSP =< 100%	Increase of 3.5% in full and structurally applied over your		Your current salary is €3,318, and your RSP is 90.0%.  Your new salary is €3,434. Your
RSP >= 103.5%	monthly salary.	A one-time payment of 3.5% of your monthly salary, multiplied by eleven (months) and a factor of 1.75.	RSP remains at 90.0%.  Your current salary is €3,834 and the normative salary is €3,687. Your RSP is therefore 104.0%. You receive a one-time gross payment of 3.5% x 3,834 x 11 months x 1.75 = € 2,583. Your new salary remains €3,834. The new normative salary is €3,687 x 103.5% = €3,817. Your new RSP is your salary divided by the new normative salary. This is 3,834/3,817 = 100.4%.
RSP between 100% and	Structural salary increase equal to the increase required to bring your new salary up to the new normative salary on February 1, 2024 (the new normative salary is the old normative salary x 103.5%).		Your current salary is €3,761 and the normative salary is €3,687. Your RSP is therefore 102.0%.  The new normative salary is €3,687 x 103.5% = €3,817.  Your old salary is increased by €56.26 (this is an increase of 1.50%) and your new salary is therefore €3,817.  Your new salary is equal to the new normative salary, which gives you a new RSP of 100%.
103.5%		One-time payment of 3.5% of your old monthly salary less the amount you have received as a structural salary increase.  The result of this is multiplied by eleven (months) and a factor of 1.75.	Your old salary is €3,761. 3.5% x €3,761 is €131.63. You received an increase of €56.26. You receive a one-time payment of (€ 131.63 - € 56.26) = € 75.37 x 11 months x 1.75 = € 1,450.87.

Actual payment of first collective salary increase and one-time payment In the absence of any unforeseen circumstances, you will receive:

- the collective salary increase by no later than February 2024;
- the one-time payment as a lump sum no later than February 2024.

These payments are not owed or payable in respect of any earlier period.

#### Increase in salary tables

The salary scale amounts in the salary tables applicable on January 31, 2024 within the salary grades General, Retail, Sales, and Customer Expert will increase as from February 1, 2024 by the percentage indicated in the above table alongside the relevant scale.

#### 3.5.2 Extra increase in normative salaries

The normative salaries of all salary tables applicable as at March 30, 2024 will be increased as from March 31 2024 by an extra 5%.

#### 3.5.3 Individual salary increase

Depending on your RSP (as at March 31, 2024) you will receive an individual increase as from April 1, 2024. You will receive this increase as from April 1, 2024 only if you were in employment on December 31, 2023.

The table below shows what kind of increase you will receive.

#### Individual increase table

RSP	Increase
up to 81%	4%
81 to 90.5%	2.5%
90.5 to 95%	1.5%
95% to 100%	(max) 1%

The maximum achievable RSP is 100% in all cases.

#### Actual payment of individual salary increase

In the absence of any unforeseen circumstances, you will receive the salary increase no later than in April 2024. These payments are not owed or payable in respect of any earlier period.

#### 3.5.4 Second collective increase

Depending on your RSP (as at June 30, 2024) you will receive a structural increase as from July 1, 2024, a one-time payment, or a combination of the two, whereby:

- If your RSP is equal to or less than 100%, you will receive a structural increase of 2.5%.
- If your RSP is equal to or greater than 102.5% then you will receive a one-time payment of 2.5% of your monthly salary, multiplied by six (months) and a factor of 1.75.
- If your RSP lies between 100% and 102.5%, you will receive a combination of a structural

increase and a one-time payment. The structural salary increase is equal to the increase required to bring your new salary up to the new normative salary on July 1, 2024 (the new normative salary is the old normative salary x 102.5%). The one-time payment is 2.5% of your old monthly salary less the amount you have received as a structural salary increase. The result of this is multiplied by six (months) and a factor of 1.75.

#### Actual payment of second collective salary increase and one-time payment

In the absence of any unforeseen circumstances, you will receive:

- the collective salary increase by no later than July 2024;
- the one-time payment as a lump sum no later than July 2024.

These payments are not owed or payable in respect of any earlier period.

#### Increase in salary tables

The salary scale amounts in the salary tables applicable as at June 30, 2024 within the salary grades General, Retail, Sales, and Customer Expert will be increased as from July 1, 2024 by 2.5%.

#### 3.6 Actual payment of monthly income

Your monthly income will be paid into your bank account no later than the 23rd day of the calendar month.

#### 3.7 Variable remuneration

KPN pays two types of variable remuneration.

You are eligible for the KPN Plan if you are employed in Salary Grades **General** or **Customer Expert**. For more information, go to <u>Appendix 2a</u>.

You are eligible for the KPN Sales Plan if you are employed in Salary Grades Retail or Sales. For more information, go to Appendix 2b.

You will receive a percentage of your actual salary. In this article 'actual salary' means your monthly salary plus any transfer allowance and/or placement allowance. The actual percentage is determined by your salary scale.

The following percentages apply:

Percentages KPN Plan as of 1-1-2024 for Salary Grades General and Customer Expert

Salary scale	Percentage of the actual salary
1 – 4	4.5%
5 - 9	5.0%
10 -11	7.0%
12 - 13	9.0%

Percentages KPN Sales Plan as of 1-1-2024 for the Salary Grade Retail.

Salary scale	Percentage of the actual salary
1-13	12%

Percentages KPN Sales Plan as of 1-1-2024 for the Salary Grade Sales.

Salary scale	Percentage of the actual salary
5-6	16.75%
7	22.75%
8-9	31.25%
10 - 13	36.25%

#### 3.8 Allowances and supplements

KPN pays a number of allowances, such as the labor market allowance and the transfer and placement allowances. KPN also pays various supplements. An example of this is the unusual working hours supplement. The allowances count towards your monthly income.

KPN pays the following allowances and supplements:

- labor market allowance;
- placement allowance;
- transfer allowance;
- unusual working hours supplement;
- overtime supplement;
- stand-by stand-by supplement;
- JUS supplement;
- and Flextime allowance (Article 4.1 and Appendix 4).

#### 3.9 Labor market allowance

Your manager may grant you a temporary labor market allowance.

Your manager will decide the period for which you will receive this allowance.

The allowance may take the form of a gross monthly payment.

The labor market allowance may also be a separate on-target-percentage as part of the variable remuneration. In such a case the extra bonus payment will be calculated in accordance with the variable remuneration scheme that applies to you.

#### **3.10 Placement allowance**

On the basis of the transitional arrangements agreed in the case of insourcing and/or transfer of undertaking, KPN may grant a placement allowance if your monthly salary does not fit within the scale. You will receive the placement allowance as a fixed gross sum per month.

You will not receive any collective salary increase on the placement allowance. Accordingly, the amount of the placement allowance remains unchanged.

#### 1. Where is the placement allowance taken into account?

Your placement allowance is taken into account in calculating:

- your CLA Budget supplement;
- the hour-related supplements;
- the basis for any variable remuneration;
- the basis for continued payment of salary during a period of work incapacity;
- your Flextime supplement (where relevant);
- and your pension.

In the case of a transfer to a higher salary scale, the amount of the placement allowance will be converted to monthly salary insofar as the normative salary in the new salary scale has not yet been reached.

#### 2. Harmonization protocol

If a harmonization protocol contains expressly different agreed terms concerning the placement allowance, then the CLA parties shall respect these terms.

#### 3.11 Transfer allowance

#### 1. A transfer allowance applies:

- if you are transferred to a lower scale as a result of a substantive change or a (re)classification of your work package.
- If you are, or intended to be made, redundant and you are placed in a position on a lower scale, if you can no longer meet the requirements stipulated for your position, and/or to benefit your sustainable employability, you and your manager may agree for you to accept a position at a lower position level (voluntary demotion, see <a href="Article 5.2">Article 5.2</a>, section 3).

You will receive the transfer allowance as a fixed gross sum per month.

#### 2. When is your transfer allowance taken into account?

Your transfer allowance is taken into account in calculating:

- your CLA Budget supplement;
- the hour-related supplements;
- your Flextime supplement (where relevant);
- the basis for any variable remuneration;
- the basis for continued payment of salary during period of work incapacity;
- and your pension.

3. KPN will reduce in all cases the transfer allowance by the amount of future increases in your monthly salary. In the case of a transfer allowance and a transfer to a higher salary scale, the amount of the transfer allowance will be converted to monthly salary insofar as the normative salary in the new salary scale has not yet been reached.

#### **3.12 CLA Budget supplement**

You will receive a CLA Budget supplement equal to 10.5% of your monthly salary. 8% of this represents (statutory) holiday pay, which means that you have no separate claim for holiday pay. In addition, the CLA Budget includes an additional supplement of 2.5%.

You can have this supplement paid out or you can use it for a number of purposes. See Appendix 3 for more information about this supplement.

#### 3.13 Unusual working hours supplement

#### Who does the unusual working hours supplement apply to?

You are eligible for an unusual working hours supplement if:

- you have been placed in any of the salary scales between 1 and 10 inclusive and
- you have actually worked unusual working hours.

It is irrelevant in regard to this scheme whether the work is performed by virtue of overtime, additional work, hours worked during stand-by service, or work performed on a public holiday.

#### 1. Amount of unusual working hours supplement

The supplement is a percentage of your hourly salary.

The percentage depends on the day and time that you worked,

as set out in the following table.

Hours	00.00 - 08.00 (*)	08.00 - 12.00	12.00 - 20.00	20.00 - 22.00	22.00 - 24.00
Mondays to Fridays	45%	0%	0%	25%	45%
Saturdays	45%	0%	25%	45%	45%
Sunday	100%	100%	100%	100%	100%
Public holiday (**)	100%	100%	100%	100%	100%

<sup>(\*)</sup> If you work Monday to Friday between 06.00 and 08.00 you will receive a supplement only if your work starts before 06.00.

KPN will pay this supplement to you each month.

<sup>(\*\*)</sup> If the percentage alongside 'Public holiday' applies to you, none of the other lines in this table apply to

#### 2. Unusual working hours supplement during hours of vacation leave

You will be paid the unusual working hours supplement even if you are taking statutory or extra-statutory hours of vacation leave. This will be paid in the form of an annual supplementary payment.

KPN will pay the supplement by no later than the first quarter of the year following the calendar year in which the hours of vacation leave were taken, on the basis of the average unusual working hours supplement paid out in that year.

#### 3. Working on a public holiday scales 11 to 13, inclusive

You will also be paid the unusual working hours supplement applying to a public holiday if you are placed in one of the salary scales from 11 to 13, inclusive, and have to work on a public holiday.

#### 4. Working on the day following a public holiday

Have you been placed in any of the salary scales between 1 and 13 inclusive, and are you required to work before 06.00 on the day following a public holiday? If so, you will also receive the unusual working hours supplement applicable for a public holiday.

#### 5. Working on a weekday public holiday

Have you been placed in any of the salary scales between 1 and 13 inclusive, and do you have to work on a weekday public holiday? If so, in addition to your unusual working hours supplement, you will receive compensation in time off equal to the number of hours worked.

#### 6. Unusual working hours supplement in the event of temporarily performing other work

Are you instructed to perform other work to which there is no – or less - entitlement to the unusual working hours supplement? Or are you taking job training? If so, KPN will still pay you the unusual hours working supplement for a maximum period of 6 months.

The size of the unusual working hours supplement will equal the unusual working hours supplement that you would have received in your 'own' roster.

If KPN is unable to determine what this is, you will get per month the average monthly unusual working hours supplement over the 3 most recent months before you temporarily undertook different work.

#### 7. Unusual working hours supplement in the case of incapacity for work

Are you incapacitated for work? You will then get the unusual working hours supplement that you would have received had you not become incapacitated for work.

If it is impossible to determine how much this is, the average unusual working hours supplement in the three months prior to your work incapacity will be used as a basis. Sometimes a period of 3 months will not produce a reasonable outcome: if this is the case KPN will base the calculation on a 12-month period.

#### 3.14 Additional work

Your manager may request or require you to work more time than agreed with you. If you work part-time and consequently you have to work more than your contractual hours, but not more than the current standard working hours per week in your salary grade, then this is regarded as additional work.

If you work more than the current standard working hours per week in your salary grade then the hours that exceed the standard working hours per week are not regarded as additional work, but as overtime.

#### 1. Compensation in time off

For additional work you will receive compensation in time off equal to the number of additional hours that exceed your contracted hours, up to and including the standard working hours applicable to you.

The following table assumes 37 standard working hours per week and a contract for 37 hours (full-time) and 24 hours (part-time).

Contract hours	Hours Worked	Additional hours	Overtime
37 (full-time)	37	-	-
37 (full-time)	44	-	7
24 (part-time)	24	-	-
24 (part-time)	28	4	-
24 (part-time)	44	13	7

The following table assumes 40 standard working hours per week and a contract for 40 hours (full-time) and 24 hours (part-time).

Contract hours	Hours Worked	Additional hours	Overtime
40 (full-time)	40	-	-
40 (full-time)	44	-	4
24 (part-time)	24	-	-
24 (part-time)	28	4	-
24 (part-time)	44	16	4

In consultation with you, your manager will grant you the compensation in time off during the calendar year in which these hours were accrued. Your manager will have as much regard as possible to your wishes.

#### 2. Compensation in pay

If your manager decides that compensation in time off is not in the interests of KPN or you have further additional hours outstanding at the end of the calendar year, then KPN will compensate these hours in pay. In such a case, you will receive your hourly salary for each additional hour.

#### 3. Additional hours and other employment conditions

The additional hours paid out accrue hours of vacation leave. These hours of vacation leave are paid out at the same time as the additional hours. For each hour you will receive 1.15 times your prevailing hourly salary.

Paid-out additional hours also count towards:

- the CLA Budget;
- the basis for continued payment of salary during a period of work incapacity;
- your pension.

#### 3.15 Overtime

Your manager may request or require you to work more time than agreed with you. If this means that you have to work more than the current standard working hours per week in your salary grade, then this is regarded as overtime.

If you work in a 24-hour shift or continuous shift, it will be considered overtime if this means you are required to work more hours than are rostered for that week.

If you make use of Flextime and have your contracted hours thereby increased, then this provision is based on your working hours including the extra hours arising from Flextime. Do you work for less than half an hour more than your normal working hours? If so, this does not count as overtime.

#### 1. Compensation in time off for scales 1 to 10, inclusive

If you have been placed in salary scale 1 to 10, inclusive, you will receive compensation in time off. This compensation is equal to the number of overtime hours by which you exceed the number of full-time working hours applying to you.

If you work in a 24-hour shift or continuous shift, the compensation in time off is equal to the number of overtime hours by which you exceed your rostered hours for that week. In consultation with you, your manager will grant you the compensation in time off during the calendar year in which these hours were accrued. Your manager will have as much regard as possible to your wishes.

#### 2. Overtime supplement for scales 1 to 10, inclusive

If you have been placed in a scale between 1 and 10, inclusive, you will receive payment for this work.

In addition to compensating you in time off, KPN will pay you an overtime supplement for each hour of overtime worked. The supplement is equivalent to 25% of your hourly salary. KPN will pay this supplement to you each month.

#### 3. Compensation in pay

If your manager decides that compensating you in time off is not in the interests of KPN, or you have further overtime hours outstanding at the end of the calendar year, then KPN will compensate these hours in pay. In such a case, you will receive compensation in money, equal to your hourly salary for each hour of overtime.

#### 3.16 Stand-by service

'Stand-by service' means the time during which outside the working hours of yourself or your colleagues within your business division, you must be available on call (at short notice) to perform work that unexpectedly arises. There is a roster for the stand-by service.

#### 1. Stand-by supplement

If the roster indicates that you are working a stand-by service, then for each hour that you were available outside the working hours of yourself or your colleagues, you will be paid a supplement of €2.85. This amount will be indexed in line with the collective salary increases. As from February 1, 2024 the stand-by supplement is € 3.10 per hour and as from July 1, 2024 € 3.18 per hour. These are gross payments. KPN will pay this supplement to you each month.

#### 2. Working during stand-by service

During your stand-by service you can be called to perform work.

If so, you will be compensated for the hours that you worked during the stand-by hours (including travel time). The scale-related compensation scheme set out in the following table applies in the event that you have to work during your stand-by service.

Compensation for hours worked during stand-by service	Scale 1 to 10	Scale 11 or higher
Unusual working hours supplement	As per table ( <u>Article 3.13.1</u> )	As per table ( <u>Article 3.13.1</u> )
Additional work	Compensation in time off (Article 3.14)	Compensation in time off (Article 3.14)
Overtime	Compensation in time off (Article 3.15)	Compensation in time off (Article 3.15)
Overtime supplement	Overtime supplement of 25% of salary per hour ( <u>Article 3.15</u> )	No overtime supplement

#### 3. Compensation in pay

If your manager decides that compensating you in time off is not in the interests of KPN, or you have further additional hours and/or overtime hours outstanding at the end of the calendar year, then KPN will compensate these hours in pay. In such a case, you will receive compensation in money, equal to your hourly salary for each additional hour or hour of overtime.

The provisions of <u>Article 3.14.3</u> govern the payment out for additional hours.

#### 4. Payment for rest hours following night-time call-out

If your working hours are fixed on the day following a night-time call-out and a part of this working time is regarded as rest time, then these hours will be compensated by KPN as if you had worked these hours.

For rest time following a night-time call-out during a stand-by shift, see also the information contained in Article 4.2.1.

#### 3.17 Annual Hours system (JUS)

#### 1. Annual Hours System (JUS) and monthly salary

The Annual Hours System (JUS) is a variation of a roster, whereby the number of contracted hours per week is fixed, but the actual number of hours worked per week can vary over the calendar year.

During the calendar year each month's salary is equal irrespective of the number of hours actually worked.

The total hours worked per year is determined by KPN on the basis of the number of contracted hours per week.

#### 2. Rules for participating in JUS and annual hours counter

KPN will record your working hours in a roster. With JUS, your weekly working hours cannot exceed four hours above and four hours below your contracted hours per week.

During the calendar year, KPN will keep a balance of the number of hours you have worked, the hours compensated in time off, and any hours paid in money. This is known as the 'annual hours counter'. If you work more than the number of your contracted hours, then you accrue plus-hours. If you work less than the number of your contracted hours, then you accrue minus-hours.

#### 3. Deviations from the JUS roster

In addition to departing from your contracted hours in the roster by four additional or four fewer hours, your manager can ask or require you to work more hours than have been agreed with you.

#### 4. Unusual working hours supplement with JUS for scales 1 to 10, inclusive

If KPN has recorded your working hours on the basis of JUS and you are placed in a scale from 1 to 10, inclusive, then you will be paid for the hours worked according to the rules governing the unusual working hours supplement.

#### 5. Compensation in time off with JUS

JUS is based on 13 periods of 4 consecutive weeks each per (calendar) year. If over a period of 4 consecutive weeks you have worked more than four times your contracted hours per week, you will be compensated in time off equal to the number of hours by which you have worked more than the total of four times your contracted hours.

In calculating the total number of hours worked, all hours worked, hours on sick leave, and vacation leave hours and public holiday leave hours taken are included. In consultation with you, your manager will grant you the compensation in time off during the calendar year in which these hours were accrued. Your manager will have as much regard as possible to your wishes.

#### 6. JUS supplement

KPN will determine how many hours you have worked each 4 weeks. If this is more than four times your contracted hours per week, you will receive a JUS supplement of 30% on the number of hours by which you have worked more than the total of four times your contracted hours. KPN will pay you this JUS supplement per month.

The JUS supplement replaces the overtime supplement. The JUS supplement is supplemental to any compensation for additional hours paid under JUS.

#### 7. Reading of annual hours counter to check plus-hours and minus-hours

At least once every quarter KPN will check whether your annual hours counter is in the positive or negative in relation to your contracted hours per week.

If the number of plus-hours exceeds the number of your contracted hours per week, then the plus-hours by which you exceed the total of the number of your contracted hours per week will be converted to compensation in time off and/or overtime.

- You can then choose to have these hours compensated in time off. In consultation with you, your manager will grant you the compensation in time off during the calendar year in which these hours were accrued. Your manager will have as much regard as possible to your wishes.
- You can also choose to have these hours compensated in money during the calendar year. KPN will pay you for these hours at your current salary per hour.

If at the end of the calendar year you have any outstanding additional hours or overtime hours, then KPN will pay you for these hours at your current salary per hour.

The provisions of Article 3.14.3 govern the payment out for additional hours.

During the subsequent roster period KPN will fix your roster hours as far as possible at or below your contracted hours. If at the end of the quarter the number of minus-hours exceeds the number of your contracted hours per week, then KPN will fix your roster hours during the following roster period as far as possible above your contracted hours.

#### 8. Definitive JUS balance per calendar year

At the end of the calendar year the balance of actual hours worked will be definitively established by KPN.

- If there is a balance of plus-hours, KPN will pay you for those hours;
- If there is a balance of minus-hours, KPN will waive those hours for you.

The provisions of Article 3.14.3 govern the payment out for additional hours.

#### 9. JUS schedule per week, per month, and per calendar year

The following schedule shows what happens per week, per 4 weeks, per quarter, and for the entire calendar year.

Time period	Compensation in time off	Compensation in pay
Per week		Unusual working hours supplement and stand-by supplement
Per 4 consecutive weeks	Time off, equal to the number of hours by which you exceed the total of four times your contracted hours per week	Payment for each hour that you exceed four times your contracted hours per week, at 30% of your salary per hour
At least one time each quarter	The positive balance above the number of your contracted hours per week is converted into compensation in time off; you can choose to have these hours compensated in time off	The positive balance above the number of your contracted hours per week is converted into compensation in time off; you can choose to receive payment for these hours
Per calendar year		Plus-hours (including the remaining balance of compensation in time off) are paid out, minus-hours are waived

#### 10. How JUS is applied in the years in which you start or end your employment

In a calendar year in which you start or end your employment, KPN will make the calculations on a pro rata basis.

At the point in the calendar year in which you start employment, the annual hours counter is set at zero.

If you end your employment during a calendar year, and at the time you leave your annual hours counter is a minus number, then KPN will roster you as far as possible during your notice period to work above your contracted hours.

If at the end of your employment there is a balance of minus-hours, then KPN will offset these against your vacation leave and/or salary, up to a maximum of the number of your contracted hours.

If you end your employment during a calendar year, and at the time you leave your annual hours counter is a plus number, then KPN will roster you as far as possible during your notice period to work below your contracted hours.

If at the end of your employment there is a balance of plus-hours, then KPN will pay you for these at your current salary per hour.

The provisions of Article 3.14.3 govern the payment out for additional hours.

#### 11. How JUS is applied in relation to long-term leave

If you are unable to work due to long-term leave, such as pregnancy and maternity leave or sabbatical leave, then KPN will determine your roster hours for this period of leave on the basis of your contracted hours per week. When determining your working hours, KPN will try as far as possible to achieve a zero balance on your annual hours counter at the time when you go on leave. If you take parental leave, your working hours during this period of leave will be based on your reduced working hours per week.

#### 12. How JUS is applied in relation to the Work Incapacity Regulations

If you are work incapacitated, then KPN will determine your hours on the basis of the roster applying at the moment when you became work incapacitated.

If you are work incapacitated for a longer period than the period for which the roster applies, then KPN will determine your hours on the basis of your contracted hours per week.

#### 13. Positive deviation

In consultation with the Works Council, KPN may deviate positively from the terms of this article.

#### 3.18 Vacation pay and allowances

You are not entitled to any vacation payment in respect of unusual hours supplements, overtime supplement, stand-by supplement, and/or JUS supplement, because the vacation payment is included as part of these supplements.

#### 3.19 Waiting time

To whom do the waiting time rules apply?

If you have been placed in any of the salary scales between 1 and 7, inclusive, then the waiting time rules apply.

#### 1. What is waiting time?

Waiting time is time when you have a commitment to KPN, but without actually performing work, being on stand-by or working mobile.

Waiting time occurs if your manager requires you to travel longer distances to work somewhere other than your usual workplace. Waiting time does not occur if you are required to attend courses or take training.

#### 2. Determining waiting times

KPN first calculates the basic time. The basic time is the time between leaving home and returning home, minus thirty minutes.

If you are required to travel and spend the night away from home, the place of your overnight stay will be considered your home.

The waiting time is calculated in the following way:

- your basic time minus;
- your working time minus;
- your break time minus;

any additional hours and overtime for that day.

#### 3. Compensation in time off

Waiting times are compensated in time off, on the basis of the number of waiting-time hours. In consultation with you, your manager will grant you the compensation in time off during the calendar year in which these hours were accrued. Your manager will have as much regard as possible to your wishes.

#### 4. Compensation in pay

Your manager may decide that compensation in time off is not in the interests of KPN. If so, you will receive compensation in money, equal to your salary per hour for each hour of waiting time.

#### 3.20 Mobile employee traveling time

To whom do the mobile employee traveling time rules apply?

If you have been placed in any of the salary scales between 1 and 10, inclusive, and you are placed within the category of mobile employees then the mobile employee traveling time rules apply.

#### 1. Placement within the category of mobile employees.

Your manager will decide whether you fall into the category of mobile employees.

You must in any event satisfy one of the following descriptions:

- your position requires interruption of your daily working periods by short periods of travel, or
- your position requires that you generally perform your work at different places in the country. During the lifetime of this CLA only the position of Mechanic comes within this article.

Mobile working excludes attending courses and taking training.

#### 2. Traveling time for mobile employees

Traveling time is calculated the same way as waiting times as set out in the waiting time rules. Traveling time for mobile employees is compensated in time off.

#### 3. Compensation in time off

For traveling time you are compensated in time off, based on the number of traveling hours. In consultation with you, your manager will grant you the compensation in time off during the calendar year in which these hours were accrued. Your manager will have as much regard as possible to your wishes.

#### 4. Compensation in pay

Your manager may decide that compensation in time off is not in the interests of KPN. In that case, you will receive compensation in money, equal to your salary per hour for each hour of travel time.

#### 3.21 Long-service bonus

If you have been employed by KPN or a predecessor in title of KPN for 25 or 40 years you will receive a long-service bonus.

KPN will pay the taxes and social insurance contributions owed on such bonuses. The bonus you receive is therefore a net amount.

#### 1. Basis for calculation of long-service bonus

KPN will calculate the long-service bonus based on your monthly salary at the date of your long-service milestone.

#### 2. Correction for basis of calculation of long-service bonus

If during the 12 months preceding your long-service milestone you worked fewer hours, then KPN will base the payment on your average number of contracted hours over this 12-month period.

Period of service	Long-service bonus
25 years	$1 \times your$ gross monthly salary up to a maximum of the normative salary
40 years	$1.5\ x$ your gross monthly salary up to a maximum of $1.5\ x$ the normative salary.

#### 3.22 KPN CLA position matrix

KPN has drawn up a KPN CLA position matrix. The KPN CLA position matrix comprises standard positions. KPN's standard positions are generic. This means that the responsibilities and result areas for the position are described in general terms.

A standard position is evaluated according to the Korn Ferry Hay method and placed in a position type. All standard positions together form the KPN CLA position matrix. For more information, click on the link to the <u>KPN CLA position matrix</u>.

#### 1. Determining salary and method of placement

The work package of each employee is placed within a standard position. Your manager decides the standard position appropriate to the content of your job. Your manager will indicate the salary scale that applies to your position.

#### 2. KPN position placement process and Positions Committee

KPN applies a position placement process in the case of position placement issues for groups of positions and/or groups of employees. This procedure is agreed with the Central Works Council and trade unions and can be found on <u>TEAMKPN</u>. The Positions Committee is involved in the position placement process and advises on position placement issues.

### 3. Change in content of position

Will the content of your position change? If so, you can ask the Positions Committee to advise on the matter. Your manager will then decide:

- the standard position within which your position will be placed;
- and whether this results in your remaining in the same scale or not.

In the event of a change in your scale your manager will explain his decision in writing.

If you are placed in a position at a higher level, then <u>Article 3.3</u> of this CLA (Placement on a higher salary scale) applies.

### 4. Placement on a lower scale due to changes to or re-categorization of work package

- for a period of 18 months

If there is any substantive change to your work package, or a re-categorization or your work package to a standard position, which results in your position being placed on a lower salary scale, then

you will continue in your current salary scale for a period of 18 months. After 18 months, you will be placed in the lower scale.

- after 18 months

If your most recent monthly salary is higher than the normative salary of the new lower salary scale, then you will be scaled at the normative salary of the lower scale.

The 'normative salary' is the salary in the salary table at an RSP of 100%.

You will then receive as a transfer allowance the difference between your normative salary and your most recently earned salary.

If you already had an RSP above 100%, the higher percentage will continue to apply in the new salary scale. You will then receive the difference compared to your most recently earned monthly salary as a transfer allowance.

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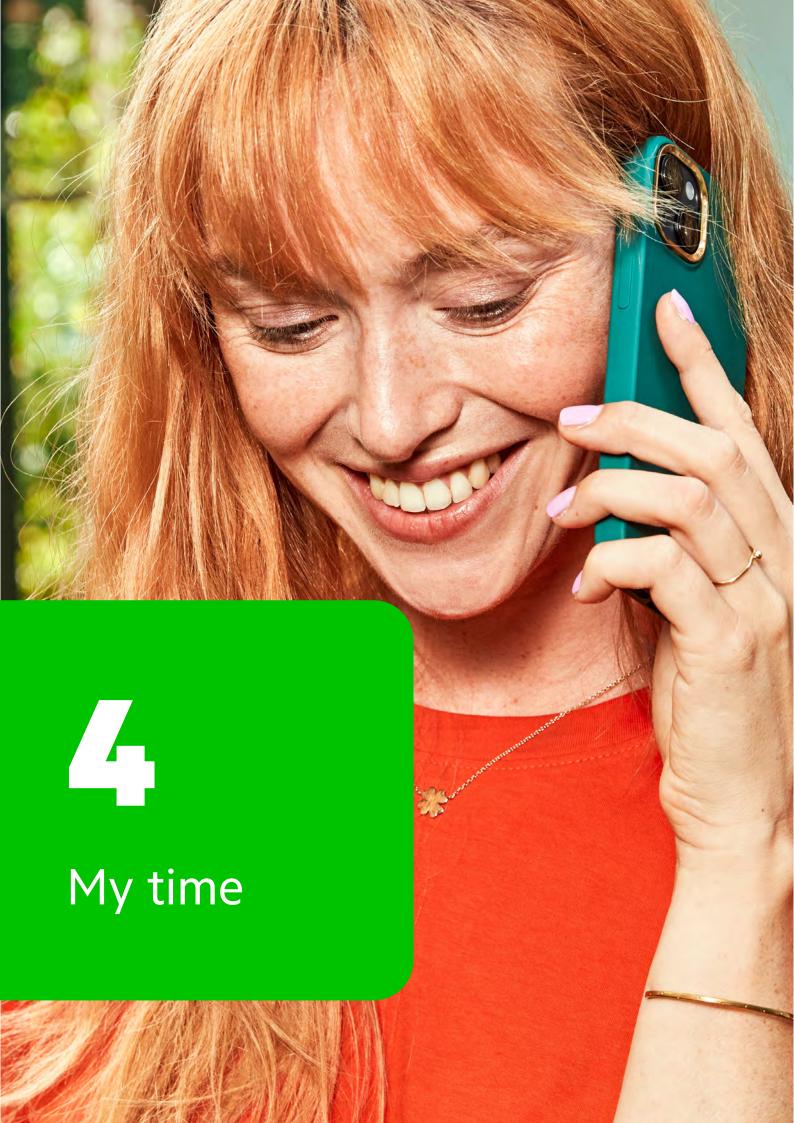
## 5. Disagree with your placement?

If you believe that the standard position is not in keeping with the substance of your work and that your work package has not been placed in the correct scale, you should first discuss the matter with your manager. Your manager will then take a decision and inform you of it in writing.

What if you disagree with the decision? If you disagree with this decision you can file a complaint with the Complaints Committee in accordance with the KPN complaints regulations. The KPN complaints regulations are set out on <u>TEAMKPN</u>.

### 6. KPN CLA position matrix

KPN is working on a modern, appropriate position matrix. Whilst the KPN CLA 2024-2025 is in force, KPN, trade unions, and (a delegation from) the Central Works Council will consult together about the KPN CLA position matrix.



# **4.1 Working hours**

The working hours for a full-time employee within the Salary Grades General and Retail are 37 hours per week.

If you work in the **Sales** or **Customer Expert** Salary Grade, then the number of full-time working hours per week is 40.

Your working hours are the number of hours stated in your employment contract.

#### Flextime

A full-time employee may apply for Flextime once per year in order to work an average number of hours per week different to the number of full-time working hours. The conditions for Flextime are set out in <u>Appendix 4</u>.

## 4.2 Work pattern

The work pattern is the agreement between you and your manager about how you distribute the agreed working hours across the days of the week. Your manager will determine the work pattern.

This individual work pattern will take account of your private life and needs, in combination with the results you are expected to achieve and the team and department activities. An important principle underlying the individual work pattern is that systemically no more than 40 hours per week and 9 hours per day will be worked, having regard to the working hours legislation insofar as this applies to you.

### 1. Working hours

The task of deciding your working hours includes a decision on rosters, the scheduling of stand-by services, working outside normal hours, and overtime.

Working hours will be determined not only on the basis of the statutory rules, but also in accordance with any working hours regulations that may have been agreed with the Works Council for your section. The working hours regulations indicate, for example, the rosters that KPN implements.

The working hours regulations are available on TEAMKPN.

In the following cases KPN departs from the working hours legislation. These differing provisions only apply to you if you <u>fall within this legislation</u>.

Working hours per day and per period	You work a maximum of 10.5 hours per day.  If you work more hours than have been agreed with you, for example as a result of additional work, overtime, JUS, and time traveling to canteen/coffee area, then your working hours cannot exceed a maximum of 12 hours per day.  If you work more than this because you have worked a stand-by shift, then your working hours are a maximum of 13 hours per day.
	You work up to an average of 50 hours a week in any four-week period and 46 hours a week in any 16-week period.

Night shift	<ul> <li>a. In a night shift you work some or all of the time between 00.00 and 06.00;</li> <li>b. During a night shift you work a maximum number of 9 hours;</li> <li>c. You may not work more than 6 night shifts in a row;</li> <li>d. In 13 successive weeks, you may not work more than 25 night shifts. If your work ends before 02.00, then in this period of 13 weeks you may work a maximum of 52 night shifts.</li> </ul>
Breaks	<ul> <li>a. The break must be 30 minutes in the case of over 5.5 uninterrupted working hours. The break must be 45 minutes in the case of over 8 uninterrupted working hours;</li> <li>b. Unless your manager decides differently, the break is in your own time;</li> <li>c. Breaks of one hour or less between 22.00 and 06.00 are considered working hours, if at least 3.5 of those working hours fall between 00.00 and 06.00;</li> <li>d. Your break may be forfeited, if during the break your work cannot be performed by another employee. Similarly, you may not have a break if your work requires that you can be contacted at all times.</li> <li>e. Are you placed in the Salary Grade Customer Expert and do you work in a variable (per period) roster?</li> <li>In addition to the above in the case of a shift of 4 hours you are entitled to a paid break of 15 minutes of which at least 10 minutes are scheduled to be consecutive. For 5 hours of work, you are entitled to two paid 10-minute breaks. Your manager will ensure that you are not overloaded by spending too much time on the computer without a break. You will be given sufficient opportunity to tend to your personal needs.</li> </ul>
Stand-by service	<ul> <li>a. You can be rostered for a stand-by service for 7 x 24 consecutive hours once in any period of four weeks;</li> <li>You can additionally be rostered for 1 extra consecutive stand-by service of 7 x 24 hours per year;</li> <li>You can therefore be placed in a stand-by roster for 7 x 24 consecutive hours up to fourteen times a year.</li> <li>b. In consultation with the Works Council it is permitted to deviate from the stand-by service as provided for in a, above, in respective of specific groups of employees;</li> <li>You cannot be placed in a stand-by roster for 7 x 24 consecutive hours more than once in any period of three weeks.</li> </ul>

	If you are called out during the night to work and therefore have worked you are entitled to 8 hours uninterrupted rest ('sleep-in hours'), immediately following the time at which you have completed the work for the last call-out, if:
Rest time	a. between 0.00 and 6.00 you have worked for more than two hours; b. and/or between 0.00 and 6.00 you have been called out at least twice
following a night-	to work;
time call-out	c. and/or between 0.00 and 6.00 you have been called out at least once
(0.00 - 6.00)	to perform work at another location than your own home.
during stand-by	
shift	In all other cases in which you are called out to perform work – and
	have therefore worked - during the night you should consult – where
	necessary - your manager, chapter coach or planning department
	regarding your rest time, preferably in advance.
	If your working hours on the day following your night-time call-out are fixed and a part of this working time is regarded as rest time, then the provisions of Article $3.16.4$ of this CLA apply.
Working on	a. For any period of 6 months you can be rostered to work a maximum of 13 Sundays;
Sundays	b. If you are rostered to work for 2 hours or less on a Sunday then this Sunday does not count towards the maximum number of 13.

### 2. Working hours and workload

In determining your working hours, KPN will on request take as much account as possible of your personal circumstances.

'Personal circumstances' includes, for example, your age and stage of life. Your home situation can also be considered. Examples include the tasks of caring for children and family, your own health, and any community responsibilities that you may have.

If your manager is unable to accommodate your request, they will give you a personal explanation and you will periodically evaluate together in KPN GROEI how things are going with you.

## 3. Complaints

If you believe that your manager is wrong to not have accommodated your personal circumstances or has not dealt properly with your request, you can ask an independent Senior HR Lead to test this decision. This is provided for in the regulation 'The role of HR in the case of a discretionary power of a manager'. This regulation can be found on TEAMKPN.

If after this step you are still not satisfied with the procedure followed, you can file a complaint under the Complaints Procedure. You can find this procedure also on TEAMKPN.

#### 4. Roster

- a. It is possible that your working hours are scheduled in a roster drawn up by your manager. Your manager will attempt to schedule your working hours in a way that gives you a regular working pattern;
- b. Rosters are valid for periods of 3, 6 or 12 months. This period can be deviated from in consultation with the Works Council;
- c. You will be given 28 days advance notice of the roster. KPN may deviate from this in consultation with the Works Council:
- d. Do you work independent of time and place? If so, you and your manager will agree terms on the way in which these matters are arranged for you. You can find out more about Working independent of time and place in <u>Article 5.3</u>;
- e. If you work in a roster then the Annual Hours System (JUS) may apply to you. In consultation with the Works Council, the JUS may be applied to specific groups of employees;
- f. If you are placed in the Salary Grade **Customer Expert** and you work in a variable (per period) roster, then sections b, c, and d of this article do not apply to you, unless as at November 1, 2014 you were placed in Salary Grade **Customer Expert**.
  - 1. Sundays and public holidays
    - You are not required to work Sundays or public holidays, unless your work is essential and you have agreed this with your manager.
    - There may also be special circumstances that make it necessary for you to work Sundays or public holidays.
    - You will only work on Sundays if you consent to do so. You may not work more than 13 Sundays in any period of six months. If you are rostered to work for 2 hours or less on a Sunday then this Sunday does not count towards the maximum number of 13. You may ask your manager if you can work on more Sundays. However, in no circumstances can you be rostered for at least 13 Sundays in a period of 12 months.

If you have an employment contract for at least 20 hours per week, then your roster will be drawn up such that you do not need to work at least 13 weekends in a period of 12 months.

- 2. Working hours and employee participation In consultation with the Works Council, KPN may:
  - Determine, change, or revoke the working hours scheme, including application of the annual hours system (JUS);
  - Impose rules for the maximum time of performance of certain activities attached to a position;
  - Agree that work will be performed on Sundays and public holidays due to exceptional circumstances;
  - Shorten the time for making known a roster.

## 4.3 Vacation

### 1. Accrual of vacation leave

As a full-time employee you are entitled to 20 statutory and 6 extra-statutory vacation days per calendar year. A vacation day is equivalent to 1/5 times your current weekly working hours (including Flextime).

If you are making use of Flextime, then you will accrue a proportionate amount of extrastatutory holiday leave on this Flextime.

## 2. Accruing vacation leave in the years in which you join and leave KPN

If you join or leave KPN in the course of the calendar year, your vacation leave will be calculated pro rata for those years. If, when you leave, you have a shortfall of holiday leave, then KPN will settle this shortfall in the final settlement.

If, when you leave, you have a credit balance of holiday leave, then you and your manager will decide together whether this credit balance will be settled in the final settlement or you will take this vacation leave before you leave work.

## 3. Buying and selling hours of vacation leave

You can buy and sell vacation hours. A vacation hour is valued at 1.15 times your hourly wage<sup>2</sup>.

#### - Buying vacation hours

Without needing the consent of your manager, you can buy 1 x your current working hours per week (for full-time employees 5 days leave per year).

With the consent of your manager, you can buy additional vacation hours of 3 x your current working hours per week (for full-time employees 15 days leave per year).

This is set out in the following table.

	For a 37-hour working week	For a 40-hour working week	For a 37-hour working week and 3 hours Flextime
Statutory holiday leave	148 hours	160 hours	148 hours
Extra-statutory hours of vacation leave under the CLA Budget	37 hours	40 hours	40 hours
Extra-statutory hours of vacation leave	7.4 hours	8 hours	8 hours
Extra-statutory vacation leave on Flextime hours			12 hours
Total number of hours of statutory and extra-statutory vacation leave	192.4 hours	208 hours	208 hours
Total extra vacation hours purchasable	148 hours	160 hours	160 hours
Total statutory and extra- statutory hours of vacation leave including extra purchasable hours	340.4 hours	368 hours	368 hours
Number of weeks	9 weeks and 1 day	9 weeks and 1 day	9 weeks and 1 day

<sup>&</sup>lt;sup>2</sup> The 1.5 vacation hour value for buying and selling vacation leave was agreed between the CLA parties and is intended to compensate, amongst other things, the CLA budget, pension accrual, and variable salary over a vacation hour.

## - Selling hours of vacation leave

You can only sell the extra-statutory vacation hours CLA Budget on a monthly basis. The extra-statutory hours CLA Budget that you don't take will be paid out to you in December of the same year.

### 4. Taking hours of vacation leave

If you wish to take a vacation, you should discuss this with your manager and record the vacation in terms of hours via MijnHR. Your manager may refuse your request or cancel your booked vacation if there are compelling reasons to do so. In consultation with the Works Council, KPN may designate certain days as vacation days. These may be agreed for all employees, or for large groups of employees.

KPN may set further conditions for how you take your vacation. There may also be a Leave Regulation agreed with the Works Council and, if so, you should take vacation leave in accordance with that regulation. If you are unable to take vacation leave in accordance with the regulation or the additional conditions, then you should talk with your manager to agree a solution.

If you wish to celebrate a non-Christian holiday and take a day off work, then you can use vacation hours for this.

### 5. Continued pay during vacation leave

KPN will continue to pay your monthly income, the CLA Budget supplement, and any personal supplements whilst you are on vacation leave.

#### 4.4 Leave

## 1. Public holidays

The official public holidays are:



If a public holiday falls on a weekday (Monday to Friday) on which you are required to work, but you have a free day because of this public holiday, then KPN will pay you your monthly income, CLA Budget supplement, and any personal supplements for this day.

In consultation with your manager, you have the option to exchange Ascension Day holiday for another non-Christian holiday or commemoration where the same rules apply as to the taking of vacation leave. If you wish to exercise this option, the unusual working hours supplement and/or compensation in time as described in <a href="Article 3.13">Article 3.13</a> do not apply.

## 2. Special leave

Special leave applies in the following situations:

Event	Duration	Continued payment of monthly salary
Death of a person you hold dear.	Five days. If the special leave related to the death of a family member coincides with your vacation, then you don't need to use up any vacation leave during this period.	During leave connected with a death, KPN will continue to pay your monthly income in full.
		Based on the principle that KPN follows the law.
Situations provided for under the Work and Care Act (Wet Arbeid en Zorg)	Dependent on reason for leave.	Exceptions to this principle: - During paid parental leave, KPN will continue to pay 70% of your monthly salary During maternity leave KPN will continue to pay your monthly salary in full During supplemental maternity leave, KPN will continue to pay your monthly salary in full.
		In the above cases any benefit you receive under the Work and Care Act will be deducted from your monthly income.
Birth leave for rainbow families (rainbow leave): Rainbow parents, who have no claim to maternity leave		During rainbow leave KPN will continue to pay your monthly salary in full.
or supplemental maternity leave as set out in the Work and Care Act, will receive 6 weeks' paid leave in full for the care of that child.	6 weeks.	In the above cases any benefit you receive under the Work and Care Act will be deducted from your monthly income.
Gender transition leave: If you are undergoing gender transition, you will receive additional special leave. This will be tailored to your needs and arranged in consultation with your manager and HR.	In consultation with your manager and HR.	During gender transition leave KPN will continue to pay your monthly salary in full.
Other situations	Your manager will decide, if you request it, whether you will be allowed leave and, if so, under what conditions.	Your manager will decide whether you will continue to be paid your monthly income during the period of leave.

#### 3. Parental leave

- Parental leave is governed by statute (<u>Chapter 6 Work and Care Act</u>). If you take parental leave, it may be taken in a consecutive period of 52 weeks for half of your contracted hours.
- Any other variation of parental leave requires the approval of your manager, who can

### **Example 1**

If you normally work 32 hours per week,

you will be required to work only 16 hours per week for a period of one year.

only refuse a request if this jeopardizes commercial interests. KPN does, however, stipulate that if you choose to work 36 hours per week with parental leave, you divide the working week over 5 working days.

### **Example 2**

If you normally work 32 hours per week, You take full parental leave over a period of 26 weeks.

Your budget remains 26 x 32 hours = 832 hours

### Example 3

If you normally work 32 hours per week,

Over a period of 2 years you take 8 hours parental leave each week

Your budget is  $104 \times 8 = 832$  hours

- You must notify your manager in writing of your wish to take parental leave. You must do so at least two months before the leave begins. You should indicate:
  - the duration of parental leave you wish to take;
  - the number of hours of parental leave per week;
  - the days and times when you wish to take parental leave.
- During parental leave you will be regarded as a part-time employee. This means that all employment conditions, including your monthly income, will be calculated pro rata. An exception to this, however, is pension accrual: Your pension accrual will remain unchanged, i.e. you will accrue just as much pension as you would have done had you not taken parental leave. However, this does not apply to the accrual of pension on any Flextime hours, since this pension accrual will stop during parental leave.
- In determining your number of years service with KPN, the period of parental leave is included in full.

### 4. Sabbatical

If you have worked for KPN for a continuous period of at least 36 months, you are entitled to take a sabbatical. There are 2 variants:

- A sabbatical based on fully unpaid leave. The maximum duration is six months, to be agreed in consultation between you and your manager;
- A sabbatical based on saved vacation leave. In that case, you are on 'paid' sabbatical. You can save by buying additional days of vacation leave. This option will become operative on July 1, 2022.

It will enable you to take a minimum of 5 and a maximum of 26 consecutive weeks of paid leave.

You have the option to save additionally purchased leave for a period of 4 years.

This additionally purchased leave can only be used for the sabbatical. The year it is taken (no later than 4 years after the start of saving) should be agreed with your manager at the start of the period you begin saving. The moment when the sabbatical is actually taken should be decided in consultation with your manager at least 1 year before the start of the sabbatical. You may additionally purchase a maximum of 26 weeks leave for a sabbatical. The limit for the additional purchase of normal leave during the year does not apply here.

The following overview shows the consequences for unpaid sabbatical compared to paid sabbatical (for which you have saved).

Purpose	Unpaid sabbatical	Paid sabbatical	
Leave	Unpaid	Paid on the basis of additionally purchased leave.	
Duration	Maximum of 26 weeks	Minimum of 5 and maximum of 26 weeks	
Accrual of vacation leave	No	Continued	
Period between 2 periods of sabbatical leave	At least 36 months		
Premiums	No, unless KPN pays salary or salary components, in which case KPN and you will pay the employee premiums due thereon. This is comparable to the situation in which you had not taken any sabbatical.	Continued	
Collective WIA insurance	The WIA basic and WGA gap insurance continue to apply during the sabbatical, provided that your employment contract continues. These insurance covers only cease to apply if you sign a declaration of waiver. For as long as you receive no income during your sabbatical, you do not have to pay the premiums for the WIA basic insurance and WGA gap insurance.	Continued	

Purpose	Unpaid sabbatical	Paid sabbatical	
Death	Should you die during your sabbatical, KPN will pay out your death benefit on the basis of the monthly income that you were paid in the month preceding the start of your sabbatical. See also <u>Article 6.7</u> of this CLA.		
Risk insurance under KPN pension scheme	This relates to the risk insurance for work incapacity and death under the KPN pension scheme. This is continued.		
KPN pension scheme	It is possible for you to continue to accrue pension. You need to request this. It means that during this period you will be liable to pay the employer's part of the premium as well as the employee's part.	Continued.	
Allowances, supplements and reimbursements	During your period of sabbatical you are not entitled to any allowances, supplements or reimbursements. 'Reimbursements' here includes: Payments towards costs of commuting to work, telephone costs, and reimbursement of expenses.		
Payments based on a period in which you have worked	The period of sabbatical does not then count in calculating the amount of the payment. An example of this is variable remuneration. Any payment will be calculated pro rata the period worked.	Continued.	
Return to own position	Yes, in your own position. You will not be placed in your own position if during your sabbatical you have received notice of redundancy (as described in the KPN Social Plan). You will then become redundant as of the final day of the sabbatical leave or such later date as the redundancy notice takes effect.		



The world around us is constantly changing due to changing customer requirements, new technologies, and new market parties and economies. Through digitalization and robotization work is changing, jobs are disappearing, and new jobs are being created. It is a dynamic that demands a responsive KPN. To remain effectively and sustainably employable it is important that you continuously develop to grow alongside and align with the developments made by KPN and the labor market.

You decide on your own short-term and longer-term goals and discuss these with your manager. This can be part of KPN GROEI.

Your development leads the way.

This chapter will explain everything about the KPN Academy, investing in your development, and your employability budget.

## **5.1 Facilities**

To assist in your development, KPN makes various facilities available to you. The following facilities are explained below:

- 1. KPN Academy (self-service portal);
- 2. Mobility Scheme;
- 3. Employability Budget;
- 4. and KPN Match.

## 1. KPN Academy

Do you have any questions about your career and/or training?

KPN Academy Self Service Portal provides answers to these questions. The portal provides opportunities for working, learning and developing.

KPN Academy is also the place to go for all courses in the context of job training and courses aimed at increasing employability.

- Courses

If you want to take a course, the following options are available.

Background	Type of course	Comment	
The course will increase your employability. There is no direct company interest.	Employability training	<ul> <li>You choose the course yourself. You do not need the approval of your manager;</li> <li>You can choose, for example, from the package offered by the KPN Academy;</li> <li>If the course is not offered by the KPN Academy, then you can make an 'Outside Catalogue Request'. KPN Academy will see if this request satisfies a number of conditions (more information on TEAMKPN);</li> <li>You will pay for the course from your own Employability Budget;</li> <li>If the course costs more than the balance in your Employability Budget, then your manager may decide that KPN should pay the part of the cost in excess of your available Employability Budget;</li> <li>If you yourself decide to leave the course before completion, you will have to refund KPN the additional payment that it made.</li> </ul>	
The course is necessary for you to perform your job.	Position course	<ul> <li>you should be able to immediately apply the course results in practice;</li> <li>in your choice of course KPN will take account of your position description, and your knowledge and skills;</li> <li>you will follow the position course during working hours;</li> <li>KPN will pay for the position course.</li> </ul>	
The course is necessary for you to retrain for a new position in a growth area within KPN.	Retraining course	<ul> <li>this course will be decided in consultation with your manager;</li> <li>you share the aim with KPN to start work in this growth area once you have completed the course;</li> <li>you will follow the retraining course during working hours;</li> <li>KPN will pay for the retraining course.</li> </ul>	

## 2. Mobility Scheme

Our work is continually changing. This requires investment in new skills. If you want to be in a good position for the internal or external labor market of tomorrow, then you need to start investing in yourself today. The Mobility Scheme will help you.

The KPN Academy's Mobility Scheme consists of a selection of scans, work-outs, workshops, courses, and more besides. This scheme will help identify who you are, your qualities, and what motivates you, and therefore discover what the future holds for you.

Without needing to obtain your manager's approval, you can make unlimited use of any components of the scheme you choose, within reason. KPN will pay for the Mobility Scheme.

The options under the Mobility Scheme are: the Labor Market Scan, Financial Advice, the KPN Perspective Mobility Scheme, and Accreditation of Prior Learning (APL)

### - Labor market scan

You can ask for a labor market scan which will inform you about your labor market position within and outside KPN. An element of the labor market scan is an individual coaching discussion.

#### - Financial Advice

You can choose to obtain advice from a financial advisor. This advice will provide you with greater understanding about your financial situation and the financial consequences of the various options available to you concerning your future career. The financial advice discussion will be conducted on KPN business premises for tax reasons.

### - KPN Perspective mobility scheme

You can make use of the KPN Perspective Mobility scheme in consultation with your manager. This is a mobility scheme that KPN Perspective will customize for you and perform with you. This will support you in finding out about or obtaining other work outside KPN.

### - Accreditation of Prior Learning (APL)

The Accreditation of Prior Learning (APL) identifies your work experience. KPN facilitates your participation in an APL scheme. APL also applies to you if you work for KPN as a temporary worker and perform the same tasks as an employee of KPN.

## 3. Employability budget

It is important to KPN that you have an awareness at all times of your own talents, your situation, and where you wish to head. The Mobility Scheme as described above helps you find the direction for making best use of your Employability Budget.

- a. You have an Employability Budget of €1,500 per calendar year.
- b. If you start work for KPN before July 1 in a calendar year, then you will be allowed the whole budget.

  If you start work for KPN on or after July 1 in a calendar year, then you will be allowed a budget of €750 for that year.
- c. The Employability Budget also applies to temporary workers who perform the same tasks as employees of KPN. In such a case, the amount of your budget is determined by the date on which you start to work for KPN as a temporary worker.
- d. You can spend this Employability Budget in the relevant calendar year on instruments from the KPN Academy that increase your employability.

  If you can completely pay for the course from your Employability Budget,

you do not need the approval of your manager.

If you wish to follow a course which costs more than your Employability Budget, then you may request your manager's permission to add the required portion of the current calendar year's budget to the full budget for the next calendar year.

You can then follow the more expensive course in that year. You must have selected this course the year before and have agreed it with your manager. Your manager may not refuse this without compelling commercial interests.

e. It is sometimes possible to obtain additional Employability Budget, as indicated in the following table.

<sup>&</sup>lt;sup>3</sup> You must always consult with your manager before you can make use of the KPN Perspective Mobility Scheme.

Background	Additional Employability Budget	Comment
You have selected a technical course.	Maximum €1,000 extra.	<ul> <li>You have agreed with your manager to take this course;</li> <li>The definition of a technical course can be found on TEAMKPN;</li> <li>This additional Employability Budget may be awarded once per calendar year;</li> <li>If you are a temporary worker and you do the same work as employees of KPN, then the additional budget is also available to you.</li> </ul>

f. If you have not used all or any of your budget, then

it will lapse at the end of the calendar year or when you end your employment contract if this is sooner.

g. You may spend a maximum of 16 hours per calendar year in work time attending courses and using instruments that you pay for in full from your Employability Budget or as part of your Mobility Scheme.

If your (normal) working hours are rostered, then you may spend a maximum of 20 hours per calendar year attending courses and using instruments during your working hours, that you pay for in full from your Employability Budget.

This also applies to online and/or self-study courses, and also to part-time employees. The remainder of the time spent in this way must be spent in your own time. You should agree with your manager about the spending of this time.

h. If you start an employability course or a part of the Mobility Scheme that is paid for in part or in full by your manager, you should agree terms about what proportion of the time to be invested should take place in your own time and what proportion during working hours.

i. If you incur costs in traveling to your course venue, then

KPN will pay those costs. See in this context 'KPN rules on allowances' on <u>TEAMKPN</u>. This also applies if you are a temporary worker and perform the same work as an employee of KPN.

#### 4. KPN Match

KPN Match is an internal mobility center of KPN. This center has knowledge of (future) internal vacancies and can thus facilitate internal relocations in collaboration with the sections of the organization.

KPN Match has sufficient qualitative and quantitative capacity available, including supporting instruments, to be able to effectively guide you.

The way that KPN Match works and the latest vacancy process is set out on TEAMKPN.

Internal vacancies – preferential candidates

In filling internal vacancies, a decision as to (potential) suitability will take account of your possible preferential position. You will have a preferential position in the following situations:

- (intended<sup>4</sup>) redundancy;
- or if return to your former position is no longer possible due to work incapacity.

It does not matter whether you are already suitable or potentially suitable for the vacancy. 'Potentially suitable' means that in the assessment of KPN you are able to develop within a reasonable period so that you can fill all requirements of that job. This may involve training or attending courses. KPN will assess whether you are potentially suitable.

A manager will assign you the internal vacancy if:

- you are (potentially) suitable;
- you have been declared redundant;
- and the rules regarding preference rights have been followed.

The manager can only refuse to assign you the position if there are compelling reasons for refusal. If such compelling reasons exist, they must be supported by evidence and notified to you and VP HR.

If there are several (potential) preferential candidates suitable for the internal position, then the person given preference is the one most suitable for the position.

If you are a preferential candidate, you have the right to a transfer allowance in the following

- you are transferred to an internal position;
- or if you find another position yourself;
- and the position is no more than two scale levels lower than the scale level of your current position.

## **5.2 Other resources and instruments**

## 1. KPN Training & Development Fund

There is a KPN Training & Development Fund. The aim of the fund is to encourage continuing training and retraining.

<sup>&</sup>lt;sup>4</sup> Everyone who, on the basis of a decision by management, pursuant to a request for advice, will become redundant.

## 2. Orientation internships

Do you want to find out if any other position would be suitable for you as a successive position?

Having regard to your current position, your capabilities and your wishes, you can take an orientation internship for a potentially suitable successive position for a maximum period of 2 weeks.

You will reach agreement with your manager that the internship shall take place within a period of 12 months. This can only take place, if you, your manager and the receiving manager agree upon this.

The orientation internship gives no right to financial compensation. Furthermore, it gives no right to a job.

Regulations governing sustainable employability.

### 3. Voluntary demotion

a. Are you no longer able to maintain the standards required by your position, and/or do you wish to benefit your sustainable employability? If so, you can agree with your manager to accept a position at a lower position level. This is voluntary demotion.

b. With voluntary demotion you will be placed in the salary scale relating to your new position on the date that you start work in that position.

If your most recent monthly salary is higher than the normative salary of the new lower salary scale,

you will be scaled at the normative salary of the lower scale. You will receive the difference between the two as a transfer allowance.

KPN will reduce the transfer allowance by the amount of future increases in your monthly salary. For more information about the transfer allowance, see <u>Article 3.11</u>.

c. If you receive a transfer allowance and are placed in a position with a higher scale level that is equal to the scale level of the position that entitled you to the transfer allowance, then your transfer allowance will be converted into salary up to 100% RSP of the relevant salary scale, such that you will continue to receive any amount over 100% RSP as a transfer allowance.

#### 4. 50% scheme

- a. The 50% scheme gives you the opportunity to work 50% for a maximum of one year whilst receiving 100% of your salary. This is only possible if the following conditions are satisfied:
- there is a specific situation in which for functional and/or medical reasons you are no longer able to perform well;
- and there is 50% of work actually available for you to perform, and you do actually perform this work every week;
- and your employment contract ends at least one year before you reach state pension age.

For this purpose you will enter into a settlement agreement with no termination payment. The date on which you end your employment with KPN is at least 12 months before you reach state pension age.

KPN will decide whether you may take advantage of this scheme. If KPN refuses your request to take advantage of this scheme, it will explain its decision to you in writing.

b. If you take advantage of the 50% scheme, then your employment conditions remain the same, except:

- your commuting allowance will be adjusted to reflect the number of days you travel. If you have a leased car, then you can keep this up to the end of the lease contract at the latest;
- any of your additional hours of Flextime remain valid only for the current calendar year.

c. The 50% scheme is not a right. Furthermore, the opportunity to participate in it only exists if this complies with prevailing laws and regulations.

#### 5. Generation Pact Scheme

The purpose of the Generation Pact Scheme is to support you in continuing to work with vitality. If you take advantage of the scheme, you will stop working at least one year before you reach state pension age.

The scheme gives you the opportunity to work 80% of your contractual working hours, for 90% of your salary, and with 100% pension accrual.

KPN may offer the scheme to such employees as it determines. Participation is only possible for those aged 61 years or older. You can find more information about the conditions of the Generation Pact Scheme on TEAMKPN.

### 6. Early Retirement Scheme

The Early Retirement Scheme (ERS) applies only for the duration of this CLA and therefore ends on December 31, 2025.

a. Under this ERS you can stop work with KPN before you reach state pension age, and receive a one-time gross payment. This is possible provided that you meet the following conditions:

If your date of birth falls between March 1, 1957 and January 1, 1961, then you can participate in 2024 if you meet the following conditions:

- You have not signed any settlement agreement before January 1, 2024 in connection with the 50% scheme or the Generation Pact Scheme;
- You are not long-term work incapacitated such that you are not expected to return to your own work or adapted work within KPN;
- You do not receive any IVA or WIA benefit.

If your date of birth falls between March 1, 1957 and October 1, 1961, then you can participate in 2025 if you meet the following conditions:

- You have not signed any settlement agreement before January 1, 2025 in connection with the 50% scheme or the Generation Pact Scheme;
- You are not long-term work incapacitated such that you are not expected to return to your own work or adapted work within KPN;
- You do not receive any IVA or WIA benefit.

A maximum number of 75 employees may participate in 2024 and a maximum of 75 in 2025. KPN will decide whether your request meets the conditions. If so, and insofar as the maximum number of participants has not been reached, your application will be processed in order of application date.

The last possible date for ending your employment is one month before you reach state pension age.

b. If you are declared redundant and the date of notice of redundancy is before the date you end your employment, the Social Plan will apply to you and the signed ERS will lapse.

c. The one-time gross payment is equal to 12 times the statutory maximized monthly amount on which no ERS tax liability is incurred and is calculated on the date that the payment is paid out. For 2024 this amount is fixed at  $\leq$  2,182. This amount is annually indexed. The payment is calculated pro rata if:

- your agreed working hours at the time of ending your employment are less than 80% of the full-time working hours for your salary grade;
- you end your employment less than 12 months before you reach state pension age;

you can combine the ERS with a new participation in the 50% scheme or the Generation Pact Scheme. The minimum participation in this scheme in such a case is 6 months.

You can obtain more information about additional conditions and the application of the ERS on TEAMKPN.

# 5.3 Working independently of time and place

Your manager will decide whether working independently of time and place is possible in your department.

You will then agree terms with your manager about the way in which working independently of time and place can be applied in your situation.

Working independently of time and place applies if it is possible in your work (in consultation and agreement with others) to determine the time and place of such work. Sometimes it is only possible to determine the place of work: this we call 'working from home'. In such a case you will work in accordance with a roster at home rather than in the office.

If your manager believes that it is not possible for you to perform work independent of time and place, then

they will give you their reasons for such decision.

Perhaps it is still possible for you to work from home (under certain conditions). You should discuss this with your manager.

If you are able to work independent of time and place, then

this is determined by the availability of work, both in terms of the times when you work and the place where you work. In such a case your working hours are therefore not recorded in a roster. If you work at home or at locations other than KPN premises, then

you are yourself responsible for ensuring proper working conditions that satisfy the statutory provisions governing working conditions. This also applies to you if you work for KPN as a temporary worker and perform the same tasks as an employee of KPN.

See the <u>KPN Arbocatalogus</u> on TEAM KPN for information and guidelines for working in a safe and healthy environment, where you will also find more information about <u>Working in a safe and healthy environment at home.</u>

## 5.4 Informal care

Informal care is unpaid care for sick or disabled family members or friends. More specifically, informal care is intensive care provided over a longer period of time, for more than eight hours per week and/or for longer than three months.

KPN regards informal care as being very important and is recognized as an informal-care-friendly employer.

If you want to provide informal care, you should discuss this with your manager. You can utilize the informal care scheme by:

- taking advantage of the leave regulations under the Work and Care Act;
- and/or working independently of time and place if that is possible in your circumstances.

If due to your absence there is certain work you are unable to perform, your manager will talk with you to find a solution.

It may be that in your case a personalized solution is needed to formalize the informal care. This will enable your manager to make extra facilities available at an individual level.

## 5.5 CSR targets

KPN wishes to be a leader in the field of Corporate Social Responsibility (CSR) and aims for a combination of sound business and a positive contribution to people, society and the environment. KPN aims to enable its employees to contribute in this regard. How can you contribute to this ambition?

In consultation with your manager, you may spend two part days per calendar year on CSR targets. You do not need to use up leave days for this purpose.

On TEAMKPN you can see the CSR targets to which this applies.

# 5.6 Diversity and inclusion

KPN strives to reflect society and believes that a diverse make-up of teams work better and with more pleasure. We embrace all talents and aim to be an employer that enables you to be entirely true to yourself. For example, we have set goals for improving the balance between male and female employees within KPN. We offer special leave schemes for lgbt+ and/or multiparent families; the option to exchange leave on Ascension Day for leave on another non-Christian religious day or other commemorative day; and the availability of individual schemes in regard to gender transitioning. The Inclusivity Policy of KPN is also focused on offering work to people with a disadvantage on the labor market.

KPN makes at least 20 temporary jobs specifically available in a calendar year for such people. For example, for the group targeted by the <u>Jobs Quota for Disabled Persons Act (Wet Banenafspraak)</u>.



# **6.1 Wellbeing**

'Wellbeing' is the maintaining of a good balance between, for example, work life and home life. As well as a good balance between effort and relaxation, and the absence of systematic limitations on physical, mental, or emotional exertion.

This enables you to perform at an optimum level, and to maintain this level for as long as possible. A feeling of vitality is important for being able to use your expertise optimally in practice, and thereby add value. This is an important theme especially with the increases in retirement age.

KPN offers various facilities to enable you to work on your safety, health, and wellbeing, focusing on prevention, appropriate support, and active re-integration in the case of work incapacity. Many measures adopted by KPN are aimed at preventing work incapacity.

Together with your manager you are responsible for correctly utilizing the same. There are also workshops and courses for employees as well as managers.

KPN provides good working conditions in accordance with the prevailing law and regulations.

#### **Individualized agreements**

KPN encourages discussions between you and your manager about vitality and wellbeing, as appropriate for a grown-up labor relationship. There is also room here for discussions about caring for the dying, leave-taking, and the processing of bereavement, and about medical issues concerning menstruation, the menopause, and post-menopause.

## Care for the dying, leave-taking and processing of bereavement

- KPN understands that the leave-taking and loss of someone dear to you is very profound. It can relate to a partner, child, or other family member, but also to a good friend. There are many different ways in which we all deal with such a situation. Dealing with grief is very important in preventing (long term) absence from work. KPN wishes to prevent the bereavement process as being seen as, or leading to, sickness and wishes to provide you with sufficient space to be able to deal with the leave-taking and process the loss in a manner that suits you.
- Dealing with a leave-taking and loss will involve individualized agreements concerning the time you need to deal with these events and to be able to return to work. One employee may need a period of rest, whilst for another work can provide a welcome distraction and structure in a difficult period. The role of the manager, the team, and your colleagues is very important during this period of bereavement. KPN also offers, where needed, professional help and support in the form of accessible psychological help and corporate social work.
- You can make use of five days of paid leave following the death of someone dear to you. In the preceding period of care for the dying and leave-taking, and the period of processing the loss, you and your manager will make individualized agreements where needed, which can instigate a combination of forms of paid and unpaid leave under the Work and Care Act regulations, vacation and compensation leave, and paid and unpaid process of special leave.

### Issues regarding menstruation, the menopause and post-menopause

- It is important to be able to discuss these issues at work, so that you and your manager can together look at any measures that could be taken. With such measures, you should remain sustainably employable and sick leave can be limited or prevented altogether.

- You and your manager should make such individualized agreements as may be needed in such circumstances. These could cover, for example, flexibility in working hours, workload and workplace, such as the option to work flexible working hours, to work from home, or take additional breaks.
- KPN also offers the opportunity to attend a preventive consultation with the company doctor, support from corporate social work, and accessible psychological help.

## **6.2 Health Check**

Within KPN Academy you can choose to undergo a Health Check. This can be paid for out of your Employability Budget. The results of the Health Check may be grounds for improving your health. If so, KPN will offer you a six-month coaching scheme. This will be payable by KPN. This also applies to you if you work for KPN as a temporary worker and perform the same tasks as an employee of KPN.

# **6.3 Occupation Health Supervision**

You are entitled to occupation health supervision.

As soon as you are on sick leave, KPN will promote your return to work by:

- at an early stage, where necessary, deploying medical specialists, via the sick-leave coach or the company doctor;
- engaging a reintegration consultant to look for a reintegration place or other suitable work for you;
- reimbursing you training costs in the context of resumption of work and related travel and accommodation costs;
- giving you priority over other candidates if you are found to be suitable for a vacancy.

  This is similar to the priority given in respect of redundancies under the KPN Social Plan;
- agreeing arrangements with you to ease the burden of your work.

KPN may request an expert to examine whether you are incapacitated for work. You must cooperate in such an examination if you receive any written request, which must give reasons for the examination. The examination will be carried out by a medical expert designated by KPN.

The medical expert will then disclose their opinion to you and to KPN.

If you do not agree with this opinion, you can ask the company doctor for a second opinion and/or seek an expert's opinion from the UWV.

If you have incurred any travel or accommodation costs relating to the medical examination, then

KPN will reimburse these costs. KPN will set the level of this reimbursement based on the KPN rules for allowances. You can find these rules on TEAMKPN.

# 6.4 Payment during period of work incapacity

### 1. Duration and level of continued payment

If due to sickness you are unable to perform some part or any of your work, this constitutes work incapacity and KPN will continue to pay your salary in part or in full. The provisions of <u>Book 7 Article 629</u> of the Dutch Civil Code and the Work and Income according to Work Capacity Act (the WIA) apply.

If you are work incapacitated, you will continue to receive payment of 70% for the first 104 weeks of:

- your monthly salary;
- your CLA Budget supplement;
- any personal supplements.

The payment is based on the monthly income that you would have received had you not been sick.

Period	Supplement to
Week 0 - 26	100%
Week 27 - 52	90%
Week 53 - 104	75%

In addition, you will receive a supplement to the said wage elements up to a percentage of:

If in the period prior to your sick leave you were paid out for working additional hours, then these are taken into account in determining your monthly income. Your monthly income will be increased by the average number of additional hours that you worked in the last three months. If this produces an unfair outcome, KPN will consider a period of twelve months.

## 2. Accrual of pension during work incapacity

You accrue pension during your sick leave in the same way as if you had not been sick. However, KPN will calculate the contribution to your pension and any compensation as

Work incapacity	Continued payment	Pension accrual
Week 0 - 26	100%	100%
Week 27 - 52	90%	100%
Week 53 - 104	75%	100%

described in Article 10.2 (Compensation for pensions costs) only on your monthly income and your CLA Budget supplement.

### 3. Overlap with other benefits

If during the first 104 weeks of sick leave you also receive social security benefits under the WAO, WIA, or ZW, then KPN will set these benefits off against the continued payment of salary.

KPN is not obliged to keep paying your salary if:

- you are given a wage sanction by KPN as a result, for example, of failure to cooperate with re-integration;
- your work incapacity was caused by another party and you are therefore able to claim damages. You will receive from KPN an advance payment in respect of the damages that you will receive from this other party, equal to the supplement to the statutory obligation to continue to pay salary in the event of work incapacity. This is conditional, however, on you assigning the claim for damages to KPN;
- KPN is able to recover the lost wages from a third party and you fail to provide the required information despite having been requested to do so by KPN;
- you fail to apply for statutory benefits under the WIA (Incapacity for Work Act)/WAO
  (Work and Income According to Labor Capacity Act) even though you are entitled to them
  in principle. The same applies if you fail to authorize UWV to transfer your WAO/WIA
  benefits to KPN.

# 6.5 Collective insurance for work incapacity

For all employees, KPN has taken out a collective WIA insurance that protects you against part of the loss of income in the event of incapacity for work. You are automatically insured under this WIA insurance if you meet the policy conditions.

The collective WIA insurance consists of two work incapacity insurance policies: the Wage Decrease cover for less than 35% incapacity, and the WGA Shortfall insurance.

1. Wage Decrease cover for less than 35% incapacity

You will be paid out under this insurance cover if:

you are found by a WIA assessment to be between 15 and 35% incapacitated for work;

## 2. WGA Shortfall insurance (WGA Hiaatverzekering)

You will be paid out under this insurance cover if:

- a WIA assessment determines that you qualify for WGA benefits;
- and you receive a WGA follow-up benefit from the UWV and you are unable to earn at least 50% of the residual earning capacity as determined by the UWV.

KPN will deduct the premiums from your salary and pay them to the insurer.

By participating in the arrangement both work incapacity insurance policies always apply. If you don't wish to participate in this insurance,

you must specifically notify KPN by completing and signing a declaration of waiver.

More detailed information about the WIA insurance cover can be found on TEAMKPN.

## **6.6 Collective accident insurance**

KPN has taken out an accident insurance with 24-hour cover for you. KPN will pay the premiums.

## **6.7 Death benefit**

If you die KPN will pay out the following:

- monthly income up to your date of death not yet paid out;
- the CLA Budget not yet paid out;
- and a one-time net payment of 3 times your gross monthly income.

KPN will transfer the payments on death:

- to your surviving spouse or registered partner, or the person with whom you cohabited outside marriage; or in the absence thereof;
- to children who are minors; or in the absence thereof; to the person with whom you lived in a family context within which you provided living expenses.

If you are cohabiting without being married, you must, however, inform KPN of this in writing beforehand.

Are you entitled to death benefits under a statutory health or work incapacity insurance policy? Then the payment from KPN will be reduced by the amount of that death benefit.

If you were receiving payment for additional hours,

the monthly income will be based on the average number of paid hours over the three months immediately prior to your death.



## 7.1 Expense Payments scheme

### 1. Reimbursement of travel expenses and working from home

KPN has company rules for expenses, the KPN Rules for Expense Payments. This includes, for example, the 'where you work' payment. A component of this is a fixed internet connection payment per month and a working-from-home payment per day for each day worked entirely at home. This internet connection payment is separate from the existing Employee Discount Scheme as set out in <a href="Article 7.2">Article 7.2</a>. Per working day either the travel expenses payment or the working-from-home payment applies. These cannot be cumulated.

#### Reimbursement of travel expenses

All work-related distance traveled for commuting or business trips can be claimed. You can find the amount of reimbursement in the KPN Expense Payment Rules on <u>TEAMKPN</u>.

As a rule, for employees working 24/7 or continuous work, there is a supplemental payment for travel expenses from and to the office in respect of a late shift, night shift, early shift, or weekend shift, where the use of public transport is difficult or not possible. Payroll taxes and social security contributions may be payable over the contribution that you receive. In this case KPN will withhold this payroll tax and the social insurance premiums due by you from the contribution.

### 2. Contribution towards telephone expenses

Your manager may decide that you qualify for a contribution of €11 net per month towards your telephone expenses,

subject to the following conditions:

- you do not have a mobile work phone;
- you receive no other allowance for telephone expenses and you make business calls from home using your own (landline or mobile) telephone, and
- more than 10% of the use of the telephone is for business.

# 7.2 Employee discount

You can get a 50% discount on a number of products and services of KPN (brands), including up to one internet subscription per employee. Tax is payable on this discount. For more information on this, see TEAMKPN.

If the discount is no higher than the amount specified on TEAMKPN, then KPN will pay the tax owed.

If the discount is higher than the amount specified on TEAMKPN, then you will pay the tax owed on the balance. In other words, you pay tax on the part of the discount above the amount specified on TEAMKPN. KPN will decide to which brands, products and services the discount applies.

On TEAMKPN you will find an overview of:

- the brands, products and services for which discounts apply, and
- the additional terms and conditions that apply to this employee discount.



## **8.1 Pension fund**

You are registered by KPN as a participant in the <u>KPN Pension Fund (Stichting Pensioenfonds KPN)</u>. This participation is mandatory and the current pension rules apply to you. Participation in the KPN Pension Fund does not apply if you are employed by Getronics PinkRoccade Overheidspersoneel B.V.

## **8.2 Pensionable salary**

For your pension the pension regulations of the KPN Pension Fund make a distinction between fixed and variable pensionable salary.

### 1. Fixed pensionable salary

The following payments are treated as fixed pensionable salary for your pension:

- Monthly salary;
- Labor market allowance;
- Flextime allowance;
- <u>Transfer allowance</u>;
- Placement allowance;
- and 8/10.5<sup>th</sup> of the <u>CLA Budget</u>.

## 2. Variable pensionable salary

The unusual working hours supplement and additional hours paid in money count as variable pensionable salary for your pension.

### 3. Maximization of pensionable salary

In 2024 the maximum pensionable salary is  $\le$ 137,800. This sum can be altered each year on the basis of tax legislation.

### 4. Accrual of pension

You do not accrue pension over the offset. You also don't pay a premium on the offset, because you accrue state pension on that portion. The amount of the offset is adjusted annually according to the level of the state pension, as regulated in the pension scheme.

If you work part time,

the offset will be adjusted according to your contractual working hours.

## 8.3 Own contribution

The costs of the pension scheme are borne jointly by you and KPN.

Your own contribution to the cost of the pension scheme is 7% of the pensionable salary less the offset.

KPN will deduct the contribution from your monthly income, add to this the employer's contribution, and remit it to the KPN Pension Fund.

If you were employed by KPN BV (not KPN Contact or ITS) before January 1, 2011 and have remained permanently employed by KPN BV since, then your contribution to the costs of the pension scheme is not 7% but 6% of the pensionable salary minus the offset.

<u>Article 10.2</u> (Compensation for Pension Costs) lists all the exceptions regarding the personal contribution to the cost of the pension scheme.

KPN and the Trade Unions are currently engaged in adjusting KPN's current pension scheme to create KPN's New Pension Scheme that meets all the requirements of the Wet Toekomst Pensioenen (Dutch Future Pensions Act ). KPN expects the New Pension Scheme to come into force with effect from January 1, 2026.

In this context the total pension premium that is currently fixed in the pension scheme at 23% will be increased, as from January 1, 2026 to 25% of the pension basis.

As from January 1, 2026, your own contribution will be increased by 0.5 percentage points of the pensionable salary minus the offset. The other 1.5 percentage points of the increase of 2 percentage points will be paid by KPN.

If the New Pension Scheme were to commence later than this, the increase in the total pension premium and the increase in your own contribution will also come into effect later, namely on the date on which the New Pension Scheme comes into effect.

Curious to see what your current pension scheme looks like? A short description of the current pension scheme is contained in Chapter 1.



## 9.1 Deviation from CLA

Your manager may positively deviate from the terms of this CLA in individual cases. Deviation is not allowed if the article states that the article is of a standard nature.

## 9.2 Compliance with the CLA

During the term of this CLA, KPN and the unions will do everything in their power to ensure good labor relations. They also ensure the application of the CLA.

## 9.3 Changes

KPN and the trade unions may agree changes to the CLA in the event of far-reaching changes within or outside KPN.

# 9.4 Disputes procedure

A situation may arise where KPN and the trade unions disagree about the application of a certain provision of this CLA. If so, they will try to resolve the disagreement through negotiation.

A party wishing a change in the application of a provision will set out its opinion on paper for discussion with the other parties. If the parties do not reach agreement within two months, they will submit their difference of opinion to a committee.

The committee consists of three members. KPN names one member, the trade unions name one member and the other member is an independent chair. The committee will advise the parties.

# 9.5 Employer contribution to trade unions

KPN will pay the trade unions that have actively contributed to the formation of employment conditions at KPN in 2023 and 2024 a contribution over the relevant period. KPN pays the contribution per calendar year. This contribution is equal to the amount of the contribution as set out in the AWVN employers' contribution regulations.

The contribution for 2023 will be paid in 2024 in the sum of € 22.71. This amount will be multiplied by the number of employees employed by KPN averaged out over 2023.

The contribution for 2024 will be paid in 2025 in the sum of  $\leq$  23.39. This amount will be multiplied by the number of employees employed by KPN averaged out over 2024.

## 9.6 Facilities for trade union work

If you are an active trade union member and you assist the trade union with the union work within KPN, then

your manager will provide you with certain facilities, such as:

- meeting rooms;
- and/or enabling you to spend part of your working time on union activities.

However, the work for the union must be combinable with your job.

# 9.7 Internship allowance

KPN implements an active internship policy. Interns perform work on the basis of an internship agreement. The gross internship allowance at KPN in the case of a full-time internship is  $\leqslant$  600 per month. This allowance is the same for an intern at MBO, HBO, and WO level.

# 9.8 Reorganization

KPN strives to avoid involuntary redundancies as far as possible by increasing the employability of its employees.

KPN and the trade unions have agreed terms on how to deal with the consequences for employees of reorganizations. The arrangements are described in this CLA and the KPN Social Plan. KPN will inform the trade unions regarding the reorganization advisory procedures within KPN in relation to compulsory redundancy, the numbers in question, and the matters to be taken into account, by sending one or more requests for advice and providing an oral explanation of these if so requested by the trade unions.

This fulfills the obligation of dialogue and consultation as referred to in the Reporting of Collective Redundancy Act (Wet Melding Collectief Ontslag). Given the terms agreed in the KPN Social Plan the trade unions waive the waiting period in accordance with Article 5.a section 1 of the Reporting of Collective Redundancy Act, unless they expressly rely on that waiting period in response to the sending of the information about the reorganization advisory procedures.

# 9.9 Partnerships

If KPN is considering a merger, as referred to in the SER Merger Code 2015, then it will consider the social consequences in making this decision. As soon as any duty of confidentiality allows, KPN will inform the trade unions, Works Council and employees of the measures under consideration. KPN will discuss with the trade unions and the Works Council the consequences of such a merger and the measures under consideration.

#### 9.10 Transfer of work

It may happen that KPN transfers your work to another employer. If in that case the <u>Transfer of Businesses Act</u> applies, then:

- you will automatically be employed by the new employer;
- the number of KPN years of service remains in place;
- the type of employment contract (fixed-term or indefinite) remains the same;
- the employee benefits package of the new employer often takes effect at the time of transfer;
- In this situation, KPN makes transitional arrangements with the trade unions based on the principle that the package of employment conditions offered by the new employer at the time of the transfer is equivalent to the package of employment conditions offered by KPN.



## 10.1 Employment conditions for employees who fall within Salary Grade General

If on October 31, 2014 you were placed within the Salary Grade **General** and you have been placed in the **Customer Expert** Salary Grade on the basis of the nature of your work including the criteria set out in Appendix 5 (Criteria for Customer Expert Salary Grades) as of November 1, 2014.

then the specific employment conditions for the Salary Grade **General** will continue to apply to you. Any transitional agreements specifically named in this CLA also apply to you.

#### 10.2 Compensation for pension costs

#### 1. Compensation for costs of pension scheme January 1, 2011

Some employees are eligible for a gross personal supplement. This personal supplement is an allowance for an increase in the contribution to the cost of the pension plan effective January 1, 2011.

You will receive the gross supplement if you:

- were an employee under the 2010 KPN CLA prior to January 1, 2011;
- and were not employed by KPN Contact BV on December 31, 2010;
- and have been continuously employed since.

#### 2. Compensation for costs of pension scheme July 1, 2010

Some employees are eligible for a gross personal supplement. This personal supplement is an allowance for an increase in the contribution to the cost of the pension plan effective July 1, 2010.

You will receive the gross supplement if you:

- were an employee under the 2008-2009 KPN CLA on June 30, 2010;
- and have been continuously employed since.

#### 3. Compensation for costs of pension scheme January 1, 2015

Some employees are eligible for a nominal gross personal supplement. This monthly nominal supplement is compensation for an increase in the contribution to the cost of the pension plan as of January 1, 2015 compared to the costs as on December 31, 2014. You will receive the gross supplement if you were employed by KPN Contact BV on December 31, 2014.

The compensation is calculated as 50% of the difference between:

- the contribution as at December 31, 2014
   This is the average of the age cohort in effect on that date and the first age cohort following. Always including the (flat-rate) premium for ANW supplementation, regardless of whether this premium is actually due or not;
- the contribution as at January 1, 2015

## 10.3 Transitional arrangements Getronics PinkRoccade Overheidspersoneel

The Transitional arrangements Getronics PinkRoccade Overheidspersoneel apply to:

- employees who were previously employed by Getronics PinkRoccade and joined Getronics PinkRoccade Overheidspersoneel B.V.;
- and for whom different arrangements have been made regarding participation in the ABP pension scheme with the conditions applicable from time to time regarding own contribution and offset. In line with this, the WIA arrangement described in this CLA is also not applicable.

#### 10.4 Supplementary pension accrual

If, under the KPN CLA 2020-2021, you fell under the target group of Appendix 6 or 9, you are entitled to half pension accrual until your 65th year. This half accrual applies only if you retire on the departure date indicated in that CLA 2020 - 2021 (or thereafter) up to a maximum of 40 participation years before retirement.



CLA	Collective Labor Agreement	
CWC	Central Works Council	
Part-time employee	An employee whose employment contract specifies fewer contract hours than the full-time weekly working hours.	
Position	The work assigned to you by your manager, for which you must achieve a clear result.	
Transfer allowance	An allowance that applies: - in the event of placement in a lower scale as a result of a substantive change or a (re)classification of your work package by virtue of <a href="Article 3.22 section 4">Article 3.22 section 4</a> ; - If you are reassigned in Phase II or Phase III or you find yourself another position in Phase II ( <a href="Article 3.11">Article 3.11</a> ); - in accordance with Article 7.1 of the KPN Social Plan.	
Placement allowance	An allowance applicable pursuant to transitional agreements in connection with harmonization (insourcing) or in connection with the creation of the CLA.	
Annual Hours system (JUS)	A schedule for specific groups of employees involving variable weekly working hours during the calendar year.  Your salary will be based on the contractual working hours per week applicable to you.	
KPN Social Plan	KPN Social Plan 2022 - 2026	
Flextime	Are you a full-time employee? Then you can use Flextime to change your average working hours per week. You can request to work 36, 3 39 or 40 hours per week.	
Salary Grade	Based on your work, you fall into a certain group of employees: - Salary Grade General; - Salary Grade Sales; - Salary Grade Retail; - Salary Grade Customer Expert. A further explanation of the classification in the Salary Grade Customer Expert is included in Appendix 5.  Specific terms and conditions of employment may apply to each Salary Grade.	
Monthly income	Your monthly salary plus allowances. Supplements do not form part of your monthly income.	
Monthly salary	The amount of salary determined for you in the salary scale.  Is your salary higher than the normative salary?  If so, the amount in excess of the normative salary also forms part of your monthly salary.	

	Someone who:
	<ul><li>is employed by KPN B.V. or Getronics PinkRoccade</li><li>Overheidspersoneel B.V;</li><li>works in the Netherlands;</li></ul>
Employee	- and who has been classified in salary scales 1 through 13.
	You are in any case not an employee within the meaning of this CL if you: - have a vocational guidance or vocational training apprenticeship, follow a dual learning route.
Additional work	The time when, as a part-time employee, you occasionally work most the request of your manager. This involves working more than the agreed contract hours according to your employment contract, but not more than the full-time working hours.
New Pension Scheme	KPN and the Trade Unions are currently engaged in adjusting KPN current pension scheme to create KPN's New Pension Scheme that meets all the requirements of the Wet Toekomst Pensioenen (Dutcl Future Pensions Act ). It is intended for the New Pension Scheme to come into effect on January 1, 2026. The New Pension Scheme will run for 3 years.
Normative salary	The maximum salary amount you can achieve within your salary scale.
Works Council	The Works Council.
Overtime	The work you perform on an occasional basis at the request of your manager, in which you work more than the full-time work hours applicable to you.
2.3.	If you work in a 24-hour shift or continuous shift, overtime applies if you are requested to work more than your rostered hours for that week.
Partner	By partner, KPN means: - your spouse; - the person with whom you have a registered partnership, or - the person you cohabit with.
Breaks	An uninterrupted period of at least 15 minutes in which you are not required to work.
RSP Relative Salary Position. Your salary divided by the normat multiplied by 100%.	
Rotating schedule	A schedule that always specifies for a specific period of time on wh (varying) days and (varying) times your shift begins, is interrupted,
Notating schedule	ends.

Hourly wage	Do you work in Salary Grade <b>General</b> or <b>Retail</b> ? Then you divide the monthly salary by 160.9.  If you work in the <b>Sales</b> or <b>Customer Expert</b> Salary Grade, then you divide the monthly salary by 174.	
Stand-by service	The time during which you must be available outside the working hours established for you and/or your colleagues in your division to perform unexpected work on call and at short notice.	
TEAMKPN	The KPN intranet. Here you will find news items, background information and explanations of the KPN organization.	
Trade Unions	The trade unions with whom this CLA has been entered into: - CNV Vakmensen.nl; - CNV Overheid & Publieke Diensten; - Qlix; - and De Unie.	
Full-time employment	The number of hours to be worked per week for a full-time employee.  If you work in Salary Grade <b>General</b> or <b>Retail</b> , then your full-time working hours are 37 hours per week.  If you work in the <b>Sales</b> or <b>Customer Expert</b> Salary Grade, then your full-time working hours are 40 hours per week.	
Employer	KPN B.V. and Getronics PinkRoccade Overheidspersoneel B.V.	
Working hours	The hours between the start and finish times prescribed for your duties.	

# **List of terms**

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KPN Perspective	5.1.2
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# **Appendices**

#### **Appendix 1 Salary tables**

On the basis of your work you are placed within a certain group of employees:

- Salary grade **General**
- Salary grade **Retail**
- Salary grade **Sales**
- Salary Grade **Customer Expert**.

Each Salary Grade has its own salary table.

#### Salary Grade General

as from Janu starting salary  €2,253  €2,391  €2,532	normative salary €2,981 €3,145	as from Febru starting salary €2,332	normative salary €3,086
€2,253 €2,391	salary €2,981		salary
€2,391		€2,332	€3.086
	€3,145		20,000
€2,532		€2,475	€3,256
	€3,349	€2,621	€3,467
€2,813	€3,687	€2,912	€3,817
€3,046	€4,113	€3,153	€4,257
€3,323	€4,671	€3,440	€4,835
€3,786	€5,277	€3,900	€5,436
€4,240	€6,073	€4,368	€6,256
€4,800	€7,057	€4,920	€7,234
€5,496	€8,271	€5,634	€8,478
as from March 31, 2024		as from July 1, 2024	
starting salary	normative salary	starting salary	normative salary
€2,332	€3,241	€2,391	€3,323
€2,475	€3,419	€2,537	€3,505
€2,621	€3,641	€2,687	€3,733
€2,912	€4,008	€2,985	€4,109
€3,153	€4,470	€3,232	€4,582
€3,440	€5,077	€3,526	€5,204
€3,900	€5,708	€3,998	€5,851
€4,368	€6,569	€4,478	€6,734
€4,920	€7,596	€5,043	€7,786
€5,634	€8,902	€5,775	€9,125
	€3,323 €3,786 €4,240 €4,800 €5,496 <b>as from Marc</b> <b>starting salary</b> €2,332 €2,475 €2,621 €2,912 €3,153 €3,440 €3,900 €4,368 €4,920	€3,323	

Percentages KPN Plan 2024		
scale	percentage bonus opportunity	
1-4	4.5%	
5-9	5.0%	
10-11	7.0%	
12-13	9.0%	

Monthly full-time salaries in euros The gross amounts per month for a full-time employee working 37 hours per week.

Salary table Retail 2024					
	as from Janu	as from January 1, 2024		as from February 1, 2024	
scale	starting salary	normative salary	starting salary	normative salary	
4	€2,253	€2,778	€2,332	€2,876	
5	€2,253	€2,935	€2,332	€3,038	
6	€2,253	€3,124	€2,332	€3,234	
7	€2,457	€3,619	€2,543	€3,746	
8	€2,683	€4,038	€2,777	€4,180	
9	€3,169	€4,587	€3,280	€4,748	
10	€3,718	€5,183	€3,830	€5,339	
11	€4,163	€5,960	€4,288	€6,139	
12	€4,713	€6,929	€4,831	€7,103	
13	€5,398	€8,124	€5,533	€8,328	
	as from Mar	as from March 31, 2024 as fro		ly 1, 2024	
scale	starting salary	normative salary	starting salary	normative salary	
4	€2,332	€3,020	€2,391	€3,096	
5	€2,332	€3,190	€2,391	€3,270	
6	€2,332	€3,396	€2,391	€3,481	
7	€2,543	€3,934	€2,607	€4,033	
8	€2,777	€4,389	€2,847	€4,499	
9	€3,280	€4,986	€3,362	€5,111	
10	€3,830	€5,606	€3,926	€5,747	
11	€4,288	€6,446	€4,396	€6,608	
12	€4,831	€7,459	€4,952	€7,646	
13	€5,533	€8,745	€5,672	€8,964	
Percenta	iges Sales Plan 2024				
	percentage bo	nnus Ma	onthly full-time salarie	e in euros	

Percentages Sales Plan 2024		
scale	percentage bonus opportunity	
1-13	12%	

Monthly full-time salaries in euros The gross amounts per month for a full-time employee working 37 hours per week.

	Salar	y table Sales 20	24	
	as from Janu	as from January 1, 2024		ıary 1, 2024
scale	starting salary	normative salary	starting salary	normative salary
4	€2,436	€3,159	€2,522	€3,270
5	€2,534	€3,333	€2,623	€3,450
6	€2,684	€3,548	€2,778	€3,673
7	€2,981	€3,907	€3,086	€4,044
8	€3,228	€4,361	€3,341	€4,514
9	€3,520	€4,953	€3,644	€5,127
10	€4,014	€5,593	€4,135	€5,761
11	€4,496	€6,441	€4,631	€6,635
12	€5,089	€7,481	€5,217	€7,669
13	€5,828	€8,770	€5,974	€8,990
	as from March 31, 2024		as from Jul	y 1, 2024
scale	starting salary	normative salary	starting salary	normative salary
4	€2,522	€3,434	€2,586	€3,520
5	€2,623	€3,623	€2,689	€3,714
6	€2,778	€3,857	€2,848	€3,954
7	€3,086	€4,247	€3,164	€4,354
8	€3,341	€4,740	€3,425	€4,859
9	€3,644	€5,384	€3,736	€5,519
10	€4,135	€6,050	€4,239	€6,202
11	€4,631	€6,967	€4,747	€7,142
12	€5,217	€8,053	€5,348	€8,255
13	€5,974	€9,440	€6,124	€9,676

Percentages KPN Plan 2024		
scale	percentage bonus opportunity	
5-6	16.75%	
7	22.75%	
8-9	31.25%	
10-13	36.25%	

Monthly full-time salaries in euros The gross amounts per month for a full-time employee working 40 hours per week.

Salary Grade Customer Expert

Salary table Customer Expert 2024							
	as from January 1, 2024		as from February 1, 2024				
scale	starting salary	normative salary	starting salary	normative salary			
4	€2,436	€2,534	€2,522	€2,623			
5	€2,436	€2,883	€2,522	€2,984			
6	€2,495	€3,298	€2,583	€3,414			
7	€3,039	€3,986	€3,146	€4,126			
8	€3,294	€4,446	€3,410	€4,602			
9	€3,592	€5,049	€3,718	€5,226			
10	€4,095	€5,705	€4,218	€5,877			
11	€4,585	€6,567	€4,723	€6,765			
12	€5,190	€7,625	€5,320	€7,816			
13	€5,940	€8,944	€6,089	€9,168			

	as from March 31, 2024		as from July 1, 2024	
scale	starting salary	normative salary	starting salary	normative salary
4	€2,522	€2,755	€2,586	€2,824
5	€2,522	€3,134	€2,586	€3,213
6	€2,583	€3,585	€2,648	€3,675
7	€3,146	€4,333	€3,225	€4,442
8	€3,410	€4,833	€3,496	€4,954
9	€3,718	€5,488	€3,811	€5,626
10	€4,218	€6,171	€4,324	€6,326
11	€4,723	€7,104	€4,842	€7,282
12	€5,320	€8,207	€5,453	€8,413
13	€6,089	€9,627	€6,242	€9,868

Percentages KPN Plan 2024				
percentage bonus opportunity				
4.5%				
5.0%				
7.0%				

9.0%

12-13

Monthly full-time salaries in euros The gross amounts per month for a full-time employee working 40 hours per week.

#### **Appendix 2a KPN Plan**

#### 1. KPN Plan: Who is it for?

If you are placed in the Salary Grade **General** or **Customer Expert**, then the KPN Plan applies to you.

#### 2. What is the KPN Plan?

The KPN Plan is a form of remuneration dependent on:

- actual salary (the basis);
- the bonus opportunity;
- and the achievement of collective targets expressed as a collective bonus percentage.

The actual bonus percentage is calculated as the actual salary (a) multiplied by the bonus opportunity (b) and by the bonus percentage (c).

#### a. Actual salary

The bonus is based on your actual salary. For the purposes of the KPN Plan the actual salary is equal to the monthly salary plus any transfer allowance and/or any placement allowance.

#### b. Bonus opportunity

The bonus opportunity indicates the percentages that you can achieve. These percentages are set out in the 'Percentages Table of the KPN Plan' in Appendix 1.

#### c. Collective bonus percentage

KPN will determine the collective targets every year. These are in line with the targets that are decided for the Board of Management. Should the targets of the Board of Management change in part or in whole, then such (partial) changes will apply at the same time to you. KPN will outline the collective targets to the Works Council annually.

Per collective target there are three values and related percentages:

- a threshold value of 25%;
- an on-target value of 100%;
- a maximum value of 200%.

KPN will determine these values.

The result achieved by a collective target results in the award of a percentage. At least the threshold value must be achieved and the score cannot exceed the maximum value of 200%.

If the result of a collective target does not exactly agree with one of the percentages linked to the values, but lies within two of the values, then the related percentage is calculated on a linear basis between these two values.

The collective target affects your KPN Plan remuneration. The degree to which it affects this depends on the weighting of that target. This may differ per target.

The collective bonus percentage is the total of all percentages achieved per target. On TEAMKPN you can find an example of a calculation for this system (variable remuneration).

#### 3. Calculating the KPN Plan remuneration

Your KPN Plan remuneration is calculated as follows:

- First, multiply the bonus opportunity by the collective bonus percentage;

#### Bonus opportunity x collective bonus percentage = actual bonus percentage

- You need to multiply the actual bonus percentage with the total of the monthly salaries paid out to you in the calendar year concerned.

#### Actual bonus percentage x monthly salaries in calendar year = KPN Plan remuneration

The KPN Plan remuneration is paid out in April of the year following the year in which the targets are realized.

#### 4. KPN Plan and Pension

You do not accrue any pension on the KPN Plan remuneration.

#### 5. KPN Plan in exceptional situations

- 1. If you are unable to work fully due to sickness or otherwise for 4 months or less, you will receive the KPN Plan remuneration which you would have received if you had been able to work in this period.
- 2. If you are unable to work fully due to sickness or otherwise for more than 4 months,
  - a. you will receive over the period starting from the date you report sick until the end of the month in which you are sick plus four calendar months, the KPN Plan remuneration you would have received if you had been able to work in this period. This also applies if your period of work crosses over two calendar years.
  - b. if your first day of absence due to sickness or otherwise falls on the first day of a calendar month, then
  - as from the first day of absence you will receive the KPN Plan remuneration for that month and three further calendar months that you would have received if had been able to work in this period.
  - c. if you are on sick leave, then
  - after 4 months the average degree of work incapacity is determined per calendar month on the basis of the absenteeism register in MijnHR. This will be done up to and including the month in which you are reported as fit to work in MijnHR. Over this period you will receive the KPN Plan remuneration in proportion to your incapacity for work.

In determining the period in which you are unable to work due to sickness, periods of sick leave will be totaled if they follow each other with any periods of return to work in between of less than 4 weeks. This also applies to periods in which you cannot work but which fall within different calendar years.

For the sake of completeness, maternity leave is not included in calculating the period in which you are unable to work.

- 3. From the month following the month in which you are reported fully fit for work in MijnHR, you will receive the full KPN Plan remuneration.
- 4. We calculate your work incapacity percentage over a calendar year, whereby the first 4 months are treated as if you were 100% able to work. The period following that counts in proportion to the degree of your work incapacity.

In this regard the articles concerning your sick-leave record are relevant (5.2 of this appendix) and concerning the determining of the remuneration (5.3 of this appendix).

5. If you have not worked in a position the entire calendar year, then your manager may set the KPN Plan remuneration over the calendar year in proportion to the time that you worked in your position.

This will occur in the following situations:

- if you join the company during the calendar year;
- if you move to a different position, such that different targets will apply and/or the bonus opportunity will change;
- if the organization changes, such that different targets will apply and/or the bonus opportunity will change;
- if your employment contract ends. You will then receive the KPN Plan remuneration over the months that you were employed by KPN in the calendar year.

#### **Appendix 2b KPN Sales Plan**

#### 1. KPN Sales Plan: who is this for?

If you are placed in the Salary Grade Retail or Sales, then the KPN Sales Plan applies to you.

#### 2. What is the KPN Sales Plan?

The KPN Sales Plan is a form of remuneration based on (certain) targets. If you have reached your targets, then your performance is 'on target' and you will be paid a variable percentage. If you perform 'on target' this is termed an 'on-target-performance' (OTP). KPN will determine what percentage of your actual salary applies to an OTP. These percentages are set out in the 'Percentages Table for the KPN Sales Plan' in <a href="https://example.com/Appendix1">Appendix1</a> for the Salary Grades Retail and Sales.

Your manager will fix in advance minimum targets to be achieved. You need to achieve this minimum to be eligible for the remuneration.

If you have not fully achieved the targets required for an OTP (but have achieved more than the minimum described above), then the KPN Sales Plan remuneration will be calculated pro rata.

If you have exceeded the targets required for an OTP, then the KPN Sales Plan remuneration will also be calculated pro rata.

In this appendix 'actual salary' means your monthly salary plus any transfer allowance and/or placement allowance.

#### 3. KPN Sales Plan and Pension

You do not accrue any pension over the KPN Sales Plan remuneration.

#### 4. KPN Sales Plan in exceptional situations

- 1. If you are unable to work fully due to sickness or otherwise for 4 months or less, then you will be paid the KPN Sales Plan remuneration.
- a. If you are placed in the Salary Grade Retail, you will be paid the KPN Sales Plan remuneration that your co-workers in the same shop are paid, more specifically, co-workers in the same position or at the same level as your position.
- b. If you are placed in the Salary Grade **Sales**, you will be paid the KPN Sales Plan remuneration based on effect of achieving your targets from your personal customer group.
- 2. If you are unable to work fully due to sickness or otherwise for more than 4 months in a calendar year,
- a. you will receive over the period starting from the date you report sick until the end of the month in which you are sick plus four calendar months, the KPN Sales Plan remuneration you would have received if you had been able to work in this period.

b. if your first day of absence due to sickness or otherwise falls on the first day of a calendar month, then

you will receive over the period starting from the date you report sick until the end of the month in which you are sick plus four calendar months, the KPN Sales Plan remuneration you would have received if you had been able to work in this period.

c. if you are on sick leave, then

after 4 months the average degree of work incapacity is determined per calendar month on the basis of the absenteeism register in MijnHR. This will be done up to and including the month in which you are reported as fit to work in MijnHR.

Over this period you will receive the KPN Sales Plan remuneration in proportion to your incapacity for work.

In determining the period in which you are unable to work due to sickness, periods of sick leave will be totaled if they follow each other with any periods of return to work in between of less than 4 weeks. This also applies to periods in which you cannot work but which fall within different calendar years. Maternity leave is not included in the calculation of the period during which you are unable to work.

- 3. From the month following the month in which you are reported fully fit for work in MijnHR, you will receive the full KPN Sales Plan remuneration.
- 4. In the event of any change of position or sales area, or termination of your employment contract, your manager will set the KPN Sales Plan remuneration in proportion to the time that you worked in your position or the sales area.

#### 5. Miscellaneous provisions

If you are entitled to the KPN Sales Plan remuneration you are not eligible for the following supplements and/or payments:

- unusual working hours supplement;
- payment for overtime hours;
- stand-by supplement;
- annual hours system (JUS);
- waiting-time supplement;
- and mobile employees supplement.

This provision does not apply if you hold a sales position in the Retail group.

There are implementation regulations concerning the KPN Sales Plan: KPN and/or your manager will notify you of these. You must comply with the instructions regarding the KPN Sales Plan given you by KPN. Your manager, on behalf of KPN, may impose disciplinary measures if you fail to comply with these rules.

Such disciplinary measures may include:

- a written warning;
- and/or a suspension or removal from your position, temporary or permanent;
- and/or the non-payment of all or part of the KPN Sales Plan remuneration. Your manager will decide on the basis of the established facts the percentage that will not be paid out;
- and/or the suspension of the application of the KPN Sales Plan for a certain period (temporary suspension). Your manager will decide on the basis of the established facts the length of the period of suspension;
- and/or dismissal.

KPN may make a correction for the KPN Sales Plan remuneration at any time if it is subsequently discovered that the remuneration was based on results that were incorrect.

If the KPN Sales Plan remuneration has already been paid out when the correction is made, then you will have to repay to KPN the amount that has been overpaid (not owed).

#### 6. Establishing the implementation guidelines and setting targets

KPN will consult with the Works Council regarding the implementation guidelines and the setting of targets,

which KPN will determine.

#### **Appendix 3 CLA Budget supplement**

You will receive a CLA Budget supplement each month, equal to 10.5% of your gross monthly salary. An 8/10.5th part of this is pensionable.

You may use the supplement or part thereof for:

- purchasing extra vacation hours;
- (extra) pension contributions (supplemental partner pension or additional old-age pension);
- trade union contribution from gross salary;
- paying for participation in sport from gross salary, up to a maximum of €125.00 per year;
- and/or you can save up the CLA Budget each month and have it paid out to you in December.

The limits within which you pay (extra) pension contributions are set by law. The way you spend your CLA Budget must be within these limits.

This also applies to the facilities from gross salary, because these are often restricted to a maximum sum.

For more information, visit **TEAMKPN**.

#### **Appendix 4 Flextime scheme**

#### What is Flextime?

Flextime gives you an opportunity to determine your own average working hours per week. This is only possible if you work full time.

If you fall within the Salary Grade **General** or **Retail**, you can opt to work shorter (an average of 36 hours per week) or to work longer (an average of 38, 39 or 40 hours per week).

If you fall within the Salary Grade **Sales** or **Customer Expert**, you then can reduce the average working hours per week to 36, 37, 38 or 39 hours.

You need the permission of your manager if you wish to work extra or fewer hours under this scheme. Your manager may refuse permission to work longer hours only if he can demonstrate that there is an insufficient volume of work.

#### Participating in Flextime

You can register for Flextime once per year in MijnHR. The choice you make will apply throughout the calendar year. It is not possible to make any changes during the year, unless you change position and there is a different average working hours per week for this position.

If you join KPN in the course of the calendar year,

you will be able to participate in Flextime as from the first day of a calendar month if you start work on that date. If you start work on another day of the month then you can participate in Flextime as from the first day of the following month.

#### Flextime allowance

If you work one extra hour per week under Flextime, then you will receive a monthly allowance of 2.85% of your monthly salary. If you work three extra hours, you will therefore receive a monthly allowance of  $3 \times 2.85\%$  of your monthly salary. You accrue pension over this allowance.

If you opted for Flextime but fall sick,

the Flextime allowance will continue to be paid throughout the year in question, subject to the provisions of Chapter 6, 'My health and security'.

#### Reduction in monthly salary

If you wish to work fewer than the normal working hours of 37 of 40 hours per week, your monthly salary will be reduced proportionately.

For example: if you normally work 40 hours per week, and, based on Flextime, wish to work an average of 37 hours per week,

Your monthly salary will then be a 37/40th part of the monthly salary applicable to an average working week of 40 hours.

#### Working part time

If you work part time then you cannot participate in the Flextime scheme. However, if you are a part-time employee and wish to increase or reduce your working hours, you may submit a request to your manager under the provisions of the <u>Flexible Work Act</u> and, if your request is accepted, you will be subject to the rules contained in that act.

#### **Appendix 5 Criteria for Salary Grade Customer Expert**

Criteria for Salary Grade Customer Expert

You are placed in the Salary Grade **Customer Expert** on the basis of your work and **the** following criteria:

- You have contact with random customers via a general customer input. This contact is made over the telephone, online, chat, e-mail, letters, etc. You have no face-to-face-contact except for webcam contact;
- You answer service questions about, for example, service, breakdown, usage, invoicing, complaints and sales activities;
- You provide back office support (order and ticket management) and/or perform secondline activities and/or you have a specialism (e.g. internet, mobile, fiber);
- You have direct short-cycle customer contact;
- Your customers are end users and/or purchasers of standard KPN products and services;
- Your work relates to volume-driven services with standard processes.



Harmonization 2024-2025

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#### 1.1 Introduction

The KPN CLA for 2024 has four salary grades, the Salary Grade **General**, the Salary Grade **Retail**, the Salary Grade **Sales** and the Salary Grade **Customer Expert**. Full-time working hours for the Salary Grades General and Retail are 37 hours per week. Full-time working hours for the Salary Grades Sales and Customer Expert are 40 hours per week. Employees in Salary Grades General and Customer Expert must participate in the variable remuneration scheme the KPN Plan. Employees in Salary Grades Sales or Retail must participate in the variable remuneration scheme the KPN Sales Plan.

With effect from January 1, 2025, the KPN CLA has one salary grade with one salary table, the KPN Salary Table.

As from this date, there is just one full-time working hours of 40 hours per week in the KPN CLA for calculation purposes. The Flextime scheme is scrapped. The new KPN Salary Table is based on the salary grade General, which is adjusted to the new full-time working hours of 40 hours per week.

As from January 1, 2025, the CLA budget and the applicable bonus opportunity (percentage for on-target performance) in the variable remuneration schemes the KPN Plan and the KPN Sales Plan are partially converted into vacation pay and a fixed thirteenth month. Vacation pay and the thirteenth month are paid out as standard, although they can be utilized in part or in full for other goals via KPN FLEX & BOOST.

This means that the KPN Plan, as a mandatory variable remuneration scheme, is scrapped. For employees working in Retail and Sales in positions to which in 2024 the KPN Sales Plan applies, the KPN Sales Plan will be mandatorily continued, but with a lowered bonus opportunity.

For the purposes of this harmonization, as on January 1, 2025, three steps will be taken in the flowing sequence:

# 1.2 Step 1: transition to one working week (calculation unit) and scrapping of Flextime scheme

a. As from January 1, 2025 the full-time working week for all employees in the salary grades Retail and General becomes 40 hours.

b. For employees with a longer average working week as at December 31, 2024 on the basis of Flextime, their contractual hours as from 2025 will be based on their longer working hours. In place of the Flextime allowance, these employees will be paid salary for these additional contractual hours. For example, employees with a full-time contract of 37 hours who, on the basis of Flextime, increased their working hours in 2024 to 40 hours per week, will in the new situation be given a full-time contract of 40 hours per week and a part-time percentage of 100%.

<sup>1.</sup> If an employee does not wish to base their number of contractual hours as from 2025 on their increased working hours in 2024, the number of working hours as from 2025 will be based on their original number of working hours.

c. For employees with a shorter average working week as at December 31, 2024 on the basis of Flextime<sup>2</sup> their contractual hours as from 2025 will be based on their fewer working hours<sup>3</sup>. The number of contractual hours will be reduced, although the commensurate salary will remain the same. The part-time percentage is calculated on the basis of the full-time working week, which changes from 37 to 40 hours per week. For example, employees with a full-time contract of 37 hours per week who, on the basis of Flextime, in 2024 reduced their working hours in 2024 to 36 hours per week, will in the new situation be given a part-time contract of 36 hours per week and a part-time percentage of 90%.

d. For employees with working hours fixed as at December 31, 2024 without Flextime, as from 2025 their contractual hours will be based on these working hours. The number of contractual hours and commensurate salary will remain the same. Given that the full-time working hours increase from 37 to 40 hours per week, the part-time percentage will be less. For example, an employee with a part-time contract of 32 hours per week in 2024 will retain in the new situation a part-time contract of 32 hours and a part-time percentage of 80%.

e. The individual offset, the part of the pensionable salary on which the employee does not accrue pension, is calculated pro rata the part-time percentage. For an employee whose part-time percentage is lower as a result of the change in the full-time working hours from 37 to 40, the offset will be reduced. This means that the pension basis (pensionable salary less offset) will be (slightly) higher for such an employee.

f. The Flextime scheme will be scrapped as from January 1, 2025. Subject to the applicable legislation, all employees will have the option by virtue of the Wet flexibel werken (Dutch Flexible Working Act) to work fewer or additional hours.

#### 1.3 Step 2: Transition to one salary grade and one Salary Table

a. The salary table for the salary grade General will be increased by a factor of 40/37.

b. The bonus opportunity KPN Sales Plan for employees in the salary grade Retail will be reduced from 12% to 5%. The difference in bonus opportunity (7%) will be compensated by an increase in monthly salary of 6.06%. The total gross value of the salary plus various income elements (assuming on-target-performance) is thereby the same in the old and new situations<sup>4</sup>.

c. Employees in salary grades Sales, Retail, and Customer Expert are placed in the salary grade General.

d. If, due to these conversions, employees come above the 100% RSP the difference between the normative salary and the RSP will be converted into a nominal supplement and the RSP will be set at 100%.

<sup>&</sup>lt;sup>2</sup> For employees in the salary grades Sales and Customer Expert with a shorter average working week as at December 31, 2024 on the basis of Flextime, as from 2025 their contractual hours will also be based on their fewer working hours.

<sup>&</sup>lt;sup>3</sup> If an employee does not wish to base their number of contractual hours as from 2025 on their fewer working hours in 2024, the number of working hours as from 2025 will be based on their original number of working hours.

<sup>&</sup>lt;sup>4</sup> The difference for on-target-performance between the new and old situation is -7%. This will be compensated by an increase in salary. Given that the CLA budget and 5% bonus opportunity are calculated on salary, the salary is increased by 6.06%. This ensures that total income remains the same.

e. If an employee's full-time monthly salary falls below the starting salary of the applicable scale, the full-time monthly salary will be adjusted to the start of the scale.

f. From that moment, all employees will be placed within just one salary grade and one salary table, the KPN Salary Table. As a result, the salary grades and Salary Tables for Sales, Retail, and Customer Expert are scrapped.

g. Since there is no longer any linkage between salary grades and variable remuneration, the KPN Sales Plan for Retail and Sales will be linked to specific positions.

### 1.4 Step 3: Conversion of CLA budget and all or part of variable remuneration into salary

a. The CLA budget and (depending on the salary grade and scale in 2024, a part of) the bonus opportunity variable remuneration will be converted into vacation pay (8% of monthly salary) and a thirteenth month (8.33% of monthly salary).

- i. Both vacation pay and the thirteenth month are accrued on a monthly basis.
- ii. Vacation pay accrues pension, but the thirteenth month does not. Neither vacation pay nor the thirteenth month form the basis for any variable remuneration.
- iii. The vacation pay and 2 percentage points of the thirteenth month are paid out as standard each month, but employees may choose to receive payment annually or at other intervals.
- iv. The remaining part of the thirteenth month (6.33 percentage points) will be paid out in January of the following calendar year.
- v. In addition to payment in money, employees may also choose to utilize all or part of their vacation pay and the thirteenth month for other goals via KPN FLEX & BOOST.

b. The CLA budget and all or part of the bonus opportunity variable remuneration is converted in the following way:

- i. Employees with KPN Plan in scales 4 through 9: The CLA budget of 10.5% and the bonus opportunity of 4.5% or 5% will be converted into vacation pay (8%) and a thirteenth month (8.33%). This means that the total gross value of the salary and the various income elements is slightly higher in the new situation (1,16% and 0,72%) than in the old situation.
- ii. Employees with KPN Plan in scales 10 through 11: The CLA budget of 10.5% and the bonus opportunity of 7% are converted into vacation pay (8%) and a thirteenth month (8,33%). The salary is increased by 1.01%<sup>7</sup>. The total gross value of the salary and various income elements is thereby the same in both old and new situations.

<sup>&</sup>lt;sup>5</sup> The difference between 16.33% in the new situation (vacation pay 8% + thirteenth month 8.33%) and 15% in the old situation (CLA budget 10.5% + OTP 4,5%) = 1.33%. The new situation is 1.33% higher, for the benefit of the employee. No vacation pay or thirteenth month is calculated on this 1.33%. The salary value of this 1.33% is therefore 1.16%.

<sup>&</sup>lt;sup>a</sup> The difference between 16.33% in the new situation (vacation pay 8% + thirteenth month 8.33%) and 15.5% in the old situation (CLA budget 10.5% + OTP 5%) = 0.83%. The new situation is 0.83% higher, for the benefit of the employee. No vacation pay or thirteenth month is calculated on this 0.83%. The salary value of this 0.83% is therefore 0.72%.

- iii. Employees with KPN Plan in scales 12 and 13: The CLA budget of 10.5% and the bonus opportunity of 9% are converted into vacation pay (8%) and a thirteenth month (8,33%). The salary is increased by 2.73%. The total gross value of the salary and various income elements is thereby the same in both old and new situations.
- iv. Retail employees with KPN Sales Plan: The CLA budget of 10.5% is scrapped. Employees will receive vacation pay (8%) and a thirteenth month (8.33%). Employees are eligible for the KPN Sales Plan with a bonus opportunity of 5%. In return for this, Employees pay a mandatory contribution of 5% into KPN FLEX & BOOST. The KPN Sales Plan is paid out monthly. This means that the total gross value of salary and the various income elements is a little higher in the new situation (0.72%) compared to the old situation.
- v. Sales employees with the KPN Sales Plan in scales 8 and 9: The CLA budget of 10.5% is scrapped. Employees will receive vacation pay (8%) and a thirteenth month (8.33%). Employees are eligible for the KPN Sales Plan with a bonus opportunity of 32.5%. In return for this, Employees pay a mandatory contribution of 5% into KPN FLEX & BOOST. The KPN Sales Plan is paid out each year. This means that the total gross value of the salary and the various income elements is slightly higher in the new situation (1,47%) than in the old situation.
- vi. Sales employees with the KPN Sales Plan in scales 10 through 13: The CLA budget of 10.5% is scrapped. Employees will receive vacation pay (8%) and a thirteenth month (8.33%). Employees are eligible for the KPN Sales Plan with a bonus opportunity of 32.5%. In return for this, Employees pay a mandatory contribution of 5% into KPN FLEX & BOOST. The KPN Sales Plan is paid out each year. The salary is increased by 2.03%1. The total gross value of the salary and various income elements is thereby the same in both old and new situations.
- c. The amounts in salary scales 10 and 11 of the KPN Salary Table are increased by 1.01%. The amounts in salary scales 12 and 13 of the KPN Salary Table are increased by 2.73%.

<sup>&</sup>lt;sup>7</sup> The difference between 16.33% in the new situation (vacation pay 8% + thirteenth month 8.33%) and 17.5% in the old situation (CLA budget 10.5% + OTP 7%) = -1.17%. This difference is compensated by an increase in the salary. Since vacation pay and the thirteenth month are calculated on salary, the salary is increased by 1.01%. This ensures that total income remains the same.

<sup>&</sup>lt;sup>8</sup> The difference between 16.33% in the new situation (vacation pay 8% + thirteenth month 8.33%) and 19.5% in the old situation (CLA budget 10.5% + OTP 9%) = -3.17%. This difference is compensated by an increase in the salary. Since vacation pay and the thirteenth month are calculated on salary, the salary is increased by 2.73%. This ensures that total income remains the same.

<sup>&</sup>lt;sup>9</sup> The difference between 16.33% in the new situation (vacation pay 8% + thirteenth month 8.33% - 5% (mandatory contribution to FLEX & BOOST) + OTP new 5%) and 15.5% in the old situation (CLA budget 10.5% + OTP 5%) = 0.83%. The new situation is 0.83% higher, for the benefit of the employee. No vacation pay or thirteenth month is calculated on this 0.83%. The salary value of this 0.83% is therefore 0.72%. Please note: by virtue of the harmonization the old Retail percentage OTP of 12% is already reduced in a previous step by 7% to 5%, in exchange for which salary is increased by 6.06%. This explains why the formula 'OTP old' indicates 5% rather than 12%.

 $<sup>^{10}</sup>$  The difference between 43.83% in the new situation (vacation pay 8% + thirteenth month 8.33% - 5% (mandatory contribution to FLEX & BOOST) + OTP 32.5%) and 41.75% in the old situation (CLA budget 10.5% + OTP 31.25%) = 2.08%. The new situation is 2.08% higher, for the benefit of the employee. No vacation pay, thirteenth month and variable remuneration accrues on this 2.08%. The salary value of this 1.83% is therefore 1.47%.

<sup>&</sup>lt;sup>11</sup> The difference between 43.83% in the new situation (vacation pay 8% + thirteenth month 8.33% - 5% (mandatory contribution to FLEX & BOOST) + OTP 32.5%) and 46.75% in the old situation (CLA budget 10.5% + OTP 36.25%) = - 2.92%. This difference is compensated by an increase in the salary. Since vacation pay, thirteenth month and variable remuneration is calculated over the salary, the salary is increased by 2.03%. This ensures that total income remains the same.



#### 2.1 Introduction

A new vacation leave regulation comes into effect at the start of 2025. In addition, new regulations governing, for example, sabbatical leave come into force.

Set out below are the most significant terms governing the transition to the new vacation leave regulation, the carryover of the various balances of vacation and other leave at the end of 2024, and the transition of future additional vacation leave agreements.

#### 2.2 Transitional effects (from end 2024 to January 1, 2025)

A. Statutory and extra statutory vacation leave 2024

- a. In 2024 all employees accrue statutory and extra statutory vacation leave in the normal manner.
- b. Statutory vacation days in respect of 2024 should be taken as far as possible in 2024.
- c. Extra statutory CLA budget leave for 2024 may be taken in 2024. This leave may also be sold on a monthly basis.
- d. All other extra statutory vacation leave hours, including leave over Flextime hours and the additional vacation rights 'surplus' and '92 hours', may be taken in 2024.
- e. In 2024 vacation leave may be additionally purchased and taken in line with the current agreed terms.
- f. In 2024 employees may save for paid sabbatical leave, and sabbatical leave may be taken in line with the current agreed terms.

#### B. Closing balances of leave at end of 2024

- a. A negative balance of statutory and/or extra statutory vacation leave will be settled against salary.
- b. Any statutory vacation days not taken may still be taken during the first half of 2025, supplemental to the new vacation leave regulation. Statutory vacation days that are accrued in 2024 but that haven't been taken before July 1, 2025 will expire on that date.
- c. CLA budget leave hours that have not been taken or sold at the end of 2024 will be paid out in January 2025.
- d. A positive balance of other extra statutory vacation leave (such as annual awarded 26th vacation day, 12 hour leave for employees with Flextime, those who in 2024 or preceding years worked 40 hours on the basis of Flextime, and public holiday leave) will continue, subject to the expiry periods applying to each.
  - This leave may then be taken supplemental to the new vacation leave regulation, provided that it has not expired.
- e. The employee may choose either to be paid for a positive balance of the supplemental vacation rights 'surplus' and '92 hours' or to continue these, subject to the expiry periods applying to each. This leave may then be taken supplemental to the new vacation leave regulation, provided that it has not expired.
- f. The employee may choose either to be paid for a positive balance of purchased vacation hours or to continue these, subject to the relevant expiry period(s). This leave may then be taken supplemental to the new vacation leave regulation, provided that it has not expired.

- g. The employee may choose either to be paid for a positive balance of saved sabbatical leave hours or to continue this, subject to the relevant expiry period(s). This leave may then be taken supplemental to the new vacation leave regulation, provided that it has not expired.
- h. The employee may choose either to be paid for a positive balance of 'compensation leave under old scheme' (old overtime, no new accrual since October 2020) or to continue this. There is no expiry period for this leave. This leave can then be taken supplemental to the new vacation leave regulation.

C. Future supplemental vacation rights 'surplus' and '92 hours' as from January 1, 2025.

- a. In respect of the future supplemental vacation rights 'surplus' and '92 hours' the employee has a once-only choice to retain this extra right for the future or to have this individual vacation right structurally replaced by a nominal supplement.
  - i. For employees employed by KPN Contact B.V. on December 31, 2014 with an individually-awarded vacation right, the nominal supplement to replace this vacation right is 1.33 times applicable salary per hour on December 31, 2024 times number of annual vacation hours.
  - ii. For employees with old transitional agreements and an extra right to vacation hours (including ITS) the nominal supplement to replace this vacation right is 1.15 times applicable salary per hour on December 31, 2024 times number of annual vacation hours.
  - iii. The nominal supplement will be paid out in 12 monthly installments. This supplement is not indexed and is not a basis for calculating vacation pay, thirteenth month, KPN Sales Plan, pension accrual, allowances, and supplements. This choice will be implemented as from January 1, 2025.
  - iv. Should employees choose to retain their right to extra vacation the vacation hours to which this relates may not be sold.

D. The sabbatical leave scheme as set out in the KPN CLA 2024 will be amended with effect from January 1, 2025. In 2024 the scheme will be further developed and published on TEAM KPN. Sabbatical leave periods already approved will continue to be valid. New sabbatical leave periods may be requested and approved under the new scheme.



As a result of the introduction of KPN FLEX & BOOST the following regulations are scrapped and/or amended and/or integrated.

- The bicycle from gross salary scheme is integrated within KPN FLEX & BOOST;
- The trade union contribution from gross salary scheme is integrated within KPN FLEX & BOOST;
- And individual pension saving (IPS) from the KPN Plan/KPN Sales Plan will be replaced as from 2026 with extra pension saving as a part of KPN FLEX & BOOST.



### Unforeseen situations in developing regulations

The parties acknowledge that the further (written) development and/or implementation of this large-scale harmonization and changes could give rise to still unforeseen situations. Where needed, the parties will negotiate in good time on these matters to agree a reasonable application or provision.

### **Hardship clause**

The parties believe that they have thereby agreed a balanced package of cohesive changes. If, however, in any unique, individual situation there nevertheless exists any unforeseen, unintended, and unequal effects, whether or not as a result of any change or linkage of changes in the aforesaid harmonization having regard to the overall context of agreed terms, then such individual employee may claim under the hardship clause on the basis of which KPN may decide to take measures to compensate in full or in part for the disadvantages.



# KPN CLA 2025

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KPN has agreed a two-year CLA with the trade unions, January 1, 2024 through 31 December, 2025.

During the course of this CLA, a number of significant changes to some CLA provisions will be implemented:

- On January 1, 2025, the working hours and salary tables for the various salary grades will be harmonized into standard working hours of 40 and one single KPN Salary Table;
- On January 1, 2025, the CLA budget and (a part of) the variable remuneration will be converted into vacation pay and a thirteenth month;
- On January 1, 2025 KPN FLEX & BOOST is introduced;
- On January 1, 2025 a new vacation leave scheme comes into force.

For the sake of convenience and clarity, the text of the KPN CLA 2024-2025 is therefore divided into three parts:

- The first part contains all CLA provisions that apply in 2024;
- The second part contains the most significant changes that come into effect on January 1, 2025, and the (calculation) rules for transferring from the old to the new situation;
- The third part contains all CLA provisions that apply in 2025.

This is the third part, and the following provisions will therefore apply in 2025.

### How to read this document

The starting point of this CLA is to focus on both your interests as an employee and on the interests of KPN.

This CLA is written from the perspective of an employee in full-time employment.

If you work part time, your employment conditions will be apportioned pro rate, unless indicated otherwise in this CLA.

We address the employee in this document, wherever possible, as 'you' and 'your'. Where we refer to 'manager' this term also applies to the chapter coach, but only insofar as the relevant management task is clearly assigned to that chapter coach.

Most terms agreed in the CLA apply to all employees. Where any agreed terms apply only to a specific group of employees, it will be made clear which employees these terms apply to.

Any transitional/integration agreements made between KPN and trade unions are applicable. If you are covered by any of the transitional arrangements you can find more information in <a href="Chapter 10">Chapter 10</a>.

### 1.1 CLA parties

The parties to this CLA are:

1. KPN N.V.

KPN N.V. represents the following companies:

- KPN B.V.;
- Getronics PinkRoccade Overheidspersoneel B.V.;

and

- 2. the following trade unions:
- CNV Vakmensen.nl;
- CNV Overheid & Publieke Diensten;
- Qlix:
- and De Unie.

### 1.2 Scope of application

This CLA applies to you if:

- you are employed either by KPN B.V. or by Getronics PinkRoccade Overheidspersoneel B.V.;
- and you have been placed in any of the salary scales from 1 to 13, inclusive.

### 1.3 Duration and implementation

- 1. This CLA applies from January 1, 2024 to December 31, 2025<sup>1</sup>. It ends automatically and therefore no formal termination notice is required.
- 2. As soon as this CLA comes into force it replaces all previous versions of the KPN CLA. You cannot derive any rights from terms agreed in previous CLA's.

This means, for example, that if certain terms in this CLA are less favorable to terms in previous CLA's, you cannot enforce the more favorable terms set out in previous CLA's.

<sup>&</sup>lt;sup>1</sup> This third part relates to provisions that apply from January 1, 2025 through December 31, 2025.



### 2.1 Employment contract

If this CLA applies to you, then it forms part of your employment contract.

### 2.2 Probationary period

At the start of your employment contract there is a probationary period.

Employment contract	Probationary period for you and KPN
Fixed term of 6 months or less	None
Fixed term of more than 6 months, but less than 2 years	1 month
Fixed term of 2 years or longer or indefinite term	2 months

# 2.3 Successive fixed-term employment contracts and temporary work

1. KPN and you may enter into three fixed-term employment contracts. Each of these employment contracts ends automatically at the agreed end date. Once this KPN CLA 2023 comes into force, a contract for an indefinite term is created either in the case of a fourth successive fixed-term employment, or if the latest employment contract in the series extends the period of employment beyond three years (36 months), and in both situations irrespective of the duration of the interruption. Therefore as from that date there are successive employment contracts, irrespective of any intermediate interruption and the duration of such interruption.

For employment contracts that follow an employment contract already terminated before the KPN CLA 2023 came into effect, there can only be successive employment contracts if these succeed each other by a period of interruption not exceeding six months.

2. Do you work for KPN as a temporary worker? You can work for KPN as a temporary worker doing the same or similar work for a maximum period – uninterrupted or for several periods added together - of 12 months. After this period, you will either become an employee of KPN, or KPN may decide to terminate the contract. If you have been a temporary worker with KPN for more than one period, then the periods before and after the interruption(s) will be added together, on condition that within a period of six months you are again performing the same or similar work for KPN. 3. Have you worked as a temporary worker for KPN for one period or for several periods with interruptions between them of no more than six months? And after the KPN CLA 2023 comes into effect, will you enter into a fixed-term contract with KPN to perform the same or similar work immediately following the last period of temporary work or after an interruption – irrespective of the duration of this interruption? Then the entire period of temporary work during which you performed the same or similar work for KPN as a temporary worker, including any interruptions, counts as a first fixed-term employment contract.

In succession to this contract, after this KPN CLA 2023 comes into effect, KPN and you can enter into a maximum of two further fixed-term contracts, on condition that the end date of the last fixed-term employment contract falls within 36 months (including any interruptions), calculated from the start of the first period of temporary work in which you performed the same or similar work as temporary worker for KPN.

For employment contracts that follow a period of temporary work that has already ended before this KPN CLA 2023 comes into effect, the entire period of temporary work (including any interruptions) is only included as a first fixed-term employment contract if immediately following or within six months of this latest period of temporary work you are employed by KPN.

4. Do you work as a temporary worker for KPN and perform the same tasks as employees of KPN?

Then, as soon as you start working for KPN as a temporary worker, this CLA will apply to you in respect of the following employment conditions:

- salary and salary increases;
- -'thirteenth month':
- unusual working hours supplement, overtime payment, and stand-by supplement;
- waiting-time supplement;
- travel time supplement for mobile employees;
- and working-from-home payment and reimbursement of travel expenses.

KPN applies the 'inlenersbeloning' (statutory temporary workers' pay) for its temporary workers. KPN ensures that temporary workers are remunerated at least in line with the terms set out in this CLA with regard to these employment conditions.

In addition to the above matters, the provisions of this CLA relating to the KPN Sales Plan also apply to you if you perform a job to which the KPN Sales Plan applies.

You also have the opportunity to participate in the various instruments concerning Sustainable Employability (SE). The relevant instruments are:

<sup>&</sup>lt;sup>1</sup> For the purposes of the statutory storage periods there is an administrative limitation period of five years in respect of an interruption period following the end of the most recent employment contract or period as temporary worker. The burden of proving earlier periods as a temporary worker with KPN and/or as an employee of KPN lies with the employee. Interruptions longer than six months and the preceding period do not count in employment history for the purposes of determining the amount of redundancy payment and the fixed payment/termination payment under the Social Plan, the age-scale redundancy principle, notice period and the long-service bonus.

SE instrument	CLA article
Employability budget	Article 5.1 section 3
Labor market scan	Article 5.1 section 2
KPN Perspective mobility scheme	Article 5.1 section 2
Financial advice	Article 5.1 section 2
Accreditation of Prior Learning (APL)	Article 5.1 section 2
Health Check	Article 6.2

### 2.4 End of your employment contract

- Book 7 Article 667 ff. of the Dutch Civil Code contains provisions that govern the end
  of the employment contract. KPN follows these provisions which govern, for example,
  statutory notice periods. For more information, visit <u>TEAMKPN</u>.
- If you have a fixed-term employment contract
  this will end automatically on the agreed end date. Either you or KPN may choose to
  terminate this employment contract sooner by written notice. In such a case, the statutory
  notice period is applied, and your employment contract will always end at the end of the
  calendar month.
- 3. Your employment contract will end automatically on the date on which you reach state retirement age, unless you retire sooner. In such a case, your employment contract will end at the end of the month preceding the month in which you retire.
- 4. If you have been work incapacitated for a long time and are no longer able to work for KPN, then KPN will terminate your employment contract 104 weeks after the start of your period of work incapacity. If within half a year following termination of your employment contract you would have been in service for 25 or 40 years, then if you request us to do so in writing, we will delay termination of the contract so that you don't need to leave until immediately after the long-service milestone.

### 2.5 My rights and obligations

1. Reasonable instructions

You must carry out the reasonable instructions of your manager. For example, you may be instructed to perform work different from your usual work or perform work at a different location. Instructions of this kind are usually of a temporary nature. In such a case, your manager will first consult with you. You are also required to work additional hours or overtime, if your manager instructs you to do so.

### Staff uniform

If your manager considers it necessary, you must wear the staff uniform that KPN supplies to you free of charge. You are personally responsible for keeping your uniform clean. Cleaning costs are at your own expense.

### Confidentiality

You must not disclose any information about the company if KPN has indicated that this is of a confidential nature. The same applies to information that you are expected to know to be of a confidential nature, such as information about and from our customers and other relations. You must therefore treat all confidential commercial information in confidence and with care and not share it with any third party.

This duty of confidentiality will continue to exist even after you leave KPN's employment.

### 4. Health & safety

You must avoid hazards for yourself and for other people during your work. You must observe the guidelines and instructions observed by KPN in the fields of health and safety, and welfare. You must use the prescribed safety equipment. You should report unsafe situations, safety incidents, and accidents as quickly as possible to your manager and/or KPN Helpdesk Security, Compliance & Integrity.

To ensure that you are able to work in a healthy and safe environment, KPN has set out all the risks associated with your work, including measures to reduce or eliminate these risks, in the <u>KPN (Arbocatalogus) Health and Safety File.</u>

### 5. Non-company activities

Do you want to perform other work alongside your job with KPN? If so, you must discuss this in advance with your manager. Any approved non-company activities must be registered in MijnHR. Even if you do not perform any non-company activities, you must register that fact as well. It is your responsibility to ensure this information is registered.

On <u>TEAMKPN</u>, you will find an explanation of the kind of non-company activities that are and are not subject to this obligation to declare.

Non-company activities might not be allowed in part or in full if these:

- are in competition with KPN;
- represent too much of a strain for you in combination with your position at KPN (physically or mentally);
  - may harm the interests or good name of KPN.

Your manager may also decide not to allow part or all of the requested non-company activities even after approval has already been given.

### 6. Information about rules and regulations

KPN will give you information about the rules you must observe in your work. These will include, for example, instructions and regulations contained in various codes (of conduct) applicable within KPN. You can read the texts on <u>TEAMKPN</u>. KPN expects you to know and comply with these rules and regulations and to undertake the related training and e-learning.

### 7. Right to complain

Do you disagree with any decision taken by KPN in respect of you as an individual? If so, you can file a complaint with the Complaints Committee.

How, in what circumstances, and with whom you can file a complaint is explained in 'KPN Complaints Procedure' on <u>TEAMKPN</u>. This complaints procedure has been drawn up in consultation with the Central Works Council.

### 2.6 Disciplinary measures

- 1. Your manager may impose disciplinary measures if you fail to comply with any of the following rules and codes:
  - your employment contract;
  - The KPN Bedrijfscode (company code) and Deelcodes (sub-codes) which can be found at <u>TEAMKPN</u>);
  - supplemental codes of conduct (where applicable);
  - house rules and branch rules;
  - and/or procedures and instructions applicable to you.

### Warning or reprimand

Suspension, for a maximum of 3 days.

For such a measure, KPN may withhold a maximum of 50% of your monthly income.

Temporary or permanent removal from your position and/or assignment to a lower position.

If you are placed in a lower position your manager may decide to put you in a lower salary scale

Dismissal

You can find more information about disciplinary measures on TEAMKPN.

The relevant disciplinary measures are:

2. If you do not comply with the statutory re-integration obligations and/or the KPN regulations on absence (which you can read on <u>TEAMKPN</u>),

### Give a written warning;

Limit your monthly income during work incapacity to the statutory minimum;

Dismiss you if, even after withholding payments from your monthly income, you still fail to demonstrate sufficient efforts at re-integration.

then your manager can take the following disciplinary measures: In addition to these measures, KPN may apply salary sanctions as described in <u>Book 7</u> <u>Article 629 of the Dutch Civil Code</u> (suspension or termination of payment of salary).

If investigations subsequently show that any disciplinary measures were wrongly imposed, KPN will fully rehabilitate you orally and in writing.

You will then be paid any salary that you did not receive by virtue of any suspension.

### 2.7 Cooperation with investigations

- KPN could be involved in a request and/or investigation by one or more administrative bodies. If KPN asks you to cooperate with such a request and/or investigation, you must comply.
- 2. You must notify KPN immediately if any administrative body contacts you in connection with a request and/or investigation involving KPN.
- 3. It is possible that KPN will conduct an internal investigation on its own initiative. In such a case you must also cooperate if requested by KPN.
- 4. If any request and/or investigation by the administrative body includes a request to disclose information that is subject to a duty of confidentiality, you should first consult with KPN regarding this request. KPN will then determine what information may be disclosed and what not.
- 5. If you are cooperating with any request and/or investigation because KPN asks you to do so.
  - then you will receive internal and/or external support at all times from KPN. The costs of the external support will be paid by KPN up to such maximum amount as it shall determine.
  - You will not receive this internal and/or external support if you are responsible for your non-compliance with particular obligations, such as non-compliance with any obligations arising from your employment contract.
- 6. These obligations are binding both during and at all times after termination of your employment contract.

### 2.8 Intellectual Property Rights

If during your employment contract with KPN, or by virtue of any company-specific knowledge and skills you have acquired at KPN, you have produced certain results, then KPN is the sole owner of these results and all intellectual property rights therein.

It makes no difference whether you work alone or with other people. You should notify KPN in writing as soon as possible after a result has been obtained.

The term 'result' here includes, for example:

Inventions	Business methods
Models	Drawings
Devised working methods	Software
Marketing concepts	Brands
Data files and written documents or produced work, etc.	

KPN is entitled to obtain industrial property rights upon your results, and to dispose of and enforce these rights in the Netherlands and abroad.

You must assist in this process if requested to do so by KPN. If this involves you in costs, KPN will reimburse these costs.

Examples of industrial property rights include:

Brand rights
Domain names
Patent rights
Model rights

You will assign all industrial property rights to the results obtained (or your share therein) to KPN.

KPN may, in response to your request, issue a written waiver of its ownership rights to the results you have obtained, but is not obliged to do so. This could happen if, for example, KPN does not wish to use these results in the present or the future. In such a case, KPN may attach supplemental conditions to any declaration of waiver.

If KPN acquires a patent to a result obtained by you, it will pay you a fair compensation. There is more information about this in the Regulation on Remuneration of Inventors for patents within KPN (Regeling Uitvindersbeloning voor octrooien binnen KPN). This regulation has been drawn up by KPN and you can read it on <u>TEAMKPN</u>.



### 3.1 General

KPN has drawn up a Salary Table with salary scales from 1 to 13, inclusive. You can check whether any salary elements in this chapter are pensionable and, if so, which, in <a href="#">Chapter 8, My</a> Pension.

## **3.2 Determining salary and method of classification in salary scales.**

### 1. Position and salary table

You are designated a position by KPN. The salary scale that applies to you depends on the level of your position. This salary scale can be found on the KPN Salary Table. In the KPN Salary Table there is a starting salary and normative salary for each scale. The normative salary is the maximum salary payable within that scale. Within the salary scale you will be paid the monthly salary commensurate with your experience and level of performance. The amounts stated in the salary scales are gross amounts per month. The amounts apply to a full-time employee.

If, as a result of a harmonization other than the KPN CLA 2024-2025 harmonization, KPN classifies you within the salary scales, and this results in your new salary being less than the starting salary of the relevant scale, then the salary that you receive at the start of your position may be less than the starting salary for that scale.

You can find more information about the classification of your position in Article 3.23.

### 2. Relative Salary Position - RSP

Your individual position on the salary scale is referred to as the Relative Salary Position (RSP).

The RSP is expressed as a percentage and calculated as follows: full-time monthly salary divided by the normative salary, multiplied by 100%. Someone who earns the exact same amount as the normative salary therefore has an RSP of 100%. An increase in your salary can result in a new RSP.

### 3.3 Placement within a higher salary scale

If you are moving to a higher salary scale you will receive a salary increase. This salary increase is 6% of your current salary per higher salary scale. If after this increase your salary falls below the starting salary of the new scale, then your salary will be adjusted to the starting salary of the new scale.

If the new salary is less than the normative salary of the new scale, any transfer allowance or placement allowance will be converted to salary until a maximum of the normative salary of the new scale is reached.

### 3.4 Temporary grading to a lower salary scale

If KPN believes that you do not yet possess sufficient experience to fully perform your job, your manager can temporarily grade you within a lower salary scale than the scale relating to your position. This cannot be for longer than 6 months.

### 3.5 Salary increases 2025

KPN implements the collective and individual salary increases for 2025 for the KPN Salary Table.

### 3.5.1 First collective increase

In January 2025 you will be paid a collective salary increase and/or one-time payment in line with the following table:

Collective salary increases table as from January 1, 2025:

Salary scale	Percentage increase
4 to 9	3.25%
10 and 11	3.0%
12 and 13	2.5%

Depending on your RSP (as at January 01, 2025) you will receive a structural increase as from January 1, 2025, a one-time payment, or a combination of the two, whereby:

- If your RSP is equal to or less than 100%, you will receive a structural increase in line with the above table.
- If your RSP is equal to or more than the sum of 100% + the percentage indicated in the above table, you will receive a one-time gross payment. The amount of the one-time payment is equal to the percentage from the above table for your monthly salary multiplied by 12 (months) and a factor of 1.75.
- If your RSP lies between 100% and the sum of 100%  $\pm$  the percentage indicated in the above table, you will receive a combination of a structural increase and a one-time payment. The structural salary increase is equal to the increase required to bring your new salary up to the new normative salary on January 1, 2025 (the new normative salary is the old normative salary x the percentage from the above table).

The amount of the one-time payment is the percentage from the above table for your old monthly salary less the amount that you received as structural increase, multiplied by 12 (months) and a factor of 1.75.

Actual payment of collective salary increase and one-time payment In the absence of any unforeseen circumstances, you will receive:

- the collective salary increase by no later than January 2025;
- the one-time payment as a lump sum no later than January 2025.

These payments are not owed or payable in respect of any earlier period.

Increase of the KPN Salary Table

The salary scale amounts in the KPN Salary Table applicable on January 01, 2025 will increase as from January 1, 2025 by the percentage indicated in the above table alongside the relevant scale.

### 3.5.2 Individual salary increase

Depending on your RSP (as at March 31, 2025) you will receive an individual increase as from April 1, 2025. You will receive this increase as from April 1, 2025 only if you were in employment on December 31, 2024.

The table below shows what kind of increase you will receive.

### Individual increase table

RSP	Increase
up to 81%	4%
81 to 90.5%	2.5%
90.5 to 95%	1.5%
95% to 100%	(max) 1%

The maximum achievable RSP is 100% in all cases.

Actual payment of individual salary increase

In the absence of any unforeseen circumstances, you will receive the salary increase no later than in April 2025. These payments are not owed or payable in respect of any earlier period.

### 3.6 Payment of monthly salary

Your monthly salary will be paid into your bank account no later than the 23rd day of the calendar month.

### 3.7 Vacation pay

You will receive vacation pay. You accrue 8% of your monthly salary each month as vacation pay.

Vacation pay is normally paid out monthly, but you can choose to receive it annually or at other intervals. If you do not wish to be paid vacation pay each month, you should indicate your preference in KPN FLEX & BOOST.

You can also spend your vacation pay on one or more goals in KPN FLEX & BOOST. You can read more about vacation pay and KPN FLEX & BOOST in <u>Article 7.3</u>.

Vacation pay forms part of your monthly income.

You accrue pension on vacation pay.

### 3.8 Thirteenth month

You will receive a thirteenth month payment. You accrue 8.33% of your monthly salary each month as vacation pay. Normally 2 percentage points of the thirteenth month is paid out each month, but you can also choose to be paid out annually or at other intervals. If you do not want to be paid this proportion of the thirteenth month each month, you should indicate your preference in KPN FLEX & BOOST.

The remaining part of the thirteenth month (6.33 percentage points) will be paid out in the month of January following the calendar year in which it was accrued.

You can also spend the thirteenth month on one or more goals in KPN FLEX & BOOST. You can read more about the thirteenth month and KPN FLEX & BOOST in Article 7.3.

The thirteenth month is a part of your monthly income. You do not accrue pension on the thirteenth month.

### **Employees with KPN Sales Plan**

If you work in a function to which the KPN Sales Plan applies, then 5 percentage points of the thirteenth month is paid as a mandatory contribution into the KPN Sales Plan variable remuneration scheme.

Of the remaining part of the thirteenth month (3.33 percentage points) 2 percentage points is paid out each month as standard, but you can choose to receive the payment annually or at other intervals. If you do not want to be paid this proportion of the thirteenth month each month, you should indicate your preference in KPN FLEX & BOOST.

The remaining part of the thirteenth month (1.33 percentage points) will be paid out in the month of January following the calendar year in which it was accrued.

You can also spend the thirteenth month on one or more goals in KPN FLEX & BOOST. You can read more about the thirteenth month and KPN FLEX & BOOST in <u>Article 7.3</u>.

The thirteenth month is a part of your monthly income. You do not accrue pension on the thirteenth month.

### 3.9 KPN Sales Plan

KPN has a mandatory variable remuneration scheme: KPN Sales Plan.

### **Mandatory participation**

If you work in a Retail or Sales position to which the KPN Sales Plan applies, you are required to participate in the KPN Sales Plan.

You will receive a percentage of your actual salary as variable remuneration. In this article 'actual salary' means your monthly salary plus any transfer allowance and/or placement allowance.

KPN will determine what percentage of your actual salary applies to an OTP.

For more information, go to Appendix 2.

### Retail

If you work in a Retail position to which the KPN Sales Plan applies, there is a standard OTP of 5% of actual salary. This 5% is a mandatory contribution from your thirteenth month (see Article 3.8).

You can choose (each year) to increase the 5% of OTP by means of a voluntary extra contribution into KPN FLEX & BOOST (see <u>Article 7.3</u>). The KPN Sales Plan (<u>Appendix 2</u>) applies on this contribution.

### **Sales**

If you work in a Sales position to which the KPN Sales Plan applies, there is a standard OTP of 32.5% of actual salary. 5% of this is a mandatory contribution from your thirteenth month (see Article 3.8).

You can choose (each year) to increase the 32.5% of OTP by means of a voluntary extra contribution into KPN FLEX & BOOST (see <u>Article 7.3</u>). The KPN Sales Plan (<u>Appendix 2</u>) applies on this contribution.

### 3.10 Allowances and supplements

KPN pays a number of allowances, such as the labor market allowance and the transfer and placement allowances. KPN also pays various supplements. An example of this is the unusual working hours supplement. The allowances count towards your monthly income.

KPN pays the following allowances and supplements:

- <u>labor market allowance</u>;
- placement allowance;
- <u>transfer allowance</u>;
- unusual working hours supplement;
- overtime supplement;
- stand-by supplement;
- and <u>JUS supplement</u>.

### 3.11 Labor market allowance

Your manager may grant you a temporary labor market allowance.

Your manager will decide the period for which you will receive this allowance.

The allowance will take the form of a gross monthly payment.

### 3.12 Placement allowance

On the basis of the transitional arrangements agreed in the case of insourcing and/or transfer of undertaking, KPN may grant a placement allowance if your monthly salary does not fit within the scale. You will receive the placement allowance as a fixed gross sum per month.

You will not receive any collective salary increase on the placement allowance. Accordingly, the amount of the placement allowance remains unchanged.

### 1. Where is the placement allowance taken into account?

Your placement allowance is taken into account in calculating:

- your vacation pay;
- 'thirteenth month';
- the hour-related supplements;
- the basis for any variable remuneration;
- the basis for continued payment of salary during period of work incapacity;
- and your pension.

In the case of a transfer to a higher salary scale, the amount of the placement allowance will be converted to monthly salary insofar as the normative salary in the new salary scale has not yet been reached.

### 2. Harmonization protocol

If a harmonization protocol contains expressly different agreed terms concerning the placement allowance, then the CLA parties shall respect these terms.

### 3.13 Transfer allowance

### 1. A transfer allowance applies:

- if you are transferred to a lower scale as a result of a substantive change or a (re) classification of your work package.
- If you are, or intended to be made, redundant and you are placed in a position on a lower scale, if you can no longer meet the requirements stipulated for your position, and/ or to benefit your sustainable employability, you and your manager may agree for you to accept a position at a lower position level (voluntary demotion, see <u>Article 5.2</u>, section 3).

You will receive the transfer allowance as a fixed gross sum per month.

### 2. When is your transfer allowance taken into account?

Your transfer allowance is taken into account in calculating:

- your vacation pay;
- 'thirteenth month';
- the hour-related supplements;
- the basis for any variable remuneration;
- the basis for continued payment of salary during period of work incapacity;
- and your pension.
- 3. KPN will reduce in all cases the transfer allowance by the amount of future increases in your monthly salary. In the case of a transfer allowance and a transfer to a higher salary scale, the amount of the transfer allowance will be converted to monthly salary insofar as the normative salary in the new salary scale has not yet been reached.

### 3.14 Unusual working hours supplement

### Who does the unusual working hours supplement apply to?

You are eligible for an unusual working hours supplement if:

- you have been placed in any of the salary scales between 1 and 10 inclusive and
- you have actually worked unusual working hours.

It is irrelevant in regard to this scheme whether the work is performed by virtue of overtime, additional work, hours worked during stand-by service, or work performed on a public holiday.

### 1. Amount of unusual working hours supplement

The supplement is a percentage of your hourly salary.

The percentage depends on the day and time that you worked,

as set out in the following table.

Hours	00.00 - 08.00 (*)	08.00 - 12.00	12.00 - 20.00	20.00 - 22.00	22.00 - 24.00
Mondays to Fridays	45%	0%	0%	25%	45%
Saturdays	45%	0%	25%	45%	45%
Sunday	100%	100%	100%	100%	100%
Public holiday (**)	100%	100%	100%	100%	100%

<sup>(\*)</sup> If you work Monday to Friday between 06.00 and 08.00 you will receive a supplement only if your work starts before 06.00.

KPN will pay this supplement to you each month.

### 2. Unusual working hours supplement during hours of vacation leave

You will be paid the unusual working hours supplement even if you are taking hours of vacation leave. This takes the form of a fixed percentage (12%) of the amount of paid out unusual working hours supplement, on the basis of an average take-up of 27 vacation days per year in the case of standard working hours. KPN will pay this out each year, together with the unusual working hours supplement.

### 3. Working on a public holiday scales 11 to 13, inclusive

You will also be paid the unusual working hours supplement applying to a public holiday if you are placed in one of the salary scales from 11 to 13, inclusive, and have to work on a public holiday.

### 4. Working on the day following a public holiday

Have you been placed in any of the salary scales between 1 and 13 inclusive, and are you required to work before 06.00 on the day following a public holiday? If so, you will also receive the unusual working hours supplement applicable for a public holiday.

<sup>(\*\*)</sup> If the percentage alongside 'Public holiday' applies to you, none of the other lines in this table apply to you.

### 5. Working on a weekday public holiday

Have you been placed in any of the salary scales between 1 and 13 inclusive, and do you have to work on a weekday public holiday? If so, in addition to your unusual working hours supplement, you will receive compensation in time off equal to the number of hours worked.

### 6. Unusual working hours supplement in the event of temporarily performing other work

Are you instructed to perform other work to which there is no – or less - entitlement to the unusual working hours supplement? Or are you taking job training? If so, KPN will still pay you the unusual hours working supplement for a maximum period of 6 months.

The size of the unusual working hours supplement will equal the unusual working hours supplement that you would have received in your 'own' roster.

If KPN is unable to determine what this is, you will get per month the average monthly unusual working hours supplement over the 3 most recent months before you temporarily undertook different work.

### 7. Unusual working hours supplement in the case of incapacity for work

Are you incapacitated for work? You will then get the unusual working hours supplement that you would have received had you not become incapacitated for work.

If it is impossible to determine how much this is, the average unusual working hours supplement in the three months prior to your work incapacity will be used as a basis. Sometimes a period of 3 months will not produce a reasonable outcome: if this is the case KPN will base the calculation on a 12-month period.

### 3.15 Additional work

Your manager may request or require you to work more time than agreed with you. If you work part-time and consequently you have to work more than your contractual hours, but not more than the current standard working hours per week, then this is regarded as additional work.

If you work more than the current standard working hours per week then the hours that exceed the standard working hours per week are not regarded as additional work, but as overtime.

### 1. Compensation in time off

For additional work you will receive compensation in time off equal to the number of additional hours that exceed your contracted hours, up to and including the standard working hours. The following table assumes 40 standard working hours per week and a contract for 40 hours (full-time) and 24 hours (part-time).

Contract hours	Hours Worked	Additional hours	Overtime
40 (full-time)	40	-	-
40 (full-time)	44	-	4
24 (part-time)	24	-	-
24 (part-time)	28	4	-
24 (part-time)	44	16	4

In consultation with you, your manager will grant you the compensation in time off during the calendar year in which these hours were accrued. Your manager will have as much regard as possible to your wishes.

### 2. Compensation in pay

If your manager decides that compensation in time off is not in the interests of KPN or you have further additional hours outstanding at the end of the calendar year, then KPN will compensate these hours in pay. In such a case, you will receive your hourly salary for each additional hour.

### 3. Additional hours and other employment conditions

Payment for additional hours includes a payment for vacation hours, on the basis of an average take-up of 27 vacation days per year in the case of standard working hours. These hours of vacation leave are paid out at the same time as the additional hours.

In respect of the payment for additional hours you will also receive:

- Vacation pay (8%);
- and 'thirteenth month' (8.33%).

Paid-out additional hours also count towards:

- the basis for continued payment of salary during period of work incapacity;
- and your pension.

### 3.16 Overtime

Your manager may request or require you to work more time than agreed with you. If this means that you have to work more than the current standard working hours per week, then this is regarded as overtime.

If you work in a 24-hour shift or continuous shift, it will be considered overtime if this means you are required to work more hours than are rostered for that week.

Do you work for less than half an hour more than your normal working hours? If so, this does not count as overtime.

### 1. Compensation in time off for scales 1 to 10, inclusive

If you have been placed in salary scale 1 to 10, inclusive, you will receive compensation in time off. This compensation is equal to the number of overtime hours by which you exceed the number of full-time working hours applying to you.

If you work in a 24-hour shift or continuous shift, the compensation in time off is equal to the number of overtime hours by which you exceed your rostered hours for that week. In consultation with you, your manager will grant you the compensation in time off during the calendar year in which these hours were accrued. Your manager will have as much regard as possible to your wishes.

### 2. Overtime supplement for scales 1 to 10, inclusive

If you have been placed in a scale between 1 and 10, inclusive, you will receive payment for this work.

In addition to compensating you in time off, KPN will pay you an overtime supplement for each hour of overtime worked. The supplement is equivalent to 25% of your hourly salary. KPN will pay this supplement to you each month.

### 3. Compensation in pay

If your manager decides that compensating you in time off is not in the interests of KPN, or you have further overtime hours outstanding at the end of the calendar year, then KPN will compensate these hours in pay. In such a case, you will receive compensation in money, equal to your hourly salary for each hour of overtime.

### 3.17 Stand-by service

'Stand-by service' means the time during which outside the working hours of yourself or your colleagues within your business division, you must be available on call (at short notice) to perform work that unexpectedly arises. There is a roster for the stand-by service.

### 1. Stand-by supplement

If the roster indicates that you are working a stand-by service, then for each hour that you were available outside the working hours of yourself or your colleagues, you will be paid a supplement as a gross amount. This supplement will be indexed in line with the collective salary increases. As at January 1, 2025 the stand-by supplement is €3.27 per hour. KPN will pay this supplement to you each month.

### 2. Working during stand-by service

During your stand-by service you can be called to perform work. If so, you will be compensated for the hours that you worked during the stand-by hours (including travel time). The scale-related compensation scheme set out in the following table applies in the event that you have to work during your stand-by service.

Compensation for hours worked during stand-by service	Scale 1 to 10	Scale 11 or higher
Unusual working hours supplement	As per table ( <u>Article 3.14.1</u> )	As per table ( <u>Article 3.14.1</u> )
Additional work	Compensation in time off (Article 3.15)	Compensation in time off (Article 3.15)
Overtime	Compensation in time off (Article 3.16)	Compensation in time off (Article 3.16)
Overtime supplement	Overtime supplement of 25% of salary per hour ( <u>Article 3.16</u> )	No overtime supplement

### 3. Compensation in pay

If your manager decides that compensating you in time off is not in the interests of KPN, or you have further additional hours and/or overtime hours outstanding at the end of the calendar year then KPN will compensate these hours in pay. In such a case, you will receive compensation in money, equal to your hourly salary for each additional hour or hour of overtime.

The provisions of <u>Article 3.15.3</u> govern the payment out for additional hours.

### 4. Payment for rest hours following night-time call-out

If your working hours are fixed on the day following a night-time call-out and a part of this working time is regarded as rest time, then these hours will be compensated by KPN as if you had worked these hours.

For rest time following a night-time call-out during a stand-by shift, see also the information contained in <u>Article 4.2.1</u>.

### 3.18 Annual Hours system (JUS)

### 1. Annual Hours System (JUS) and monthly salary

The Annual Hours System (JUS) is a variation of a roster, whereby the number of contracted hours per week is fixed, but the actual number of hours worked per week can vary over the calendar year.

During the calendar year each month's salary is equal irrespective of the number of hours actually worked.

The total hours worked per year is determined by KPN on the basis of the number of contracted hours per week.

### 2. How JUS works

KPN will record your working hours in a roster. With JUS, your weekly working hours cannot exceed four hours above and four hours below your contracted hours per week. In consultation with the Works Council, a different apportionment can be chosen, such as to work fewer than, or more than, the maximum 16 hours deviation per four weeks.

During the calendar year, KPN will keep a balance of the number of hours you have worked, the hours compensated in time off, and any hours paid in money. If you work more than the number of your contracted hours, then you accrue plus-hours. If you work less than the number of your contracted hours, then you accrue minus-hours.

In consultation with the Works Council, hours worked, other than hours worked in the context of JUS (such as hours worked during stand-by service or other additional or overtime hours), can be recorded in a separate hours counter and terms can be agreed about compensation in time and payment for these hours, insofar as this is a positive deviation from the provisions of section 7.

### 3. Deviations from the JUS roster

In addition to departing from your contracted hours in the roster by four additional or four fewer hours, your manager can ask or require you to work more hours than have been agreed with you.

### 4. Unusual working hours supplement with JUS for scales 1 to 10, inclusive

If KPN has recorded your working hours on the basis of JUS and you are placed in a scale from 1 to 10, inclusive, then you will be paid for the hours worked according to the rules governing the unusual working hours supplement.

### 5. Compensation in time off with JUS

JUS is based on 13 periods of 4 consecutive weeks each per (calendar) year.

If over a period of 4 consecutive weeks you have worked more than four times your contracted hours per week, you will be compensated in time off equal to the number of hours by which you have worked more than the total of four times your contracted hours.

In calculating the total number of hours worked, all hours worked, hours on sick leave, and vacation leave hours and public holiday leave hours taken are included.

In consultation with you, your manager will grant you the compensation in time off during the calendar year in which these hours were accrued. Your manager will have as much regard as possible to your wishes.

### 6. JUS supplement

KPN will determine how many hours you have worked each 4 weeks. If this is more than four times your contracted hours per week, you will receive a JUS supplement of 30% on the number of hours by which you have worked more than the total of four times your contracted hours. KPN will pay you this JUS supplement per month.

The JUS supplement replaces the overtime supplement. The JUS supplement is supplemental to any compensation for additional hours paid under JUS.

### 7. Reading of annual hours counter to check plus-hours and minus-hours

At least once every quarter KPN will check whether your annual hours counter is in the positive or negative in relation to your contracted hours per week.

If the number of plus-hours exceeds the number of your contracted hours per week, then the plus-hours by which you exceed the total of the number of your contracted hours per week will be converted to compensation in time off and/or overtime.

- You can then choose to have these hours compensated in time off. In consultation with you, your manager will grant you the compensation in time off during the calendar year in which these hours were accrued. Your manager will have as much regard as possible to your wishes.
- You can also choose to have these hours compensated in money during the calendar year. KPN will pay you for these hours at your current salary per hour.

If at the end of the calendar year you have any outstanding additional hours or overtime hours, then KPN will pay you for these hours at your current salary per hour.

The provisions of Article 3.15.3 govern the payment out for additional hours.

During the subsequent roster period KPN will fix your roster hours as far as possible at or below your contracted hours.

If at the end of the quarter the number of minus-hours exceeds the number of your contracted hours per week, then KPN will fix your roster hours during the following roster period as far as possible above your contracted hours.

### 8. Definitive JUS balance per calendar year

At the end of the calendar year the balance of actual hours worked will be definitively established by KPN.

- If there is a balance of plus-hours, KPN will pay you for those hours;
- If there is a balance of minus-hours, KPN will waive those hours for you.

The provisions of <u>Article 3.15.3</u> govern the payment out for additional hours.

### 9. JUS schedule per week, per month, and per calendar year

The following schedule shows what happens per week, per 4 weeks, per quarter, and for the entire calendar year.

Time period	Compensation in time off	Compensation in pay
Per week		Unusual working hours supplement and stand-by supplement
Per 4 consecutive weeks	Time off, equal to the number of hours by which you exceed the total of four times your contracted hours per week	Payment for each hour that you exceed four times your contracted hours per week, at 30% of your salary per hour
At least one time each quarter	The positive balance above the number of your contracted hours per week is converted into compensation in time off; you can choose to have these hours compensated in time off	The positive balance above the number of your contracted hours per week is converted into compensation in time off; you can choose to receive payment for these hours
Per calendar year		Plus-hours (including the remaining balance of compensation in time off) are paid out, minus-hours are waived

### 10. How JUS is applied in the years in which you start or end your employment

In a calendar year in which you start or end your employment, KPN will make the calculations on a pro rata basis.

At the point in the calendar year in which you start employment, the annual hours counter is set at zero.

If you end your employment during a calendar year, and at the time you leave your annual hours counter is a minus number, then KPN will roster you as far as possible during your notice period to work above your contracted hours.

If at the end of your employment there is a balance of minus-hours, then KPN will offset these against your vacation leave and/or salary, up to a maximum of the number of your contracted hours.

If you end your employment during a calendar year, and at the time you leave your annual hours counter is a plus number, then KPN will roster you as far as possible during your notice period to work below your contracted hours.

If at the end of your employment there is a balance of plus-hours, then KPN will pay you for these at your current salary per hour.

The provisions of <u>Article 3.15.3</u> govern the payment out for additional hours.

### 11. How JUS is applied in relation to long-term leave

If you are unable to work due to long-term leave, such as pregnancy and maternity leave or sabbatical leave, then KPN will determine your roster hours for this period of leave on the basis of your contracted hours per week. When determining your working hours, KPN will try as far as possible to achieve a zero balance on your annual hours counter at the time when you go on leave.

If you take parental leave, your working hours during this period of leave will be based on your reduced working hours per week.

### 12. How JUS is applied in relation to the Work Incapacity Regulations

If you are work incapacitated, then KPN will determine your hours on the basis of the roster applying at the moment when you became work incapacitated.

If you are work incapacitated for a longer period than the period for which the roster applies, then KPN will determine your hours on the basis of your contracted hours per week.

### 13. Positive deviation

In consultation with the Works Council, KPN may deviate positively from the terms of this article.

### 3.19 Vacation payment and supplements

You are not entitled to any vacation payment in respect of unusual working hours supplements, overtime supplement, stand-by supplement, and/or JUS supplement, because the vacation payment is included as part of these supplements.

### 3.20 Waiting time

To whom do the waiting time rules apply?

If you have been placed in any of the salary scales between 1 and 7, inclusive, then the waiting time rules apply.

### 1. What is waiting time?

Waiting time is time when you have a commitment to KPN, but without actually performing work, being on stand-by or working mobile.

Waiting time occurs if your manager requires you to travel longer distances to work somewhere other than your usual workplace.

Waiting time does not occur if you are required to attend courses or take training.

### 2. Determining waiting times

KPN first calculates the basic time. The basic time is the time between leaving home and returning home, minus thirty minutes.

If you are required to travel and spend the night away from home, the place of your overnight stay will be considered your home.

The waiting time is calculated in the following way:

- your basic time minus;
- your working time minus;
- your break time minus;

any additional hours and overtime for that day.

### 3. Compensation in time off

Waiting times are compensated in time off, on the basis of the number of waiting-time hours. In consultation with you, your manager will grant you the compensation in time off during the calendar year in which these hours were accrued. Your manager will have as much regard as possible to your wishes.

### 4. Compensation in pay

Your manager may decide that compensation in time off is not in the interests of KPN. If so, you will receive compensation in money, equal to your salary per hour for each hour of waiting time.

### 3.21 Mobile employee traveling time

To whom do the mobile employee traveling time rules apply?

If you have been placed in any of the salary scales between 1 and 10, inclusive, and you are placed within the category of mobile employees then the mobile employee traveling time rules apply.

### 1. Placement within the category of mobile employees.

Your manager will decide whether you fall into the category of mobile employees.

You must in any event satisfy one of the following descriptions:

- your position requires interruption of your daily working periods by short periods of travel;
- or your position requires that you generally perform your work at different places in the country.

During the lifetime of this CLA only the position of Mechanic comes within this article. Mobile working excludes attending courses and taking training.

### 2. Traveling time for mobile employees

Traveling time is calculated the same way as waiting times as set out in the waiting time rules. Traveling time for mobile employees is compensated in time off.

### 3. Compensation in time off

For traveling time you are compensated in time off, based on the number of traveling hours. In consultation with you, your manager will grant you the compensation in time off during the calendar year in which these hours were accrued. Your manager will have as much regard as possible to your wishes.

### 4. Compensation in pay

Your manager may decide that compensation in time off is not in the interests of KPN. If so, you will receive compensation in money, equal to your salary per hour for each hour of travel time.

### **3.22 Long-service bonus**

If you have been employed by KPN or a predecessor in title of KPN for 25 or 40 years you will receive a long-service bonus.

Period of service	Long-service bonus	
25 years	1 × your gross monthly salary up to a maximum of the normative salary	
40 years	1.5 x your gross monthly salary up to a maximum of 1.5 x the normative salary.	

KPN will pay the taxes and social insurance contributions owed on such bonuses. The bonus you receive is therefore a net amount.

### 1. Basis for calculation of long-service bonus

KPN will calculate the long-service bonus based on your monthly salary at the date of your long-service milestone.

### 2. Correction for basis of calculation of long-service bonus

If during the 12 months preceding your long-service milestone you worked fewer hours, then KPN will base the payment on your average number of contracted hours over this 12-month period.

### 3.23 KPN CLA position matrix

KPN has drawn up a KPN CLA position matrix. The KPN CLA position matrix comprises standard positions. KPN's standard positions are generic. This means that the responsibilities and result areas for the position are described in general terms.

A standard position is evaluated according to the Korn Ferry Hay method and placed in a position type. All standard positions together form the KPN CLA position matrix. For more information, click on the link to the <u>KPN CLA position matrix</u>.

### 1. Determining salary and method of placement

The work package of each employee is placed within a standard position. Your manager decides the standard position appropriate to the content of your job. Your manager will indicate the salary scale that applies to your position.

### 2. KPN position placement process and Positions Committee

KPN applies a position placement process in the case of position placement issues for groups of positions and/or groups of employees. This procedure is agreed with the Central Works Council and trade unions and can be found on <u>TEAMKPN</u>. The Positions Committee is involved in the position placement process and advises on position placement issues.

### 3. Change in content of position

Will the content of your position change? If so, you can ask the Positions Committee to advise on the matter.

Your manager will then decide:

- the standard position within which your position will be placed;
- and whether this results in your remaining in the same scale or not.

In the event of a change in your scale your manager will explain his decision in writing.

If you are placed in a position at a higher level, then <u>Article 3.3</u> of this CLA (Placement on a higher salary scale) applies.

### 4. Placement on a lower scale due to changes to or re-categorization of work package

- for a period of 18 months

If there is any substantive change to your work package, or a re-categorization or your work package to a standard position, which results in your position being placed on a lower salary scale, then

you will continue in your current salary scale for a period of 18 months. After 18 months, you will be placed in the lower scale.

### - after 18 months

If your most recent monthly salary is higher than the normative salary of the new lower salary scale, then you will be scaled at the normative salary of the lower scale. The 'normative salary' is the salary in the salary table at an RSP of 100%. You will then receive as a transfer allowance the difference between your normative salary and your most recently earned salary.

If you already had an RSP above 100%, the higher percentage will continue to apply in the new salary scale. You will then receive the difference compared to your most recently earned monthly salary as a transfer allowance.

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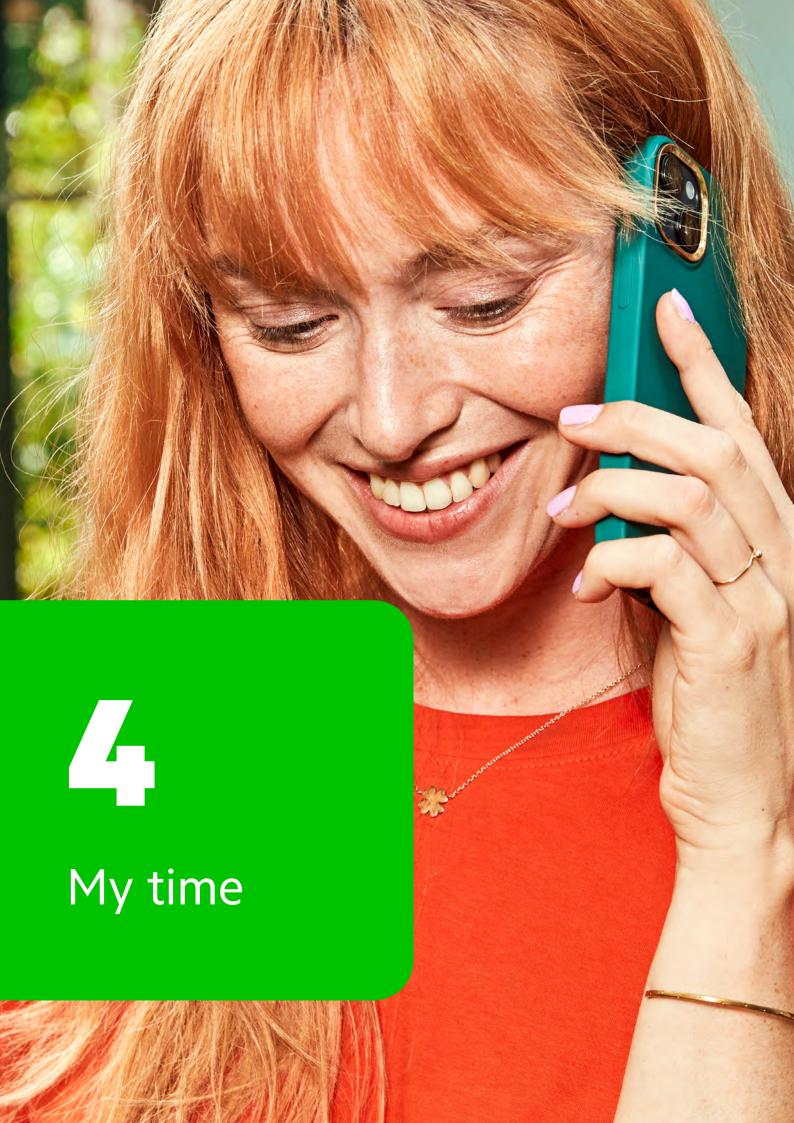
### 5. Disagree with your placement?

If you believe that the standard position is not in keeping with the substance of your work and that your work package has not been placed in the correct scale, you should first discuss the matter with your manager. Your manager will then take a decision and inform you of it in writing.

What if you disagree with the decision? If you disagree with this decision you can file a complaint with the Complaints Committee in accordance with the KPN complaints regulations. The KPN complaints regulations are set out on <u>TEAMKPN</u>.

## 6. KPN CLA position matrix

KPN is working on a modern, appropriate position matrix. Whilst the KPN CLA 2024-2025 is in force, KPN, trade unions, and (a delegation from) the Central Works Council will consult together about the KPN CLA position matrix.



# **4.1 Working hours**

Standard working hours for an employee are 40 hours per week. Your working hours are the number of hours stated in your employment contract.

### Adjustment of working hours

Once per year you can request your manager to increase your weekly working hours by a maximum of four hours, up to a maximum of the standard working hours, or to reduce those hours by a maximum of four hours, to a lower threshold of 28 hours. The start date for any such change will be determined by agreement and shall be no later than three months after you submitted the request. Your new working hours will continue to apply until they are changed in response to a new request.

If you wish to increase your weekly working hours, your manager will assess whether there is sufficient work available and whether the extra hours can be included responsibly. This assessment will take account of your welfare, the work, and the department. Your manager will discuss this with you. If your manager rejects your request, he/she must always give reasons. If you do not agree with the decision, you can make a complaint to the Complaints Committee.

For all other requests to work part time and/or other changes to your working hours, the Dutch Flexible Working Hours Act (Wet flexibel werken) applies.

# **4.2 Work pattern**

The work pattern is the agreement between you and your manager about how you distribute the agreed working hours across the days of the week. Your manager will determine the work pattern.

This individual work pattern will take account of your private life and needs, in combination with the results you are expected to achieve and the team and department activities. An important principle underlying the individual work pattern is that systemically no more than 40 hours per week and 9 hours per day will be worked, having regard to

the working hours legislation insofar as this applies to you.

### 1. Working hours

The task of deciding your working hours includes a decision on rosters, the scheduling of stand-by services, working outside normal hours, and overtime.

Working hours will be determined not only on the basis of the statutory rules, but also in accordance with any working hours regulations that may have been agreed with the Works Council for your section. The working hours regulations indicate, for example, the rosters that KPN implements.

The working hours regulations are available on TEAMKPN.

In the following cases KPN departs from the working hours legislation.

These differing provisions only apply to you if you fall within this legislation.

Working hours per day and per period	You work a maximum of 10.5 hours per day.  If you work more hours than have been agreed with you, for example as a result of additional work, overtime, JUS, and time traveling to canteen/coffee area, then your working hours cannot exceed a maximum of 12 hours per day.  If you work more than this because you have worked a stand-by shift, then your working hours are a maximum of 13 hours per day.  You work up to an average of 50 hours a week in any four-week period and 46 hours a week in any 16-week period.
Night shift	<ul> <li>a. In a night shift you work some or all of the time between 00.00 and 06.00;</li> <li>b. During a night shift you work a maximum number of 9 hours;</li> <li>c. You may not work more than 6 night shifts in a row;</li> <li>d. In 13 successive weeks, you may not work more than 25 night shifts. If your work ends before 02.00, then in this period of 13 weeks you may work a maximum of 52 night shifts.</li> </ul>
Breaks	<ul> <li>a. The break must be 30 minutes in the case of over 5.5 uninterrupted working hours. The break must be 45 minutes in the case of over 8 uninterrupted working hours;</li> <li>b. Unless your manager decides differently, the break is in your own time;</li> <li>c. Breaks of one hour or less between 22.00 and 06.00 are considered working hours, if at least 3.5 of those working hours fall between 00.00 and 06.00;</li> <li>d. Your break may be forfeited, if during the break your work cannot be performed by another employee. Similarly, you may not have a break if your work requires that you can be contacted at all times.</li> <li>e. Do you work as a Customer Expert and do you work in a variable (per period) roster?</li> <li>In addition to the above in the case of a shift of 4 hours you are entitled to a paid break of 15 minutes of which at least 10 minutes are scheduled to be consecutive. For 5 hours of work, you are entitled to two paid 10-minute breaks. Your manager will ensure that you are not overloaded by spending too much time on the computer without a break. You will be given sufficient opportunity to tend to your personal needs.</li> </ul>
Stand-by service	<ul> <li>a. You can be rostered for a stand-by service for 7 x 24 consecutive hours once in any period of four weeks;</li> <li>You can additionally be rostered for 1 extra consecutive stand-by service of 7 x 24 hours per year;</li> <li>You can therefore be placed in a stand-by roster for 7 x 24 consecutive hours up to fourteen times a year.</li> <li>b. In consultation with the Works Council it is permitted to deviate from the stand-by service as provided for in a, above, in respective of specific groups of employees;</li> <li>You cannot be placed in a stand-by roster for 7 x 24 consecutive hours more than once in any period of three weeks.</li> </ul>

Rest time following a night- time call-out (0.00 - 6.00) during stand-by shift	If you are called out during the night to work and therefore have worked you are entitled to 8 hours uninterrupted rest ('sleep-in hours'), immediately following the time at which you have completed the work for the last call-out, if:  a. between 0.00 and 6.00 you have worked for more than two hours;  b. and/or between 0.00 and 6.00 you have been called out at least twice to work;  c. and/or between 0.00 and 6.00 you have been called out at least once to perform work at another location than your own home.  In all other cases in which you are called out to perform work – and have therefore worked - during the night you should consult – where necessary - your manager, chapter coach or planning department regarding your rest time, preferably in advance.  If your working hours on the day following your night-time call-out are fixed and a part of this working time is regarded as rest time, then the provisions of Article 3.17.4 of this CLA apply.
Working on Sundays	<ul> <li>a. For any period of 6 months you can be rostered to work a maximum of 13 Sundays;</li> <li>b. If you are rostered to work for 2 hours or less on a Sunday then this Sunday does not count towards the maximum number of 13.</li> </ul>

### 2. Working hours and workload

In determining your working hours, KPN will on request take as much account as possible of your personal circumstances.

'Personal circumstances' includes, for example, your age and stage of life. Your home situation can also be considered. Examples include the tasks of caring for children and family, your own health, and any community responsibilities that you may have.

If your manager is unable to accommodate your request, they will give you a personal explanation and you will periodically evaluate together in KPN GROEI how things are going with you.

### 3. Complaints

If you believe that your manager is wrong to not have accommodated your personal circumstances or has not dealt properly with your request,

you can ask an independent Senior HR Lead to test this decision. This is provided for in the regulation 'The role of HR in the case of a discretionary power of a manager'. This regulation can be found on <u>TEAMKPN</u>.

If after this step you are still not satisfied with the procedure followed, you can file a complaint under the Complaints Procedure. You can find this procedure also on TEAMKPN.

#### 4. Roster

- It is possible that your working hours are scheduled in a roster drawn up by your manager.
   Your manager will attempt to schedule your working hours in a way that gives you a regular working pattern;
- Rosters are valid for periods of 3, 6 or 12 months.
   This period can be deviated from in consultation with the Works Council;
- You will be given 28 days advance notice of the roster.
   KPN may deviate from this in consultation with the Works Council.
- d. Do you work independent of time and place?
   If so, you and your manager will agree terms on the way in which these matters are arranged for you. You can find out more about Working independent of time and place in Article 5.3;
- e. If you work in a roster then the Annual Hours System (JUS) may apply to you. In consultation with the Works Council, the JUS may be applied to specific groups of employees;
- f. Do you work as a Customer Expert and do you work in a variable (per period) roster, then sections b, c, and d of this article do not apply to you.

## 5. Sundays and public holidays

You are not required to work Sundays or public holidays, unless your work is essential and you have agreed this with your manager.

There may also be special circumstances that make it necessary for you to work Sundays or public holidays.

You will only work on Sundays if you consent to do so. You may not work more than 13 Sundays in any period of six months. If you are rostered to work for 2 hours or less on a Sunday then this Sunday does not count towards the maximum number of 13.

You may ask your manager if you can work on more Sundays. However, in no circumstances can you be rostered for at least 13 Sundays in a period of 12 months.

If you have an employment contract for at least 20 hours per week, then your roster will be drawn up such that you do not need to work at least 13 weekends in a period of 12 months.

## 6. Working hours and employee participation

In consultation with the Works Council, KPN may:

- Determine, change, or revoke the working hours scheme, including application of the annual hours system (JUS);
- Impose rules for the maximum time of performance of certain activities attached to a position;
- Agree that work will be performed on Sundays and public holidays due to exceptional circumstances:
- Shorten the time for making known a roster.

## 4.3 Vacation

KPN has a new Vacation Leave Scheme. This scheme offers you greater autonomy and space to plan, and helps you achieve a healthy work-life balance.

This scheme is based on the following Guiding Principles:

- In consultation with your manager and colleagues you decide when and how much vacation leave you take, having regard to your welfare, individual goals, results to be achieved, work obligations, and the colleagues with whom you work.
- Vacation leave is no longer granted or registered in MijnHR.
- Vacation days and/or hours can no longer be bought or sold.
- Each year you will take at least 20 vacation days (in the case of full-time work).
- As a guideline, KPN recognizes an average take-up of 27 vacation days per year (in the case of full-time work). This is within the scope of achieving a healthy work-life balance. Therefore, on your initiative, it could be a little more one year, and a little less the next.
- There may also be a Leave Regulation agreed with the Works Council and, if so, you should take vacation leave in accordance with that regulation. If you are unable to take vacation leave in accordance with the regulation, then you should talk with your manager to agree a solution.
- In a calendar year in which you start or end your employment, we assume that you have taken your vacation leave pro rata the period for which you were employed.
- If on the basis of transitional agreements or old rights you have extra vacation days available to you, you can take these in addition to the average take-up of vacation days and in consultation with your manager.
- If in any year you have been unable to take sufficient vacation leave due to evidently insufficient labor capacity or systemic understaffing, you can ask your manager to pay in money the vacation leave that you were not able to take, up to a maximum of five vacation days. If you and your manager cannot agree, you can file a complaint with the Complaints Committee.

## Continued pay during vacation leave

KPN will continue to pay your monthly income and any personal supplements whilst you are on vacation leave.

## **4.4 Leave**

## 1. Public holidays

The official public holidays are:



If a public holiday falls on a weekday (Monday to Friday) on which you are required to work, but you have a free day because of this public holiday, then KPN will pay you your monthly income and any personal supplements for this day.

In consultation with your manager, you have the option to exchange Ascension Day holiday for another non-Christian holiday or commemoration where the same rules apply as to the taking of vacation leave. If you wish to exercise this option, the unusual working hours supplement and/or compensation in time as described in <a href="Article 3.14">Article 3.14</a> do not apply.

# 2. Special leave

Special leave applies in the following situations:

Event	Duration	Continued payment of monthly salary
Death of a person you hold dear.	Five days.  If the special leave related to the death of a family member coincides with your vacation, then you don't need to use up any vacation leave during this period.	During leave connected with a death, KPN will continue to pay your monthly income in full.
Situations provided for under the <u>Work and Care</u> Act (Wet Arbeid en Zorg)	Dependent on reason for leave.	Based on the principle that KPN follows the law.  Exceptions to this principle: - During paid parental leave, KPN will continue to pay 70% of your monthly salary During maternity leave KPN will continue to pay your monthly salary in full During supplemental maternity leave, KPN will continue to pay your monthly salary in full.  In the above cases any benefit you receive under the Work and Care Act will be deducted from your monthly income.
Birth leave for rainbow families (rainbow leave): Rainbow parents, who have no claim to maternity leave or supplemental maternity leave as set out in the Work and Care Act, will receive 6 weeks' paid leave in full for the care of that child.	6 weeks.	During rainbow leave KPN will continue to pay your monthly salary in full.  In the above cases any benefit you receive under the Work and Care Act will be deducted from your monthly income.
Gender transition leave: If you are undergoing gender transition, you will receive additional special leave. This will be tailored to your needs and arranged in consultation with your manager and HR.	In consultation with your manager and HR.	During gender transition leave KPN will continue to pay your monthly salary in full.
Other situations	Your manager will decide, if you request it, whether you will be allowed leave and, if so, under what conditions.	Your manager will decide whether you will continue to be paid your monthly income during the period of leave.

#### 3. Parental leave

- Parental leave is governed by statute (<u>Chapter 6 Work and Care Act</u>). If you take parental leave, it may be taken in a consecutive period of 52 weeks for half of your contracted hours.

### **Example 1**

If you normally work 32 hours per week,

you will be required to work only 16 hours per week for a period of one year.

- Any other variation of parental leave requires the approval of your manager, who can only refuse a request if this jeopardizes commercial interests. You should reach agreement with your manager about your work pattern during your period of leave.

### Example 2

If you normally work 32 hours per week, You take full parental leave over a period of 26 weeks.

Your budget remains 26 x 32 hours = 832 hours

## Example 3

If you normally work 32 hours per week,

Over a period of 2 years you take 8 hours parental leave each week.

Your budget is  $104 \times 8 = 832$  hours

- You must notify your manager in writing of your wish to take parental leave. You must do so at least two months before the leave begins. You should indicate:
  - the duration of parental leave you wish to take;
  - the number of hours of parental leave per week;
  - and the days and times when you wish to take parental leave.
- During parental leave you will be regarded as a part-time employee. This means that all employment conditions, including your monthly income, will be calculated pro rata. An exception to this, however, is pension accrual: Your pension accrual will remain unchanged, i.e. you will accrue just as much pension as you would have done had you not taken parental leave.
- In determining your number of years service with KPN, the period of parental leave is included in full.

### 4. Sabbatical leave

If you have worked for KPN for a continuous period of at least 24 months,

Then from that point on you have the option to take sabbatical leave. This can be a period of unpaid leave, paid leave, or a combination of both. The period is for a minimum of four weeks and a maximum of 26 weeks.

Have you taken a period of sabbatical leave of 8 weeks or longer? Then you cannot take sabbatical leave again until after 24 months following your return from this leave.

In 2024 the sabbatical leave scheme will be developed further and published on TEAM KPN.

You can save for a period of sabbatical leave by making a contribution into KPN FLEX & BOOST (see <u>Article 7.3</u>).



The world around us is constantly changing due to changing customer requirements, new technologies, and new market parties and economies. Through digitalization and robotization work is changing, jobs are disappearing, and new jobs are being created. It is a dynamic that demands a responsive KPN. To remain effectively and sustainably employable it is important that you continuously develop to grow alongside and align with the developments made by KPN and the labor market. You decide on your own short-term and longer-term goals and discuss these with your manager. This can be part of KPN GROEI.

Your development leads the way. This chapter will explain everything about the KPN Academy, investing in your development, and your employability budget.

## **5.1 Facilities**

To assist in your development, KPN makes various facilities available to you. The following facilities are explained below:

- 1. KPN Academy (self-service portal);
- 2. Mobility Scheme;
- 3. Employability Budget;
- 4. and KPN Match.

#### 1. KPN Academy

Do you have any questions about your career and/or training? KPN Academy Self Service Portal provides answers to these questions. The portal provides opportunities for working, learning and developing. KPN Academy is also the place to go for all courses in the context of job training and courses aimed at increasing employability.

- Courses

If you want to take a course, the following options are available.

Background	Type of course	Comment
The course will increase your employability. There is no direct company interest.	Employability training	<ul> <li>You choose the course yourself. You do not need the approval of your manager;</li> <li>You can choose, for example, from the package offered by the KPN Academy;</li> <li>If the course is not offered by the KPN Academy, then you can make an 'Outside Catalogue Request'. KPN Academy will see if this request satisfies a number of conditions (more information on TEAMKPN);</li> <li>You will pay for the course from your own Employability Budget;</li> <li>If the course costs more than the balance in your Employability Budget, then your manager may decide that KPN should pay the part of the cost in excess of your available Employability Budget;</li> <li>If you yourself decide to leave the course before completion, you will have to refund KPN the additional payment that it made.</li> </ul>
The course is necessary for you to perform your job.	Position course	<ul> <li>you should be able to immediately apply the course results in practice;</li> <li>in your choice of course KPN will take account of your position description, and your knowledge and skills;</li> <li>you will follow the position course during working hours;</li> <li>KPN will pay for the position course.</li> </ul>
The course is necessary for you to retrain for a new position in a growth area within KPN.	Retraining course	<ul> <li>this course will be decided in consultation with your manager;</li> <li>you share the aim with KPN to start work in this growth area once you have completed the course;</li> <li>you will follow the retraining course during working hours;</li> <li>KPN will pay for the retraining course.</li> </ul>

## 2. Mobility Scheme

Our work is continually changing. This requires investment in new skills. If you want to be in a good position for the internal or external labor market of tomorrow, then you need to start investing in yourself today. The Mobility Scheme will help you.

The KPN Academy's Mobility Scheme consists of a selection of scans, work-outs, workshops, courses, and more besides. This scheme will help identify who you are, your qualities, and what motivates you, and therefore discover what the future holds for you.

Without needing to obtain your manager's<sup>3</sup> approval, you can make unlimited use of any components of the scheme you choose, within reason. KPN will pay for the Mobility Scheme.

The options under the Mobility Scheme are: the Labor Market Scan, Financial Advice, the KPN Perspective Mobility Scheme, and Accreditation of Prior Learning (APL)

## - Labor market scan

You can ask for a labor market scan which will inform you about your labor market position within and outside KPN. An element of the labor market scan is an individual coaching discussion.

#### - Financial Advice

You can choose to obtain advice from a financial advisor. This advice will provide you with greater understanding about your financial situation and the financial consequences of the various options available to you concerning your future career. The financial advice discussion will be conducted on KPN business premises for tax reasons.

#### - KPN Perspective mobility scheme

You can make use of the KPN Perspective Mobility scheme in consultation with your manager. This is a mobility scheme that KPN Perspective will customize for you and perform with you. This will support you in finding out about or obtaining other work outside KPN.

### - Accreditation of Prior Learning (APL)

The Accreditation of Prior Learning (APL) identifies your work experience. KPN facilitates your participation in an APL scheme. APL also applies to you if you work for KPN as a temporary worker and perform the same tasks as an employee of KPN.

### 3. Employability budget

It is important to KPN that you have an awareness at all times of your own talents, your situation, and where you wish to head. The Mobility Scheme as described above helps you find the direction for making best use of your Employability Budget.

a. You have an Employability Budget of €1,500 per calendar year.

b. If you start work for KPN before July 1 in a calendar year, then you will be allowed the whole budget.

If you start work for KPN on or after July 1 in a calendar year, then you will be allowed a budget of €750 for that year.

- c. The Employability Budget also applies to temporary workers who perform the same tasks as employees of KPN. In such a case, the amount of your budget is determined by the date on which you start to work for KPN as a temporary worker.
- d. You can spend this Employability Budget in the relevant calendar year on instruments from the KPN Academy that increase your employability.

If you can completely pay for the course from your Employability Budget, you do not need the approval of your manager.

If you wish to follow a course which costs more than your Employability Budget, then you may request your manager's permission to add the required portion of the current calendar year's budget to the full budget for the next calendar year.

You can then follow the more expensive course in that year. You must have selected this course the year before and have agreed it with your manager. Your manager may not refuse this without compelling commercial interests.

e. It is sometimes possible to obtain additional Employability Budget, as indicated in the following table.

<sup>&</sup>lt;sup>3</sup> You must always consult with your manager before you can make use of the KPN Perspective Mobility Scheme.

Background	Additional Employability Budget	Comment
You have selected a technical course.	Maximum €1,000 extra.	<ul> <li>You have agreed with your manager to take this course;</li> <li>The definition of a technical course can be found on TEAMKPN;</li> <li>This additional Employability Budget may be awarded once per calendar year;</li> <li>If you are a temporary worker and you do the same work as employees of KPN, then the additional budget is also available to you.</li> </ul>

f. If you have not used all or any of your budget, then

it will lapse at the end of the calendar year or when you end your employment contract if this is sooner.

g. You may spend a maximum of 16 hours per calendar year in work time attending courses and using instruments that you pay for in full from your Employability Budget or as part of your Mobility Scheme.

If your (normal) working hours are rostered, then you may spend a maximum of 20 hours per calendar year attending courses and using instruments during your working hours, that you pay for in full from your Employability Budget.

This also applies to online and/or self-study courses, and also to part-time employees.

The remainder of the time spent in this way must be spent in your own time. You should agree with your manager about the spending of this time.

h. If you start an employability course or a part of the Mobility Scheme that is paid for in part or in full by your manager, you should agree terms about what proportion of the time to be invested should take place in your own time and what proportion during working hours.

i. If you incur costs in traveling to your course venue, then

KPN will pay those costs. See in this context 'KPN rules on allowances' on <u>TEAMKPN</u>. This also applies if you are a temporary worker and perform the same work as an employee of KPN.

### 4. KPN Match

KPN Match is an internal mobility center of KPN. This center has knowledge of (future) internal vacancies and can thus facilitate internal relocations in collaboration with the sections of the organization.

KPN Match has sufficient qualitative and quantitative capacity available, including supporting instruments, to be able to effectively guide you.

The way that KPN Match works and the latest vacancy process is set out on TEAMKPN.

Internal vacancies - preferential candidates

In filling internal vacancies, a decision as to (potential) suitability will take account of your possible preferential position. You will have a preferential position in the following situations:

- (intended<sup>4</sup>) redundancy;
- or if return to your former position is no longer possible due to work incapacity.

It does not matter whether you are already suitable or potentially suitable for the vacancy. 'Potentially suitable' means that in the assessment of KPN you are able to develop within a reasonable period so that you can fill all requirements of that job. This may involve training or attending courses.

KPN will assess whether you are potentially suitable.

A manager will assign you the internal vacancy if:

- you are (potentially) suitable;
- you have been declared redundant;
- and the rules regarding preference rights have been followed.

The manager can only refuse to assign you the position if there are compelling reasons for refusal. If such compelling reasons exist, they must be supported by evidence and notified to you and VP HR.

If there are several (potential) preferential candidates suitable for the internal position, then the person given preference is the one most suitable for the position.

If you are a preferential candidate, you have the right to a transfer allowance in the following cases:

- you are transferred to an internal position;
- or if you find another position yourself;
- and the position is no more than two scale levels lower than the scale level of your current position.

## **5.2 Other resources and instruments**

## 1. KPN Training & Development Fund

There is a KPN Training & Development Fund. The aim of the fund is to encourage continuing training and retraining.

## 2. Orientation internships

Do you want to find out if any other position would be suitable for you as a successive position?

Having regard to your current position, your capabilities and your wishes, you can take an orientation internship for a potentially suitable successive position for a maximum period of 2 weeks.

You will reach agreement with your manager that the internship shall take place within a period of 12 months. This can only take place, if you, your manager and the receiving manager agree upon this.

The orientation internship gives no right to financial compensation. Furthermore, it gives no right to a job.

Regulations governing sustainable employability.

<sup>&</sup>lt;sup>4</sup> Everyone who, on the basis of a decision by management, pursuant to a request for advice, will become redundant.

## 3. Voluntary demotion

a. Are you no longer able to maintain the standards required by your position, and/or do you wish to benefit your sustainable employability? If so, you can agree with your manager to accept a position at a lower position level. This is voluntary demotion.

b. With voluntary demotion you will be placed in the salary scale relating to your new position on the date that you start work in that position.

If your most recent monthly salary is higher than the normative salary of the new lower salary scale.

you will be scaled at the normative salary of the lower scale. You will receive the difference between the two as a transfer allowance.

KPN will reduce the transfer allowance by the amount of future increases in your monthly salary. For more information about the transfer allowance, see <u>Article 3.13</u>.

c. If you receive a transfer allowance and are placed in a position with a higher scale level that is equal to the scale level of the position that entitled you to the transfer allowance, then your transfer allowance will be converted into salary up to 100% RSP of the relevant salary scale, such that you will continue to receive any amount over 100% RSP as a transfer allowance.

#### 4. 50% scheme

- a. The 50% scheme gives you the opportunity to work 50% for a maximum of one year whilst receiving 100% of your salary. This is only possible if the following conditions are satisfied:
- there is a specific situation in which for functional and/or medical reasons you are no longer able to perform well;
- and there is 50% of work actually available for you to perform, and you do actually perform this work every week;
- and your employment contract ends at least one year before you reach state pension age.

For this purpose you will enter into a settlement agreement with no termination payment. The date on which you end your employment with KPN is at least 12 months before you reach state pension age.

KPN will decide whether you may take advantage of this scheme. If KPN refuses your request to take advantage of this scheme, it will explain its decision to you in writing.

b. If you take advantage of the 50% scheme, then

Your employment conditions do not change, except if you have a company car. You will keep this till the end of the lease contract at the latest.

c. The 50% scheme is not a right. Furthermore, the opportunity to participate in it only exists if this complies with prevailing laws and regulations.

### 5. Generation Pact Scheme

The purpose of the Generation Pact Scheme is to support you in continuing to work with vitality. If you take advantage of the scheme, you will stop working at least one year before you reach state pension age.

The scheme gives you the opportunity to work 80% of your contractual working hours, for 90% of your salary, and with 100% pension accrual. KPN may offer the scheme to such employees as it determines. Participation is only possible for those aged 61 years or older. You can find more information about the conditions of the Generation Pact Scheme on TEAMKPN.

#### 6. Early Retirement Scheme

The Early Retirement Scheme (ERS) applies only for the duration of this CLA and therefore ends on December 31, 2025.

a. Under this ERS you can stop work with KPN before you reach state pension age, and receive a one-time gross payment.

If your date of birth falls between March 1, 1957 and January 1, 1961, then you can participate in 2024 if you meet the following conditions:

- You have not signed any settlement agreement before January 1, 2024 in connection with the 50% scheme or the Generation Pact Scheme;
- You are not long-term work incapacitated such that you are not expected to return to your own work or adapted work within KPN;
- You do not receive any IVA or WIA benefit.

If your date of birth falls between March 1, 1957 and October 1, 1961, then you can participate in 2025 if you meet the following conditions:

- You have not signed any settlement agreement before January 1, 2025 in connection with the 50% scheme or the Generation Pact Scheme;
- You are not long-term work incapacitated such that you are not expected to return to your own work or adapted work within KPN;
- You do not receive any IVA or WIA benefit.

A maximum number of 75 employees may participate in 2024 and a maximum of 75 in 2025. KPN will decide whether your request meets the conditions. If so, and insofar as the maximum number of participants has not been reached, your application will be processed in order of application date.

The last possible date for ending your employment is one month before you reach state pension age.

b. If you are declared redundant and the date of notice of redundancy is before the date you end your employment, the Social Plan will apply to you and the signed ERS will lapse.

- c. The one-time gross payment is equal to 12 times the statutory maximized monthly amount on which no ERS tax liability is incurred and is calculated on the date that the payment is paid out. For 2024 this amount is fixed at  $\leq$  2,182. This amount is annually indexed. The payment is calculated pro rata if:
- your agreed working hours at the time of ending your employment are less than 80% of the full-time working hours;
- and/or you end your employment less than 12 months before you reach state pension age;
- you can combine the ERS with a new participation in the 50% scheme or the Generation Pact Scheme. The minimum participation in this scheme in such a case is 6 months.

You can obtain more information about additional conditions and the application of the ERS and the scheme on TEAMKPN.

# 5.3 Working independently of time and place

Your manager will decide whether working independently of time and place is possible in your department.

You will then agree terms with your manager about the way in which working independently of time and place can be applied in your situation.

Working independently of time and place applies if it is possible in your work (in consultation and agreement with others) to determine the time and place of such work. Sometimes it is only possible to determine the place of work: this we call 'working from home'. In such a case you will work in accordance with a roster at home rather than in the office.

If your manager believes that it is not possible for you to perform work independent of time and place, then

they will give you their reasons for such decision. Perhaps it is still possible for you to work from home (under certain conditions). You should discuss this with your manager.

If you are able to work independent of time and place, then this is determined by the availability of work, both in terms of the times when you work and the place where you work. In such a case your working hours are therefore not recorded in a roster.

If you work at home or at locations other than KPN premises, then you are yourself responsible for ensuring proper working conditions that satisfy the statutory provisions governing working conditions. This also applies to you if you work for KPN as a temporary worker and perform the same tasks as an employee of KPN.

See the <u>KPN Arbocatalogus</u> on TEAM KPN for information and guidelines for working in a safe and healthy environment, where you will also find more information about <u>Working in a safe and healthy environment at home</u>.

## 5.4 Informal care

Informal care is unpaid care for sick or disabled family members or friends. More specifically, informal care is intensive care provided over a longer period of time, for more than eight hours per week and/or for longer than three months.

KPN regards informal care as being very important and is recognized as an informal-care-friendly employer. If you want to provide informal care, you should discuss this with your manager.

You can utilize the informal care scheme by:

- taking advantage of the leave regulations under the Work and Care Act;
- and/or working independently of time and place if that is possible in your circumstances. If due to your absence there is certain work you are unable to perform, your manager will talk with you to find a solution. It may be that in your case a personalized solution is needed to formalize the informal care. This will enable your manager to make extra facilities available at an individual level.

## **5.5 CSR targets**

KPN wishes to be a leader in the field of Corporate Social Responsibility (CSR) and aims for a combination of sound business and a positive contribution to people, society and the environment. KPN aims to enable its employees to contribute in this regard. How can you contribute to this ambition?

In consultation with your manager, you may spend two part days per calendar year on CSR targets. You do not need to use up leave days for this purpose.

On TEAMKPN you can see the CSR targets to which this applies.

# 5.6 Diversity and inclusion

KPN strives to reflect society and believes that a diverse make-up of teams work better and with more pleasure. We embrace all talents and aim to be an employer that enables you to be entirely true to yourself. For example, we have set goals for improving the balance between male and female employees within KPN. We offer special leave schemes for lgbt+ and/or multiparent families; the option to exchange leave on Ascension Day for leave on another non-Christian religious day or other commemorative day; and the availability of individual schemes in regard to gender transitioning. The Inclusivity Policy of KPN is also focused on offering work to people with a disadvantage on the labor market.

KPN makes at least 20 temporary jobs specifically available in a calendar year for such people. For example, for the group targeted by the <u>Jobs Quota for Disabled Persons Act (Wet Banenafspraak)</u>.



# **6.1 Wellbeing**

'Wellbeing' is the maintaining of a good balance between, for example, work life and home life. As well as a good balance between effort and relaxation, and the absence of systematic limitations on physical, mental, or emotional exertion.

This enables you to perform at an optimum level, and to maintain this level for as long as possible. A feeling of vitality is important for being able to use your expertise optimally in practice, and thereby add value. This is an important theme especially with the increases in retirement age.

KPN offers various facilities to enable you to work on your safety, health, and wellbeing, focusing on prevention, appropriate support, and active re-integration in the case of work incapacity. Many measures adopted by KPN are aimed at preventing work incapacity.

Together with your manager you are responsible for correctly utilizing the same. There are also workshops and courses for employees as well as managers. KPN provides good working conditions in accordance with the prevailing law and regulations.

## **Individualized agreements**

KPN encourages discussions between you and your manager about vitality and wellbeing, as appropriate for a grown-up labor relationship. There is also room here for discussions about caring for the dying, leave-taking, and the processing of bereavement, and about medical issues concerning menstruation, the menopause, and post-menopause.

### Care for the dying, leave-taking and processing of bereavement

- KPN understands that the leave-taking and loss of someone dear to you is very profound. It can relate to a partner, child, or other family member, but also to a good friend. There are many different ways in which we all deal with such a situation. Dealing with grief is very important in preventing (long term) absence from work. KPN wishes to prevent the bereavement process as being seen as, or leading to, sickness and wishes to provide you with sufficient space to be able to deal with the leave-taking and process the loss in a manner that suits you.
- Dealing with a leave-taking and loss will involve individualized agreements concerning the time you need to deal with these events and to be able to return to work. One employee may need a period of rest, whilst for another work can provide a welcome distraction and structure in a difficult period. The role of the manager, the team, and your colleagues is very important during this period of bereavement. KPN also offers, where needed, professional help and support in the form of accessible psychological help and corporate social work.
- You can make use of five days of paid leave following the death of someone dear to you. In the preceding period of care for the dying and leave-taking, and the period of processing the loss, you and your manager will make individualized agreements where needed, which can instigate a combination of forms of paid and unpaid leave under the Work and Care Act regulations, vacation and compensation leave, and paid and unpaid process of special leave.

## Issues regarding menstruation, the menopause and post-menopause

- It is important to be able to discuss these issues at work, so that you and your manager can together look at any measures that could be taken. With such measures, you should remain sustainably employable and sick leave can be limited or prevented altogether.

- You and your manager should make such individualized agreements as may be needed in such circumstances. These could cover, for example, flexibility in working hours, workload and workplace, such as the option to work flexible working hours, to work from home, or take additional breaks.
- KPN also offers the opportunity to attend a preventive consultation with the company doctor, support from corporate social work, and accessible psychological help.

## **6.2 Health Check**

Within KPN Academy you can choose to undergo a Health Check. This can be paid for out of your Employability Budget. The results of the Health Check may be grounds for improving your health. If so, KPN will offer you a six-month coaching scheme. This will be payable by KPN. This also applies to you if you work for KPN as a temporary worker and perform the same tasks as an employee of KPN.

# **6.3 Occupation Health Supervision**

You are entitled to occupation health supervision.

As soon as you are on sick leave, KPN will promote your return to work by:

- at an early stage, where necessary, deploying medical specialists, via the sick-leave coach or the company doctor;
- engaging a reintegration consultant to look for a reintegration place or other suitable work for you;
- reimbursing you training costs in the context of resumption of work and related travel and accommodation costs;
- giving you priority over other candidates if you are found to be suitable for a vacancy.

  This is similar to the priority given in respect of redundancies under the KPN Social Plan;
- and/or agreeing arrangements with you to ease the burden of your work.

KPN may request an expert to examine whether you are incapacitated for work. You must cooperate in such an examination if you receive any written request, which must give reasons for the examination. The examination will be carried out by a medical expert designated by KPN. The medical expert will then disclose their opinion to you and to KPN.

If you do not agree with this opinion, you can ask the company doctor for a second opinion and/or seek an expert's opinion from the UWV.

If you have incurred any travel or accommodation costs relating to the medical examination, then KPN will reimburse these costs. KPN will set the level of this reimbursement based on the KPN rules for allowances. You can find these rules on <u>TEAMKPN</u>.

# 6.4 Payment during period of work incapacity

## 1. Duration and level of continued payment

If due to sickness you are unable to perform some part or any of your work, this constitutes work incapacity and KPN will continue to pay your salary in part or in full. The provisions of Book 7 Article 629 of the Dutch Civil Code and the Work and Income according to Work Capacity (the WIA) apply.

If you are work incapacitated, you will continue to receive payment of 70% for the first 104 weeks of:

- your monthly salary;
- any personal supplements.

The payment is based on the monthly income that you would have received had you not been sick.

Period	Supplement to
Weeks 0 to 26	100%
Weeks 27 to 52	90%
Weeks 53 to 104	75%

In addition, you will receive a supplement to the said wage elements up to a percentage of:

If in the period prior to your sick leave you were paid out for working additional hours, then these are taken into account in determining your monthly income. Your monthly income will be increased by the average number of additional hours that you worked in the last three months. If this produces an unfair outcome, KPN will consider a period of twelve months.

### 2. Accrual of pension during work incapacity

You accrue pension during your sick leave in the same way as if you had not been sick. However, KPN will calculate the contribution to your pension and any compensation as described in <a href="Article 10.1">Article 10.1</a> (Compensation for pensions costs) only on your monthly income, vacation payment and any personal supplements.

Work incapacity	Continued payment	Pension accrual
Week 0 - 26	100%	100%
Week 27 - 52	90%	100%
Week 53 - 104	75%	100%

#### 3. Overlap with other benefits

If during the first 104 weeks of sick leave you also receive social security benefits under the WAO, WIA, or ZW, then KPN will set these benefits off against the continued payment of salary.

KPN is not obliged to keep paying your salary if:

- you are given a wage sanction by KPN as a result, for example, of failure to cooperate with re-integration;
- your work incapacity was caused by another party and you are therefore able to claim damages. You will receive from KPN an advance payment in respect of the damages that you will receive from this other party, equal to the supplement to the statutory obligation to continue to pay salary in the event of work incapacity. This is conditional, however, on you assigning the claim for damages to KPN;
- KPN is able to recover the lost wages from a third party and you fail to provide the required information despite having been requested to do so by KPN;
- and/or you fail to apply for statutory benefits under the WIA (Incapacity for Work Act)/
  WAO (Work and Income According to Labor Capacity Act) even though you are entitled
  to them in principle. The same applies if you fail to authorize UWV to transfer your WAO/
  WIA benefits to KPN.

# 6.5 Collective insurance for work incapacity

For all employees, KPN has taken out a collective WIA insurance that protects you against part of the loss of income in the event of incapacity for work. You are automatically insured under this WIA insurance if you meet the policy conditions.

The collective WIA insurance consists of two work incapacity insurance policies: the Wage Decrease cover for less than 35% incapacity, and the WGA Shortfall insurance.

1. Wage Decrease cover for less than 35% incapacity

You will be paid out under this insurance cover if:

- you are found by a WIA assessment to be between 15 and 35% incapacitated for work;

2. WGA Shortfall insurance (WGA Hiaatverzekering)

You will be paid out under this insurance cover if:

- a WIA assessment determines that you qualify for WGA benefits;
- and you receive a WGA follow-up benefit from the UWV and you are unable to earn at least 50% of the residual earning capacity as determined by the UWV.

KPN will deduct the premiums from your salary and pay them to the insurer.

By participating in the arrangement both work incapacity insurance policies always apply. If you don't wish to participate in this insurance,

you must specifically notify KPN by completing and signing a <u>declaration of waiver</u>.

More detailed information about the WIA insurance cover can be found on TEAMKPN.

## **6.6 Collective accident insurance**

KPN has taken out an accident insurance with 24-hour cover for you. KPN will pay the premiums.

## **6.7 Death benefit**

If you die KPN will pay out the following:

- monthly income up to your date of death not yet paid out;
- and a one-time net payment of 3 times your gross monthly income.

KPN will transfer the payments on death:

- to your surviving spouse or registered partner, or the person with whom you cohabited outside marriage; or in the absence thereof;
- to children who are minors; in the absence thereof;
- or to the person with whom you lived in a family context within which you provided living expenses.

If you are cohabiting without being married, you must, however, inform KPN of this in writing beforehand.

Are you entitled to death benefits under a statutory health or work incapacity insurance policy? Then the payment from KPN will be reduced by the amount of that death benefit.

If you were receiving payment for additional hours, the monthly income will be based on the average number of paid hours over the three months immediately prior to your death.



# 7.1 Expense Payments scheme

## 1. Reimbursement of travel expenses and working from home

KPN has company rules for expenses, the KPN Rules for Expense Payments. This includes, for example, the 'where you work' payment. A component of this is a fixed internet connection payment per month and a working-from-home payment per day for each day worked entirely at home. This internet connection payment is separate from the existing Employee Discount Scheme as set out in Article 7.2.

Per working day either the travel expenses payment or the working-from-home payment applies. These cannot be cumulated.

Reimbursement of travel expenses

All work-related distance traveled for commuting or business trips can be claimed. You can find the amount of reimbursement in the KPN Expense Payment Rules on <u>TEAMKPN</u>.

As a rule, for employees working 24/7 or continuous work, there is a supplemental payment for travel expenses from and to the office in respect of a late shift, night shift, early shift, or weekend shift, where the use of public transport is difficult or not possible.

Payroll taxes and social security contributions may be payable over the contribution that you receive. In this case KPN will withhold this payroll tax and the social insurance premiums due by you from the contribution.

## 2. Contribution towards telephone expenses

Your manager may decide that you qualify for a contribution of €11 net per month towards your telephone expenses,

subject to the following conditions:

- you do not have a mobile work phone;
- you receive no other allowance for telephone expenses and you make business calls from home using your own (landline or mobile) telephone, and
- more than 10% of the use of the telephone is for business.

# 7.2 Employee discount

You can get a 50% discount on a number of products and services of KPN (brands), including up to one internet subscription per employee.

Tax is payable on this discount. For more information on this, see  $\underline{\mathsf{TEAMKPN}}$ . If the discount is no higher than the amount specified on  $\mathsf{TEAMKPN}$ , then KPN will pay the tax owed.

If the discount is higher than the amount specified on TEAMKPN, then you will pay the tax owed on the balance. In other words, you pay tax on the part of the discount above the amount specified on TEAMKPN.

KPN will decide to which brands, products and services the discount applies.

On TEAMKPN you will find an overview of:

- the brands, products and services for which discounts apply, and
- the additional terms and conditions that apply to this employee discount.

## 7.3 KPN FLEX & BOOST

Within KPN FLEX & BOOST you can decide for yourself how you want to organize your salary package (FLEX) and/or exercise (tax-friendly) options, to which KPN contributes (BOOST). As from January 1, 2025 you can contribute all or part of your 'resources' of vacation pay (8%) and thirteenth month (8.33% or 3.33% if the KPN Sales Plan mandatorily applies to you via KPN FLEX & BOOST for 'goals'. For example, KPN FLEX & BOOST enables you to draw up your own package of employment conditions in line with your individuals needs and situation.

You can choose one or more options up to a maximum of the total value of your vacation pay and thirteenth month. The following choices and goals are only available within KPN FLEX & BOOST and only the resources of vacation pay and thirteenth month can be used for this purpose. There is only a maximum amount you can contribute per choice if this is stipulated below. These maximum contributions are the same for everyone, whether you work full time or part time.

KPN FLEX & BOOST offers the following 'goals':

### **FLEX targets**

A. Payment of vacation pay and thirteenth month at times different from the norm.

- If you do not make any choice, your vacation pay of 8% and a 2 percentage points of the thirteenth month will be paid to you each month.
- However, you can choose to have your vacation pay and/or a 2 percentage points of your thirteenth month paid annually or at other intervals. The remainder of your thirteenth month (6.33 percentage points or 1.33 percentage points if the KPN Sales Plan mandatorily applies to you) will then be paid out in full in January of the following year.

## B. Extra contribution under KPN Sales Plan (Retail and Sales)

- If you work within Retail or Sales in a position to which the KPN Sales Plan applies, then you must spend 5 percentage points of your thirteenth month (8.33%) on the KPN Sales Plan.
- You also have the option to contribute more in the KPN Sales Plan. With this extra contribution you increase the payment you receive in the case of on-target-performance (OTP).
- The eventual payment depends on the realization based on the targets.
- The KPN Sales Plan (Appendix 2) applies on this contribution.

#### C. Participation in KPN Plan

- If you work in a position to which the KPN Sales Plan does not apply, then you can choose to participate voluntarily in the KPN Sales Plan. Your contribution forms the payment you receive for on-target-performance (OTP).
- The eventual payment depends on the realization based on the targets.

## D. Purchase of virtual KPN shares

- Each year you have the option to buy virtual KPN shares.
- And each year you have the choice either to sell or to hold on to the shares you bought in the preceding calendar year and/or previous years<sup>5</sup>.
- If in any year you have held virtual shares for a period of three consecutive years, then KPN will allocate you only on these shares and once only 30% additional virtual shares.
- Virtual KPN shares do not give any voting rights. No dividend is paid out on virtual KPN shares.

## E. Additional pension premium

- As from 2026 you can choose to pay additional pension premium towards your KPN pension on the value of a maximum of 3% of the pension basis.

## **BOOST targets**

## A. Clearing of student debt

KPN will contribute to clearing your student debt. Every two years you can spend a
maximum of € 5,000 gross, in one payment or in installments, on clearing your student
debt with DUO. This can cover normal repayments as well as extra repayments. KPN will
pay net your gross contribution<sup>8</sup>.

### B. Investment in your physical and mental wellbeing

- KPN will contribute to your physical and mental wellbeing. Each year you can spend a maximum of € 1,250 gross, in one payment or in installments, on, for example, gym membership fees, a bicycle, or other accessories. KPN will pay net your gross contribution.

### C. Investment in the sustainability of your purchased or rented home.

KPN contributes to the sustainability of your home. Every three years you can spend
a maximum of € 5,000 gross, in one payment or in installments, on, for example, solar
panels, a (hybrid) heat pump, or insulation. KPN will pay net your gross contribution¹o.

## D. Saving for paid sabbatical leave

- KPN contributes to saving for a period of paid sabbatical leave (or a part thereof). Every five years you can save for a maximum of two months paid sabbatical leave. If you contribute 6 percentage points of the value of your vacation pay and thirteenth month, you will receive one full month's paid sabbatical leave (with a value of 8.33%). The saving for and taking of paid and unpaid sabbatical leave is governed by the sabbatical leave scheme. This will be developed further in 2024 and published on TEAM KPN.

## E. Trade union contribution

- KPN contributes to your trade union contribution. Each year you can pay a trade union contribution out of your gross salary. KPN will pay the gross amount to you net.

<sup>&</sup>lt;sup>5</sup> This virtual share scheme will be developed further in 2024. For example, provisions in the scheme will stipulate at what points in time the virtual shares can be bought or sold, and at what point in time the value of the virtual share is determined.

 $<sup>^{\</sup>it 6}$  Or this could be in 2027, depending on when TKP can implement this.

<sup>&</sup>lt;sup>7</sup> Insofar as tax-permissible

<sup>&</sup>lt;sup>8</sup> If there is no tax option to make a net payment up to the gross contribution via the Work-related Costs Scheme, KPN will pay a gross contribution of a maximum of twice the gross contribution paid by the employee.

<sup>&</sup>lt;sup>9</sup> See previous footnote

<sup>&</sup>lt;sup>10</sup> See previous footnote

### **KPN FLEX & BOOST scheme**

During 2024 the definitive KPN FLEX & BOOST scheme will be drawn up. It will spell out precisely the conditions and how it works. For example, what choices you can make each month and what choices you can only make on a yearly basis, or at what point in time you should indicate your choices. And how FLEX & BOOST works in a calendar year in which you start or terminate your employment contract and what happens if you are on long-term sick leave.

KPN will also draw up the definitive procedure with the regard to the contribution made by KPN to the various options, and the fiscal processing thereof, dependent on consultations with the Tax and Customs Administration. The above provisions are therefore subject to the approval of the Tax and Customs Administration for the tax aspects of this scheme.

By utilizing KPN FLEX & BOOST your gross annual taxable income could be higher or lower, depending on the choices you make and the way that these could be administered for tax purposes. This taxable income determines your right to income-dependent supplements (such as rent supplement, healthcare supplement, childcare supplement, or supplements for study finance) and provisions and payments made under social insurance laws (such as unemployment benefit). Your choices could therefore have consequences for your incomedependent supplements and current and future social security benefits.

In implementing the KPN FLEX & BOOST, KPN will ensure that the various choices that you can make are explained to you.



## **8.1 Pension fund**

You are registered by KPN as a participant in the <u>KPN Pension Fund (Stichting Pensioenfonds KPN)</u>. This participation is mandatory and the current pension rules apply to you. Participation in the KPN Pension Fund does not apply if you are employed by Getronics PinkRoccade Overheidspersoneel B.V.

# **8.2 Pensionable salary**

For your pension the pension regulations of the KPN Pension Fund make a distinction between fixed and variable pensionable salary.

### 1. Fixed pensionable salary

The following payments are treated as fixed pensionable salary for your pension:

- Monthly salary;
- <u>Vacation pay</u>
- Labor market allowance;
- Transfer allowance:
- and <u>Placement allowance</u>;

### 2. Variable pensionable salary

The unusual working hours supplement and additional hours paid in money count as variable pensionable salary for your pension.

### 3. Maximization of pensionable salary

The pensionable salary is altered each year on the basis of tax legislation.

## 4. Accrual of pension

You do not accrue pension over the offset. You also don't pay a premium on the offset, because you accrue state pension on that portion. The amount of the offset is adjusted annually according to the level of the state pension, as regulated in the pension scheme.

If you work part time,

the offset will be adjusted according to your contractual working hours.

## 8.3 Own contribution

The costs of the pension scheme are borne jointly by you and KPN.

Your own contribution to the cost of the pension scheme is 7% of the pensionable salary less the offset

KPN will deduct the contribution from your monthly income, add to this the employer's contribution, and remit it to the KPN Pension Fund.

If you were employed by KPN BV (not KPN Contact or ITS) before January 1, 2011 and have remained permanently employed by KPN BV since, then

your contribution to the costs of the pension scheme is not 7% but 6% of the pensionable salary minus the offset.

<u>Article10.2</u> (Compensation for Pension Costs) lists all the exceptions regarding the personal contribution to the cost of the pension scheme.

KPN and the Trade Unions are currently engaged in adjusting KPN's current pension scheme to create KPN's New Pension Scheme that meets all the requirements of the Wet Toekomst Pensioenen (Dutch Future Pensions Act ). KPN expects the New Pension Scheme to come into force with effect from January 1, 2026.

In this context the total pension premium that is currently fixed in the pension scheme at 23% will be increased, as from January 1, 2026 to 25% of the pension basis.

As from January 1, 2026, your own contribution will be increased by 0.5 percentage points of the pensionable salary minus the offset. The other 1.5 percentage points of the increase of 2 percentage points will be paid by KPN.

If the New Pension Scheme were to commence later than this, the increase in the total pension premium and the increase in your own contribution will also come into effect later, namely on the date on which the New Pension Scheme comes into effect.

Curious to see what your current pension scheme looks like? A short description of the current pension scheme is contained in Chapter 1.



### 9.1 Deviation from CLA

Your manager may positively deviate from the terms of this CLA in individual cases. Deviation is not allowed if the article states that the article is of a standard nature.

## 9.2 Compliance with the CLA

During the term of this CLA, KPN and the unions will do everything in their power to ensure good labor relations. They also ensure the application of the CLA.

# 9.3 Changes

KPN and the trade unions may agree changes to the CLA in the event of far-reaching changes within or outside KPN.

# 9.4 Disputes procedure

A situation may arise where KPN and the trade unions disagree about the application of a certain provision of this CLA. If so, they will try to resolve the disagreement through negotiation.

A party wishing a change in the application of a provision will set out its opinion on paper for discussion with the other parties. If the parties do not reach agreement within two months, they will submit their difference of opinion to a committee.

The committee consists of three members. KPN names one member, the trade unions name one member and the other member is an independent chair. The committee will advise the parties.

# 9.5 Employer contribution to trade unions

KPN will pay the trade unions that have actively contributed to the formation of employment conditions at KPN in 2023 and 2024 a contribution over the relevant period. KPN pays the contribution per calendar year. This contribution is equal to the amount of the contribution as set out in the AWVN employers' contribution regulations.

The contribution for 2023 will be paid in 2024 in the sum of  $\leqslant$  22.71. This amount will be multiplied by the number of employees employed by KPN averaged out over 2023. The contribution for 2024 will be paid in 2025 in the sum of  $\leqslant$  23.39. This amount will be multiplied by the number of employees employed by KPN averaged out over 2024.

### 9.6 Facilities for trade union work

If you are an active trade union member and you assist the trade union with the union work within KPN, then your manager will provide you with certain facilities, such as:

- meeting rooms;
- and/or enabling you to spend part of your working time on union activities. However, the work for the union must be combinable with your job.

# 9.7 Internship allowance

KPN implements an active internship policy. Interns perform work on the basis of an internship agreement. The gross internship allowance at KPN in the case of a full-time internship is  $\leq$  600 per month. This allowance is the same for an intern at MBO, HBO, and WO level.

# 9.8 Reorganization

KPN strives to avoid involuntary redundancies as far as possible by increasing the employability of its employees.

KPN and the trade unions have agreed terms on how to deal with the consequences for employees of reorganizations. The arrangements are described in this CLA and the KPN Social Plan. KPN will inform the trade unions regarding the reorganization advisory procedures within KPN in relation to compulsory redundancy, the numbers in question, and the matters to be taken into account, by sending one or more requests for advice and providing an oral explanation of these if so requested by the trade unions.

This fulfills the obligation of dialogue and consultation as referred to in the Reporting of Collective Redundancy Act (Wet Melding Collectief Ontslag). Given the terms agreed in the KPN Social Plan the trade unions waive the waiting period in accordance with Article 5.a section 1 of the Reporting of Collective Redundancy Act, unless they expressly rely on that waiting period in response to the sending of the information about the reorganization advisory procedures.

# 9.9 Partnerships

If KPN is considering a merger, as referred to in the SER Merger Code 2015, then it will consider the social consequences in making this decision. As soon as any duty of confidentiality allows, KPN will inform the trade unions, Works Council and employees of the measures under consideration. KPN will discuss with the trade unions and the Works Council the consequences of such a merger and the measures under consideration.

### 9.10 Transfer of work

It may happen that KPN transfers your work to another employer. If in that case the <u>Transfer of Businesses Act</u> applies, then:

- you will automatically be employed by the new employer;
- the number of KPN years of service remains in place;
- the type of employment contract (fixed-term or indefinite) remains the same;
- the employee benefits package of the new employer often takes effect at the time of transfer:
- In this situation, KPN makes transitional arrangements with the trade unions based on the principle that the package of employment conditions offered by the new employer at the time of the transfer is equivalent to the package of employment conditions offered by KPN.



# 10.1 Compensation for pension costs

### 1. Compensation for costs of pension scheme January 1, 2011

Some employees are eligible for a gross personal supplement. This personal supplement is an allowance for an increase in the contribution to the cost of the pension plan effective January 1, 2011.

You will receive the gross supplement if you:

- were an employee under the 2010 KPN CLA prior to January 1, 2011;
- and were not employed by KPN Contact BV on December 31, 2010;
- and have been continuously employed since.

### 2. Compensation for costs of pension scheme July 1, 2010

Some employees are eligible for a gross personal supplement. This personal supplement is an allowance for an increase in the contribution to the cost of the pension plan effective July 1, 2010.

You will receive the gross supplement if you:

- were an employee under the 2008-2009 KPN CLA on June 30, 2010;
- and have been continuously employed since.

### 3. Compensation for costs of pension scheme January 1, 2015

Some employees are eligible for a nominal gross personal supplement. This monthly nominal supplement is compensation for an increase in the contribution to the cost of the pension plan as of January 1, 2015 compared to the costs as on December 31, 2014. You will receive the gross supplement if you were employed by KPN Contact BV on December 31, 2014.

The compensation is calculated as 50% of the difference between:

- the contribution as at December 31, 2014
   This is the average of the age cohort in effect on that date and the first age cohort following. Always including the (flat-rate) premium for ANW supplementation, regardless of whether this premium is actually due or not;
- the contribution as at January 1, 2015

# 10.2 Transitional arrangements Getronics PinkRoccade Overheidspersoneel

The Transitional arrangements Getronics PinkRoccade Overheidspersoneel apply to:

- employees who were previously employed by Getronics PinkRoccade and joined Getronics
   PinkRoccade Overheidspersoneel B.V.;
- and for whom different arrangements have been made regarding participation in the ABP pension scheme with the conditions applicable from time to time regarding own contribution and offset. In line with this, the WIA arrangement described in this CLA is also not applicable.

# 10.3 Supplementary pension accrual

If, under the KPN CLA 2020-2021, you fell under the target group of Appendix 6 or 9, you are entitled to half pension accrual until your 65th year. This half accrual applies only if you retire on the departure date indicated in that CLA 2020 - 2021 (or thereafter) up to a maximum of 40 participation years before retirement.



CLA	Collective Labor Agreement	
CWC	Central Works Council	
Part-time employee	An employee whose employment contract specifies fewer contract hours than the full-time weekly working hours.	
Position	The work assigned to you by your manager, for which you must achieve a clear result.	
Transfer allowance	An allowance that applies:  - in the event of placement in a lower scale as a result of a substantive change or a (re)classification of your work package by virtue of <a href="Article 3.23 section 4">Article 3.23 section 4</a> ;  - If you are redundant or intended to be made redundant and you are placed in a job in a lower scale ( <a href="Article 3.15">Article 3.15</a> );  - in accordance with Article 7.1 of the KPN Social Plan.	
Placement allowance	An allowance applicable pursuant to transitional agreements in connection with harmonization (insourcing) or in connection with the creation of the CLA.	
Annual Hours system (JUS)	A schedule for specific groups of employees involving variable weekly working hours during the calendar year.  Your salary will be based on the contractual working hours per week applicable to you.	
KPN Social Plan	KPN Social Plan 2022 - 2026	
Monthly income	Your monthly income plus vacation pay, thirteenth month, and allowances.  Supplements do not form part of your monthly income.	
Monthly salary	The amount of salary identified for you in the salary scale. Is your salary higher than the normative salary? If so, the amount in excess of the normative salary also forms part of your monthly salary.	
Employee	Someone who: - is employed by KPN B.V. or Getronics PinkRoccade Overheidspersoneel B.V; - works in the Netherlands; - and who has been classified in salary scales 1 through 13.	
	You are in any case not an employee within the meaning of this CLA, if you: - have a vocational guidance or vocational training apprenticeship, or follow a dual learning route.	
Additional work	The time when, as a part-time employee, you occasionally work more at the request of your manager. This involves working more than the agreed contract hours according to your employment contract, but not more than the full-time working hours.	

KPN and the Trade Unions are currently engaged in adjusting KPN's current pension scheme to create KPN's New Pension Scheme that meets all the requirements of the Wet Toekomst Pensioenen (Dutch Future Pensions Act ). It is intended for the New Pension Scheme to come into effect on January 1, 2026. The New Pension Scheme will run for 3 years.	
The maximum salary amount you can achieve within your salary scale.	
The Works Council.	
The work you perform on an occasional basis at the request of your manager, in which you work more than the full-time work hours applicable to you.  If you work in a 24-hour shift or continuous shift, overtime applies if you are requested to work more than your rostered hours for that week.	
By partner, KPN means: - your spouse; - the person with whom you have a registered partnership, or - the person you cohabit with.	
An uninterrupted period of at least 15 minutes in which you are not required to work.	
Relative Salary Position. Your salary divided by the normative salary multiplied by 100%.	
A schedule that always specifies for a specific period of time on which (varying) days and (varying) times your shift begins, is interrupted, or ends.	
The monthly salary specified for you.	
Monthly salary divided by 174.	
The time during which you must be available outside the working hours established for you and/or your colleagues in your division to perform unexpected work on call and at short notice.	
The KPN intranet. Here you will find news items, background information and explanations of the KPN organization.	
The trade unions with whom this CLA has been entered into: - CNV Vakmensen.nl; - CNV Overheid & Publieke Diensten; - Qlix; - and De Unie.	
The number of hours to be worked per week for a full-time employee. Full-time employment is 40 hours per week.	
KPN B.V. and Getronics PinkRoccade Overheidspersoneel B.V.	
The hours between the start and finish times prescribed for your duties.	

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# **Appendices**

# **Appendix 1 KPN Salary Table**

The Salary Table on January 1, 2025 following harmonization and before the collective increase.

KPN Salary Table	January 01, 2025	
scale	starting salary	normative salary
4	€2,585	€3,593
5	€2,743	€3,790
6	€2,905	€4,036
7	€3,228	€4,443
8	€3,495	€4,954
9	€3,812	€5,626
10	€4,367	€6,390
11	€4,891	€7,354
12	€5,601	€8,648
13	€6,415	€10,135

Salary table as at January 1, 2025, following the collective increase

KPN Salary Table	January 01, 2025	
scale	starting salary	normative salary
4	€2,670	€3,710
5	€2,833	€3,914
6	€3,000	€4,168
7	€3,333	€4,588
8	€3,609	€5,116
9	€3,936	€5,809
10	€4,499	€6,582
11	€5,038	€7,575
12	€5,742	€8,865
13	€6,576	€10,389

Monthly full-time salaries in euros.

The gross amounts per month for a full-time employee working 40 hours per week.

# **Appendix 2 KPN Sales Plan**

#### 1. KPN Sales Plan: who is this for?

If you work in a position to which the KPN Sales Plan applies, then participation is mandatory and the KPN Sales Plan scheme applies to you.

### 2. What is the KPN Sales Plan?

The KPN Sales Plan is a form of remuneration based on (certain) targets. If you have reached your targets, then your performance is 'on target' and you will be paid a variable percentage. If you perform 'on target' this is termed an 'on-target-performance' (OTP). KPN will determine what percentage of your actual salary applies to an OTP. For the KPN Sales Plan Retail this is 5% and for the KPN Sales Plan Sales 32.5%. In respect of both plans, you are required to contribute 5 percentage points yourself from KPN FLEX & BOOST. You may voluntarily increase this percentage by an additional contribution into KPN FLEX & BOOST.

Your manager will fix in advance minimum targets to be achieved. You need to achieve this minimum to be eligible for the remuneration.

If you have not fully achieved the targets required for an OTP (but have achieved more than the minimum described above), then the KPN Sales Plan remuneration will be calculated pro rata.

If you have exceeded the targets required for an OTP, then the KPN Sales Plan remuneration will also be calculated pro rata.

In this appendix 'actual salary' means your monthly salary plus any transfer allowance and/or placement allowance.

### 3. KPN Sales Plan and Pension

You do not accrue any pension over the KPN Sales Plan remuneration.

### 4. KPN Sales Plan in exceptional situations

1. If you are unable to work fully due to sickness or otherwise for 4 months or less, then you will be paid the KPN Sales Plan remuneration.

a. If you have a position in the Retail group to which the KPN Sales Plan applies, you will be paid the KPN Sales Plan remuneration that your co-workers in the same shop are paid, more specifically, co-workers in the same position or at the same level as your position.

b. If you have a position in the Sales group to which the KPN Sales Plan applies, you will be paid the KPN Sales Plan remuneration based on effect of achieving your targets from your personal customer group.

2. If you are unable to work fully due to sickness or otherwise for more than 4 months in a calendar year,

a. you will receive over the period starting from the date you report sick until the end of the month in which you are sick plus four calendar months, the KPN Sales Plan remuneration you would have received if you had been able to work in this period.

b. if your first day of absence due to sickness or otherwise falls on the first day of a calendar month, then

you will receive over the period starting from the date you report sick until the end of the month in which you are sick plus four calendar months, the KPN Sales Plan remuneration you would have received if you had been able to work in this period.

c. If you are on sick leave, then

after 4 months the average degree of work incapacity is determined per calendar month on the basis of the absenteeism register in MijnHR. This will be done up to and including the month in which you are reported as fit to work in MijnHR.

Over this period you will receive the KPN Sales Plan remuneration in proportion to your incapacity for work.

In determining the period in which you are unable to work due to sickness, periods of sick leave will be totaled if they follow each other with any periods of return to work in between of less than 4 weeks. This also applies to periods in which you cannot work but which fall within different calendar years.

Maternity leave is not included in the calculation of the period during which you are unable to work.

- 3. From the month following the month in which you are reported fully fit for work in MijnHR, you will receive the full KPN Sales Plan remuneration.
- 4. In the event of any change of position or sales area, or termination of your employment contract, your manager will set the KPN Sales Plan remuneration in proportion to the time that you worked in your position or the sales area.

### 5. Miscellaneous provisions

If you are entitled to the KPN Sales Plan remuneration you are not eligible for the following supplements and/or payments:

- unusual working hours supplement;
- payment for overtime hours;
- stand-by supplement;
- annual hours system (JUS);
- waiting-time supplement;
- and mobile employees supplement.

This provision does not apply if you hold a sales position in the Retail group.

There are implementation regulations concerning the KPN Sales Plan: KPN and/or your manager will notify you of these. You must comply with the instructions regarding the KPN Sales Plan given you by KPN. Your manager, on behalf of KPN, may impose disciplinary measures if you fail to comply with these rules.

Such disciplinary measures may include:

- a written warning;
- and/or a suspension or removal from your position, temporary or permanent;
- and/or the non-payment of all or part of the KPN Sales Plan remuneration. Your manager will decide on the basis of the established facts the percentage that will not be paid out;

- and/or the suspension of the application of the KPN Sales Plan for a certain period (temporary suspension). Your manager will decide on the basis of the established facts the length of the period of suspension;
- and/or dismissal.

KPN may make a correction for the KPN Sales Plan remuneration at any time if it is subsequently discovered that the remuneration was based on results that were incorrect.

If the KPN Sales Plan remuneration has already been paid out when the correction is made, then you will have to repay to KPN the amount that has been overpaid (not owed).

### 6. Establishing the implementation guidelines and setting targets

KPN will consult with the Works Council regarding the implementation guidelines and the setting of targets,

which KPN will determine.