

## I am an employer

### Applying overwork surcharge

#### When is the overwork surcharge part of the pensionable salary?

The pensionable salary consist out of the following elements:

1. **Base salary**  
Including the labour contingent right to free food (€ 4.45 per seafaring day), if this compensation is paid out.
2. **Tanker increase (tankerverhoging or tv)**
3. **Holiday bonus (vakantietoeslag or vt)**
4. **Overwork surcharge of 15% over element 1+2+3**  
This is also applicable for prepaid leave during service and paid leave days during service and after the employment has ended. The overwork surcharge is not applicable if it is (partly) included in the base salary.
5. **Extra surcharge of 5% over element 1+2+3 if, according to the collective agreement or labour contract, there is an supplementary surcharge next to element 1 to 4.**  
You apply the extra surcharge during the time on board and during leave. The extra surcharge of 5% can only be applied once in that relevant month. As of 1 January 2019, employers with a collective agreement have the option to not apply the extra surcharge of 5%. However, the collective agreements with Nautilus International must then compensate the seafarer for the adverse financial consequences.

For a correct premium calculation it is important that you correctly determine the pensionable salary. You will find more information in the Employer's Guide at [www.koopvaardij.nl/en/employer](http://www.koopvaardij.nl/en/employer).

#### How do you determine if you need to apply the overwork surcharge?

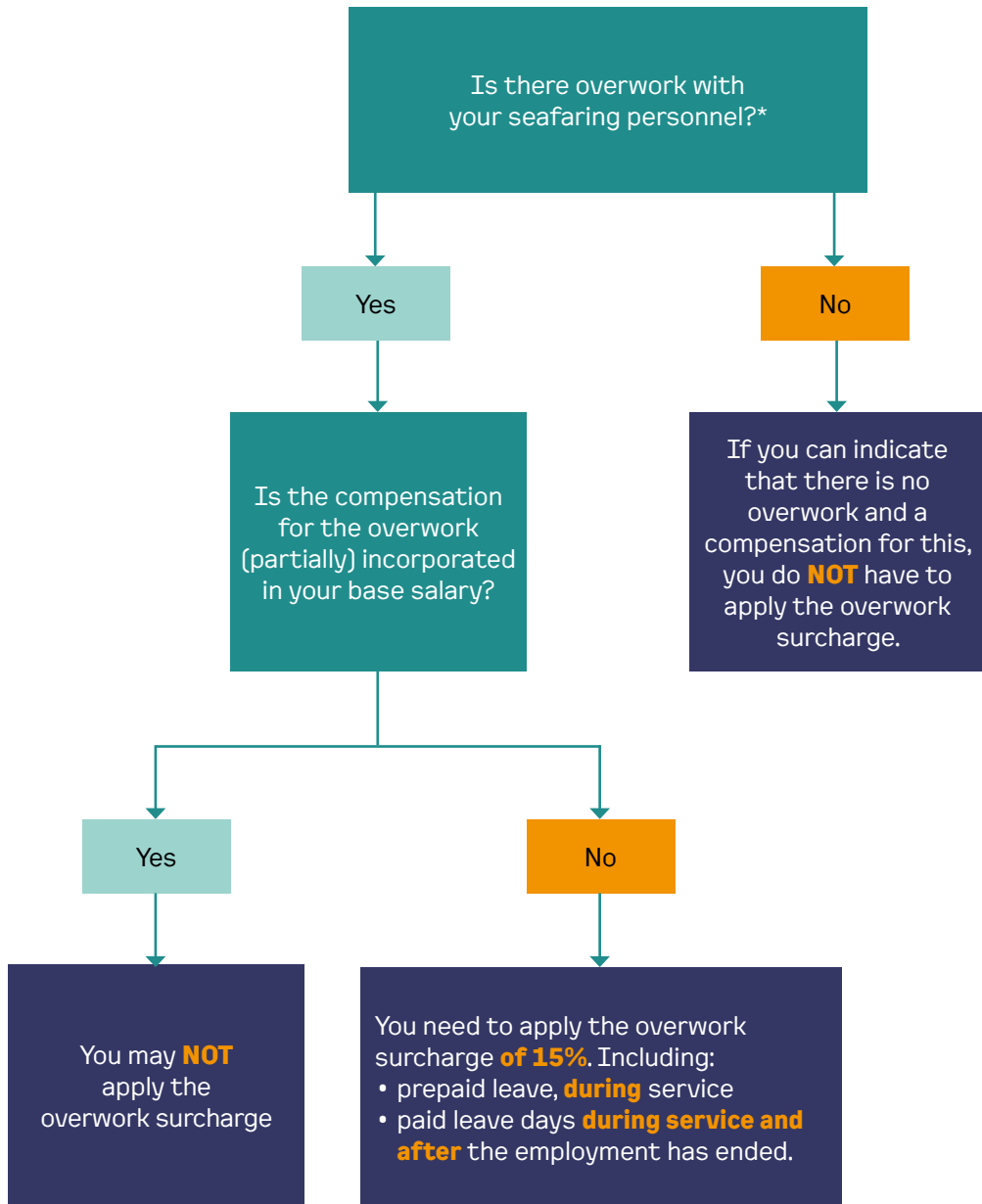
Look at the flow chart on the back.

#### Calculation example of the overwork surcharge

- Details employee (second mechanic):**
- Salary of € 2,982 gross per month
  - During active service 45% overwork allowance
  - 8% holiday bonus
  - Tanker increase € 193 per month
  - No supplementary surcharges

| Pensionable salary  | Calculation       |
|---|-------------------|
| Salary  | € 2,982           |
| Tanker increase   | € 193             |
| Holiday bonus: 8% x (2,982 +193)  | € 254             |
| Addition of 15% because overwork surcharge: (15% x (2,982 + 193 + 254)) | € 514.35          |
| Addition of the 5% surcharge  | -                 |
| <b>Total per month:</b>   | <b>€ 3,943.35</b> |
| <b>Per day (€ 3,943.35 x 12 /365)</b>                                   | <b>€ 129.64</b>   |

## When do I need to apply the overwork surcharge?



\* The overwork surcharge does NOT apply to shore personnel.