

Documents to be provided with UWV application:

The UWV application can be based on one, or both of the following two examples of business economic reasons (as provided by UWV):

1. Worse or worsening financial situation;
2. Organizational and/or technological changes.

The documents to be provided are different for each of the examples of business economic reasons, as set out below.

1. *Worse or worsening financial situation*

- Explanation of the cause of the poor financial position of the company / group. This needs to be detailed and transparent. Please bear in mind that the (consolidated) annual statements and financial data should be provided on company level, **but also on the group level, if losses / financial results at the group level lead to the need of cost cutting on company level;**
- The financial data over the last three financial years and the current financial year for the company and the group. The following financial data needs at least to be provided to the UWV (not only numbers, to be filled in the scheme below, but also the (audited) financial reports showing these numbers):

The group	2017	2018	2019	2020
operating income	○	○	○	○
gross margin	○	○	○	○
total costs	○	○	○	○
operating result	○	○	○	○
net income	○	○	○	○
equity capital	○	○	○	○
balance sheet total	○	○	○	○

The company	2017	2018	2019	2020
operating income	○	○	○	○
gross margin	○	○	○	○
total costs	○	○	○	○
operating result	○	○	○	○
net income	○	○	○	○
equity capital	○	○	○	○
balance sheet total	○	○	○	○

- Provide an organizational chart of the whole group. Explain the control structure, management structure and financial structure within the company;
- Indicate which (total) amount of costs needs to be at least cut to ensure the financial health of the company and the group;
- Provide detail of which other saving measures (other than staff costs) have been taken and which savings have been secured this way. Needs to be substantiated with the actual figures of the cost saving measures;
- Indicate the minimum saving the employer must make on personnel costs. Also explain this amount;
- Number of positions that will be made redundant and why specifically this number;
- Explain which positions and why specifically these positions;
- Explain how any remaining work will be distributed. This needs to be specified. Which tasks are becoming redundant, which residual activities are being redistributed and how and to whom exactly;
- Provide insight in the development of business results and liquidity/ cash flow forecast **for the coming 26 weeks for** both the company and the group. Such a prognosis needs to be made based on the assumption that no changes are made and another one needs to be made taking into account the envisaged reorganization; so they can be compared;
- Provide the full annual statement of the current financial year – for the company and the group - up to and including the date of filing for a redundancy;
- Provide the (consolidated) annual statements and financial data should be provided on the level of the company, but also on the group level, if losses / financial results at the group level lead to the need of cost cutting in the company.

2. Organizational and/or technological changes.

- Clear outline of the organizational and/or technological changes, as well as an explanation which shows that the requested dismissals are necessary for efficient operations;

- Explain the consequences of the organizational and/or technological changes for the departments within the company, the number of jobs per position, allocation of the tasks and responsibilities. Explain what would be the “worst case scenario” if the changes are not made;
- Job description of the positions at stake;
- Organization chart of the company and the Group before and after the reorganization;
- In case new positions will exist, a job description of this/these new function(s).

General information to be provided (irrespective of which specific business economic reason is chosen):

- Explain for each category where jobs are cut why the positions in this category are exchangeable. A position is exchangeable when based on job content, required knowledge and skills and competence, temporarily or structural nature, level and salary payment. Please note that the assessment whether two positions are exchangeable is based on the position itself, and not on the employee fulfilling the position.
- Provide a job description of all the exchangeable positions within the abovementioned category.
- Provide an overview of all the staff employed with the company, including payroll employees, external employees (such as temporary employees and contractors);
- What is the reference date for the redundancies?
- Answer for each category of exchangeable employees the following questions:
 - Name of the category
 - How many employees are working in this category on the day of filing the application
 - How many jobs will be cut in this category
- Does the employer use external employees, temporary employees, employees who have reached the state pension age or on-call workers in this category?
- Will all jobs in this category of exchangeable positions become redundant?
- If this is not the case: provide a calculation of the reflection principle, to show that the right employee is being made redundant.
- Explain what the company has done to try and replace redundant employees in other suitable positions within the company;
- Explain whether any suitable positions are, or will become, available within the company during the reassignment period;
- Provide a list of the current vacancies within the company and the group of companies, and explain whether there are any suitable positions available for the employee;
- Provide the request for advice to the Works Council, and the advice given by the Works Council.