

### **Net salary promise to the Luger Temporary Staff**

With A1 Payrolling Luger operates in two tax and legal systems: The Netherlands and Slovakia, Poland or Romania. As two payslips are made, one Dutch and one in the country of employment A1 Payrolling can be confusing and therefore Luger gives an indication of what the net earnings per hour will be after all and any deductions.

### **Net hourly rate is a guarantee for the Temporary Staff and the client**

Usually foreign employees are offered the obligatory gross minimum salaries in The Netherlands or the applicable CLA conditions. Many dubious Dutch staffing agencies, in order to increase their margin, make very high deductions from the net salary of the temporary staff and especially for housing. This often means for the temporary staff a very low net hourly rate. Please mind that most of (bigger) the Dutch staffing agencies take care of their temps very well.

### **Best of both worlds**

Luger offers its temporary staff the best of both worlds. As Luger operates in two legal systems it always chooses to be in compliance with the most favourable terms for the temporary staff. Luger prefers to operate beyond any possibility of doubt with respect to legal compliance in The Netherlands and in the country of employment.

### **Deductions from the net salary of the temporary staff**

All and any deductions are made from the net salary because in The Netherlands any benefits in kind paid or given to the temporary staff have to be taxed. On the other hand some benefits have to be provided by Luger to the temporary staff in the country of employment. This causes complications as in one country it should be provided for free and un-taxed and in the other country it must be taxed. Luger has solved it in a way that the temporary staff receives the benefits untaxed and Luger is mainly paying for the taxes.

### **Which are the deductions?**

The following deductions are being made and depend on the country of employment as the three countries in which Luger operates have different legislation (PL, RO and SK):

- ❖ International transportation
- ❖ Housing
- ❖ Food packages
- ❖ Extra travel and accident Insurance
- ❖ Extra services like freezers, broadband internet, housing for spouses
- ❖ Extra rooms, housing up-grades
- ❖ Special support and repatriation
- ❖ Translation services, transportation services, support at tax and other declarations
- ❖ Penalties and indemnities
- ❖ Wage tax and social contributions
- ❖ Ordered extra services or purchased goods such as personal protection equipment
- ❖ Reservations for holidays and holiday allowances

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### Most of the deductions are while maintaining the net guaranteed hourly rate!

The Lugera temporary staff earn the same and usually more than their colleagues at Dutch temporary staffing agencies or at other A1 Payrolling companies (for the same job and at the same client) as the following is extra:

- ❖ 1 return tickets NL/Home Country with a value of € 160,-
- ❖ A monthly food package
- ❖ International travel insurance for 1 year of € 90,-. This policy includes life insurance with a substantial benefit to the relatives
- ❖ Housing
- ❖ Local transportation
- ❖ And usually € 0.25 to € 0.50 net per hour more

### Lugera complies with all tax and legal legislation and more...

- ❖ KPMG is the company's local and international auditor
- ❖ VRO is the auditing firm for NEN 4400-2
- ❖ KIWA is the auditing firm for VCU
- ❖ Lugera in Slovakia has ISO 9001
- ❖ Lugera has 2 internal lawyers
- ❖ The financial department of Lugera consists of 30+ staff (including payroll)

### The advantages for the temporary staff for being employed in their home country

- ❖ Stronger legal position when having labor disputes
- ❖ Better knowledge about its rights being an employee
- ❖ Increased independent employment relationship with the agency
- ❖ Insurance for dental care is inclusive
- ❖ In the end a higher net **disposable** income
- ❖ No interruptions in pension accrual

Lugera's purpose is to find for as many people as possible a better paid job. We do this since 1996. A1 Payrolling is one of the great ways to achieve this and this is one of the benefits of the European Union for The Netherlands as well as for the temporary staff and the home countries.

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