



2023

**COLLECTIVE LABOUR
AGREEMENT**

HFP OFFSHORE CLA

Drawn up: 11 July 2023



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COLLECTIVE LABOUR AGREEMENT HFP Offshore CLA 2023

The parties to this agreement are:

Heerema Fleet Personnel B.V., having its registered office in Leiden, the first party, hereinafter referred to as: “**HFP**”

and

Verenigd Offshore Collectief (United Offshore Collective), having its registered office in Amsterdam, hereinafter referred to as: “**VOC**”,

&

Nautilus International, having its registered office in Rotterdam, hereinafter referred to as: “**Nautilus**”;

the second parties,

hereinafter jointly referred to as: “**the Unions**”.



Chapter 1: General

1. In Dutch working relations, it is common practice for trade unions and employers to conclude agreements on the collective working conditions and to lay these down in a Collective Labour Agreement, hereinafter referred to as: the "CLA". The parties have therefore decided to lay down the agreements made in this CLA.
2. The parties concur that the Heerema Fleet Personnel Manual (HFP), hereinafter referred to as: "HFP Personnel Manual", and the CLA should not overlap, which will prevent authorisation problems arising between trade unions and the works council.
3. The regulations specified in the HFP Personnel Manual may contain more detail than those specified in this CLA, but cannot in any way infringe upon this. In the event of conflicts, that provided for in the CLA shall prevail.



Chapter 2: Definitions and general agreements

Article 1 Definitions

- a. **Employer:**
HFP or the legal body appointed by HFP with the Unions' approval.
- b. **Employee:**
Anyone employed by the Employer under an employment contract to perform one of the jobs set out in the Job & Pay Scales, which are specified in Appendix 1, on ships that are manned by the Employer.
- c. **Salary**
The Salary is the agreed gross wage, excluding allowances (basic pay), as specified in the employment contract or as stated on the most recently received payslip.
- d. **HIP Scheme**
Heerema Incentive Plan, which regulates annual entitlement to variable remuneration.
- e. **Net Salary**
The Salary minus the deductions in line with the applicable net income brackets
- f. **Norm Salary**
The Norm Salary is the Salary determined for a particular salary group, where the maximum Salary is a score of 2 in the PMAS bucket.
- g. **Increment**
The Increment is the higher Salary that has been determined for a limited number of jobs.
- h. **Relative Salary Position**
The RSP is the Salary expressed as a percentage of the Norm Salary.
(Salary/Norm Salary * 100%).
- i. **Working Day**
A Working Day is a day on which offshore or onshore work is performed irrespective of the number of working hours on that day.
- j. **Travel Day**
A Travel Day is a day on which travelling is effected irrespective of the number of travelling hours on that day.
- k. **Heerema Fleet Personnel Manual (HFP) HFP Personnel Manual**
The HFP Personnel Manual in which a number of collective labour regulations have been laid down or regulations as worded in the HFP Offshore CLA have been further elaborated.

Article 2 Scope of application

1. The CLA is applicable to all Employees, unless with the approval of the parties to this CLA, a different collective labour agreement applies to certain Employees, which has been concluded with a recognised trade union which has its registered offices in the country where these Employees reside.



2. For the Employees for whom an exception to the application of this CLA has been made in accordance with Article 2, paragraph 1, the Employer guarantees full and correct application of the working conditions, as these were arranged in the previously applicable (collective) labour agreement.
3. For members of the VMTs SSCV, different agreements apply to some parts with the parties' approval. These agreements are laid down in a separate supplementary collective agreement, which forms an addendum to individual employment contracts.

Article 3 Duration of the agreement

This agreement is entered into for a period of one year and one day with effect from 1 January 2023 and shall therefore end on 1 January 2024.

Article 4 Termination of the agreement

1. Termination of this agreement should be effected in writing 1 month before the end date of this CLA specified in Article 3. If this notice period is not observed, the CLA will be extended (repeatedly) for one year, unchanged.
2. In the case of automatic extension, termination should be effected 1 month prior to expiry of the 1-year extension term.

Article 5 Employment conditions

1. The agreed terms and conditions of employment, as laid down in this CLA, the HFP Personnel Manual and the individual employment contracts, are applicable to those Employees who are subject to this CLA.
2. Until the time of adoption/ publication of the new HFP Personnel Manual, the text of Article 5(2) of the HFP Offshore CLA 2020 - 2022 still applies in full.
Part II of the HFP Personnel Manual to be adopted and published in Q3 2023 is an integral and inseparable part of this CLA.
3. Amendments to the employment conditions and arrangements mentioned in paragraph 2 shall only be possible after written agreement has been reached between the parties.



Chapter 3: Wages and other financial agreements

Article 6 Salary scales and Salary increases

1. The base Salary actually paid and the salary scales (Norm Salaries) will be collectively increased by 4 % on 1 January 2023.
2. For the purpose of applying the EVA scheme in 2022, the bonus bank is set to zero.
3. The EVA scheme was terminated with effect from 1-1-2023 and the HIP scheme, for which the consent of the works council was obtained, will apply from then on.
4. The variable target percentage applicable to Employees classified in salary scales 40 to 70 will be reduced from 15% to 7.5% with effect from 1-1-2023. At the same time, that 7.5% cut will be translated into an equivalent increase in fixed salary, taking into account various factors including pension and insurance effects. This additional increase in scales amounts to: 6.24%.
5. Employees performing jobs that are classified in group 70 may qualify for variable remuneration based on a target percentage of 30% when reaching the Norm Salary. The prerequisite for this is that they have been notified that they are eligible for appointment to a job in job category 80 or 90.
6. The RSP for all Employees can exceed 100%, provided the performance requirement for it is met.
7. A periodical increase will be awarded to individual Employees on 1 January each calendar year, depending on the evaluation and margin within the scale.
8. When determining the periodical increase, the salary scale system applicable since 1-1-2003 (Appendix 1) and the corresponding increase method will be used (Appendix 2). The salary increase matrix will be adjusted with effect from 1-1-2024. The current and updated salary matrix can be found in Appendix 1.
9. The assessment will be carried out using the performance management system that has been in place since 1-1-2017. This system is linked to the individual salary increase method.
10. The parties will evaluate the jobhouse in 2023 and include the conclusions in discussions on the next CLA.
11. HFP will commission a salary benchmark in 2023. The terms of reference for an external consultant will be drawn up in consultation with the Unions.

Article 7 Offshore allowance

1. The offshore allowance is the allowance for each day worked on board, both offshore as well as in the inland waters. The allowance is 25% of the Salary.
2. The offshore allowance applies only to Employees classified in one of the job categories 40 to 90.

Article 8 “Higher rank duty” allowance

1. An Employee performing duties at a higher rank will be paid an allowance for the relevant period, including the corresponding portion of leave, which will not be included in the Salary.
2. “Higher rank duty” exists in any case when assignment to such duty this is confirmed in writing in advance by the captain and the Manager Crewing. This written confirmation will also indicate the duration and purpose of the work in progress.
3. The “higher rank allowance” consists of the following components:
 - a. an allowance of 7% of the Employee’s Salary for the time at sea for the period that he served in a higher rank.
 - b. an allowance of 7% of the Employee’s Salary for the days of leave related to the days on which he actually served in a higher rank.



- c. The offshore allowance, as specified in Article 7, is also payable on the allowance referred to in sub a.
- d. For administrative purposes, the allowance is recognised as an allowance that is linked to the period and the days on which work was *actually* performed in a higher rank. The amount of the allowance is 15.75% (7% + (25% X 7%) + 7%).

Article 9 Job swapping

1. In the case of - planned - job swapping by Mates or Engineers between tugboats and crane vessels (and vice versa), whereby another pay group applies in the context of job to be fulfilled, the highest Salary will be paid during the relevant period, including the corresponding portion of leave.
2. The difference will be paid in the form of a job allowance.
3. Job swapping usually has a positive impact because of the exchange of experience that ensues.
4. No one can be forced to perform a job other than the job that he actively works at.
5. Employees working in a top job, who want a better career perspective through a job change, can discuss with their supervisor the options to advance to another job.

Article 10 Expense allowances

1. The expense allowance, which is intended to cover the additional costs of travelling, has been grossed up insofar as necessary.
2. The expense allowance will not be paid out if the Employee does not carry out any work for one full calendar month because of incapacity for work or if the Employee is laid off.
3. Upon presenting the invoice, an Employee receives a 50% net reimbursement of the costs of the first business passport (64 pages). If the business passport has to be replaced before the expiry date of the first passport issued, the Employee receives, upon presenting the invoice, a 100% net reimbursement of the costs of the replacement business passport.
The additional costs for an emergency passport are not reimbursed, unless this is necessary for business purposes.
4. The Employer will reimburse accommodation expenses (overnight stay + dinner) for Employees that live abroad when Employees are assigned to work additional hours onshore at the Employer's request. This provision does not apply to Employees who belong to the VMT SSCV. This provision is not applicable if deployment onshore is effected for the purpose of secondment.
5. Reimbursement of expenses not covered by the fixed expense allowance will in due course, based on "best efforts", no longer be paid together with the monthly Salary payment. This will be processed separately and specified in writing.
6. Employees shall be informed in writing if any errors have been made by the Employee and/ or manager when submitting and/or allocating of expense declarations, as well as how to avoid such errors.

Article 11 Group Health Insurance

1. The group contract with ONVZ will continue for the Dutch Employees.
2. The group contract with Sanitas will continue for the Spanish Employees, thus facilitating accelerated access to medical health care.
3. The Employer will continue to work towards keeping the terms and conditions of both of these contracts as favourable as possible.



Article 12 Salary in the event of sickness/occupational disability

1. The Employer pays 100% of the last-earned salary during the first year of occupational disability, and at least 70% during the second year.
2. If the Employee adheres to the agreements made concerning his recovery, which specifically means reintegration agreements, the payment will be supplemented up to 80% in the second year.
3. In the case of reintegration with a different employer, the income paid by the other employer in the second year will be supplemented by the present employer up to 90% of the salary, provided the Employee cooperates with this external reintegration.
4. The Employee has specified the details of the sickness absence policy in the HFP Personnel Manual.

Article 13 Pensionable salaries and HIP bonus

1. The Salary adjustment, as specified in Article 6, will continue to apply in full to the pensionable salary that applies for 2023.
2. Likewise, this applies to pensionable salaries for calculating the HIP bonus.

Article 14 Pay slip

1. Once a year, Employees who so request will be given an (a collective) explanation about the payroll.



Chapter 4: Agreements concerning tax matters

Article 15 Points of departure for the Dutch Net Income System

1. Points of departure have been agreed that are intended to optimise the amount of the net pay to be paid monthly and the favourable days ruling.
2. The three points of departure, which apply in addition to the general statutory points of departure for calculating and testing the Heerema brackets, are as follows.
 - a It is the Employer's wish to determine the brackets such that the net incomes are as high as possible and the favourable days pot serves as a buffer, whereby CLA parties have a sense of "comfort".
 - b A negative favourable days pot in any given year must be avoided.
 - c The parties have agreed in consultation that 5% of the average earnings is optimal for the favourable days pot for the Netherlands. Any surpluses in excess of 5% shall occur based on the amounts withheld from the Employees.
3. Based on the points of departure, as specified in the previous paragraph, the net income brackets for the coming year shall be determined by the Employer in consultation with the Unions.
4. If the actual situation with respect to the location of the ships in relation to the applicable tax legislation and regulations in the current year gives cause, the net income brackets will be recalculated and determined in consultation with the Unions.

Article 16 Dutch net income system & tax deductible items

1. Employees for whom the tax deducted for them by the Employer in the Netherlands is less than the maximum tax rebate to which they are entitled, shall, if so desired, be informed by the Employer in writing on how unused tax deductible items can be deferred to later years in accordance with the applicable tax provisions.
2. The Employer shall, in particular, use incidental cases to change the deployment of an Employee such that any adverse impact on the tax return from the personal deductible items are reduced, or even entirely rescinded, for the Employee.
3. Employees shall handle the reclamation of taxes deducted abroad carefully; in other words, in accordance with the agreements. This also means that (if necessary) qualitatively sound advice will be sought from tax specialists and in case of doubt, the employer will be the first point of contact.

Article 17 Dutch Net Income System & Net Income Brackets

1. The general rule is that all Dutch Employees, living in the Netherlands, are subject to the Dutch Net Income System.
2. The structure of the net income system net income system chosen is such that the tax impact of work carried out outside the framework of Dutch taxation is given more consideration.
3. The applicable net income system was developed based on the following points of departure.
 - a. The level of the net pay scales and percentages gives a surplus in deductions with some degree of certainty for each year.
 - b. The following rules are applied when calculating the amount to be refunded to the Employee.
 - i. The surplus or shortfall is calculated by subtracting the tax amounts to be deducted from the amounts withheld.
 - ii. The number of days that are "favourable" for the net income system are taken into account in the calculation. These are the days that are taxed outside the Netherlands and the days that qualify for the 30% ruling (formerly Nedeco).



- iii. The more “favourable days” the Employee has in a year, the greater his share in the refund surplus referred to under i.
 - iv. The calculation also takes the amount of the individual Salary into account.
 - v. In principle, payment, subject to the deduction of tax according to the applicable net income brackets, is made based on provisional data in the month of May.
 - vi. The actual surplus is determined based on the final figures. Insofar as necessary, this can be included in the settlement of the following year.
- c. Any shortfalls can be recovered from the Employees. Depending on the amount, this will be made as a lump sum or as staggered payments, whereby the aim is to complete settlement within the calendar year. This will be determined in consultation with the Unions.
4. Only Employees who were employed on 31 December of the year in which the surplus occurred and the Employees who left employment in that year due to retirement are entitled to a share of (any) surplus in the manner determined above. For pensioners, this is pro rata the employment in the relevant years.
 5. The Dutch net income brackets to be applied in 2023 are included in Appendix 6.
 6. If it is necessary to change the Dutch net income brackets for 2023, this will be discussed in advance with the Unions.

Article 18 Spanish Net Income System

1. The general rule is that all Spanish Employees, living in Spain, are subject to the Spanish Net Income System. Some Employees do not fall under this system, because individual agreements have been made with them.
2. The Dutch net income brackets to be applied in 2023 are included in Appendix 7.
3. If it is necessary to change the Dutch net income brackets for 2023, this will be discussed in advance with the Unions.
4. The reconfiguring of the net income brackets was carried out taking into account the structure of the taxation system in Spain, especially the pre-paid tax system. When determining the Spanish Net Income Brackets, amongst other things the maximum exemption will be taken into account that applies under a broad interpretation of Artículo 7 P for the Spanish income tax deductions, and the structure of the Spanish taxation system, and the tax rates and the progression in the taxation levies that are a part of such. Artículo 7P has, however, only limited applicability to long-term patients and the cost consequences of the unchanged full application are borne by the Employees themselves. By establishing a link between the pre-paid tax system and the Net Income Brackets, regional differences are neutralized and changes in Spanish tax brackets can also be anticipated more directly.
5. If it is necessary to change the Spanish net income brackets during the term of this CLA, this will be discussed in advance with the unions.
6. The method of refunding payments of too high or too low amounts withheld shall be done based on the amounts withheld from the Employees.

Article 19 Net income system; other agreements

1. The parties may decide to appoint an external expert who will be asked to check the calculations regarding the level of the brackets and the refunds of amounts that were withheld in excess. The findings shall then be reported to the parties directly.
This agreement applies to both the Dutch and Spanish net income system alike.
2. The Employer will write or update one or more brochures explaining the origin and functioning of the current system. The compensated affect for missed deductible items shall be specifically



addressed and explained. This agreement not only applies to the Dutch situation, but also to the Spanish one.

3. Employees are expected to sign a declaration in which they waive reclaiming tax in any country of employment other than that of their country of residence.
4. Employees who, for reasons of their own, do not sign the declaration referred to in paragraph 3, are not eligible for a refund of the amounts withheld in excess during any year, as arranged in Articles 18 and 19 of this CLA.

Article 20 The 30% tax ruling

1. The 30% tax ruling is available for the Employer to apply where possible, provided its application does not have any adverse impact for the Employees.
2. A possible adverse impact on the Invalidity Insurance Act (WAO) and/or Work and Income (Capacity for Work) benefit (WIA) shall be fully compensated by the employer as and when the occasion arises.



Chapter 5: Pensions, insurance and elderly people policy

Article 21 Pension scheme

1. Appendix 4 contains the text of the pension scheme as applicable since 1-1-2015.
2. The Pension scheme and the implementation agreement, drawn up on the basis of the agreements made, are available for inspection at the HR intranet site. The same applies to the documents relating to pension schemes that were in force prior to 1-1-2015.
3. The waiver of premium limit in the event of incapacity for work is set at 35%. In addition to this, the classes, such as those applied in the WIA, will be observed with corresponding exemption percentages.
4. After reaching the age of 60, the pension accrual will continue unchanged, so under the same conditions, as long as the employment with the Employer continues.

Article 22 WIA supplementary insurance

1. The Employer has taken out WIA supplementary insurance for its Employees.
2. The premium is at the Employer's expense.

Article 23 WIA shortfall insurance

1. The Employer has taken out WIA/WGA shortfall insurance for all of the Employees.
2. The premium is at the Employer's expense.

Article 24 Sustainable employability

1. General:

The parties are of the opinion that a structural policy aimed at appropriate employability up to retirement age is necessary. Especially as the state pension age or retirement age continues to rise in stages.

- a) The Unions have urged that attention should be given to this throughout the entire working life of the Employees if working for longer is to become a realistic option.
- b) The introduction of part-time working, such as working offshore 1 or 2 times per year for example, could contribute towards this. If desirable, part-time working will then also be facilitated by HFP if circumstances allow such. By combining clusters of interchangeable, flexible Employees who want to work similar working hours, rostering problems can be avoided and/or resolved. One option might be for "older" Employees to combine part-time work with a part-time pension. In anticipation of the development of the policy referred to in paragraph 5, the possibilities will be reviewed and discussed with the unions.
- c) The Pension Target Age is expected to go up again over the coming years. For HFP this means that the use of older Employees on the fleet or elsewhere will become a problem that will be increasingly difficult to resolve.
- d) HFP aims to initiate the development of an integrated age-conscious personnel policy in phases. A work ability index will be determined during the periodic medical examination for all Employees.

1. 80/90/100 scheme

2. Employees aged 62 or older can use the 80/90/100 scheme during the term of this CLA. This means: 80% working, 90% salary payment and 100% pension accrual. This scheme will initially be set up as a pilot; it will be evaluated in quarter 4 with a view to agreeing on a possible continuation of the scheme.
3. This scheme will continue until the Employee retires.



4. It was decided to periodically monitor why people participate or not. From what age do people participate in practice. How do employees perceive participation in relation to working sustainably until retirement age. These parameters are part of the evaluation after which the parties will discuss and decide on whether to continue and/or adapt this scheme in a subsequent CLA.
5. Communication about and experiences with this scheme will be shared with the Unions.
6. HFP will actively encourage employees to make use of education and training offers (“lifelong learning”).
7. The HFP Personnel Manual will be updated, taking into account these agreements.



Chapter 6: Schedules and Trips

Article 25 5/5 system

1. In principle, all Employees will be scheduled to work at the beginning of each calendar year based on the 5/5 system with a critical performance indicator of 70%, so that the scheduling can be as predictable as possible.
2. A 5/5 system is not fully achievable in practical terms. The division of the work on public holidays, annual leave, individual requests and specific offshore factors, like, for example, the vessel sailing schedules, are the most important reasons for this.
3. The disruptive impact of individual requests from Employees on the 5/5 schedule is great. Honouring requests therefore has to be carefully weighted against the disruptive impact on the schedules of other Employees. Employees will have to ask themselves whether their interest counteracts the disruption to the schedule of one or more other Employees before they submit their request.
4. The parties give preference to a flexible approach in using the 5/5 system.
5. The realisation of the 5/5 agreement shall be a matter for discussion between the management and the works council. This topic shall also be discussed during the periodical meeting between the management and the VMT.
6. For the crew composition, extra capacity with respect to key functions will be given more consideration in order to compensate for friction impacts (illness, dismissal and other unforeseen issues) in the complement.
7. During the term of the CLA, the Employer will keep track of how the leave/work ratio develops. In doing so, the time the Employer devotes to courses and office visits during the period of leave, as well as the impacts of long travelling times of long-haul flights, will be examined. The outcome will be discussed with the Unions during the next CLA consultations.

Article 26 Travel days

1. The basic Travel Day compensation for travelling to and from the ship (SSCV/TUG) is 4 days per 10 weeks or 13/4 day per month.
2. The days that the Employee is faced with travel delays during the journey, caused by external factors, are deemed (extra) Travel Days.
3. The definition of the travel delay referred to in paragraph 2 is further explained and clearly documented in the HFP Personnel Manual.
4. Time spent on trips made outside the regular trips to and from the TUG vessel by order of the Employer is extra time on which wages will be paid. This travelling time is deemed to be office time. The travel and accommodation costs related to these trips will be reimbursed in full.

Article 27 Office visits

1. Visits to the office for conferences and/or meetings at the request of the Employer will be registered as Working Days/Hours.
 - a. The hours worked at the office should be registered on the timesheet form. The hours worked will be converted into Working Days at the end of the year. The hours will be added up and divided by 8. This will give the actual number of days worked at the office. The total number of hours will always be rounded off in the Employee's favour.
 - b. These office days may lead to so-called plus days at the end of the year.
 - c. An offshore allowance as referred to in Article 7 of this CLA does not apply for the Working Days calculated under paragraph 1 sub a.
2. The travelling time for an office visit qualifies for compensation. The compensation scheme is included in Appendix 8.



Article 28 Long-Haul Flights

1. The Employer will actively endeavour to arrange the best possible a travel schedule, based on bookings at seaman's rate. A good travel schedule will be given priority over a low price, within reason.
2. For long trips (e.g., to Australia), a rest day will be scheduled and an overnight stay in a hotel will be booked for Employees. This rest day shall be deemed an extra Travel Day (i.e., a third day).
3. The reimbursement of the third Travel Day is determined at 100% of the Salary (basic pay) per day.

Article 29 Travel expenses for employees living abroad

1. If the Employee's place of residence is situated within a range of 500 kilometres from Schiphol, the travel expenses will be reimbursed based on public transport train rates.
2. If the place of residence is outside the range of 500 kilometres, the Employer will provide the flight tickets, which are non-transferable, non-refundable and non-endorsable, unless otherwise agreed with the Employee.
3. In principle, it applies to all Employees that they travel to and from Schiphol.
4. If the direct flight to and from the destination offers the Employee a more favourable travel schedule, these tickets will be supplied by the Employer.

Article 30 Calculating plus/minus days

1. The value of a day is calculated as follows. The annual Salary (12 X Salary) divided by 188 (183 Working Days plus 5 training days).
2. If, at the end of the year, it turns out that Employees have worked more days than the agreed 183 working days, excluding the 5 training days and all days when an Employee has been ill, these are referred to as plus day. If there are more than 5 training days, the extra training days will be counted as Working Days. The first 5 training days can never give rise to plus days. In the case of illness, the payment of plus days is subject to a threshold of 20% of the available days calculated according to the method, provided that the calculated threshold plus available days does not exceed 183. The threshold is then lowered accordingly.
3. The examples presented by the VOC during the negotiations will be included as "calculation module examples" in the HFP Personnel Handbook.
4. The first 12 plus days in a calendar year are paid out. If more than 12 plus days have been calculated, the Employee has the choice of being paid or taking the plus days as time off. If the Employee chooses to take the days as time off, he must do this within two calendar years following the year in which the plus days arose. The same procedure that applies to normal leave requests applies to taking plus days in time.



5. The calculation module on the intranet will be updated in consultation with the unions and then brought to the attention of all Employees again.
6. For Employees making use of the 80/90/100 scheme, this scheme is applied pro rata to working hours. The same applies to Employees joining or leaving the company during the year.



Chapter 7: Other provisions

Article 31 Communication from the ships

1. The ICT facilities on the ships will be offered to the Employees free of charge within reasonable, limited boundaries. Insofar necessary, further agreements will be made on this between the parties.
2. With regard to telephony, each Employee will be given a prepaid phone card per trip to the value of €20.

Article 32 Safety glasses

It was agreed that the amount of compensation would be set at the cost of the glasses required for the Employee in question, including anti-reflection, etc., in combination with a standard frame. The text of the HFP Personnel Manual will be amended accordingly.

Article 33 Trade union membership fee

Trade union membership fees can be settled through HFP, provided the Employee submits the invoice for the membership fees on time. Membership fees are deducted gross and paid net in the same month. The working expenses scheme allows for this.

Article 34 Reorganisation consultation

1. The Employer shall undertake as quickly as possible after any intention to reorganise the company arises, in combination with reduced employment, or otherwise, to enter into consultation with the Unions concerning the underlying reasons for that intention and how the reorganisation will be implemented.
2. The Employer shall consult with the Unions on catering for the social consequences that are related to the (implementation of the) reorganisation. The parties shall lay down the social measures package in a social plan before it is possible to proceed with implementing the reorganisation.
3. The provisions in the previous paragraphs equally apply to buying or selling the company or one or more parts of the company.



Chapter 8: Final provisions

Article 35 Obligations of the Employer

1. The Employer shall only employ its Employees in accordance with the wages and terms and conditions of employment as referred to in this CLA.
2. The culture on our vessels is shared and determined by all Employees, and especially through the composition of different nationalities. Preserving the culture and values as they have developed, is and remains an important core value in the organization on our vessels.
3. This culture largely determines the identity of the organization and motivates Employees, among other things, to perform successful activities and projects.
4. The Employer shall issue a Newsletter terms and conditions of employment 2023 after all agreements have been formally confirmed by the parties concerned and laid down in a new CLA text. The content of the Newsletter will be discussed with the Unions prior to distribution.
5. The Employer will amend the HFP Personnel Manual and bring it into line with the provisions in this CLA. The HFP Personnel Manual must be a practical reference book for all Employees that can be used in daily practice without explanation. The new version will not be distributed until all parties concerned have agreed to the new text in accordance with the prevailing agreements.

Article 36 Obligations of the Unions

The Unions guarantee the Employer that its members shall not demand any of these CLA deviating terms and conditions of employment, except insofar that the scope for this is specifically stated in this CLA.

Article 37 Obligations of the parties

The parties guarantee towards each other that the employment contracts and the wage and employment conditions, as laid down by them in this CLA, will be scrupulously adhered to.

Article 38 Industrial harmony provision

The parties undertake with respect to each other, during the term of this agreement to refrain from making demands, or from conducting any kind of action (e.g., strike or lock-out), which could disrupt the Employer's business operations, or could constitute non-compliance with the obligations specified in Articles 35, 36 and 37.

Article 39 Rules on the settlement of disputes

1. Where a dispute arises between the Employer and the Employee in relation to the interpretation of any provision in and/or attached to this agreement, or covenants, regulations and documents to be attached later with the approval of the parties, which cannot be settled by mutual agreement, the Employer and/or the VOC and/or Nautilus shall contact each other at the request of the party most involved as soon as possible to come to a solution.
2. When handling the settlement of disputes, only the Dutch-language CLA text will be used. In the event of any differences between this text and translations of the CLA, this Dutch-language CLA shall prevail.
3. After the Employer and the VOC and/or Nautilus have reached agreement, the Employer, the VOC and/or Nautilus are obliged to confirm this agreement to each other in writing. From this time on, the parties concerned are bound by the agreements made.



4. If no agreement can be reached, the parties concerned shall confirm this to each other in writing, after which time the dispute can be brought before the competent Court in the Netherlands.

Article 40 Appendices

The 10 appendices to this CLA form an integral and inextricable part of this agreement.

Agreed in Leiden on 16 January 2023 and, after approval of the agreements made by the members, recorded in this CLA text and signed by the parties. The Dutch text shall then be registered with the Implementation of Labour Conditions Legislation Department (directie Uitvoeringstaken Arbeidsvoorwaardenwetgeving, UAW). Translations shall be initialled by the parties for witnessing purposes only,

HFP

HFP

VOC

Nautilus Int

Philippe Barril
CEO

Robert Sloos
CFO

Pieter Kos
Chairman

Charley Ramdas
General Manager



Appendix 1: Job & Salary scales 2023.

Pay scales applicable as of 01-01-2023 (Calculated in accordance with Article 6 of the CLA)					
Salary group	Job	Offshore allowance	HIP % (At Target)	Minimum (70%)	Norm (100%)
120	SUPERINTENDENT	0%	PM		
110 110	CAPTAIN SSCV CHIEF ENGINEER SSCV	0%	PM		
100 100 100	CAPTAIN TUG CHIEF ENGINEER TUG TOW MASTER	0%	30%	8,098	10,122
90	ASSISTANT SUPERINTENDENT	25%	30%	6,338	9,054
80 80 80 80 80 80	ASSISTANT CHIEF ENGINEER CHIEF ENGINEER BARGE CHIEF MATE CHIEF ELECTRICIAN FACILITY MANAGER HSE OFFICER	25%	30%	5,620	8,028
70 70 70 70 70 70 70 70 70 70	CHIEF STOREKEEPER ELECTRICIAN 1 ENGINEER 1 SSCV ENGINEER 1 TUG FIELD ENGINEER HEAVY LIFT CRANE OPERATOR MARITIME AUTOMATION ENGINEER (MAE) MATE 1 SSCV MATE 1 TUG SHIFT FOREMAN	25%	7.5%	5,205	7,435
61	REGISTERED NURSE / MEDIC	25%	7.5%	4,655	6,649
60 60 60 60	ELECTRICIAN 2 ENGINEER 2 SSCV MATE 2 SSCV SHIFT WELDER FOREMAN	25%	7.5%	4,655	6,649



Salary group	Job	Offshore allowance	HIP% (At Target)	Minimum (70%)	Norm (100%)
50 50 50 50 50 50	CHIEF COOK ENGINEER 2 TUG MATE 2 TUG RIGGER FOREMAN SAFETY OFFICER TOWER SPACER WELDER FOREMAN	25%	7.5%	4,165	5,950
40 40 40 40 40 40 40 40 40	ASSISTANT MATE ASSISTANT ENGINEER ASSISTANT ELECTRICIAN ASSISTANT HEAVY LIFT CRANE OPERATOR *) COOK TUG FLEET ASSET ADMINISTRATOR MECHANIC 1 J-LAY CONTROL OPERATOR STOREKEEPER	25%	7.5%	3,840	5,485

Notes to table 1

1. The Norm Salary is the Salary determined for a particular salary group, where the maximum Salary is a score of 2 in the PMAS bucket.
2. The minimum Salary is for salary groups 40 to 90: 70% and for salary group 100: 80% of the Norm Salary.
3. Further Salary growth above the Norm Salary is possible for all Employees, provided performance requirements are met.



Appendix 2: Periodical Salary increase

1. Periodical increase system

The system is set out in a Manual included in the HFP Personnel Manual.

- a. The individual increase is now calculated in the system based on the evaluation score.
- b. The increases are also percentages, rounded up to 2 decimal places. Eventually, the outcome is expressed in a number of stars.
- c. The Salary increase is dependent on the evaluation, on one hand, and on the RSP (Relative salary position compared to the Norm Salary), on the other hand. The salary increase matrices included in paragraphs 2 and 3 establish this link.
- d. The Salary increase will be calculated on the individual salary resulting in a new RSP.

2. Matrix 2023

The Salary increase matrix below is applicable for 2023.

Score for EVA	1-1.9	2.0-2.9	3.0-3.9	4.0-4.9	5.
RSP	★	★★	★★★	★★★★	★★★★★
70 - 79	0.00%	2.75%	5.25%	7.00%	8.25%
80 - 89	0.00%	0.00%	3.75%	5.00%	7.25%
90 -99	0.00%	0.00%	1.75%	2.50%	3.75%
100>*)	0.00%	0.00%	0.00%	0.00%	0.00%

3. Matrix 2024

The salary increase matrix below will apply with effect from 1-1-2024.

PMAS BUCKET	1.	2.	3.	4.	5.
PERFORMANCE LEVEL	UNACCEPTABLE /IMPROVABLE	IMPROVABLE	SUCCESSFULL	EXCELLENT	EXCEPTIONAL
RSP ▼	≥1- <2.5	≥2.5-<3.0	≥3.0-<3.5	≥3.5-<4.5	≥4.5
≥70-<90	0 %	2%	3%	5%	10%
≥90-<100	0 %	1%	2%	3%	7%
≥100-<110	0 %	0 %	1%	2%	3%
≥110-<115	0 %	0 %	0 %	2%	3%
≥115	0 %	0 %	0 %	2%	3%

The HFP Personnel Manual will be updated by mutual agreement between all parties involved.



Appendix 3: Statement of parties on why performance management is of utmost importance to Heerema and its employees.

Heerema Marine Contractors is dedicated to its mission to be the leading Marine Contractor creating sustainable value(s) for clients and stakeholders.

The employees, proud and committed to our company and its ambitions, are essential to support this mission.

Heerema Marine Contractors wants to employ people who are proud of the company and build and maintain its culture. Thus an environment is created where people can learn and develop their competencies and are both challenged and supported.

Performance management is meant to support the development of people and to encourage an effective dialogue between assessor and employee. It helps to provide alignment between company and personal objectives. It facilitates the effective integration of strategic and operational goals in daily practice. It is stimulating for employees because they will understand how their performance contributes to the performance of Heerema Marine Contractors.

The effectiveness of performance management is determined by the employees and managers participating in the process using the tools that we provide. We sincerely expect that this approach will lead to effective passionate dialogues between employees and management thus contributing to maintain and improve the high-performance standards of the company.

Developing competencies and deliver performance are important themes in developing competitive advantage through people. This is not a once-a-year activity but must be embedded into daily practice.

An important part of Performance Management is the values. These values have been aligned with the Founder’s Mentality and will include the Owner’s Mindset, Frontline Obsession and Insurgency.

Owner’s Mindset

- | | |
|-------------------------|---------------------------------------|
| Strong Cash Focus | Get the best value out of all sources |
| Bias for Action | Make decisions and act efficiently |
| Aversion to Bureaucracy | Keep things as simple as possible |

Frontline Obsession

- | | |
|----------------------------|---|
| Customer Advocacy | Understand your client and act accordingly |
| Frontline Empowerment | Maximize your job authority and that of your team |
| Relentless Experimentation | Be curious and creative |

Insurgency

- | | |
|-------------------|---------------------------------------|
| Limitless Horizon | Look ahead and push boundaries |
| Spikiness | Utilize and develop key capabilities |
| Bold Mission | Be bold, make the impossible possible |



To summarize; the values are in line with the Founder's Mentality, giving Heerema Marine Contractors a solid foundation to:

- Drive impact and maximize people's potential through Founder's Mentality behaviors;
- Increase the value of the PMAS cycle for employee and company;
- Optimize personal effectiveness and development.



Appendix 4: Agreements relating to the HFP Pension Scheme

A. Agreements relating to the pension scheme that applies up to and including 1-1-2015

1. The current average pay scheme will be terminated from 1 January 2015. The pension entitlements accrued with Nationale-Nederlanden to and including 31 December 2014 are and will continue to be guaranteed by Nationale-Nederlanden.
2. The current implementation agreement with Nationale-Nederlanden applicable until 31 December 2014 was converted to paid-up status on 31 December 2014.
 - a. All claims accrued are and will continue to be guaranteed by Nationale-Nederlanden.
 - b. The profit sharing based on the segregated deposit is terminated.
 - c. The equalization reserve released on 31 December 2014 has been used for the part of the provision of HFP for the purpose of the supplementary benefits deposit.
 - d. The supplementary benefits deposit is increased by returns made on this deposit.
 - e. The Employer will not make any deposits into this supplementary benefits deposit, either now or in the future.
3. As of 1 January 2015, participants are entitled to a conditional supplement on pension entitlements accrued with Nationale-Nederlanden up to and including 31 December 2014. This supplement is funded from the abovementioned supplementary benefits deposit. The supplement will be terminated once the supplementary benefits deposit is fully used.

B. Agreements relating to the pension scheme that applies from 1-1-2015

1. The pension scheme is a fully defined contribution scheme, in which the statutory retirement age (2018: 68 years) serves as a reference.
2. The graduated scale of the HFP defined contribution scheme is as follows.

Age cohorts (age)	Pension contribution deposit for HFP (the deposit is the % of pensionable earnings)
15 to 19	7.20%
20 to 24	8.00%
25 to 29	9.30%
30 to 34	10.80%
35 to 39	12.50%
40 to 44	14.60%
45 to 49	17.00%
50 to 54	19.80%
55 to 59	23.30%
60 to 64	27.70%
65 to 66	31.50%

3. This defined contribution scheme is in accordance with graduated scale 2, with a 1.875% accrual per annum and a minimum permitted exemption for tax purposes, as calculated by NN, which is the pension administrator of the pension scheme.
4. If the pensionable Salary exceeds the WIA salary threshold, the Employee owes a 10% contribution over the part of the salary that exceeds the WIA salary threshold.
5. Nationale-Nederlanden is the administrator of the defined contribution scheme for the period 1 January 2020 to 1 January 2025.
6. The defined contribution can be invested in lifecycle funds or used in whole or in part to purchase a guaranteed pension benefit.



C. Budgetary agreements

1. The total pension budget of HFP is equal to 32% of the pensionable wage costs in any calendar year (€11 million in 2015). The contribution of the participants is deducted from this. HFP is not obliged to provide any other contribution to this (pension) scheme and HFP will not receive any contribution based on profit sharing, rebates, etc.
Any future adjustments to the pension budget relate solely to the future and not, in any way whatsoever, to the past.
2. In addition to the funding of the defined contribution, as mentioned under 5, the pension budget will be used to finance:
 - a. *Compensation for the statutory maximization of pensionable Salary to €103,317 (2017)*
Employees who have a pensionable Salary that exceeds €103,317 (2017) on or after 1 January 2015, will be compensated for the maximization of the pensionable Salary on which a tax-friendly pension accrual can take place from 1 January 2015. This compensation takes place through a compulsory net pension scheme, with the same graduated scales as in the defined contribution scheme. The details regarding risk insurance (dependant's pension and waiver of premiums in the case of occupational disability) will be determined in consultation.
 - b. *Compensation for reduction of accrual percentage*
The Employees are compensated for the reduction of the tax benefits of the pension scheme (from 2.25% accrual at 65 years to 1.875% accrual at 67 years from 1-1-2015). Compensation takes place through a compulsory net pension scheme. An individual compensation rate is determined for the pensionable salary of all active participants as of 31 December 2014, on a one-off basis. For new participants entering employment on or after 1 January 2015, a fixed percentage of 4.75% applies.
 - c. *Supplementary contributions scheme for early retirement*
Employees receive a percentage of pensionable earnings from age 21 to age 64 to save for early retirement during the age period 65 to 67. The supplementary contributions scheme takes place through a mandatory net pension scheme. A separate graduated scale has been determined for this scheme based on an age-dependent percentage of the pensionable earnings. This graduated scale is shown under paragraph d.
 - d. *Remaining budget*
The remaining pension budget is determined at 6.5% of the individual base annual Salary and contribution to the supplementary contributions scheme for early retirement is mandatory.
3. The net compensation referred to in Article C, paragraph 2 will be calculated using the tax deduction system that applies to the Employee¹.
4. The pensionable Salary of the Employees is 13.5 times the gross basic monthly Salary².
The net compensation referred to in Article C, paragraph 2, is therefore not part of the pensionable Salary.
5. Contrary to the provisions of Article C, paragraph 4, the pensionable Salary for the Employees holding jobs belonging to the VMT SSCV or TUG remains at 12 times the gross basic monthly Salary.

Age cohort	Premium as a % of the pensionable earnings for
------------	--

¹ Dutch Net Income System, Spanish Net Income System or Gross Salary Processing

² As defined in Article 1, sub c of the HFP Offshore CLA 2016-2017



	bringing forward the pension age to 65 years.
21-24	1.7%
25-29	2.1%
30-34	2.6%
35-39	3.1%
40-44	3.8%
45-49	4.6%
50-54	5.7%
55-59	7.1%
60-64	8.8%

D. Graduated scale for Supplementary Contributions Scheme: age-dependent premium rate of pensionable earnings

F. Final provisions

1. In the case of any future legislative changes to the pension scheme, HFP and VOC/Nautilus International will consult on how this could affect the future and which agreements are possible and/or necessary.



Appendix 5: Arreglo and Repair Pension

A. Arreglo

1. The Arreglo provides a benefit upon departure or death. The rule has an actual departure age of 58, being the mandatory retirement age prior to 1 January 2006. Arreglo does not have a formal end date. The Nationale Nederlanden (NN) policy does, namely 58 years.
2. The parties agree that the accrual of the Arreglo, which, in NN's (implementation) policy stops upon reaching the age of 58, continues until the actual date of leaving the employment, but ends in any case as soon as the Employee reaches the age of 65.
3. In addition to the provisions set out in the Arreglo between all parties involved, the parties agree on the following.
 - a. The policy that was concluded with NN with respect to implementing the Arreglo will not be paid out upon reaching the age of 58. Upon reaching the age of 58, the accrued capital will be deposited into a continuation policy with a term up until the time that the Employee wishes to retire.
 - b. The continuation policy is made out in the name of the Employee. The Employee is the beneficiary and upon the death of the Employee during the term of the policy, the legal heirs.
 - c. The Employee shall deliver all documents requested by NN that are required for a continuation policy, including a life certificate, directly to NN.
 - d. The further accrual and financing of the departure premium, as referred to in the Arreglo and which concerns the accrual during the term of the employment after reaching the age of 58, shall be done via a lump sum premium deposit by HFP with NN as soon as the Employee retires.
 - e. If the Employee dies before reaching the age of 58, the premiums deposited on the policy will be paid out to the legal heirs.
 - f. If the Employee dies after reaching the age of 58, the premiums deposited less costs³ will be paid out to the legal heirs, plus a percentage of the saved final premium. This percentage will be calculated by dividing the number of months between reaching the age of 58 and the time of death into the number of months between 58 years of age and the planned retirement age.
 - g. The implementation structure chosen by HMC in the past and now has no influence on the amount of the total benefit at the time of retirement.
4. It is the parties' intention to avoid that Employees who defer their Arreglo then receive sick pay.
2. This appendix is an integral and inseparable part of this addendum.

B. Repair pension

With respect to the repair pension of Spanish Employees who are entitled to this, the age at which the Employee retires is decisive for determining the amount to be paid out.

The graduated amounts specified in the scheme only differ because of the processing of a fixed indexation percentage.

³ The value of the continuation policy at 58 years of age, as set out in the policy.



Appendix 6: Dutch Net Income Brackets

With effect from 1 January 2022, the Dutch net wage brackets have been adjusted to keep pace with developments in Dutch income tax rates and income-dependent accrual and phasing out of tax credits.

DUTCH NET INCOME BRACKETS EFFECTIVE AS OF 2022; ON AN ANNUAL BASIS		
Gross income (€)		Deduction percentage
from	to	
0.	7,000	0%
7,000	20,000	15.5%
20,000	70,000	42.5%
70,000	100,000	45%
100,000	--	47.50%



Appendix 7: Spanish Net Income Brackets

With effect from 1 January 2022, the level of the Net Income Brackets has been adjusted again following the elimination (re-elimination) of the deduction of Dutch national insurance contributions.

SPANISH NET INCOME BRACKETS EFFECTIVE AS OF 2022; ON AN ANNUAL BASIS		
Gross income (€)		Deduction percentage
from	to	
0.	60,000	10%
60,000	80,000	21%
80,000	100,000	32%
100,000	--	45%



Appendix 8: Travel time compensation office visit

Travel time compensation, to/from office

> 151	1 day compensation	2 days compensation	3 days compensation	4 days compensation	
	101-150	1 day compensation	2 days compensation	3 days compensation	3 days compensation
		51-100	1 day compensation	2 days compensation	2 days compensation
	0-50			1 day compensation	1 day compensation
	<2 x a year	3-6 x a year	7-10 x a year	>10 a year	

- 1) The horizontal axis gives the number of office visits that were made during the course of a year.
- 2) The vertical axis gives the distance from the Employee's place of residence to the Leiden office in kilometres.

The rules

The travel time compensation is intended for office visits that are made for carrying out work at the Leiden office. Work at the office involves those activities that are carried out at the strict request of the employer. An exception to this is the visits from the Vessel Management Team members, who can decide at their own discretion when to visit the office and what work is to be carried out.

The compensation will be settled each year in January together with the settlement of the plus and minus days. The sum of the total number of days worked and this day('s) compensation will be paid as plus days if > 183 days. (Also see: Chapter 6: Article 31)

Employees living abroad



Employees living aboard will not be compensated for the travel time to Amsterdam (Schiphol), with the exception of the travel time from Schiphol to Leiden, being 38 kilometres.

The aforementioned rules do not apply when work is carried out at the office for a longer period. Other arrangements will be made in such case.



Appendix 9: Declarations of Intent of Heerema Marine Contractors B.V.

Declaration 1

1. To guarantee the implementation of HMC's projects and future plans, reliable and motivated workers are important for HMC to execute successful activities and projects. The current employment market only offers a limited number of suitable candidates to fulfil the jobs.
2. Heerema has to compete with other Employers in sourcing new Employees in a narrowing employment market. Reliable workers not only have to be recruited but also kept in employment for HMC.
3. To this end, Heerema shall continue to address the Dutch employment market in a thorough and professional manner but, under the influence of a narrowing employment market, will also look beyond the Dutch border.

Declaration 2

It is the Employer's intention that Employees do not have to advance any accommodation expenses. The Employer will take this into account insofar as possible when choosing training locations.



Appendix 10: Calculation examples plus/minus days during sickness

Example 1

21 days sick

$365 - 21 = 344$ workable days = 172 offshore days + 4.7 office days obligation

Working 20% more is $172 \times 1.20 = 206$ days

Plus days are paid out from 183 + 5 days

Example 2

42 days sick

$365 - 42 = 323$ workable days = 161.5 offshore days + 4.5 office days obligation

Working 20% more is $161.5 \times 1.20 = 194$ days

Plus days are paid out from 183 + 5 days

Example 3

84 days sick

$365 - 84 = 281$ workable days = 140.5 offshore days + 3.9 office days obligation

Working 20% more is $140.5 \times 1.20 = 169$ days

Plus days are paid out from 169 + 4 days

Example 4

161 days sick

$365 - 161 = 204$ workable days = 102 offshore days + 2.8 office days obligation

Working 20% more is $102 \times 1.20 = 122$ days

Plus days are paid out from 122 + 3 days

Example 5

322 days sick

$365 - 322 = 43$ workable days = 21.5 offshore days + 0.6 office days obligation

Working 20% more is $21.5 \times 1.20 = 26$ days

Plus days are paid out from 26 + 1 days

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