

Internship Regulations for Architectural Firms

Appendix CLA, elaboration of Article 17 CLA

1. Scope

Interns, to whom the Internship Regulations for Architectural Firms apply, are students who spend a period of practical work at an architectural firm within the framework of an internship.

2. Definitions

a. Internship

Internships are part of the learning process and are taught in practice under the ultimate responsibility of the educational institution. The intern must be enrolled as a student at a recognised training institute.

b. Internship Pay

The architectural firm provides an internship fee during the internship period. The amount of the fee depends on the extent to which the company and the student make use of each other's expertise, compared to the efforts of the architectural firm to facilitate the student's successful completion of the graduation assignment.

This can be done in three ways:

› Learning Internship

The student carries out an assignment at the architectural firm formulated in advance within the framework of the learning process; the architectural firm functions exclusively as a practical environment. This involves an obligation of means but not an obligation of results. The minimum fee is the gross month fee mentioned in paragraph 3.

› Research Internship

At the invitation of the company, the student conducts further research on a business-relevant subject, for example, as a follow-up to a previous internship at the company. The recommended remuneration is the gross remuneration per month referred to in paragraph 3.

› Graduation Internship

The architectural firm, as an internship provider, invites the educational institution to have a student (or several students) do a graduation project in which a business subject is central. The company and the department involved will enter into a performance contract for this purpose. The remuneration of the student(s) depends on their actual performance and is stated in the contract, and may differ from the fee referred to in paragraph 3. The fee may also be nil.

3. Fee

The intern will only receive an allowance for the extra costs arising from the internship.

Interns do not have an employment contract within the meaning of the Netherlands Civil Code, but, from a tax perspective, they have entered into a notional employment relationship.

The recommended internship fee for full-time working MBO students is €400 gross per month and for full-time working HBO and university students €550 gross per month. The architectural firms as internship providers are obliged to deduct payroll tax and social security contributions from these gross amounts.

With regard to payroll tax and social security, different rules may apply to students from abroad who do

their internship in the Netherlands. Students from non-EU countries must have a 'COSPA Internship Agreement'. This agreement provides for liability and accident insurance. This document must be kept by the architectural firm for perusal by the labour inspectorate. www.nuffic.nl.

4. Travel Allowance

If the intern travels regularly to and from the place of the internship with the agreement of the architectural firm, the travel expenses incurred may be reimbursed in accordance with the rules in force at the architectural firm. This reimbursement by the architectural firm does not apply where already provided for by other rules. Dutch and foreign students who do not have an annual public transport pass will receive at least a travel allowance as customary in the architectural firm.

5. Payroll Tax and the Collective Labour Agreement

a. Payroll Tax

The internship provider must deduct payroll tax from the allowances. Because the interns themselves generally remain below the tax-free rate, the payroll tax unduly paid can be reclaimed by means of a tax return.

b. CLA

Interns do not participate in collective labour agreements for employees of architectural firms. Interns do not receive any holiday allowance, nor do they accrue any holiday entitlements or days off.

6. Interns and Social Security Contributions and Pensions

a. Social Security Contributions

Interns need to pay contributions under the Health Insurance Act (*Zorgverzekeringswet*) on the part of the expense allowance for which social security contributions are due. Interns do not pay any contributions under the Unemployment Act (WW) or Work and Income (Capacity for Work) Act (WIA).

b. WW and WIA

Interns are not compulsorily insured under the WW and WIA. In the event of incapacity for work, they can claim benefits under the Invalidity Insurance (Young Disabled Persons) Act (*Wet arbeidsongeschiktheidsvoorziening jonggehandicapten*).

c. Health Insurance Act (Zvw)

For medical expenses, interns are compulsory insured under the Healthcare Insurance Act. Interns must, however, register themselves with a health insurance company. The internship provider will include the income-related healthcare insurance contribution in the payroll statement. In addition to this contribution, a flat-rate contribution is charged. This is a fixed amount per month that interns must pay to the health care insurer themselves. No flat-rate contribution is due below the age of 18.

7. Liability in the Event of Accidents

a. Internship Provider

Every employer can be held liable for industrial accidents, for which internship providers are usually insured. Like other employees, interns must meet the requirements under the Working Conditions Act (*Arbowet*), Article 1, paragraph 2.

b. Intern

Interns must check for themselves whether an accident insurance has been taken out for them by the internship provider and/or educational institution. It is recommended that the students/interns, as private individuals, take out third-party insurance themselves. Inclusion in a family policy is generally no longer sufficient for interns aged 18 or over.

8. Working Conditions

Internship Provider

On the basis Article 1, paragraph 2, of the Working Conditions Act, the internship provider is considered an

employer. For the purposes of this Act and the provisions relating to it, the following definitions shall also apply:

- › **employer**: a person who, without being an employer or employee within the meaning of the first paragraph, causes another person to perform work under their authority.
- › **employee**: the other person, as referred to under (a), with the exception of the person who performs work as a volunteer.

9. Quality Assurance

The internship provider will give the intern the opportunity to achieve the training objectives.

10. Leave

Interns are entitled to leave with retention of remuneration on public holidays in the Netherlands. They are entitled to leave without retention of remuneration when the company closes due to company holidays and scheduled days off determined by the company. Company holidays, scheduled days off and days lost do not count as internship time, unless substitute activities are available within the framework of the internship.

Extraordinary and other leave must be arranged by the intern in consultation with the architectural firm offering the internship and (if customary) with the internship coordinator.

11. Additional Arrangements

In the internship agreement signed by the architectural firm as internship provider, the educational institution and the student-intern, additional arrangements can be made regarding the processing of confidential business data and early termination of the internship.