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IKEA CAO

Collective labour agreement
1 January 2026 until 31 December 2026



COLLECTIVE LABOUR AGREEMENT

Note:
This is the translation of the original CLA, which is in Dutch.
In case of any discrepancies between Dutch and English version,
Dutch version prevails.

The following Collective Labour Agreement is entered into between the undersigned:

IKEA Nederland B.V. in Haarlem
and
Inter IKEA Systems B.V. in Delft,

each as a party on one side, and

Werknemersvereniging IKEA Medewerkers (W.I.M.) in Amersfoort
and
FNV te Utrecht

as parties on the other side.

Term:
1 January 2026 to 31 December 2026

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1 ABOUT THIS CLA

Hej! Welcome to IKEA

Together with around 6,000 IKEA colleagues, you will help create a better everyday life for as many people as possible. This goes beyond home furnishings. Working at IKEA means that our operations have a positive impact on the world. Such as on the communities where we get our materials from. Or on the way our products help our customers create a more sustainable life at home.

*"IKEA is not the work of one person. IKEA is the result of many people working together and sharing their ideas over many years of having fun and working hard."
(Ingvar Kamprad, founder of IKEA)*

IKEA is committed to working with the trade unions to remain a strong and attractive company: innovative, economically healthy, with room for personal development and with good labour relations. In doing so, we recognize that work pressure can be a real challenge. That is why we constantly pay attention to this, so that everyone can continue to do their work in a healthy and sustainable way.

Working together on good agreements

In the Periodic Consultation, we continue to work on the agreements made during the negotiations. We also discuss other relevant matters in this meeting. This may mean that we discuss collective labor agreement and non-collective labor agreement topics in the interim and agree with each other. The collective labor agreement is an important foundation in this: it must be applied by everyone, so that we guarantee clarity, honesty and unambiguity in our way of working.

Together we feel the responsibility and the challenge to look for smart and innovative ideas and solutions. This is in the interest of you as a co-worker, of IKEA, of our customers and of Dutch society.

Changing world

We live in a world that is constantly changing and in which nothing is really certain. Just think of the geopolitical changes and rapid technological developments. This also has an impact on IKEA, and on you as a co-worker. All this requires great effort and flexibility from us and from you to keep IKEA running, so that we remain a healthy organization in the long term, which can continue to fulfill the living wishes of our



many customers. Especially in such a changing environment, it is important that we continue to keep an eye on the balance between flexibility and workload and that we continue to support each other.

A strong relationship between IKEA, all co-workers and the unions is more important.

IKEA values

We do our best to have the same values in the way we work. The IKEA values help to run the business, solve problems and make smart decisions together. When we put our values together, they form a pattern – our common culture. This is usually referred to as doing things ‘the IKEA way’. How we behave at IKEA, how we work and how we do business are examples of our values that are enshrined in the [‘Code of Conduct’](#). This applies to all co-workers employed by IKEA.

What we are working towards

IKEA wants a sustainable working relationship with all its co-workers. In doing so, we look at the needs of the company and of the people who work there. As a starting point for the working relationship, we take the [IKEA Employment Standards INGKA](#), the [Employment Standards Inter IKEA Systems](#) and IWAY.

More specifically, IKEA will offer good and meaningful work. Equal pay for equal work is important in this regard. An important goal is also to have valuable, sustainable and long-term working relationships. This means that IKEA offers you a permanent employment contract if your work is permanent. Is the work temporary or is it a project? Then we offer temporary employment contracts.

A collective labor agreement for everyone

The starting point for the collective labor agreement is both the interest of you as a co-worker and the interest of IKEA. Inclusivity is paramount here. We do this by giving equal co-workers the same employment opportunities and opportunities at IKEA, regardless of gender, sexual orientation, marital status, age, race, religion, political opinion or ethnic origin. In this collective labor agreement, the employee is addressed, as far as possible, as you or you.

1.1 Agreements between the CLA parties

a. Term of the CLA

This CLA is in force from 1 January 2026 to 31 December 2026, when it terminates automatically by operation of law. No notice of termination is required.

b. Periodic Consultations

During the term of the CLA, the CLA parties will hold a Periodic Consultation at regular intervals. This will deal with the implementation of the CLA and the application of the agreements set out in the CLA.

c. Putting the CLA into practice

During the term of this CLA, IKEA and the [trade unions](#) will do everything they can to ensure peace of mind within the organisation. They will also make sure that the CLA is applied.

d. Interim changes

Should societal or economic changes crop up that have an impact on the internal or external workings of IKEA, then IKEA and the [trade unions](#) will agree amendments to this CLA. If just one of the parties believe that such amendments are necessary, then the CLA parties will discuss this with each other within one month.

1.2 What can you expect from IKEA?

a. That we will work hard to build a workplace that is (more) inclusive

IKEA believes it is important that everyone feels welcome and that co-workers in equal situations have the same opportunities in work.

b. That we are patient

You will receive a written employment contract from us once you begin your employment. The CLA and the IKEA house rules form part of your employment contract. In your work, you will find that your working conditions will be at least equal to the working conditions set out under this CLA.

We will also give you login credentials for [Now P&C](#) (for IKEA Nederland B.V.) or [P&C Information](#) (for Inter IKEA Systems B.V.). On [Now P&C](#) and [P&C Information](#) you will be able to find this CLA text and a copy of the (country-specific) house rules. The country-specific house rules are set, amended and implemented by IKEA in collaboration with the WC.

Local house rules are set, amended and implemented by IKEA in collaboration with the relevant [LMZ](#).

Agreements relating to your [contract hours](#) and extending your [contract hours](#) are set out in the [Scheduling process document](#) or under “real jobs”. This document can be found on [Now P&C](#) and on [P&C Information](#).

1.3 My rights and obligations

a. House rules

The house rules that apply to the unit where you work will also apply to you.

b. Reasonable tasks

You will carry out reasonable tasks set by your manager. For example, it may be that you are required to perform work that is different from your usual activities or that you need to work

in a different department. Tasks of this kind are temporary and, should they be necessary, your manager will discuss these with you first.

Being asked to carry out tasks on a temporary basis does not mean a change to your function, pay or scale.

c. Confidentiality

It is only natural that you will come across a lot of information about IKEA and its group companies during your work. This information could relate to the ways we work, our suppliers and customers, or our products. These and any other confidential matters are

subject to absolute secrecy. Note: This remains the case even after you leave IKEA's employment.

Your employment contract may also contain additional agreements in the form of a confidentiality clause. A non-competition clause may also be included.

d. Additional employment

In principle, IKEA allows co-workers to have additional employment ([article 7:653 of the Dutch Civil Code](#)). We only refuse to permit additional employment if there is objective justification for doing so. This will be the case if, for example, the combination of work activities means that:

- the limits set out under working time legislation are exceeded, or
- an unsafe situation arises, or
- confidential information needs to be protected.

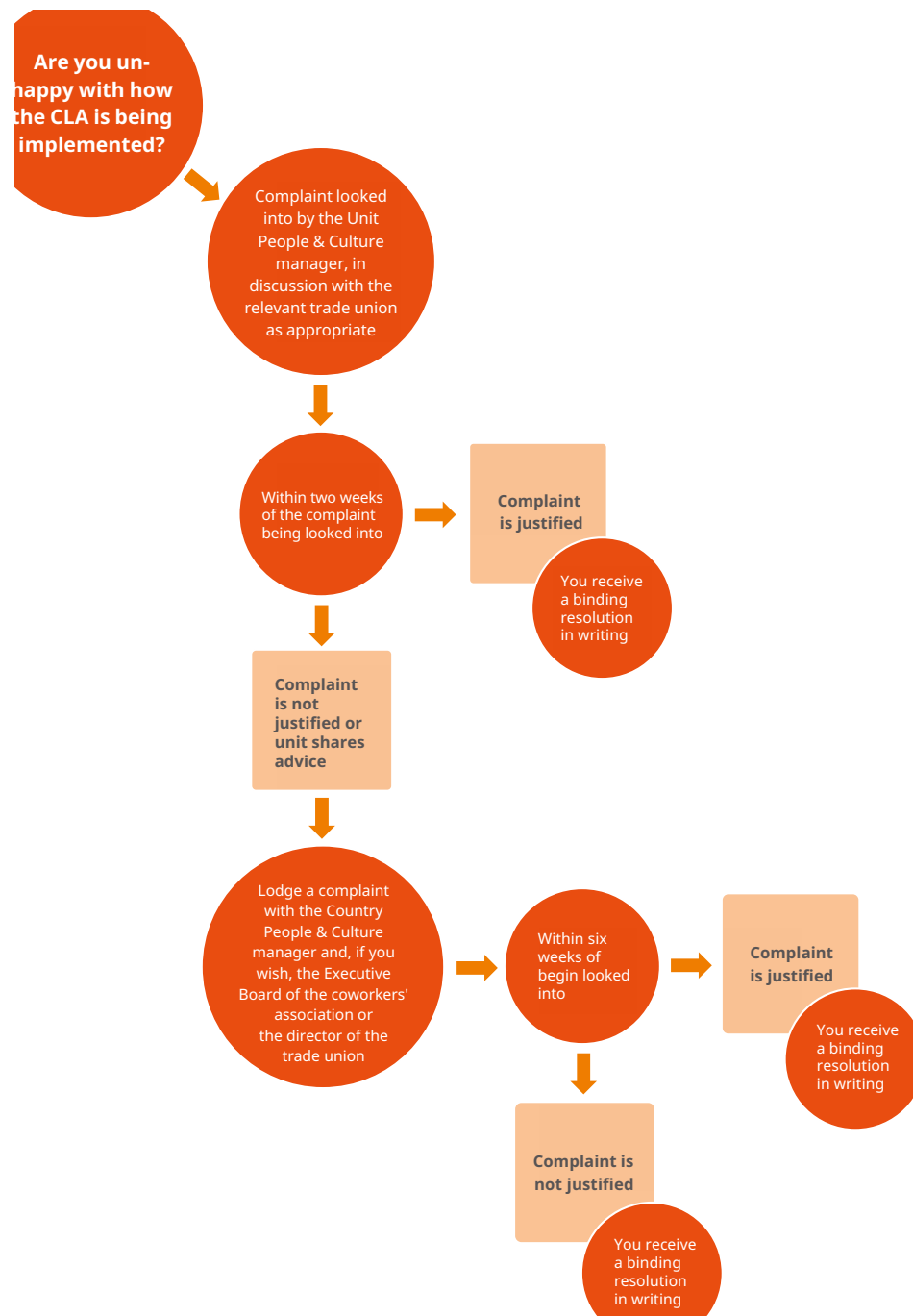
You are not permitted to work for yourself (within your own company or on a self-employed basis) or for another employer if you have not reported this work to IKEA in writing.

e. Complaints procedure

Are you unhappy with how the CLA is being implemented?

Then you can lodge a written complaint with the Unit People & Culture manager.

If you are a member of a trade union, give a copy of your complaint to the relevant co-workers' representative. The following page shows the situations that may occur:



2 WORKING AT IKEA

2.1 Employment contract

a. Individual employment contract

When you start working at IKEA, we will conclude a written employment contract with you. Your employment contract will specify whether it is concluded for a fixed period or an indefinite period. Your employment contract will also contain the following information:

1. your function and pay scale;
2. your [monthly pay](#) or [hourly wage](#);
3. your [contract hours](#) per week;
4. your travel expenses allowance;
5. your place of work.

The CLA forms part of the employment contract. Do you

work on a mobility assignment?

Then you have an employment contract with IKEA and this CLA applies to you, unless otherwise agreed in your employment contract.

Are you an [intern](#)?

Then you have an internship contract, rather than an employment contract.

This CLA does not apply to you if you:

are a manager or specialist who works internationally;
are employed by Inter IKEA Systems B.V. but do not work in-store; are a temporary agency worker covered by the CLA for Temporary Agency Workers.

b. Probationary period

If we conclude an employment contract lasting more than six months, then this will include a two-month probationary period for you and for IKEA. It is also possible for a shorter probationary period to be agreed in the employment contract. During the probationary period, the employment contract can be terminated immediately by you or by IKEA. There is no notice period.

If we conclude an employment contract lasting six months or less, then there is no probationary period.

c. Changes to the employment contract

If, together with your manager, you have agreed changes to your employment contract, then you will receive written confirmation of this.

d. The end of the employment contract

1. An employment contract concluded for a fixed period will automatically end on the date set out in the employment contract. In the case of an employment

contract of six months or longer, IKEA is obliged to inform you at least one month before the end of the contract as to whether the employment contract will be extended and, if it will, under what terms.

2. If an employment contract is concluded for an indefinite period, then it will automatically end on the day directly preceding the day that you reach the Dutch AOW (state pension) age.
3. You may terminate an employment contract that has been concluded for an indefinite period. Such termination is subject to a notice period of one month. A longer notice period may be arranged in writing. IKEA may only terminate the employment contract with you under certain conditions. Here, IKEA will comply with the statutory notice periods ([article 7:672 para. 2 of the Dutch Civil Code](#)).

The notice period is a full calendar month. Notices of termination by you or by IKEA must always be issued before the end of the month.

Example: If you hand in your notice before 31 May (e.g. on 13 May) and your notice period is one month, then the employment contract will terminate at the end of June; 30 June will be the last day of the employment contract.

4. In addition to IKEA's option to terminate the employment contract ([Para. 3](#)) there are sometimes also legal justifications that allow your employment contract to be terminated. In this case, dismissal is immediate. This is regulated in the Dutch Civil Code ([article 7:669 Para. 3](#) and [article 7:677](#)).

2.2 Working after reaching state pension age

Once you reach Dutch AOW (state pension) age, you may choose to keep working until the first day of the month in which you reach retirement age. In this case, this is the retirement age as set out in the pension scheme applicable at IKEA.

To do this, you must submit a written request to your P&C manager before the day that you reach state pension age. IKEA may only reject this request if there is objective justification for doing so.

If you have kept working after reaching state pension age, then, if your employment contract is concluded for an indefinite period, it will automatically end on the first day of the month in which you reach the retirement age that applies to you.

2.3 Final settlement

When your employment contract ends, you will receive a final settlement. This will be issued once you have returned all IKEA property.

3 FUNCTION AND PAY

3.1 Determining your pay

a. Function classification and pay scales

- IKEA assigns you to a function group using a well-known function evaluation system. You can request an overview of the different competence profiles from your manager and from the People & Culture department, or you can access it through [Now P&C](#) or [P&C Information](#).
The level of your function determines the pay scale that will apply to you. Each function group has an associated pay scale (IPE level). The pay scales can be found in [Appendix 1](#).
- Each scale contains a minimum and a maximum level of pay. Within your pay scale, you will receive the pay that is appropriate to your professional experience and the skills required. This also means that your pay cannot exceed the maximum for your scale.
- The monthly amounts shown in the pay scale are gross amounts and apply to a full-time co-worker.
- Each pay scale has three zones. These zones have a fixed range within the scale.

Min ←—————→ Max

Zone 1 (range 0-10)	Zone 2 (range 11-70)	Zone 3 (range 71-100)
------------------------	-------------------------	--------------------------

- The purpose of having the zones within a pay scale is to ensure that pay is established based on your experience and skills. This also allows you to move within the entire scale pay range.
- Every zone has its own individual percentage increase ([Pay increase table](#) in Article 3.6 b).
-

Calculation example – pay increase table

Position in scale	Increase for “good”	Example of pay increase percentage for “good” and X = 0.5
Zone 1	3 times X	3 times 0.5 = 1.50%
Zone 2	2 times X	2 times 0.5 = 1%
Zone 3	1.5 times X	1.5 times 0.5 = 0.75%

The table above is an example. Details of the agreed pay increase percentage for “X” for the term of this CLA can be found in [article 3.6b Para. 2c](#).

b. Young workers pay scale

Younger than 18 years of age?

Then you fall within the young workers’ pay scale. Every pay scale up to and including IPE 45 also has a young workers’ pay scale.

This can be found in [Appendix 2](#).

c. Pay scale for **co-workers who fall under the Participation Act**

With effect from 1 January 2024, there is a separate pay scale that is exclusively intended for [co-workers falling under the Participation Act](#):

- who are entered in the target group register (Doelgroepenregister), and
- for whom IKEA receives a labour cost subsidy on the basis of the Participation Act.

If you fall within this pay scale, then IKEA will work with a development plan to contribute to your development where your wishes and capabilities allow. IKEA will also ensure that co-workers and line managers are well prepared to provide you with the right support. The performance appraisal cycle described in Article 3.5 does not apply to you.

This separate scale starts at 100% of statutory minimum wage and goes up to 120% of statutory minimum wage. Progression through the scale takes place automatically each year using percentage-based pay increases. The pay scale can be found in [Appendix 3](#).

Each year, you and IKEA will look at whether it is desirable and possible for you to move over into a full function. If you move into a complete function profile in IPE 43 or higher, then the pay scale for [co-workers falling under the Participation Act](#) will no longer apply to you. The pay scale for your new function will apply with immediate effect. You will still receive at least the same [hourly wage](#). IKEA will assign you to the zone that is suitable for your experience. From now on, the [pay increase system set out under article 3.1. a](#) will apply to you.

d. Multiple areas of work

A function profile can apply to multiple areas of work. If you work in multiple areas, then IKEA will assign you to the scale that corresponds to the area of work where you spend the most time (at least 60% of your [contract hours](#).)

It may be that you spend a considerable amount of your [contract hours](#) in another area of work:

- but you do not spend 60% of your time in that area of work;
- and the scale for that other area of work is higher than the scale for your own function.

In this case, you can extend your [contract hours](#) in this area of work to at least 60% (if there are hours available here). Doing so requires that any and all preconditions are met. This serves to encourage your development.

3.2 Compensation for flexible hours (flex hours)

If you are a manager or are at pay scale 49 or higher then you will not be compensated for any [flex hours](#) worked.

a. Settlement period for [flex hours](#) for [full-time co-workers](#) and [part-time co-workers](#) paid on a monthly basis

In September of each year, IKEA carries out settlements of the number of hours worked by co-workers paid on a monthly basis with respect to the agreed [contract hours](#). Any payments for these hours are made in October.

Three situations are possible when [flex hours](#) are settled:

- + If you have worked more than your [contract hours](#), then IKEA will pay you for these extra hours
- = If the number of hours worked is the same as the number of [contract hours](#), then nothing happens.
- If you have worked less than your [contract hours](#) in the previous period and this is due to IKEA, then IKEA will bear the cost and you do not have to pay anything back.

When payments are made on the basis of [flex hours](#), you have two options: you can opt for a monetary payment or for time off in lieu.

b. Settlement for [flex hours](#) for [part-time co-workers](#) paid on an hourly basis

Monetary payments are made as follows:

Co-worker	Type of Flex hours	Settlement
Part-time co-worker paid on an hourly basis	Excess hours	In the month following the month in which you worked these hours.
Part-time co-worker paid on an hourly basis	Too few hours	If you have worked fewer than your contract hours over the course of the year and this is due to IKEA, then IKEA will bear the costs in this case and will still pay you for the contract hours not worked. The final settlement is carried out in September and payment is made in October.

c. Settlement for (flex) hours up to and including 40 hours

IKEA pays 100% of the hourly wage for all the hours you work. The extra hours worked count towards holiday pay, the 13th month and – up to and including an average of 40 hours per week on an annual basis – also towards pension accrual.

For the hours above 40 hours on average per week, IKEA pays a contribution of 8.7% of the gross hourly wage for its own pension savings (Article 6 paragraph 2).

3.3 Pay for training/employment contracts

If you are 21 years old or younger and work at IKEA on the basis of a training/employment contract, then IKEA will continue to pay 100% of your [hourly wage](#) during teaching hours.

3.4 Internship compensation

An [intern](#) will receive € 360.- gross as of March 1, 2026 on the basis of a full-time working week. Until March 1, 2026, the fee is € 340.08. You will only receive this internship compensation if your internship lasts for at least two months. It is also paid pro rata based on the number of internship hours per week.

3.5 Development and appraisal

a. Development cycle

At IKEA, we see your personal growth and development as being made up of three steps. This also looks at your long-term employability, which means that we can also look at your wellbeing as well as your career at IKEA.

Appraisal years run from 1 November of a given year to 1 November of the following year and consist of three steps.



1. Initial discussion and PGP

Between 1 July and 31 October, you will schedule an initial discussion with your manager. During this discussion, you will work with your manager to set individual objectives that will allow you to make a meaningful contribution to the team's objectives.

You will set at least two objectives. As well as the agreed objectives, your manager will also talk to you about the focus for leadership capabilities. Your Personal Growth Plan (PGP) sets out what you want to achieve in terms of your development and how you are going to do this, so you will put details of all your agreed targets for the coming appraisal year in your PGP.



2. Ongoing discussions

You will meet with your manager at least once per tertial to discuss your development and how your PGP is progressing. You will talk about your objectives and you will receive feedback on how you have performed so far. You will also receive guidance on development and ambitions in your current function. This will also involve looking to the future.



3. Final evaluation

A final evaluation of your agreed objectives will take place between 1 July and 31 October. In this discussion with your manager, the expectations of management will also be appraised. Appraisals are always based on the entire appraisal year.

You can find more information about the development and appraisal process on [Now P&C](#) and [P&C Information](#).

b. New to IKEA

When you start working at IKEA, you will have just one appraisal if you have worked with us at least six months of the financial year in question. This means that you will be eligible for an appraisal if you join us up to and including 5 March of a given year. This six-month requirement only applies if you have joined IKEA as a new co-worker, and not if, for example, you:

- change function, or
- get a new manager, or
- are on (long-term) leave, or
- change manager, working location or legal entity, country, or field of expertise.

c. Appraisal during long-term absence

Have you been off work for longer than six consecutive months by the time September comes around, for example for paid leave or due to illness?

Then IKEA will evaluate your objectives and results based on the period actually worked, and will consider what could realistically be expected from you for this period.

IKEA will also take the previous year into account during your appraisal. If you have not worked for the entire financial year due to paid leave, then your pay increase will be based on the previous year's appraisal.

It is possible to make exceptions to these conditions if you and your manager agree that there is justification for doing so.

d. Performance appraisal when changing functions

If you are changing function or manager within Ingka Group or Inter IKEA Group, then you will still have your evaluation discussion with your current manager, and on their schedule. Your current manager will share the evaluation with you and with your new manager. Depending on when the performance appraisal takes place, your new manager will include this evaluation in your appraisal.

e. One-off bonus

There is a chance that you may be eligible for a special, one-time payment. Have you performed particularly well in your role? Have you performed exceptionally, above and beyond IKEA's requirements for your function?

Then your manager may propose to the market manager and the People & Culture manager that you be rewarded for your performance. These three parties will decide on how much this one-time bonus will be.

3.6 Pay increases

IKEA has general and individual pay increases.

If you joined IKEA before 5 March, then you will be eligible for both the general CLA increase and the individual increase (provided that you met the requirements under this CLA).

If you joined us on or after 5 March, then you will only be eligible for the general CLA increase.

a. General increase

1. In the CLA consultation, the parties to the CLA will jointly determine whether IKEA will increase pay and, if so, at what percentage.
2. As of 1 January 2026, IKEA will increase the scales and actual pay with the percentages of 3.2% for all scales. You can find the salary scales in [Appendix 1](#).
3. The general increase is not based on the individual appraisal.

b. Individual increase

You will receive an individual pay increase on 1 January 2026. This is based on the appraisal for FY25. The amount of this increase is dependent on your appraisal and your zone on the salary scale.

1. Appraisal

There are three possible scores for your appraisal:

- Below expectations
- Meets expectations
- Exceeds expectations

When appraisals are conducted at IKEA, scores start off as “meets expectations”. If your score remains unchanged, then your pay will be increased in line with the percentages in the increase table below.

Have you received an “exceeds expectations” score?

Then your individual pay increase will be twice as much as the increase for a “meets expectations” score.

Have you received an “below expectations” score?

Then you will not receive an individual pay increase.

It may be that, for reasons beyond your control, there is not enough time for you to be appraised before the end of the appraisal cycle. In this case, IKEA will give you an individual increase based on a “meets expectations” score. It should be noted that this does not include justifications about how long you have been with IKEA or about the rules on minimum attendance in the case of sickness and/or leave.

2. Zone

Each zone has a different percentage increase for a “meets expectations” score. The increase percentage in Zone 1 is higher than in Zones 2 and 3. This means that, if you are at the lower end of the pay scale, your pay will increase faster (in relative terms) than when you are at the upper end of the scale. The parties to the CLA will negotiate the value of “X” in the table. In this CLA X = 0.7.

3. Increase table

Zones	Standard scale Mutual increase between zones	Individual increase per zone; X = 0.7 in this CLA
Zone 1	3 x	2.1%
Zone 2	2 x	1.4%
Zone 3	1.5 x	1.05%*

* For zone 3, the final individual increase percentage depends on your salary position and the space for growth up to the maximum of the applicable pay scale. Only if there is enough space will 0.52% be granted.

1. You can never receive more than the pay scale maximum (100%). This can mean that you may not receive the full individual increase that is applicable to Zone 3.

If you are earning the maximum for your scale, then your pay will automatically increase as the maximum for your scale increases. Your pay position remains unchanged here.

c. Young workers’ pay scale increases

Are you on the young workers’ pay scale?

IKEA will then increase your youth wages with the general collective increases as of January 1, 2026. Young workers’ pay at IKEA is in line with statutory minimum wage. In the young workers’ pay scale and received an “exceeds expectations” score? Then, with effect from the date of your individual pay increase, IKEA will place you on the minimum pay for the (adult) pay scale for your function. The pay scales that apply after the first collective pay increase will then apply. With effect from the date on which your pay is

increased as a result of an “exceeds expectations” appraisal score, you will not be entitled to the usual individual increase for that appraisal year.

d. Order of increases

IKEA carries out a general increase of the pay scales and the actual pay, as well as the individual pay increase, on the same day.

The order of the increases is as follows:

1. the general CLA increase of the pay scales;
2. the increase of actual pay.

Thereafter, IKEA will increase actual pay at this percentage. Your new salary may mean that you move into the next zone.

3.7 13th month

1. IKEA provides a thirteenth monthly payment in December. This amounts to 8.33% of the hours for which you have been paid in the past calendar year.
2.
 - a. If you joined IKEA after 1 January, then you will receive the thirteenth monthly payment based on the hours you have worked.
 - b. If you leave IKEA before the thirteenth monthly payment is made, then you will receive the thirteenth monthly payment (pro rata) with your final settlement.
3. You can choose to have the thirteenth monthly payment paid out in monthly instalments (pro rata). You may make this choice once per year at any time of the year. If you do not make a choice either way, then you will receive the thirteenth monthly payment in December as standard.

3.8 Options for terms and conditions of employment

If you would like more information, then please click on the title of the relevant paragraph.

a. Saving leave

If you have a permanent employment contract with IKEA, then you have the option of saving your extra hours. By saving these up, you can take more days off in a row, which can be used for looking after your children or going on a trip, for example.

You can save up your leave days for a maximum of five years. You must also use these days in this same five-year period.

b. Buying leave

You have the option of buying extra leave once per year. The following rules apply:

- No more than two times the contractual [working hours](#) per week.
- Leave that you buy is valid for a period of 1.5–2 years after it has been bought. The exact period of validity depends on when you buy the leave. If you do not use up the leave you have bought within the validity period, then IKEA will pay them at the end of that period.
- IKEA deducts the payment for the leave you buy from either your holiday allowance or your thirteenth monthly payment, depending on when the purchase was requested.
- Each hour is purchased at the cost of the [hourly wage](#) at the time of purchase, including holiday allowance, thirteenth monthly payment and personal allowance.
- IKEA will allocate any extra leave to your non-statutory leave balance of 4Y

If you wish to buy leave, you will need to speak to your manager about this in much the same way that you would discuss taking leave, your leave balance and holiday planning with them. Submit your request to purchase leave to your manager. Approval is subject to business needs.

c. Lease bicycle

1. Do you live within a radius of 0 to 5 kilometers from your normal workplace? Then you may have a chance to make use of the lease bike scheme. From this target group, 60 co-workers can apply for this lease bike scheme. The use of these will be evaluated before 1 December 2026. For the terms and conditions, please see Now P&C and P&C information.
2. If you live within a 5–20-kilometre radius of your usual place of work, then you have the option of making use of our lease bicycle policy. If you live within more than 20 kilometres away from your usual place of work, then you can submit a request to make use of the policy.
3. If you receive a lease bicycle, then you will not/will no longer be eligible for compensation for commuting ([Article 5.10](#)).
4. With regard to using a lease bicycle, the following applies in relation to the lease costs:
 - As standard, the net lease costs are no more than EUR 75 per month.
 - If you take part in the policy, then a (gross) tax addition of 7% is applied; this means that you have to pay income tax on 7% of the new value of the bicycle. IKEA deducts the addition from your [monthly salary](#) and can deduct this from the lease costs in a tax-friendly manner.

5. IKEA pays a maximum of 75% of the net lease costs. You pay the remaining 25%. If you decide to go for a bicycle with higher lease costs, then you will pay all additional costs yourself.
6. Making use of the lease bicycle policy means that you are entering into a long-term obligation. If you choose to leave IKEA before the lease for the bicycle comes to an end, then you may take over the lease (the bicycle). You are then responsible for the remaining costs.
7. As an alternative to using the lease bicycle (due to bad weather, for example), IKEA offers an allowance for commuting costs, which can be used a maximum of 15 times per calendar year. You must declare these costs.

d. Sports subscription or memberships exchange

1. With IKEA, you can exchange part of your salary for a tax-friendly sports subscription or membership. It does not matter whether you have a fixed-term or a permanent contract, but you must have been working for IKEA on 31 December of the year in which the gross/net salary exchange takes place.
2. You may exchange € 155.- in a single calendar year. To do this, you will need to submit invoices in the My Rewards portal. The following are acceptable:
 - invoices in your name for 12 separate months, or
 - the invoice from an annual membership in your name.
3. The exchange takes place with the December salary payment. If your fitness membership is shorter than 12 months, then the € 155.- limit applies pro rata.

e. Trade union contribution

IKEA gives you the option of paying your trade union contribution from your gross salary.

With IKEA, you can use part of your salary for a tax-friendly trade union contribution. It does not matter whether you have a fixed-term or a permanent contract, but you must have been working for IKEA on 31 December of the year in which the gross/net salary exchange takes place.

You can find more information on [Now P&C](#) and on [P&C Information](#).

3.9 Staff discount

1. From your very first day working with us, you receive a staff discount when buying IKEA products for your own use.

You are *not* eligible for this staff discount if you:

- have a temporary employment contract of three months or less;
 - are an intern;
 - are an external co-worker and therefore do not have an employment contract with IKEA.
2. The co-worker discount is 15%. You will need your own staff pass to use this discount. This is non-transferable.
 3. You receive the staff discount on all products, except those in the bistro and customer restaurant.
 4. The conditions for staff discount are set out in the IKEA BV staff discount scheme, which can be found on Now P&C and Inter IKEA Group rules on commercial discount on P&C Information. All co-workers who wish to use the staff discount scheme agree to the conditions for using the scheme. IKEA checks whether the scheme is used correctly and attaches consequences to misuse.
 5. If you are leaving because you are retiring and you have worked for IKEA for 10 or more consecutive years immediately before your retirement date, then your IKEA staff discount card will be valid for life.

If you have worked for IKEA for fewer than 10 years immediately before your retirement date, then you will receive a staff discount card that will be valid for a period equal to the number of years that you worked for us.

All terms and conditions relating to the staff discount continue to apply after you retire

3.10 Anniversary policy

If you work for IKEA for a longer period of time, then you will receive an anniversary bonus and extra leave:

Years of employment	Payment	Leave
10 years	25% of the last applicable gross monthly salary	1 day's leave
20 years	100% of the last applicable gross monthly salary	1 day's leave
30 years	150% of the last applicable gross monthly salary	1 day's leave
40 years	200% of the last applicable gross monthly salary	1 day's leave
50 years	200% of the last applicable gross monthly salary	1 day's leave

The bonus is a gross amount, unless you are celebrating 30, 40 or 50 years with IKEA. In this case, you will receive a net one-time payment amount, where this is permitted by tax regulations.

If you work part-time, then IKEA will pay you the gross amounts in proportion to the number of hours worked in the preceding calendar year.

For anniversary benefits, all consecutive years of service within INGKA and Inter IKEA Systems B.V. count for the purpose of determining the number of years of service. Accrued years of service can be transferred from INGKA to Inter IKEA Systems B.V., and vice versa.

You will still receive your anniversary bonus even if you have been away from work for an extended period (e.g. due to sickness or maternity leave).

3.11 Gift in the event of marriage

When you get married or enter into a civil partnership, you will receive a gift of EUR 120 (gross).

You will still receive your wedding gift even if you have been away from work for an extended period (e.g. due to sickness or maternity leave).

4 TIME

4.1 Working hours

a. Full-time co-worker

Average [working hours](#) are 36 hours per week.

You have the option of increasing your average full-time working hours to 38 or 40 hours per week, subject to agreement from your manager and the People & Culture department.

b. Part-time co-worker

If you have an employment contract for 16 hours or fewer per week, then you are a [part-time co-worker paid on an hourly basis](#).

Do you have an employment contract for more than 16 hours per week but less than 36 hours per week?

Then you are a part-time co-worker paid on a monthly basis.

IKEA may deviate from this, subject to discussion between you and IKEA. In this case, we will take account of the settlement period for the accrued [flex hours](#).

By agreement with your manager, you may, for a set period of time, temporarily work more hours than agreed in your part-time employment contract. We will agree this with you in writing. This temporary agreement forms part of your employment contract.

4.2 Work schedule

The work schedule is based on agreements made between IKEA and you with respect to roster and working times. As part of this, it also sets out how you spread out your agreed [working hours](#) over the week. Your manager will set your work schedule. The maximum working hours are spread across five working days.

If you came to an agreement with your manager and/or the People & Culture department about set working days before this CLA entered into force, then IKEA and you can only terminate these arrangements by mutual agreement.

a. Working time

- Determining working times also encompasses other aspects, including setting rosters, working irregular times, and overtime.
- When determining working times, any agreements arising from the Scheduling Procedure will apply, as will statutory regulations. The Scheduling Procedure document is available on [Now P&C](#) and [P&C Information](#).

b. Flexible working times

- IKEA embraces flexible working times, i.e. plus/minus [flex hours](#). This means that each week you can work 20% more or 20% less than your [contract hours](#). You may also be able to agree another percentage with your manager. We will set this out in writing.

- With flexible working times, you may work a maximum of 10 hours per day and a maximum of 45 hours per week.
- If you choose to work flexible times, IKEA guarantees at least three or four hours per day, depending on your roster. Your negative balance on 1 June of a given year must not be more than 36 hours. This means that you still have time to bring your balance back to zero before 1 September. Your manager is responsible for managing negative balances.
- Plus/minus [flex hours](#) do not apply to you if you work as a manager or if you are at 49 or higher on your pay scale (depending on the scale to which your function is assigned).

c. Half-hour finishing up time

For finishing up your work duties, we factor in up to half an hour per day towards the number of [contact hours](#) that you have to work throughout the year. Beyond this half-hour, you will receive an [unsociable hours allowance](#) on top of your [hourly wage](#) in line with [the table in article 5.4 Para. 1](#).

d. Rosters

At IKEA, you may be put on a roster to work at various times.

1. Rosters – general

All co-workers may be put in on a roster to work from 06:00 to 22:00, Monday to Saturday, and 08:00 to 19:00 on Sundays and public holidays.

The table below sets out agreements on roster timings that deviate from these rules for specific functions or for specific services.

Who	When	Roster times
Customer Relations co-workers (particularly reception co-workers) and IKEA Food co-workers	Monday to Saturday	05:00 to 22:00
Customer Relations co-workers (particularly reception co-workers) and IKEA Food co-workers	Sunday	05:00 to 19:00
Fulfilment co-workers	Monday to Sunday	05:00 to 01:30
Fulfilment co-workers in five-shift system	Monday to Sunday	A 3-4-3 or 2-2-2 roster pattern

2. Rosters – maximum working hours

You have the opportunity to choose from three scheduling variants for full-time [working hours](#):

Maximum working hours	Schedule variant A	Schedule variant B
36 hours	1 week of 5 days x 8 hours = 40 hours and 1 week of 4 days x 8 hours = 32 hours	A working week of 4 days x 9 hours = 36 hours* ¹
38 hours	3 weeks of 5 days x 8 hours = 40 hours and 1 week of 4 days x 8 hours = 32 hours	1 week of 5 days x 8 hours = 40 hours and 1 week of 4 days x 8 hours plus 1 day of 4 hours = 36 hours
40 hours	1 week of 5 days x 8 hours = 40 hours	

If you have a preference in terms of the roster or your work schedule, please discuss this with your manager.

3. Rosters – distribution of contract hours

If you work part-time, then you will work in line with the agreed [contract hours](#) and subject to the following rules:

Contract hours	Aantal in te roosteren dagen:	Aantal in te roosteren dagen bij Goodsflow:
t/m 12 uur	t/m 3 dagen	t/m 3 dagen
13 t/m 17 uur	t/m 3 dagen	t/m 4 dagen
18 t/m 32 uur	t/m 4 dagen	t/m 5 dagen
33 uur of meer	t/m 5 dagen	t/m 5 dagen

You may speak to your manager about working more days than are set out above.

* 1 Only applies if you have already made use of this.

4. Rosters – working at night

General principles for working at night

If you work at night as part of a five-shift system or if you do occasional shifts at night, then the following general principles will apply to your working and break times.

Working time

- During a [night shift](#) (including breaks), you will work a minimum of seven hours and a maximum of nine hours. Shifts will not start or stop between 01:00 and 05:00.
- If you work at night in a 5-shift system, then you will work a maximum of 14 nights every 10 weeks.
- If you work at night on a more occasional basis, then you will work a maximum of 16 nights every 10 weeks.

e. Breaks and recovery

- During your [night shift](#), you are entitled to a one-hour break. You and your manager will agree when you will take your break.
- IKEA will pay you for your break during a night shift.
- There is a minimum of 14 hours of recovery time between two [night shift](#).
- If you work at night on a more occasional basis, then you are entitled to at least 48 hours of recovery time after your last [night shift](#).
- If you work at night in a five-shift system, then you will have three scheduled days off after your [night shift](#). After three consecutive nights, you will have a maximum of four night shifts. This automatically follows the roster models 3-4-3 and 2-2-2.

f. Night-working rosters

Type of night shift	Work schedule	Break/recovery period
Structural working at night in a five-shift system	<ul style="list-style-type: none"> • hour compensation time. • Forward-rotating roster (day > evening > night), in alternating shifts • Roster pattern is 3-4-3 or 2-2-2 • Minimum of two and maximum of four night shifts one after the other • Maximum of 14 nights every 10 weeks 	<ul style="list-style-type: none"> • In shifts after a night shift three scheduled days off • After three consecutive nights, a maximum of four nights recovery time
Occasional night work	<ul style="list-style-type: none"> • Maximum of four consecutive night shifts • Maximum of 16 nights every 10 weeks 	

g. Back-to-back rosters

IKEA may schedule you in for a maximum of five consecutive days.

For each day, IKEA may schedule you in for a maximum of nine consecutive hours and a minimum of four consecutive hours. It is possible to change this minimum number of hours in agreement with your manager.

IKEA may schedule you in for night work on a voluntary basis. This is referred to as [occasional night work](#).

h. Extra shifts

IKEA may, in agreement with you, schedule you in for extra shifts at unsociable hours. These are hours that need to be worked at the times set out in the [unsociable hour allowance](#) table ([article 6.4 Para. 1](#)). If you work at these times, then your pay will be supplemented in accordance with this table.

i. Releasing and changing rosters

IKEA releases rosters at least four weeks in advance. Only in the event of unforeseen circumstances can IKEA change the schedule once it has been released.

Rosters and working days can only be changed if you give at least four days' notice. If you are told that something has changed to the roster or your working days with less than four days' notice, then IKEA will pay you for the originally scheduled working times or will top up your pay in line with the original roster.

IKEA may, in agreement with you, change the working times and working days up until the planned work activities have begun. In this case, IKEA will not pay you for the planned working times. IKEA will only make use of this option if there is insufficient staffing. Under these circumstances, IKEA will take your wishes into consideration as far as possible, given the available work and the requirements of customers.

j. Blocked days

Contract hours	Blocked days per week	Blocked part-days per week	Conditions
Up to and including 12 hours per week	Two fixed days off (blocked days) by arrangement with your manager	n.a.	<ul style="list-style-type: none"> Monday to Friday (inclusive) A fixed day off always coincides with any fixed exempted late night shopping evening
13 to 24 hours	One fixed day off (blocked day) by arrangement with your manager	Two extra fixed days off (blocked part-days)	<ul style="list-style-type: none"> Monday to Friday (inclusive) A fixed day off always coincides with any fixed exempted late night shopping evening The 2 extra blocked part-days may not fall on the same day of the week
More than 12 hours per week	One fixed day off (blocked day) by arrangement with your manager	n.a.	<ul style="list-style-type: none"> Monday to Friday (inclusive) A fixed day off always coincides with any fixed exempted late night shopping evening

k. Weekend

You are entitled to one free weekend (Saturday and Sunday) every four weeks. IKEA may schedule you in for a maximum of three consecutive weekends.

l. Working on Saturdays

1. IKEA may make it mandatory to work on Saturday. This will be a maximum of 13 Saturdays per 26 weeks.
2. If you have an employment contract for 12 [contract hours](#) or fewer per week, then there is no maximum for the number of Saturdays that you can work.
3. IKEA will schedule the Saturdays in agreement with you. When doing so, we will take your individual wishes and agreements into consideration as far as possible.

m. Working on Sundays and public holidays

1. Work scheduled on Sundays is assigned on a voluntary basis.
2. As far as possible, public holidays will be scheduled on a voluntary basis. If, after one call for volunteers, there is insufficient staffing on Boxing Day, then the manager will put out another call for volunteers who are willing to work. If there is still insufficient staffing for Boxing Day after the second call for volunteers, then IKEA may schedule in all necessary co-workers for that day, unless you also worked on Boxing Day in the previous year.
3. If you work on Boxing Day, then you will be given the option of taking 24 December, 31 December or another day off. This other day must not fall in the period from calendar week 52 to calendar week 1 (inclusive) and must be taken before 1 February of the following calendar year.
4. If you have a structural objection to working on Sundays, then you can raise this with your manager in writing. From that point onwards, you will never be scheduled to work on a Sunday.
5. You may work a maximum of half the number of Sundays and/or public holidays per calendar year up to a maximum total of 18 days per year. The hours worked on Sundays are part of your [contract hours](#).
6. If you have an employment contract for 12 [contract hours](#) or fewer per week, then there is no maximum for the number of Sundays and/or public holidays that you can work.

n. Working on **late night shopping evenings**

A **late night shopping evening** is when you are scheduled to work after 18:00. IKEA can oblige you to work on the following number of **late night shopping evenings**.

Agreed working hours per week	Maximum number of obligatory late night shopping evenings
32 hours or more	8 late night shopping evenings every 4 weeks
13 to 31 hours (inclusive)	6 late night shopping evenings every 4 weeks
12 hours or less	No maximum

In any case, it is possible for you to be obliged to work one Saturday late night shopping evening every six weeks within the maximum that applies to you.

Scheduling is carried out in discussion with you in line with agreements in this article, and your manager will take your individual wishes and agreements into account as far as possible. There is the possibility that you will have to work multiple **late night shopping evenings** per week. If you work in Goods Flow, this may be extended to five evenings per week by mutual agreement.

o. Break arrangements

Breaks (rest periods) of 15 minutes or longer are not considered working time, so are unpaid. You are entitled to a net break time per working day. Your manager will determine when you will take your break. If you (temporarily) need a different break time due to your religious beliefs, you should discuss this with your manager. Together you will find a suitable solution.

Shift length (working time + break time based on the roster)	Break (net time)
Up to 3 hours	No break
> 3 hours to 5 hours (inclusive)	15 minutes
> 5 hours to 6 hours (inclusive)	30 minutes
> 6 hours to 7 hours (inclusive)	45 minutes
> 7 hours to 9 hours (inclusive)	60 minutes
> 9 hours	90 minutes, of which 30 minutes working time

p. Annual hours guarantee

- At IKEA, we have an annual hours guarantee in place. More information about this can be found in **Article 3.2a 'Settlement for flex hours'**. This means that you will have a negative balance if you work fewer hours than you have to work per year based on your **contract hours** during the calculation period (September to August). If you work more than your **contract hours**, then you will have a positive balance.
- Are you a **part-time co-worker paid on an hourly basis**?
If you have a negative balance, then you will only be paid for the hours not worked if IKEA is to blame for you being unable to work your **contract hours**. Your manager is responsible for ensuring that your negative balance as of 1 June does not exceed 36 hours. In this case, your manager can bring your negative balance back to zero by scheduling in extra hours, in discussion with you, before 1 September.
- Are you a **part-time co-worker paid on a monthly basis**?
Then IKEA will always pay your wages, even if you have a negative balance. Your manager is responsible for ensuring that your negative balance as of 1 June does not exceed 36 hours. In this case, your manager can bring your negative balance back to zero by scheduling in extra hours, in discussion with you, before 1 September. Any (culpable) negative hours will be waived by IKEA.

4.3 Five-shift system agreements

- In some units, it is necessary to work at night on a structural basis. In such cases, we work based on a five-shift system. This is based on full-time **working hours** of 36 hours per week, of which 33.6 hours per week are working time and 2.4 hours are compensation time. You can find information about the roster for the five-shift system in **article 4.2 Para. d**. If you work based on a five-shift system, then IKEA will confirm this with you in writing; this is then valid for a maximum of five years.

After five years, or once you turn 45, IKEA will speak with you about the options for (still) working under a five-shift system. It is then only possible to establish a new written agreement about your five-shift working pattern if this is done on a voluntary basis. If you do not wish to commit to the five-shift system again, then you are still entitled to the number of **contract hours** set out in your employment contract (36 hours per week).

- If you work in the five-shift system, then you will receive a fixed **shift allowance** on top of your pay. This allowance is subject to the rules set out in **Article 5 - Allowances and compensation**.
- If you stop working in the five-shift system, then you will no longer be eligible

for the fixed shift allowance and compensation time of 2.4 hours. A phase-out scheme applies here:

for every year that you have worked shifts, IKEA will pay one month's supplementary amount up to a maximum of five months.

It may be that a department requires extra staffing.

IKEA may then ask co-workers who do not work in a five-shift system to work at night on an occasional and voluntary basis. If you agree to do this, then you will receive an [unsociable hours allowance](#).

4. Not all of the agreements under this CLA apply if you work in a five-shift system on a structural basis. In this case, the following articles do not apply to you:
 - [Article 4.2 Paragraph o- Break arrangements](#)
 - [Article 4.2 Paragraph n - Working on late night shopping evenings](#)
 - [Article 4.2 Paragraph l - Working on Saturdays](#)
 - [Article 4.2 Paragraph m - Working on Sundays and public holidays](#)
 - [Article 4.2 Paragraph 2 - Types of rosters - maximum working hours](#)
 - [Article 4.2 Paragraph 3 - Types of rosters - contract hours](#)
5. If you work in a five-shift system, then it may be that we will also schedule you in to work on Sundays and public holidays. The compensation for working on Sundays and public holidays is included in your shift allowance. If there are not duties for you to carry out but you have still been included in the roster, then IKEA will pay you in full based on the applicable roster.
6. As you receive a shift allowance, you are not entitled to the following allowances:
 - Unsociable hours allowance
 - Compensation scheme
 - Payment for public holidays
 - Allowance when working public holidays
7. Overtime is not permitted if you work in a five-shift system

4.4 Occasional night work agreements

Occasional night work is possible under certain conditions:

- IKEA informs the LMZ of the night work in advance.
- All preconditions regarding safety, security, food, drink, etc. must be properly arranged. The LMZ will monitor this.
- IKEA may only schedule you in for occasional night work on a voluntary basis. If you volunteer for this, then we will actively inform you of the associated health risks. You will receive an allowance based on the [unsociable hours allowance](#) table.

4.5 Holiday and leave

a. How many days' holiday do you have?

1. For each calendar year, you are entitled to statutory paid holiday hours as well as holiday hours that exceed the statutory minimum.
2. You accrue holiday through the paid hours worked from one day to the next throughout the calendar year. You do not accrue any holiday for:
 - unsociable hours allowance;
 - extra hours worked beyond 40 hours per week.
3. The accrual takes place on a monthly basis and is based on the preceding month. In total, you accrue 10.38% of your holiday entitlement per hour:

Accrual of holiday hours	Percentage per hour
Statutory leave	7.69%
Leave exceeding the statutory minimum	2.69%
Total leave	10.38%

When considering the accrual percentage for leave exceeding the statutory minimum, two days of leave are intended for potential waiting days in case of sickness. This is regulated in the [waiting- day policy in Article 7.4 Para. b.](#)

b. When can you take holiday?

1. You and IKEA will do your best to ensure that your accrued holiday hours are taken within a given calendar year.
2. Subject to agreement with your manager, you may take three consecutive weeks (21 days) of holiday. If you want to take more than three consecutive weeks of holiday, then you will need to have this approved by the market manager and the People & Culture manager.
3. Holiday requests must be submitted at least 8 weeks but no more than 16 weeks in advance.
 - a. During the **Summer period (1 June until 30 September)** Requests for holidays that consecutively last more than one week (seven calendar days) in the [summer period](#) must be submitted before the deadline of 1 February. You will be informed of whether your holiday has been approved no

more than two weeks after the deadline. If you submit a request for holiday in the summer after 1 February, then you will have to accommodate the planned roster already in place. You may request that a manager take stock of holiday planning before the 1 February deadline. You will be informed no more than two weeks after this deadline of whether it is possible to take holiday.

b. Outside of the [summer period](#)

If you want to take holiday outside of the [summer period](#), you will be informed within two weeks of whether it is possible to take this holiday.

4. Want to take one or two days of holiday?

Then submit your request at least 5 weeks but no more than 16 weeks in advance by email. You will be informed within two weeks whether your request has been approved.

5. The order of priority for taking holiday hours is such that it lets you take full advantage of your holiday hours:

01. Statutory hours from the previous year
02. Hours exceeding the statutory minimum from five years ago
03. Statutory hours from the current year
04. Hours exceeding the statutory minimum from four years ago
05. Hours exceeding the statutory minimum from three years ago
06. Hours exceeding the statutory minimum from two years ago
07. Hours exceeding the statutory minimum from the previous year
08. Hours exceeding the statutory minimum from the current year

c. Payment for holiday hours exceeding the statutory minimum

It is possible to receive payment for holiday hours exceeding the statutory minimum. Payments can be made twice per year: with the February and August salary payments. In the preceding month (January and/or July), you should submit a request stating how many holiday hours you want to be paid for based on the applicable [hourly wage](#). Requests should be submitted through [Now P&C](#).

Changed function?

Then it is possible, in consultation with the People & Culture department and your manager, to have the number of holiday hours exceeding the statutory entitlement paid out in the month preceding the change of function.

After five years, any holiday hours exceeding the statutory entitlement that have not been taken will be paid out with the January salary payment.

4.6 What public holidays does IKEA recognize?

Public holidays are:



**Christmas Day and
Boxing Day**



New Year's Day



**Easter Sunday and Easter
Monday**



Ascension Day



Both days for Whitsun



**The day on which King's Day
is celebrated**

Once every five years, 5 May is a public holiday. In all other years, 5 May is a normal working day for which the usual working times and allowances will apply.

Subject to agreement with your manager, it is possible to swap these public holidays for other public holidays. For example, you could have Eid el-Fitr off but work on Whitsun instead.

If you have been scheduled to work on a public holiday, then [Article 4.2 Para. h \(Working on public holidays\)](#) will apply.

4.7 Leave

Special leave

1. Special leave – Dutch Work and Care Act

You are entitled to paid and unpaid leave under the Dutch Work and Care Act (WAZO). You can find more information about this on [Now P&C](#) and [P&C Information](#). Below is an overview of the different forms of special leave, as set out in the [Dutch Work and Care Act](#). Fundamentally, IKEA complies with this act. Any exceptions are set out in the table.

Event	In line with the law?	Additional information
Pregnancy leave (Chapter 3 of the Dutch Work and Care Act – WAZO)	In line with the law	<ul style="list-style-type: none"> Statutory pregnancy and maternity leave is paid leave. After your maternity leave, you may take an extra 10 weeks of unpaid leave. You should request this in advance prior to your pregnancy leave. During the extra leave, you can follow an internal training course at home – subject to approval by your manager and the People & Culture manager.
Adoption leave and long-term foster care	IKEA deviates from the law in a positive way	<ul style="list-style-type: none"> For a maximum of six weeks, IKEA will supplement your pay up to 100% of your contract hours. If your partner is not in the position to look after your child when adoption takes place, then IKEA will supplement your leave with an additional 10 weeks. You should request the leave from IKEA at least four weeks before you wish to start your leave, stating how you want to take the leave.
(Chapter 3 of the Dutch Work and Care Act – WAZO)	In line with the law	<ul style="list-style-type: none"> Werk je parttime, dan is het recht op geboorteverlof naar rato van het aantal werkuren per week. Je kunt aansluitend op het geboorteverlof vakantieuren opnemen. In geval van aanvullend geboorteverlof ontvang je een betaling van 100% van het SV-dagloon tot maximaal 100% van het SV-maximumdagloon. Het aanvullend geboorteverlof vraag je in hele weken aan. In overleg met je manager kun je het aanvullend verlof over een langere of kortere periode dan vijf weken spreiden.

Event	In line with the law?	Additional information
Parental leave (Chapter 6 of the Dutch Work and Care Act)	In line with the law	<ul style="list-style-type: none"> Your pension will continue to accrue while you are on unpaid leave. IKEA will cover both the employer and the co-worker part of the pension contribution. During your parental leave, IKEA will also pay any contributions from IKEA for your participation in the collective health insurance.
Short-term care leave (Chapter 5 of the Dutch Work and Care Act)	The leave is – in deviation from the law – no more than three times the contractual working hours per week for each 12-month period and in a single calendar year.	<ul style="list-style-type: none"> You will decide how the leave will be taken in agreement with IKEA. IKEA will continue to pay 100% of your contract hours IKEA will only pay the bonus for irregular hours if you work at times eligible for the bonus for irregular hours.
Long-term care leave (Chapter 5 of the Dutch Work and Care Act – WAZO)	In line with the law	<ul style="list-style-type: none"> Preferably, you would take this leave part-time.
Emergency leave (Chapter 4 of the Dutch Work and Care Act – WAZO)	A maximum of two days per calendar year, in deviation from the law	If, pursuant to the criteria of the Dutch Work and Care Act (WAZO), more than two days of emergency leave is required per year, then this will be unpaid leave.

2. Special leave – IKEA

You also have opportunities to take special leave that is not covered under the [Dutch Work and Care Act](#).

Under the following special circumstances, you are entitled to paid leave without having to use holiday hours:

Event	Duration
When you register your intention to marry	1 day
Marriage or civil partnership	2 days
Marriage/civil partnership of a child, stepchild or foster child, grandchild, parents, parents-in-law, brother, sister, brother-in-law or sister-in-law	1 day
12½-, 25-, 40-, 50-, 55- and 60-year anniversary of marriage/civil partnership, either your own or that of your children, parents, parents-in-law, brother, sister, brother-in-law, sister-in-law or grandparents	1 day
You are moving house	1 day once per year
Test for training that you have discussed with IKEA in advance	Required time
Doctor's visits or similar visits to a dentist, physiotherapist, etc.	basically in your own time. If that is not possible, you will receive special leave for the time needed in consultation with your manager.
Medical examination with third party	Agree the time required for this with the People & Culture department in advance
(IKEA does not mean an examination for sporting purposes or for a job application here)	Required time, provided that you provide proof of the invitation to interview
Job interview, if your employment contract is terminated by IKEA	From the day of death up to and including the day of the funeral
Death of your spouse, partner, children, or parents living with you	Take 2x the contract hours per week in a period of six months after death
Death of your spouse, partner or child	2 days or from the moment of death up to and including the day of the funeral, provided that you can demonstrably prove that you are responsible for organizing the funeral

You may take special leave as and when the circumstances arise. You may not take special leave at a later point in time, unless this is for your service anniversary.

You will need to submit your partner's name in writing to t via [Now P&C](#) or [P&C Information](#). You will also need to inform them if your situation changes.

No preconditions such as cohabitation or possession of a notarial deed are necessary for special leave required in relation to a partner. Simply inform IKEA who you consider to be your partner for the special leave. If you have not previously informed IKEA of a person being your partner, then you will not be eligible for special leave.

3. Leave with return

Are you taking temporary leave that is fully or partially unpaid?

Then, in principle, it is assumed that you will be able to work the originally agreed [working hours](#) when you return. There is no guarantee that you will be able to return to your own function.

Leave with return is subject to certain conditions::

- discuss your desire to return before you go on leave, and have any related agreements set out;
- request unpaid leave in line with the applicable rules;
- the consecutive leave period should not be longer than one year;
- IKEA will attempt to consult you in the event of unforeseen circumstances (e.g. your to find a solution.
- The decision regarding a solution will be made by the Unit People & Culture Manager for IKEA NL and the MT member of the relevant department of Inter IKEA Systems.

4. Leave for gender transition

1. If you are making a gender transition or are planning to make such a transition, then you are entitled to a maximum of 24 weeks of transition leave over a 10-year period. IKEA will continue to pay your [monthly salary](#) during the necessary medical and non- medical treatments.

If you need time to recover, you do not need to report in sick. There is an exception here: If you have medical treatment (e.g. surgery) that results in limitations on your work performance, then this falls under sick leave.

2. You can take the maximum transition leave amount in separate parts.

3. You will need to inform IKEA that you will be taking transition leave at least eight weeks before you wish to start your leave, stating:

- the extent of the leave;
- how long the leave is expected to last;

- a note from the registered doctor who is treating you;
- the start date, and, if applicable;
- how you will spread hours over the week.

If it is not possible to provide at least eight weeks' notice, then make sure to tell IKEA as soon as possible that you will be taking leave.

4. Generally speaking, IKEA will approve your request for transition leave.

5. Exceptional situations

The People & Culture department and your manager may, in circumstances not covered above, also approve paid or unpaid leave.

This is only possible if the event requiring you to take leave is on one of your normal working days.

5 ALLOWANCES AND COMPENSATION

5.1 Temporary cover (function cover allowance)

1. It may be that IKEA asks you to temporarily take over the core tasks of a co-worker whose function is at a higher scale than your own. In this case, IKEA will not assign you to another function group or pay scale, and there is no entitlement to this. You will receive a function cover allowance for providing this cover.

The function cover allowance is the difference between:

- the minimum [hourly wage](#) of the pay scale for your own function, and
- the minimum [hourly wage](#) of the pay scale for the function that you are covering.

This allowance is never more than 10% of the maximum [hourly wage](#) in Zone 2 of the pay scale for the function you are covering.

If you cover a function for a part of the [working hours](#), then you will receive the function cover allowance on a pro rata basis.

The cover will last at least one full month and may last for up to two years.

2. You will not receive a function cover allowance if you are covering for a co-worker who is on holiday or if providing this cover is part of your own function.

5.2 Holiday allowance

1. You will receive a holiday allowance in May of each year. The allowance is 8% of the total paid hours that you have accrued in the current period from 1 June of a given calendar year to 31 May of the following calendar year, inclusive (holiday allowance year). You will receive the holiday allowance for the accrued and paid hours, including any back-payment for hours worked. IKEA pays the holiday allowance in May at the [hourly wage](#) applicable at that time.
2.
 - a. If you joined IKEA after 1 June, then you will receive the holiday allowance based on the hours you have worked.
 - b. If you leave IKEA before the holiday allowance is paid in May, then you will receive the holiday allowance (pro rata) with your final settlement.
3. You may choose to have the holiday allowance paid monthly. This choice is made through [Now P&C / P&C Information](#). You may make this choice once per calendar year at any time of the year. You will then receive the definitive statement in May of the following calendar year and IKEA will settle any overpaid holiday allow-

ance or issue a back-payment.

If you do not make a choice either way, then you will receive the holiday allowance in May as standard.

5.3 Shift allowance

Do you work full-time in a five-shift system?

Then you will receive an allowance of 33% of your full-time salary. The shift allowance is a fixed wage component. This means that the allowance is included in your pension accrual as standard and IKEA continues to pay you this allowance if you are off sick or on leave. You also accrue 8% holiday allowance on the shift allowance.

5.4 Unsociable hours allowance

1. If you have to work at the times set out in the table below, then you will receive an unsociable hours allowance for doing so. The amount is a percentage of your [hourly wage](#). You can have the allowance paid out or you can take it as time off in lieu.

Table of unsociable hours

	0 - 5 H	5 - 7 H	7 - 9 H	9 - 19 H	19 - 21 H	21 - 24 H
Monday to Friday (inclusive)	100%	50%	0%	0%	0%	50%
Saturday	100%	50%	0%	0%	0%	100%
Sunday	100%	100%	100%	50%	100%	100%
Public holidays	100%	100%	100%	100%	100%	100%

If you work at the Service Office, then you are not eligible for the unsociable hours allowance. This is not the case, however, if you work at the Service Office in a function that requires you to work unsociable hours.

2. You can receive the unsociable hours allowance in three ways:
 - monetary payment (standard option)
 - time off in lieu
 - leave savings scheme

More information can be found at [Now P&C/P&C Information](#).

5.5 Allowance compensation scheme for co-workers employed before 1 March 2023

The unsociable hours allowances changed in 2023.

If you worked at IKEA before 1 March 2023 and were eligible for an unsociable hours allowance, then, as of 1 March 2023, you are eligible for the allowance compensation scheme. The right to compensation has no effect on other (payment) obligations on the part of IKEA.

Further details on how the compensation scheme works can be found in [Appendix 3](#).

5.6 Payment for public holidays

IKEA will pay you a public holiday allowance on public holidays. You will receive the public holiday allowance regardless of whether you work the public holiday or not.

Example

Does a public holiday fall on a Tuesday? Then we add up all the hours you have worked in the past thirteen Tuesdays. We divide this total by thirteen. This result is your holiday allowance in hours.

We calculate the holiday allowance based on the average number of hours you actually worked on that specific day of the week in the thirteen weeks before the holiday. Shorter employment? Have you been employed by IKEA for less than thirteen weeks? Then we calculate the average over the number of weeks you have worked.* Leave and the calculation: Have you taken leave or have you been ill on the relevant day of the week within those thirteen weeks? We do not count these days for the calculation of the average.

Do you work on a public holiday?

Then IKEA will pay you for the hours worked, and a surcharge of 100% on the hours worked (art 5.4) and the holiday allowance mentioned above.

*This will be implemented at the start of MyTime expected in mid-June 2026.

5.7 Meal provision

1. IKEA will provide you with a free meal on [late night shopping evenings](#) if you:
 - are scheduled to work later than 18:00 and you have worked at least seven hours on that day, or
 - have had to work overtime after 18:00 on the same day that you were scheduled to work and this overtime was at the request of your manager.
2. On public holidays, you will receive a voucher worth € 2.84 (net) for a meal.

5.8 On-call arrangement

Being on call means that you could be called into work during a set period of time.

At IKEA, we have a number of different on-call arrangements for different target groups.

These are your on-call hours. IKEA understands on-call hours to be the time that you are present as a result of being on call, including time spent travelling. Travel time is based on the distance to be commuted.

a. Facility Management (only for IKEA Delft, IIS)

1. Who

The on-call arrangement for Facility Management applies to you if you work in the Facility Management department at IKEA Delft. The arrangement applies to managers as well as co-workers.

2. Payment

IKEA pays you your normal [hourly wage](#). during on-call hours. The [unsociable hours allowance](#) table also applies.

For each day (24 hours) that you are required to be on call, you will receive an on-call allowance of € 28.49 (gross).

Each month, an amount is made available for each technical team for on-call arrangements. Every technical team shares this amount with each other so that co-workers and managers in the Facility Management department receive a fixed amount per month.

3. Absence

If you are off sick or on leave for longer than one month, then the on-call allowance will lapse on the first day that this absence exceeds a period of one month. Leave here refers to unpaid holiday leave.

4. Travel expenses

IKEA will compensate travel expenses per call-out for commuting to the unit in line with [article 5.10](#).

5. Remote on-call service

It may be that you can resolve a problem remotely. In this case, we will compensate you for the time you needed to resolve the problem.

If you are on call but are specifically available in a remote capacity, then only the Business Navigator or your manager may determine whether you may be called into work.

6. Maximum duration

You will not have to be available for more than seven days in a row. Between these seven-day periods, there will be at least five consecutive days when you are not on call.

b. Consignment scheme general

1. Who

The consignment scheme in general applies if your position is included in [Appendix 5](#).

2. On-call work

a. You will work on an on-call rotation of one week. On-call services are required:

- Monday to Friday, 07:00–09:00 and 18:00–23:00,
- Saturday, 07:00–23:00, and
- Sundays and/or public holidays, 07:00–23:00, with peak times falling between 09:00 and 21:00.

b. You prefer to work from home. If this is not possible, IKEA will reimburse the commuting costs. If you have a lease car, IKEA will not reimburse the travel costs.

* The consignment hours applicable to IT remain unchanged and are included in Appendix 5 of the collective labor agreement.

3. Payment

IKEA pays you your normal [hourly wage](#). In addition, the table of inconvenient hourly allowance also applies. You will receive a consignment surcharge for each hour that you must be on call:

This concerns the amounts as of March 1, 2026

When	Amount per hour
Monday to Saturday (inclusive)	€ 2.24 (gross)
Sundays and public holidays	€ 2.81 (gross)

You can choose whether you will receive your on-call allowance, including the unsociable hours allowance, as time off in lieu or as a monetary payment. If you opt for time off in lieu, then you must take these hours within six weeks of the on-call work, in agreement with your manager.

4. Travel time

If it is necessary for you to visit a unit, the travel time table as included in Article 5.9 (Travel time allowance for business travel) applies.

5.9 Compensation for business travel

- When it comes to compensation for time spent travelling between units (business travel), the following table of travel times applies:

km min	AMS	DUIVEN	EIND	DELFT	HEER	UTR	GRON	BAREN	OOST	HENG	BREDA	HAARLEM	A'FOORT	ZWOLLE
	AMS		101 62	109 64	64 42	202 114	35 25	177 104	91 57	90 58	141 82	104 61	27 21	43 33
DUIVEN	100 61		91 54	129 77	178 103	69 43	178 104	122 76	115 74	86 52	129 78	122 74	62 42	78 48
EIND	108 63	85 53		124 73	96 56	80 47	247 138	106 61	67 45	156 87	62 35	130 76	107 66	150 83
DELFT	64 40	128 74	124 75		213 123	62 37	237 137	35 27	67 49	188 106	65 43	58 36	95 59	160 92
HEER	201 112	171 101	99 55	213 120		173 97	332 186	194 108	156 92	243 135	150 82	223 126	200 115	235 131
UTR	33 22	69 43	82 48	62 38	174 98		194 113	64 41	63 42	129 75	77 45	55 36	36 28	101 61
GRON	175 102	179 109	247 139	237 138	333 188	192 110		255 146	247 143	133 85	261 147	199 117	167 101	101 61
BAREN	92 57	122 75	106 61	35 27	194 109	65 41	255 148		48 35	190 110	46 30	87 55	97 63	163 96
OOST	89 58	114 72	67 44	67 48	155 92	62 42	247 145	49 35		182 107	22 18	111 71	89 60	154 93
HENG	142 82	89 52	160 89	192 109	247 138	131 74	134 86	193 110	186 108		200 111	166 96	103 60	63 49
BREDA	103 61	127 75	62 35	64 42	151 84	75 45	260 148	46 30	21 17	195 110		121 74	102 63	168 96
HAARL	28 23	123 76	130 78	58 39	223 128	56 39	201 120	87 56	111 72	165 98	125 75		67 49	138 84
A'FOORT	42 31	60 39	108 65	95 59	201 115	34 25	171 101	97 61	89 59	101 59	103 62	66 45		74 45
ZWOLLE	112 69	79 49	150 86	162 95	237 135	101 61	101 62	163 97	156 94	62 52	169 98	136 83	72 48	

2. The following conditions apply to compensation for business travel due to training:
 - If you are undertaking (internal) training at IKEA's request, then the travel time is added to the training time to determine your [working hours](#).
 - Where travel is between units, IKEA determines the travel time for training based on the table above. In other cases, the Routenet route planner is used to determine the travel time (using the optimal route).
 - If you are giving training at IKEA's request, then the travel time is added to the training duration to determine your [working hours](#).
 - For the training days in question, IKEA deducts any standard compensation for commuting from your travel expenses compensation for business travel.

5.10 Compensation for commuting

1. Compensation of travel expenses for public transport
 IKEA encourages sustainable travel. Daily commuting to and from the place of work by public transport is compensated in full by IKEA. This applies to annual ticket subscriptions and to single tickets. You can request an NS Business Card for this purpose.
 The regulations concerning public transport compensation are available on [Now P&C](#) and on [P&C Information](#).
2. If you use your own means of travel instead of public transport, then you will receive compensation for your commute.
 From 1 January 2024, you will receive travel expenses compensation of € 0.23 per kilometre actually travelled, up to a maximum of € 243 per month.

It does not matter how many days you travel each week or what your contractual [working hours](#) are.

IKEA calculates the travel distance on the outward journey using the route planner from Routenet (using the optimal route).

If you were employed by IKEA before 1 January 2016, lived within a travel distance of less than 5 kilometres and received € 1.85 per day worked, you will continue to receive this.

This compensation does not apply if your travel distance has been adjusted to more than 5 kilometers in the meantime.

5.11 Travel costs interns

If you are an [intern](#) at IKEA but do not have a travel card, then you will be eligible for travel expenses compensation as set out in this CLA.

5.12 Compensation for foreign and domestic incidental business travel

1. If you go on a business trip at IKEA's request, then IKEA will compensate the costs. In this case, travel by public transport is preferred. If you travel by car, then you should always use a company car in the first instance.
2. If you are travelling by public transport, then IKEA will compensate the cost for second-class travel.

If you are travelling using your own car, then IKEA will compensate € 0.30 per kilometre. This compensation amount is partly net – insofar as this is permissible under tax law – and partly gross. The number of kilometres is determined based on the table of travel times between units (see [article 5.9](#)). If you live between the units in question, then you must use the number of kilometres actually travelled.

IKEA deducts any compensation for commuting expenses from the compensation for business travel.

3. It may be that travelling domestically or abroad requires you to stay somewhere overnight. In this case, IKEA will pay a net per diem contribution towards the costs of breakfast, lunch, dinner and any general expenses.

Domestic travel	Per diem of € 25.78 net per overnight stay
Travel abroad	Per diem of € 61.66 net per overnight stay

4. Generally speaking, IKEA pays compensation towards the cost of staying in a hotel. If IKEA has not paid for the accommodation directly but you are also unable to provide a hotel invoice, then IKEA will compensate the costs as follows:

Domestic overnight stay	Overnight stay compensation of € 25.78 net per overnight stay
Overnight stay abroad	Overnight stay compensation of € 31.39 net per overnight stay

5. It may be that you have to stay around for a number of hours after an overnight stay, for example if you have another meeting or more training. You will need approval from your manager for this. In this case, a partial per diem rate will apply alongside the compensation for an overnight stay.

Hours	Partial per diem rate following an overnight stay
Fewer than 5 hours	0% of the per diem
5–10 hours	50% of the per diem
More than 10 hours	100% of the per diem

6. You will receive a per diem and a meal allowance. If IKEA pays for your meals, then IKEA will reduce the per diem as follows:
- 0% for breakfast – the hotel accommodation includes breakfast;
 - If you do not stay overnight in a hotel, breakfast will be at your own expense;
 - 30% for lunch;
 - 40% for an evening meal.
7. For lunch costs incurred on visits to competitors or other visits outside of IKEA units, you may claim compensation if you are able to provide your receipt. Compensation for lunch is limited to € 10.99 (net, including VAT) per lunch
8. If you spend 10 hours or more in a single day working away from your own unit (excluding travel time), then you may claim compensation for your evening meal if you are able to provide your receipt. This compensation is limited to € 15.39 (net, including VAT) per meal.
9. You can claim expenses for up to three months after incurring them, but no later than one week after the end of the financial year (31 August). IKEA pays expense claims into your bank account.
10. If you are on a fully paid-for trip funded by IKEA, including overnight accommodation and meals, then you will not be able to claim any expenses. Such scenarios include travelling for training courses or trade fair visits.

5.13 Compensation in case of transfer

If you are transferred at IKEA's request and if your place of residence is outside a 75-km radius from the place of work, then IKEA will compensate you for the daily travel expenses incurred for travelling between your home and place of work. IKEA will discuss the period for which the travel expenses will be reimbursed with you, however this will not be more than one year.

5.14 Team meeting compensation

The time that you spend at a team meeting is included when determining your average working week. IKEA pays for this time in full. If your team meeting takes place outside of your scheduled working time, you may be eligible for an [unsociable hours allowance](#).

5.15 Compensation of telephone expenses

1. Does IKEA require you to have a telephone, and do you use the telephone for business calls?
Then the telephone expenses policy applies to you, although only if you are not already eligible for compensation for telephone expenses based on other agreements.
2. A business call is a telephone call that you have at your own expense and for IKEA.
3. The conditions in the below overview apply to compensation for telephone expenses:

Who	Compensation	Expenses for private calls	Discontinuation of compensation
IKEA requires you to be contactable by telephone from home.	Compensation (gross) for subscription costs	IKEA will reduce the compensation for the subscription costs by your contribution for private call costs. This contribution is EUR 17.43 (gross) per month and is billed monthly. If you have had demonstrably greater private call costs, IKEA may increase your contribution.	In the event of sickness or leave lasting longer than one month, the compensation will lapse with effect from the first day of the following calendar month. This does not include paid holiday leave.
If IKEA determines that you can carry out your function entirely from home, if you frequently have business calls at home (e.g. remote workers).	Compensation (gross) for subscription and call costs	IKEA will reduce the compensation for the subscription and call costs by your contribution for private call costs. This contribution is EUR 17.43 (gross) per month and is billed monthly. If you have had demonstrably greater private call costs, IKEA may increase your contribution.	The compensation will cease on the first day after the month in which you no longer meet the criteria, according to the (market) manager and/or People & Culture manager. In the event of sickness or leave lasting longer than one month, the compensation will lapse with effect from the first day of the following calendar month. This does not include paid holiday leave.

5.16 Compensation of general expenses

Are you assigned to function group 49 or higher? Then you are eligible for compensation of general expenses in the amount of €56,06 (gross) per month. This compensation is a contribution to cover expenses for representation and telephone use.

In the event of sickness or leave of longer than one month, the compensation of general expenses will be discontinued from the first day of the following calendar month. This does not include paid holiday leave.

Working from home allowance

Are you assigned to function group 48 or lower and do you work from home? Then you will receive a working from home allowance to compensate you for costs relating to gas, water, lighting, coffee, etc.

The compensation is is € 2.45 (net) per full shift worked from home. It is not possible to receive a commuting allowance and a working from home allowance for one and the same day.

The proportion of time spent working from home and working on site will always be determined by mutual consultation with your manager and your team.

Emergency response compensation (BHV)

If you are an emergency response officer (BHV-er), then you will receive monthly compensation of is € 33.63 (gross).

You will receive this compensation on the condition that you:

- complete the mandatory training provided each year by IKEA, and
- are a member of your unit's emergency response (BHV) group.

In the event of sickness or leave of longer than one month, the emergency response officer compensation will be discontinued from the first day of the following calendar month.

This does not include paid holiday leave.

6 PENSION

6.1 Pension scheme

When you join IKEA, you will automatically accrue your pension with IKEA's pension fund up to and including 31 December 2023, provided that you are at least 20 years old. If you join IKEA and are not yet 20 years old, then you will not start accruing your pension until you turn 20.

When you join IKEA, you will automatically accrue your pension with IKEA's pension fund from 1 January 2024, provided that you are at least 18 years old. If you join IKEA and are not yet 18 years old, then you will not start accruing your pension until you turn 18.

You will accrue your pension for as long as you work with us. You will continue to do so until the standard pension date. The STIP (Stichting IKEA Pensioenfond) pension fund manages the collective pension scheme.

The pension scheme is a conditionally indexed average pay scheme. You and your surviving dependant are entitled to:

- lifelong old-age pension;
- Work and Income (Capacity for Work) Act (WIA) top-up pension;
- lifelong partner pension;
- orphan's pension;
- shortfall pension under the Dutch Surviving Dependants Act (Anw)

STIP has set down the pension scheme in pension regulations ([Pension Regulations 2025](#), Stichting IKEA Pensioenfond, 1 November 2025). You can only derive pension entitlements and pension rights from the Pension Regulations. An overview of the key characteristics of the regulations are set out below.

Agreements under this CLA that relate to the indexation of accrued pension amounts will also apply to (future) former participants and pensioners..

6.2 Essential features of the pension scheme

Pension scheme	
Valid from 1 January 2022	
Average salary scheme	Average salary scheme with conditional indexation.
Standard pension date (retirement age)	68 years
Pensionable salary	<p>The sum of the monthly salaries (or substituted benefits) in a calendar year increased by</p> <ul style="list-style-type: none"> ✓ holiday allowance paid out ✓ thirteenth monthly payment paid out ✓ holiday days paid out ✓ flex hours paid out, including the flex hours allowance. <p>Not included in the fixed monthly wage are</p> <ul style="list-style-type: none"> ✓ bonuses ✓ expense allowances ✓ directors' fees, and ✓ other emoluments associated with the employment. <p>The pensionable salary (on a full-time basis) is set at a maximum of € 137.800.- (level 2026).</p> <p>IKEA will adjust this amount on an annual basis in line with changes to tax legislation.</p>
Contribution-free amount	The part of the salary on which you do not accrue any pension is € 19.172.- (level 2026). IKEA will adjust this amount annually in line with the developments in the Dutch Old Age Pensions Act.
Pension base	Pensionable salary minus the contribution-free amount.
Envisioned annual accrual of old-age pension	<p>1.875% of the pension base. This percentage is set by STIP based on the principles agreed between the parties to the CLA:</p> <ul style="list-style-type: none"> ✓ total pension contribution of 30.4% of the sum of pension bases ✓ the STIP contribution bases.

Pension scheme Valid from 1 January 2022	
Survivor's pension	<ul style="list-style-type: none"> ✓ 70% of the old-age pension (to be achieved) (based on the 1.875% accrual rate of old-age pension, which applied until 2021) ✓ Anw shortfall pension, amount depends on the part-time percentage. ✓ As of 1 January 2021, the survivor's pension is insured on a risk basis; the partner's pension accrued until 1 January 2021 will not change. When leaving the company or retiring, the insured partner's pension on a risk basis will lapse. The Anw shortfall pension will remain insured on a risk basis. This insurance will lapse in the event of leaving the company before the retirement date. If the contributions have been paid up to the retirement date, then the insurance will continue after the retirement date. This amount is € 11.614.- (2026 level).
Orphan's pension	In the event of death before the retirement date: 14% of the old-age pension (based on the 1.875% accrual rate of old-age pension, which applied until 2021). As of 1 January 2021, the orphan's pension is insured on a risk basis; the orphan's pension accrued until 1 January 2021 will not change. When leaving the company or retiring, the insured pension on a risk basis will lapse. The orphan's pension applies for a maximum of five children.
Incapacity for work pension	<p>In the event of partial or full incapacity for work:</p> <ul style="list-style-type: none"> ✓ a WIA top-up pension in the event of full incapacity for work is equal to 70% of that part of the pensionable salary that exceeds the SV salary threshold € 75.864.- (level 2026), with a maximum pension of € 88.921.- (level 2026). ✓ total or partial exemption from payment of contributions
Indexation of accrued pension	Conditional indexation for active members (up to a maximum of the index figure for wages under the CLA) and inactive members (up to a maximum of the consumer price index figure).

Transitional pension scheme

From 1 January 2024, a transitional pension scheme will apply. This transitional arrangement runs until December 31, 2027. The duration ultimately depends on the date of transition to a new statutory pension scheme.

- a gross pension contribution of 30.4% of the pensionable wage
- an accrual rate of 1.875% of the pension base.

6.3 Contribution and additional payment

1. Both you and IKEA pay into the pension scheme. How? IKEA contributes 75% of the pension payment for every co-worker, and you contribute 25%. Every month, IKEA deducts the co-worker portion of the contribution from your gross monthly salary and transfers this to STIP along with the employer portion.

The percentage is determined based on:

- a coverage ratio of 100%
 - the contribution bases, and
 - the interest rate as of 30 September 2023.
2. IKEA is obliged to pay into the pension fund if STIP is unable to prevent or postpone pension reductions as a result of current laws and regulations.

6.4 Conditional indexation (supplement)

1. Each year, STIP will decide whether or not to index pension entitlements. STIP may then pay a supplement on the accrued pension entitlements of no more than the index figure for the CLA pay.

STIP may grant an annual supplement for former members and retirees that does not exceed the consumer price index figure. This supplement may never be higher than the supplement based on the CLA pay.

Each year, STIP will decide whether or not it can pay the supplement from the fund's investment returns. This will depend on:

- the financial position of the pension fund and its expected development;
- the pension fund's investment returns.

6.5 Reducing or ending the employer contribution

If there is a substantial change in circumstances, IKEA may reduce or end the employer contribution pursuant to Article 12 of the Dutch Pension Act. In this case, this can be done without the co-worker's approval. Should this situation arise, IKEA will consult the trade unions.

7 HEALTH

7.1 Health policy

It is important to IKEA that all co-workers are able to work at IKEA in a way that is as healthy and as pleasant as possible. And, where possible, all the way through to retirement. For this reason, IKEA consciously applies a health policy that focuses both on prevention (of absence) and on absence itself. There are various facilities available that allow you to work on your health, vitality and safety. Together with your manager, you are responsible for (correctly) making use of these facilities.

7.2 Policy on older workers

As you get older, certain work activities at IKEA may become (too) difficult. To ensure that as many co-workers as possible are able to continue working until state pension age while remaining healthy, there are a number of measures in place to help co-workers aged 55 and over.

What's more, if you meet the requirements, then you can also apply for an Early Retirement Scheme (RVU) at IKEA up to and including 31 December 2025.

a. Assistance measures

1. If you are 55 or older, then there are certain exemptions from the agreements under the CLA.

When rosters are being organised, you are not obliged to:

- work more than your [contract hours](#);
- work between 21.30 and 6 H;
- work on [late night shopping evenings](#).

In addition, IKEA will always approve your request to work fewer hours on the basis of the [Flexible Working Act](#).

2. If you are 60 or older, then IKEA will no longer be able to make it mandatory for you to be scheduled in for duty service based on your function. In this case, IKEA will speak with you about what options there are and, if there are any, whether you are still able to take on (part of) the duty services. You will put your agreements into writing.

b. Generation regulation

Some older co-workers have difficulty continuing to work their full contract hours until their retirement date.

From 1 January 2026, co-workers who meet the conditions will have the option of using the generation scheme.

The scheme means that you can work 80% of your contract at 90% of the contract salary and that you continue to build up 100% pension based on your contract size at the start of the generation scheme.

This scheme will initially apply for two years (until 31 December 2027). An evaluation will then take place to determine whether this scheme will be implemented permanently. Of course, the scheme will continue to apply until retirement for those who have already applied for it.

To qualify for this scheme you must meet the following conditions:

- Contract of at least 32 hours or more
- 4 years or less before your retirement date (STIP retirement age)
- Have worked at IKEA for at least 5 years
- Have not had any contract hours extended in the last 2 years.

Hardship clause

If you have started working less in the two years (1 January 2024 – 1 January 2026) before the start of the generation scheme, and have reduced your contracted hours from 32 hours or more to less than 32 hours per week, you can apply for this scheme. If you have taken this step on the advice of IKEA or on your own initiative and would therefore no longer be able to rely on the generation scheme.

Then you can submit an individual request to still be allowed to make use of the generation scheme. The assessment of this request is made by an independent committee, consisting of four members: 2 representatives on behalf of IKEA, 1 representative on behalf of FNV and 1 representative on behalf of WIM.

A committee assesses requests on the basis of objective criteria. These criteria, as well as the procedure and deadline for submitting applications, are developed and defined jointly by IKEA and the trade unions.

c. Pension Talk

In order to be well prepared for your retirement, insight into your personal financial situation is also very important. IKEA offers you a retirement interview with a financial service provider so that you can look together with this service provider at how you can best prepare for your upcoming retirement.

From September 2025, if you are within 5 years of your retirement age, you can qualify for this. From January 2026, the limit will be raised to 10 years before your retirement age and you can then make use of this conversation.

You can use this benefit once within the 10 years before your retirement age.

More information about this can be found on [Now P&C](#) and [P&C Information](#).

7.3 Health and working at night

Each year, IKEA informs all co-workers of the health risks of working at night.

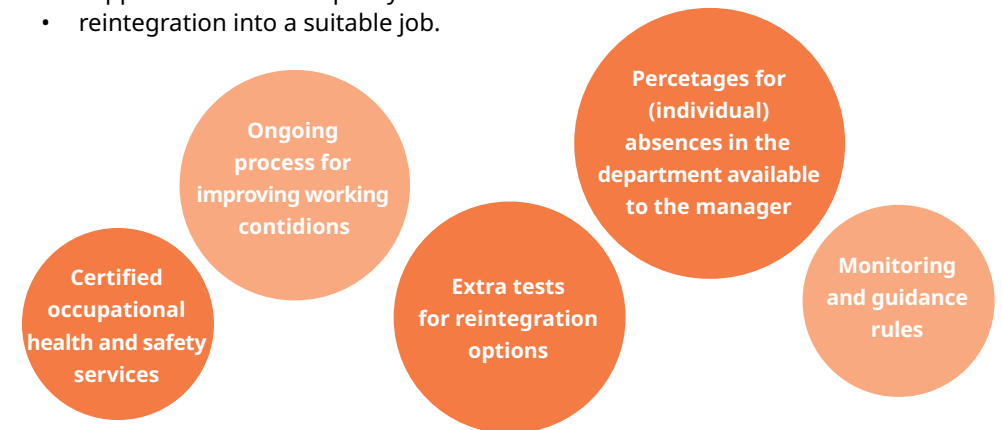
If, for health reasons, you are no longer able to work at night, then IKEA will offer you suitable work outside of night-time hours. Reintegration will take place outside of the [night shifts](#). IKEA will not include you in [night shifts](#), from a structural standpoint, until you are fully recovered.

You do not have to work at night if you are pregnant. Any written agreements that you have made with IKEA about working at night will not apply during your pregnancy.

7.4 Absence

a. Activities relating to sickness-related absence

1. IKEA has an integrated sick leave policy. This means that IKEA pays due consideration to all aspects of sickness-related absence:
 - prevention of sickness-related absence
 - support in case of incapacity for work
 - reintegration into a suitable job.



2. The risk inventory sets out the approach for improving working conditions IKEA adapts this approach on an annual basis, in consultation with the Works Council.
3. Monitoring and guidance regulations have been drawn up in consultation with the Works Council. These regulations are set out in the [brochure Healthy working at IKEA handbook](#), ewhich you will have received when joining IKEA.
4. If you fail to comply with the monitoring and guidance regulations, then IKEA may suspend your wages.

In addition to the regulations that apply pursuant to the Eligibility for Permanent Incapacity Benefit (Restrictions) Act, IKEA will conduct extra tests to examine the options for reintegration. More information about this can be found in the Healthy working at IKEA handbook on [Now P&C](#) and [P&C Information](#).

b. Visit to the company doctor

When reporting sick, as a co-worker you are obliged to respond to a call from the company doctor. The time needed to visit the company doctor is part of the working time. If a visit is scheduled on a day off, the obligation to schedule at least 4 hours (in accordance with Article 4.2.2) will lapse.

c. Waiting day regulation in the event of sickness

If you call in sick multiple times in a single calendar year, then a waiting day will apply. This means that for the first, second and third times that you call in sick, the first working day of your sickness will be taken as holiday. IKEA will deduct this from your holiday days exceeding the statutory minimum.

Are you unable to work as a result of a workplace accident, an organ donation or pregnancy? Then the waiting day regulation does not apply.

d. Accruing holiday while off sick

You will accrue your statutory holiday days in full while you are unable to work. If you take holiday while you are unable to work, then IKEA will deduct this from your holiday balance.

7.5 Pay in case of incapacity for work

1. By law ([article 7:629 of the Dutch Civil Code](#)), if you are off sick, you are entitled to 70% of your pay for the first two years (104 weeks).
For the first 52 weeks, IKEA will top this up to 100% of your [monthly salary](#).
2. For the remaining 52 weeks, IKEA will top up your pay to 90% of your monthly salary. To be eligible for this, you must:
 - co-operate with the expert opinion carried out by the Employee Insurance Agency (UWV), or
 - work on an occupational therapy basis, or
 - follow a reintegration process or do training as part of agreements made between you and IKEA. The agreements will be set out in the action plan (Eligibility for Permanent Incapacity Benefit (Restrictions) Act (Wet Verbetering Poortwachter)
3. In the case of [part-time co-workers paid on a monthly basis](#) and [part-time co-workers paid on hourly basis](#), IKEA will pay you at least for the number of [contract hours](#).

If you are a [part-time co-worker paid on a monthly or hourly basis](#) and the average number of hours that you worked in the last 13 weeks leading up to your first day off sick is higher than your [contract hours](#), then IKEA will pay you for this higher average number of hours.

7.6 Personal budget in the second year of sickness

In the second year of sickness, you are entitled to a one-off personal budget of 10% of your gross annual income.

This budget is managed by IKEA and, in discussion with the People & Culture department for your unit, IKEA will make this budget available to you for broad applications to gain new perspectives of matters relating to sickness, wellbeing and work.

7.7 Permanent and full incapacity for work

If you are unable to work as a result of incapacity for work, then the provisions of [Article 7:629 of the Dutch Civil Code](#) and the [Work and Income \(Capacity for Work\) Act \(WIA\)](#) will apply.

If you have had a permanent and full incapacity for work in the first two years of your sickness, then you will receive a top-up on the statutory full-invalidity (IVA) benefit up to:

- 100% of your [monthly salary](#) in your first year of sickness
- 90% of your [monthly salary](#) in your second year of sickness

If you leave IKEA, then the continued payment of salary and any top-ups will cease.

7.8 After the second year of sickness

a. Returning to work

IKEA believes that it is important to retain its co-workers within the company, as this helps ensure business continuity. At the same time, it is just as important that co-workers are able to recover as quickly as possible and enjoy going back to work.

If you are on long-term sick leave, then your focus in the first two years of sickness will be to work with IKEA to return to work as quickly as possible – ideally within IKEA.

If this is not possible, then the focus will be on returning to work outside of IKEA. With regard to returning to work, using suitable interventions and the necessary expertise is important to gaining a clear overview of the possibilities within the first two years of sickness. This may allow you to avoid (applying for) WIA benefits and enable you to earn your own money.

b. IKEA's duty of effort

1. Once the WIA assessment has been conducted by the UWV, it may be determined that there is "remaining earning capacity", which means that your incapacity for work is less than 80%. In this case, IKEA has a duty of effort to explore whether you can use this remaining earning capacity within IKEA for at least 50% of the time and, if this is possible, how this can be done.
2. If you can use this remaining earning capacity at IKEA, then IKEA will determine an [hourly wage](#) or [monthly salary](#) that is aligned to the new situation. IKEA will also amend other components of the employment contract if necessary.
3. If you are working at IKEA within the context of your remaining earning capacity, then you are entitled to a top-up benefit:

Incapacity for work (percentage)	Top-up benefit amount	Duration of top-up benefit	Other conditions
Less than 35%	50% of the difference between the original monthly salary and the determined earning capacity	Determined in the same manner as the duration of the wage-related return-to-work (WGA) benefit on the basis of the reference requirement	<ul style="list-style-type: none"> • The new monthly salary + the top-up benefit must not together be more than the original monthly salary • For those on an hourly wage, IKEA calculates the top-up benefit on the basis of the hourly wage.
35–80%	50% of the difference between the original monthly salary and the remaining earning capacity, supplemented with the wage-related benefit	Determined in the same manner as the duration of the wage-related return-to-work (WGA) benefit on the basis of the reference requirement	<ul style="list-style-type: none"> • The new monthly salary, the return-to-work (WGA) benefit + the top-up benefit together are not more than the original monthly salary • For those on an hourly wage, IKEA calculates the top-up benefit on the basis of the hourly wage.

c. End of continued payment of wages and end of employment

If you are not able to return to work within the first two years of sickness, then IKEA will stop the continued payment of wages, and there is the option of ending the employment (or having this ended). In this scenario, IKEA will provide you will all necessary information for applying for WIA benefit. If IKEA ends the employment, then you will receive the statutory transition payment.

d. No remaining earning capacity

If there is no longer a remaining earning capacity, then IKEA is no longer subject to its duty of effort. In this case, the UWV will have determined that the incapacity for work is between 80% and 100% and that you are permanently unfit for work. You will receive a return-to-work (WGA) benefit or an IVA benefit.

e. End of reintegration – second track

Did you start working for a new employer as part of second-track reintegration but your new employer terminated the employment within one year? If, within six months, it is unlikely that there will be another suitable job, then IKEA will pay, at your request, compensation for an outplacement track of no more than EUR 5.000.- (including VAT). The request must be submitted within six months of the end of the employment. You will *not* receive this compensation if you were responsible for your dismissal by the new employer.

f. Agreement between the CLA parties

IKEA and [trade unions](#) agree that, in case of new interpretations of the WIA conditions or the benefit percentages or termination of the employment contract after two years of sickness, they will enter into new discussions with each other. This may be the case, for example, if the law changes.

g. Stopping or suspending continued payment of wages

IKEA may stop or suspend the continued payment of wages during sickness if situations as set out under [Article 7:629 Para. 6 of the Dutch Civil Code](#) arise.

If you do not comply with the rules governing sickness (monitoring and guidance regulations), then IKEA may suspend the statutory continued payment of wages ([Article 7:629 Para. 6 of the Dutch Civil Code](#)) and stop the extra top-ups during sickness on the basis of the CLA if, for example:

- you do not comply with the applicable rules and instructions during sickness (monitoring regulations), or
- you refuse to co-operate with a second opinion/expert opinion carried out by the UWV, or
- you refuse to use personal protective equipment, or
- you breach health and safety regulations and, as a result, become unfit for work, or
- you misuse the facility, or
- you co-operate insufficiently with the possibility to qualify for a benefit in the context of your incapacity for work.

8 DEVELOPMENT

8.1 Employability

- a. la. Employability means that you have the ability to remain working, both now and into the future, in a way that bolsters your job security. Both within and outside of IKEA.
- b. Your employability is determined by taking the following elements, and others, into account:
 - Mobility
 - Not linked to a function, area of work, department or unit.
 - Having knowledge and skills/experience
 - Being able to do something.
 - Flexibility
 - Being prepared to do something.
 - Being proactive
 - Not waiting, but doing.

When it comes to strengthening your employability, the parties to the CLA pay particular attention to points A to G below.

A. Qualitative employability

IKEA strives to develop co-workers in a broad sense and to make them employable within multiple departments.

Are you a manager?

Then job rotation, following consultation, is part of your career development.

B. Quantitative employability

Hour quantitative employability is determined by how often you are scheduled in for work. Agreements under the CLA that govern the duration and times when you as a co-worker can be scheduled in for work are applicable and will continue to be applicable.

The quantitative employability of managers is subject to discussion, as a manager will have different responsibilities to a co-worker. IKEA may (for operational reasons) ask managers to work outside of scheduled days, for example, working a sixth day in a given week in the case of an emergency.

C. Willingness to train

You are required to complete training that is necessary for carrying out your function. This includes training that enables you to work in multiple departments. IKEA encourages other training, though this is not mandatory.

D. Geographic mobility of co-workers

IKEA may permit you to work in another unit for up to three months per year. This will happen in special situations that are impacting business operations within a unit.

In this case, the travelling distance between the “sending” and “receiving” units may not exceed 60 km (each way).

The decision as to whether you will be permitted to work in another unit will be made by the market manager and the [LMZ](#) for your “home” unit. If your situation means that there is another decision in your favour, then the market manager will make the decision about this.

E. Geographic mobility of managers

As a manager, you must be prepared to work in other units (within the Netherlands). The decision about working in another unit will be made by IKEA, in consultation with you.

You will not be obliged to move house unless you yourself have opted for a job in another unit. In this case, IKEA will endeavour to help you find somewhere to live. The Compensation of relocation expenses regulations will apply.

In case of a transfer to another unit, IKEA will, as far as possible, look into moving the manager in question to a unit near to the manager’s place of residence.

F. Employability of the co-worker

You and IKEA are jointly responsible for your employability. To this extent, your employability will always form part of your progress discussions.

G. Clear agreements with managers

In order to guarantee greater mobility in management functions, IKEA will make clear agreements with managers with regard to their expectations in respect of:

- carrying out the function and
- how long you will be in a certain function.

8.2 Training and development opportunities

1. IKEA believes it is important that you continually develop your knowledge and skills. Not just so that you can do your current job, but also to ensure that you can remain in work into the future. By (continually) developing you, IKEA will increase the brainpower within the organisation and create more opportunities for advancement.

Every IKEA co-worker has a training and development plan. The basic principles of the training and development plan are:

- a. IKEA expects that you will want to develop, so IKEA offers you the opportunities to do so;
 - b. The training on offer is intended to help you acquire and increase:
 - IKEA knowledge,
 - self-awareness and skills that allow you to carry out responsibilities across (a part of) a department, and
 - specialist knowledge.
 - c. If you do not have sufficient training, IKEA will make extra efforts to give you further learning courses and training.
2. IKEA invests in your development, but also asks you to do your bit! You will set your own development goals and will discuss these with your manager. You and IKEA will set out your agreements in writing in career guidance agreements. IKEA also has function-specific training plans in place. If you apply for training, the education compensation scheme may apply.
 3. Twice per year, IKEA will share details relating to the training policy with the [trade union](#) and the [WC](#).

8.3 Training/employment contract

If you are 21 years old or younger and work at IKEA on the basis of a training/employment contract, then you will be able to obtain an overview of the training and development plan from the People & Culture department. At your request, IKEA will set out your training plan in writing as part of the training/employment contract.

The education compensation scheme may apply to the training/employment contract.

8.4 Personal employability evaluation

You may, at your own request, take part in a personal employability evaluation. You can do this if you are working on your own development within IKEA and want to focus on this even more.

8.5 Education compensation scheme

An education compensation scheme is in place at IKEA. This scheme sets out the compensation that you receive for training that you carry out through a recognised institution.

[Full-time](#) and [part-time co-workers](#) working at IKEA are eligible for the education compensation scheme. You can make use of the scheme if:

- you have a permanent employment contract and
- you have completed your probationary period.

This scheme covers training that is not necessary for your function.

Application procedure for compensation

1. You apply for compensation through the People & Culture department for your unit.
2. The People & Culture department will decide whether or not to approve the application in discussion with your manager.

Assessing applications for compensation

Applications are assessed based on the following criteria:

- The training will benefit your (current and future) working activities and will benefit IKEA.
- The training institution is recognised by the Dutch Ministry of Education, Culture and
- Science (OCW).
- The content of the training corresponds to the objective of the training.
- The course results are verifiable.
- You are reasonably deemed to be in the position to successfully complete the training.

Handling applications for education compensation

1. The People & Culture department will make a decision within 14 days of receiving your application
2. If the application is refused, you will be notified in writing.
3. If the application is approved, then you will receive an agreement containing the applicable conditions and regulations. Both you and IKEA will sign this training agreement.

Progress of the training

You must keep the People & Culture department informed of the progress of your training.

Compensation procedure

You may claim the incurred costs on the basis of the education compensation scheme

by submitting copies of your proof of payment. In the case of training or a course of study that lasts for more than one year, IKEA will always compensate the training expenses for one year.

Repayment and recovery scheme

1. If your training ends prematurely, you must inform the People & Culture department of this. In this case, you will repay all of the compensation received on the basis of the provisions in the training agreement to IKEA. This also applies if you leave IKEA during the training.
2. Have you ended your employment contract in the two years following the completion of the training?
Then you will repay the compensation that you have received in line with this schedule:

Table for repaying training costs within two years:

Leaving IKEA after completing the training	Total to be repaid
Within 6 months	100%
Within 6 to 12 months	75%
Within 12 to 18 months	50%
Within 18 to 24 months	25%
24 months or later	0%

IKEA will claim back any compensation paid in the following cases:

Table for recovering training expenses:

Reason	Recovery
You end the training by your own initiative	100%
Your course results are insufficient or you will not receive a certificate of completion	100%
You terminate the employment contract during the training	100%

Reason	Recovery
You terminate the employment contract after receiving your certificate of completion and in the time frame set out above	In line with the table for repaying training costs within two years

3. The People & Culture department may waive the repayment or recovery regulations in your favour in consultation with the (market) manager.

Discontinuation of the education compensation scheme

The education compensation scheme will be discontinued if:

- there is no progress or insufficient progress within the training and you are responsible for this;
- you unilaterally decide to stop taking the course;
- you end your employment relationship;
- your performance is unsatisfactory.

9 INSURANCE

9.1 Collective accident insurance

IKEA has taken out collective accident insurance for all co-workers. This insurance is valid 24 hours a day anywhere in the world, and IKEA will pay the premium in full. The policy terms and conditions can be found on [Now P&C](#) and [P&C Information](#).

You should report a near miss or accident as soon as possible to the Safety & Security leader and/or the People & Culture manager for your unit.

You will receive a benefit after an accident:

- in the event of total or partial disablement
- in the event of death. Under the accident insurance taken out, the benefit payable to surviving dependants will amount to no more than three times your annual income. Any tax burdens will be borne by the beneficiaries.

9.2 Collective health insurance

You and your family members may participate in the collective health insurance scheme. As an insured person under the scheme, you will receive the policy terms and conditions, which contain various details, including how you go about claiming costs back from the insurer.

You can find more information about the collective health insurance scheme on [Now P&C](#) and [P&C Information](#).

9.3 Collective travel insurance

During business trips, you are insured against lost and/or missing luggage or travel documents and against accidents. The travel insurance is valid worldwide and includes visits to other IKEA units.

IKEA pays the premium in full.

The travel insurance does not cover:

- a holiday that you combine with a business trip;
- people who are travelling with you on a business trip and do not work for IKEA.

You can find more information about the collective travel insurance policy on [Now P&C](#) and [P&C Information](#).

9.4 Death benefit

If you pass away while employed by IKEA, your surviving dependants will receive a one-time death benefit of three times your [monthly salary](#) plus your holiday allowance and the thirteenth monthly payment (pro rata). Any other benefits that you would have received from your date of death up to and including one month after this date will still be paid out.

Surviving dependants are set out under [Article 7:674 of the Dutch Civil Code](#).

If any benefits are due to surviving dependants, IKEA may make deductions from these benefits on the basis of the Sickness Benefits Act, the Work and Income (Capacity for Work) Act, and the Invalidity Insurance Act.

10 TRADE UNION

10.1 General

IKEA recognizes the unions as representatives of its co-workers. Facilities and resources are made available. IKEA treats all trade unions equally. This collaboration helps to promote open communication and find joint solutions to questions and topics that affect co-workers.

10.2 Trade union facilities

Members of the board and the management of [trade unions](#) may make use of certain facilities:

- meeting rooms
- notice boards
- telephones
- printers

No more than two management or board members per unit may participate in trade union activities during working hours. A maximum of five days per calendar year applies to each management and board member.

If you wish to make use of the trade union facilities, you must always discuss this with the People & Culture department first.

IKEA will ensure that trade union board members have access to the different units. If a large-scale reorganization takes place that affects the majority of the organization, then the parties to the CLA will discuss the labour-law and financial impacts of this.

GLOSSARY

Working hours

Working hours are the number of contract hours that are set out in your employment contract.

Blocked part-day

A blocked part-day is a morning until 13:00 or an evening from 18:00 onwards.

Contract hours

The average number of hours that you have to work per week pursuant to your employment contract.

Shift length

The length of your shift is the working time plus the break time based on the roster.

Flex hours

The number of hours that you work in excess of or below your contract hours on an annual basis.

Full-time co-worker

You are a full-time co-worker if you have an employment contract for 36 contract hours or more per week.

Late night shopping evening

Every shift for which you are scheduled to work after 18:00 is deemed to be a late night shopping evening.

LMZ

Local Co-Worker Participation Body

Month

A calendar month.

Monthly salary

The number of contract hours agreed with you times your hourly wage.

Night shift

A night shift refers to any shift where more than one hour is worked between 0H and 6 H

WC

Works Council

Part-time co-worker

You are a part-time co-worker if you have an employment contract for fewer than 36 contract hours per week.

Unless otherwise set out in the CLA, the agreements and amounts set out under this CLA apply to part-time co-workers in proportion to the number of hours worked.

There are two categories of part-time co-workers:

- Part-time co-workers paid on a monthly basis: you have a fixed monthly salary based on your contract hours.
- Part-time co-workers paid on an hourly basis: you have a salary that is based on the number of hours actually worked in a previous month.

Co-workers who fall under the Participation Act

A co-worker who is entered in the target group register (Doelgroepenregister) and for whom IKEA receives a labour cost subsidy on the basis of the Participation Act.

Intern

An intern has an internship contract, rather than an employment contract. This means that the CLA does not, in principle, apply to them. Only Article 3.4 is applicable, as this covers internship compensation.

Hourly wage

The agreed wage per hour on the basis of the pay scale.

Trade union

The co-worker representation bodies with which this CLA is concluded:

- Werknemersvereniging IKEA Medewerkers (W.I.M.)
- FNV

Week

Monday to Sunday, inclusive.

Employer

IKEA Nederland B.V. (including the operating companies actually operating in the Netherlands) and Inter IKEA Systems B.V., also referred to as "IKEA".

IKEA has agreed this CLA with the trade union and has concluded an employment contract with you as the co-worker.

Summer period

This is the period from 1 June to 30 September (inclusive).

Appendix 1 Pay scales

The tables below set out a minimum and maximum [hourly wage](#) and the monthly salary given for each pay scale. For each zone within the scale there is also a maximum hourly wage and the monthly salary.

The maximum [hourly wage](#) for Zone 3 is the same as the maximum for the scale (100%). More information about how the zones work can be found on [Now P&C](#) and [P&C Information](#).

Pay scales as of 1 January 2026 (including 3.2%) in euro

Salary scale	Zone 1		Zone 2		Zone 3	
	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum
	hourly wage	hourly wage	hourly wage	hourly wage	hourly wage	hourly wage
43	15.25	15.61	15.62	17.80	17.81	18.89
44	15.25	15.61	15.62	17.80	17.81	18.89
45	16.18	16.64	16.65	19.37	19.38	20.74
46	17.31	17.86	17.87	21.13	21.14	22.77
47	17.31	17.86	17.87	21.13	21.14	22.77
48	18.64	19.30	19.31	23.23	23.24	25.20
49	20.46	21.30	21.31	26.31	26.32	28.82
50	20.46	21.30	21.31	26.31	26.32	28.82
51	22.77	23.84	23.85	30.26	30.27	33.47
52	25.78	27.05	27.06	34.65	34.66	38.45
53	27.95	29.39	29.40	38.02	38.03	42.34
54	27.95	29.39	29.40	38.02	38.03	42.34
55	31.81	33.45	33.46	43.27	43.28	48.18
56	31.81	33.45	33.46	43.27	43.28	48.18

Appendix 2 Young workers' pay scale

Young workers' pay scale (up to 18 years of age) as of 1 January 2026 in euro:

Up to and including 17 years of age

IPE-Level	Hourly wage
43	7.16
44	7.37
45	7.81

Appendix 3 Pay scale for co-workers who fall under the Participation Act

With effect from 1 January 2024, a separate pay scale applies to co-workers who fall under the Participation Act. The scale applies to co-workers who are entered in the target group register (Doelgroepenregister) and for whom IKEA receives a labour cost subsidy on the basis of the Participation Act.

The pay scale starts at 100% of the statutory minimum wage and covers up to 120% of the statutory minimum wage. Progression through the scale takes place automatically each year using percentage-based pay increases.

Length of employment	Pay scale for co-workers who fall under the Participation Act
When joining the company	100% of the statutory minimum wage
From one year of service	104% of the statutory minimum wage
From two years of service	108% of the statutory minimum wage
From three years of service	112% of the statutory minimum wage
From four years of service	116% of the statutory minimum wage
From five years of service	120% of the statutory minimum wage

The statutory minimum wage is reassessed on a national level twice per year (on 1 January and 1 July). IKEA adjusts the amounts in the pay scale for co-workers who fall under the Participation Act in the same manner.

Appendix 4 Allowance compensation scheme for co-workers employed before 1 March 2023

Duration of compensation

The compensation scheme comes into force on 1 March 2023. The duration of the compensation scheme depends on the length of your employment. You will receive one month of compensation for every month of employment up to a maximum of 48 months of compensation.

Compensation amount

The amount of compensation depends on:

- the reference period;
- the hours worked;
- the allowance received;
- the difference in the allowance percentage.

To calculate the allowance received, IKEA determines the average of the total amount that you have received in [unsociable hours allowances](#) for a specific reference period:

Date employed	Calculation of compensation allowance	Reference period
Before 1-2-2022	The average of the total amount that you have received in unsociable hours allowances for the reference period	1-2-2022 to 1-1-2023
1-2-22 to 15-12-2022	The average of the total amount that you have received in unsociable hours allowances for the reference period	1-2-2022 to 1-1-2023
15-12-2022 to 14-2-2023	The average of the total amount that you have received in unsociable hours allowances for the reference period	1-1-2023 to 1-3-2023

If you have not worked for a period of more than 14 days as a result of sickness (including as a result of pregnancy), then we do not include the period of sickness in the reference period. IKEA will deduct the period of absence from the reference period, provided that this does not lead to a disadvantage. Likewise, this period is not included in the reference period in the case of pregnancy. IKEA will deduct the period of pregnancy-related absence from the reference period.

Calculation basis

The calculation basis for the compensation (and thus the amount of compensation) remains unchanged for as long as the compensation scheme is in effect. The compensation amount is in euro (nominal amount). IKEA does not index this amount, nor does the amount count towards your pension accrual, your thirteenth monthly payment or other salary elements.

Halving of compensation

It may be that the compensation is in effect for longer than 42 months (3.5 years). In this case, IKEA will reduce the gross amount of the compensation by 50% from 43 months until the end of the scheme at 48 months.

Reduction of compensation

If, during the compensation period, you decide to no longer work at unsociable hours on Sundays, then IKEA will reduce the compensation by 37%.

Payment of compensation

IKEA will pay the compensation amount on a monthly basis. IKEA will deduct the agreed and mandatory dues from this amount.

End of compensation

The compensation will end prematurely under the following conditions:

- Have you moved to a function without an unsociable hours allowance during the compensation period?
- Then the compensation will expire three months after the start of the new function.
- Did you leave IKEA during the compensation period?
- Then the compensation will stop with effect from the date that your employment ends. IKEA will not pay any remaining months of compensation.
- Did you start working in a five-shift schedule during the compensation period?
- Then the compensation will stop.

Hardship clause

If, on a case-by-case basis, IKEA considers that the implementation of the compensation scheme would lead to a manifestly unjust situation, then IKEA may deviate from the compensation scheme in favour of the co-worker. No co-workers other than the co-worker concerned may derive any rights from the deviation.

Development

Within three years of the start of the compensation scheme, you and your manager will engage in a discussion about the end of the compensation scheme and (career) development within IKEA.

Appendix 5 Functions of consignment allowance

The consignment fee applies to these functions for IKEA B.V.

- Commercial PR Specialist
- Country Service Operations Team Leader
- Fleet developer
- Fulfillment unit operation leader
- Operations developer
- Operations specialist
- Order management specialist
- Outbound Allocation specialist
- Public Relations Leader

Breakdown service

- Every Technical Support Specialist runs a 1-week breakdown service.
The week runs from:
 - Monday to Friday 6 - 9 pm,
 - Saturday from 8 a.m. to 9 p.m. and
 - Sunday from 9 a.m. to 6 p.m.
- In addition to the breakdown service, you also work your contracted hours.
- During a breakdown service, you can be reached by telephone at all times. You should also be logged in to the IKEA network within an hour of the call.
- If a 'priority 1' situation arises, the Technical Support on duty will visit the Specialist the affected unit to solve the problem. Whether there is of a 'prio 1' situation is always in consultation with one of the following persons:
 - team manager Technical Support Specialist,
 - team manager IT service desk,
 - NL IT manager.
 - Safety & Security Leader
 - Technical Support Specialist

Other positions in consultation and agreement with the employee or, in the event of group consignment, in consultation with the Works Council. The outcome of this consultation will be included in the Periodic Consultation. The positions are then included in the job list, unless there are compelling arguments.

Appendix 6a List of functions IKEA Nederland B.V.

Explanation of the function overview

At IKEA, we have a function classification system, which gives an overview of all functions within IKEA and provides insights into the "valuation" of these functions and thus the function level and associated pay.

Each function has a function profile that sets out the responsibilities of the function, the purpose of the function and its place in the organization. These profiles are used to evaluate the functions and then establish a function level on this basis. At IKEA, this is called the IPE level. The IPE level also determines the pay associated with the function. We make agreements about this in the CLA. Our CLA covers the IPE levels from 43 up to and including 56. The same functions exist across IKEA's global network. This also means that our function classification system applies worldwide.

When a function is evaluated, this is only about the function itself – not the person who is in the function. The functions are the chairs in a house, as it were. People sit in a chair to fulfil a function. Function evaluation is an official, objective method for allocating a relative weighting to functions.

A function classification system is dynamic in nature. If the organization changes, then the system can too. Functions might come and go, or the substance of a function might change and, with it, the function evaluation and pay. The most up-to-date list can be found on [Now P&C](#).

Don't forget that a function classification system also offers insights into the development opportunities within an organization, your own area of work, or even a new area of work.

Functions RCMP

Department	Job title	IPE
Business Risk & Compliance	Safety & Security Specialist	48
Communications & Marketing	Communication & Information Specialist	50
Customer Experience	Resolutions Generalist	44
	Sales Generalist	44
	Resolutions Specialist	45
	Sales Specialist	45
	Senior Resolutions Generalist	45
	Senior Sales Generalist	45
	Intraday Specialist	46
	Scheduling Specialist	46
	Senior Resolutions Specialist	46
	Senior Sales Specialist	46
	Experience Quality Specialist	48
	Knowledge Specialist	48
	Experience Design Specialist	49
	Experience Design Team Leader	49
	Remote Team Leader	49
	Scheduling & Intraday Team Leader	49
	Remote Area Manager	52
	Planning, Scheduling & Intraday Manager	53
Experience Design Manager	55	
Remote Resolutions Manager	55	

Department	Job title	IPE
Data Analytics & Business Intelligence	Remote Analytics Specialist	48
Digital	Super User	50
Finance & Business Steering	Business Analyst	48
	Business Navigation & Operations Manager	53
Home Furnishing & Retail Design	Interior Designer	45
	Interior Design Specialist	46
People & Culture	Senior B2B Generalist	46
	P&C Operations Coordinator	49
	Unit People & Culture Business Partner II	51
	Unit People & Culture Manager	54
Selling	B2B Generalist	45
	B2B Specialist	46
	IKEA Business Key Account Manager	52
	Remote Sales Manager	55

Functions Service office

Department	Job title	IPE
Business Risk & Compliance	Occupational Health and Safety leader	52
	Information Security&Data Privacy Leader	53
	Operational Risk Management Leader	53
	Safety & Security Leader	53
Communications & Marketing	Commercial PR Specialist	50
	Communication Specialist	50
	Content Specialist	50
	Marketing Communications Specialist	50
	Online Content Specialist	50
	Online Merchandising Specialist	50
	Online Performance Specialist	50
	Transformation Communication Specialist	50
	Communication Business Partner	51
	Customer Engagement & Loyalty Analyst	51
	Country Online Content Team Leader	52
	Integrated Media Leader	52
	Loyalty Leader	52
	Marketing Campaign Leader	52
	Co-worker Communication Leader	53
	Marketing Performance Leader	53
	Public Relations Leader	53
	Public Affairs Leader	54
Communication Operations Manager	55	
Customer Engagement & Loyalty Manager	55	

Department	Job title	IPE
Communications & Marketing	Integrated Media Manager	55
	Marketing Communications Manager	55
	Consumer & Customer Insights Manager	56
	Country E-commerce Integration Manager	56
Construction	Construction Project Manager	53
Customer Experience	Payments & Checkouts Specialist	50
	Customer Care Leader	54
	Customer Journey Leader	54
	Customer Operations Leader	54
	Payments & Checkouts Leader	54
	Services Experience Leader	54
Data Analytics & Business Intelligence	Data Insights and Analytics Specialist	50
	Data Management Leader	53
	Insights Leader	53
Digital	Technical Support Specialist	49
	Country Product Specialist	50
	Information Security Specialist	50
	Online Commercial Planning Specialist	50
	SEO Specialist	50
	Digital Deployment Specialist	52
	Country Product Leader	53
	Country Service Operations Team Leader	53
	Digital Project Leader	53
	Country Service Operations Manager	55
	Digital Portfolio & Deployment Leader	56

Functions Service office

Department	Job title	IPE
Expansion	Build up leader	52
	Shop Design Leader	52
	Establishment Manager	56
Facility Management	Facility Management Specialist	52
	Cluster Facility Management Manager	56
Finance & Business Steering	Accounting & Reporting Co-worker	47
	Accounting & Reporting Specialist	50
	Business Analyst	50
	Financial Controller	52
	Business Navigator	53
	Accounting & Reporting Manager	54
	Country Business Navigation Team Leader	55
Food	Food Business Administration Specialist	50
	Food Commercial Leader	52
	Food Operations Leader	52
	Food Safety Leader	52
	Food Range & Supply Leader	54
Fulfilment	Service Fulfilment Operations Technician	44
	Flow and Capacity Planner	49
	Reverse Flow Specialist	49
	Order Management Specialist	50
	Outbound Allocation Specialist	50

Department	Job title	IPE
Fulfilment	Replenishment Range Specialist	50
	Replenishment Supply Specialist	50
	Service Fulfilment Operations Specialist	50
	Service Fulfilment Operations Team Ldr	50
	Stock Quality Specialist	50
	Multichannel Network Developer	51
	Service Fulfilment Fleet Developer	51
	Service Fulfilment Operations Developer	51
	Solution Responsible	51
	Sourcing Analyst	51
	Fulfilment Unit Operations Leader	52
	Multichannel Network Project Manager	52
	Sourcing Developer	52
	Logistics Commercial Support Manager	53
	Warehouse Management System Coordinator	53
	Customer Order Manager	54
Flow and Capacity Planning Manager	54	
Fulfilment Project Implementation Mgr	54	
Replenishment Manager	54	
Central Fulfilment Unit ESP Manager	55	
Service Fulfilment Operations Manager	55	
Service Fulfilment Optimization Mgr	55	

Functions Service office

Department	Job title	IPE
General Management	Development & Transformation Project Mgr	53
	Management Assistant	54
	Development & Transformation Programme Mgr	56
Home Furnishing & Retail Design	Graphics Design Specialist	50
	Commercial Activity & Events Leader	52
	Graphics Design Leader	52
	Interior Design Leader	52
	Interior Design Manager	54
	Commercial Activity Leader	55
	Home Furnishing Direction Leader	55
	Retail Solutions Manager	55
Legal	Legal Specialist	53
People & Culture	Data Administration Specialist	48
	Payroll Specialist	48
	Prevention specialist	48
	Recruiter	48
	Learning Delivery Specialist	49
	Mobility Specialist	49
	Absenteeism specialist	50
	Country Leadership, Learning & Development Specialist	50
	Co-worker Relations Specialist	50

Department	Job title	IPE
People & Culture	Senior Payroll Specialist	50
	Senior Recruiter	50
	Country People Planning Specialist	51
	Co-worker Relations Specialist	51
	Unit People & Culture Business Partner II	51
	Country Employer Branding Leader	52
	Country Equality, Diversity & Inclusion Leader	52
	Country Health & Well-being Leader	52
	Country Leadership, Learning & Development Leader I	52
	Country Succession & Workforce Planning Leader I	52
	Country Total Rewards Specialist	52
	Country People Planning Manager	53
	Country Recruitment & Sourcing Leader I	53
	P&C Business Development & Transformation Leader	54
	P&C Location Operational Services Team Leader I	54
	Service Office People & Culture Manager I	54
Country Centres of Expertise Team Leader I	56	
Country P&C Location Operational Services Mgr	56	
Market Area P&C Business Partner	56	

Functions Service office

Department	Job title	IFE
Procurement	Purchaser	53
Real Estate	Real Estate Management Specialist	52
	Real Estate Operations Specialist	52
	Real Estate Development Leader	54
	Real Estate Management Leader	54
	Area Real Estate Manager	56
	Commercial Superuser	50
Selling	Core Area Specialist	50
	IKEA Business Specialist	50
	Online Range Specialist	50
	Product Quality Analyst	50
	Sales Support Specialist	50
	Product Compliance Leader	52
	Product Recovery Leader	52
	Review & Development Leader	52
	HFB Leader	54
	IKEA Business Leader	54
	Product Quality Manager	54
	Sales Performance Team Leader	54
	Core Area Manager	55
	IKEA Business Manager	55
Sustainability	Sustainability Business Partner	52
	Country Sustainability Manager	56

Functions in Units

Department	Job title	IFE
Customer Experience	Customer Relations Co-worker	44
	Frontliner	45
	Customer Relations Team Leader	50
	Customer Relations Manager	54
Facility Management	Unit Facility Management Specialist	47
	Unit Facility Management Project Manager	50
	Unit Facility Management Manager	51
Finance & Business Steering	Safety & Security Specialist	48
	Controller	50
	Deputy Business Navigation Manager	52
	Business Navigator	54
IKEA Food	IKEA Food Co-worker	44
	Kitchen Production Specialist	45
	IKEA Food Team Leader	50
	IKEA Food Manager	54
Fulfilment	Fulfilment Operations Co-worker	44
	Service Fulfilment Operations Technician	44
	Fulfilment Operations Coordinator	46
	Fulfilment Integration Specialist	48
	Fulfilment Operations Team Leader	49
	Service Execution Team Leader	49
	Fulfilment Integration Manager	51
	Fulfilment Operations Manager	51
	Service Execution Manager	51
	Fulfilment Manager	54

Department	Job title	IPE
Home Furnishing & Retail Design	Carpenter Co-worker	44
	Graphic Communication Co-worker	46
	Interior Design Co-worker	46
	Visual Merchandising/Activity Co-worker	46
	Home Furnishing Consultant	48
	Graphic Communication Leader	49
	Commercial Activity Leader	50
	Interior Design Manager	50
	Visual Merchandising Manager	50
	Communication & Interior Design Manager	54
People & Culture	Unit People Planning Specialist	47
	P&C Operations Coordinator	49
	Unit People & Culture Business Partner II	51
	Unit People & Culture Manager	54
Selling	Furniture Builder	43
	Sales Co-worker	44
	Product Quality & Recovery Co-Worker	45
	Commercial Co-worker	46
	Kitchen Sales co-worker	46
	Circular Sales Specialist	47
	IKEA for Business Specialist	47
	Product Quality & Safety Specialist	47
	Product Recovery Operations Specialist	47
	Activity Leader	48
	IKEA for Business Leader	50
	Sales Team Leader	50
	Product Quality & Recovery Manager	51
	Deputy Sales Manager	52
	Planning Studio Manager	53
	Sales Manager	55

Appendix 6b

List of functions Inter IKEA Systems B.V.

Department	Job title	IPE
Business Navigation & Operations	Sales Support Co-Worker	44
	Safety & Security Co-Worker	45
	Recovery Co-Worker	45
	Business Navigation Co-Worker	46
	IT Support Specialist	46
	Maintenance Co-Worker	46
	Business Information Specialist	48
	Laagspanningsverantwoordelijke	48
	Product Quality Specialist	48
	Product Quality and Safety Specialist	48
	Business Navigation Team Leader	49
	Maintenance Team Leader	49
	Recovery Team Leader	49
	Sales Support Team Leader	49
	Safety & Security Manager	50
	Store Purchaser	51
	Facility Manager	51
	Store Recovery Manager	51
	Business Navigation Manager	52
Communication	Event Coordinator	48
	Production Coordinator	48
	Communication Leader	51

Department	Job title	IPE
Communication & interior design	Store Equipment Co-Worker	45
	Carpenter Co-Worker	45
	Visual Merchandising Activity Co-Worker	46
	Interior Design Co-Worker	46
	Graphic Communication Co-Worker	46
	Store Equipment Specialist	48
	Graphic Communication Leader	49
	Project Leader Comin	49
	Store Activity Leader	49
	Interior Design Manager	51
	Visual Merchandising Manager	51
Customer Relations	Checkout Services Co-Worker	43
	Customer Relations Co-Worker	45
	Frontliner	46
	Customer Relations Team Leader	49
	Checkout Services Team Leader	49
	Easy Buying Manager	51
	Checkout Services Manager	51
	Shopping Experience Manager	51
General Store	Digital Portfolio Specialist	48
	Prevention Officer	48
	Project Leader	52

Department	Job title	IPE
IKEA Food	IKEA Food Co-Worker	44
	Food Production Specialist	45
	Business Analyst & Sales Support Specialist	46
	IKEA Food Baker	46
	IKEA Food Safety Specialist	48
	IKEA Food Sustainability specialist	48
	IKEA Food Team Leader	49
	Commercial Restaurant Manager	51
	Commercial SFM & Bistro Manager	51
	Kitchen Production Manager	51
	In-store Logistics	Goods Flow Co-Worker
Logistics Automated Solutions Co-Worker		45
Sales And Supply Support Specialist		48
Goods Flow Specialist		48
Goods Flow Team Leader		49
Goods Flow Manager		51
Logistics Automated Solutions Manager		51
Sales And Supply Support Manager		52

Appendix 7 Protocol

Department	Job title	IPE
People & Culture	Flex Co-Worker	45
	People & Culture Administrator	46
	Staff Planning Specialist	48
	Recruiter	49
	Casemanager	50
	People & Culture Generalist	51
	People & Culture Operations Manager	52
	Health & Wellbeing Manager	52
Sales	Sales Co-Worker	45
	IKEA for Business Interior Designer	46
	IKEA For Business Co-Worker	46
	Team Leader Sales	49
	Shopkeeper	51
	Commercial Activity Leader	51

a. Clarity about growth years in the scales

The social partners agree to take joint responsibility for establishing a scheme in the collective labour agreement that regulates the flow through the scale with a target date of 1 January 2027. This scheme should ensure that co-workers grow through the scale in a fixed number of years to the maximum that will apply in the event of a good assessment. To this end, the parties make the following agreements:

During the term of this collective labor agreement, a scheme will be worked out

The further elaboration will in any case include attention to: the number of years within which co-workers can grow if they are properly assessed; the financial and implementation consequences.

If there is agreement on a new scheme in time, this scheme will be introduced with a target date of 1 January 2027

The social partners commit to the joint process of developing this scheme in a timely manner and in accordance with the agreements made so that implementation is possible after agreement on the scheme

b. Work pressure perception

We appreciate everything you do for IKEA. Especially recently, it has been busier than usual due to the availability of products. You notice that every day, yet you remain very flexible and help where you can. We see that, and we are really proud of it. We do this together, but we also know that this demands a lot from you.

Work pressure is a theme that recurs every year at the negotiating table and in I Share. We continue to take steps, but we are not there yet. That is why, together with you and with the unions, we want to look again at what can be improved and what you need to be able to do your work well and sustainably.

With a working group, with colleagues from IKEA and the unions, we will talk to all units and clusters. We want to hear what is going on, what helps you and what doesn't, and what good examples we can adopt. Based on our values, simplicity, togetherness and taking responsibility together, we want to find solutions that really make a difference in your daily work.

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