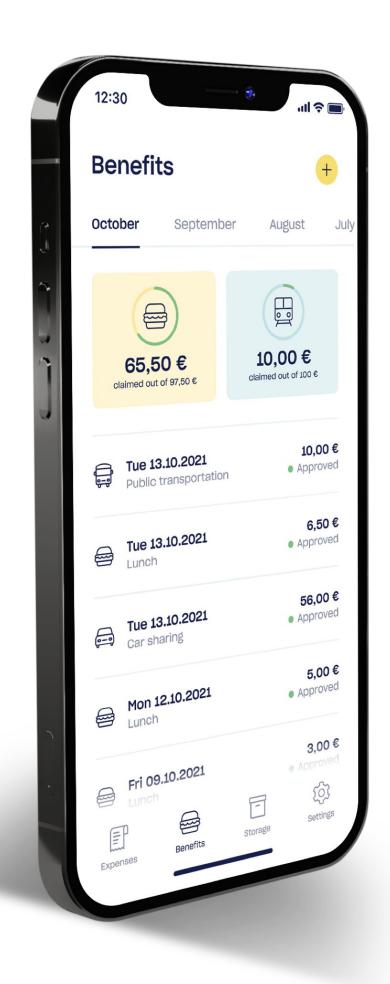
Circula Relax

Manual for employees



Get the Circula App



Always with you!

Circula Benefits is usable with our mobile app, so it's always in your pocket.

Download the app now for Apple or Android on your smartphone:



App Store



Play Store

The relax allowance - your advantages

Whether at home or in the office. With Circula Benefits, vacation becomes a benefit.

More net from the gross - The relax allowance via Circula enables a tax-free net allowance of at least €156 per year → an intelligent net wage optimization compared to traditional salary increases.

Full flexibility - whether a classic vacation, regeneration in a rehabilitation center or wellness days - you can basically have any form of recreation subsidized.

Easy to implement - with the intuitive use of the Circula app, applying for the relax allowance is quick and straightforward.



Usage

How can the relax allowance be used?

Application of the relax allowance

The relax allowance can be used for various forms of recovery, for example, it can support:

Travel

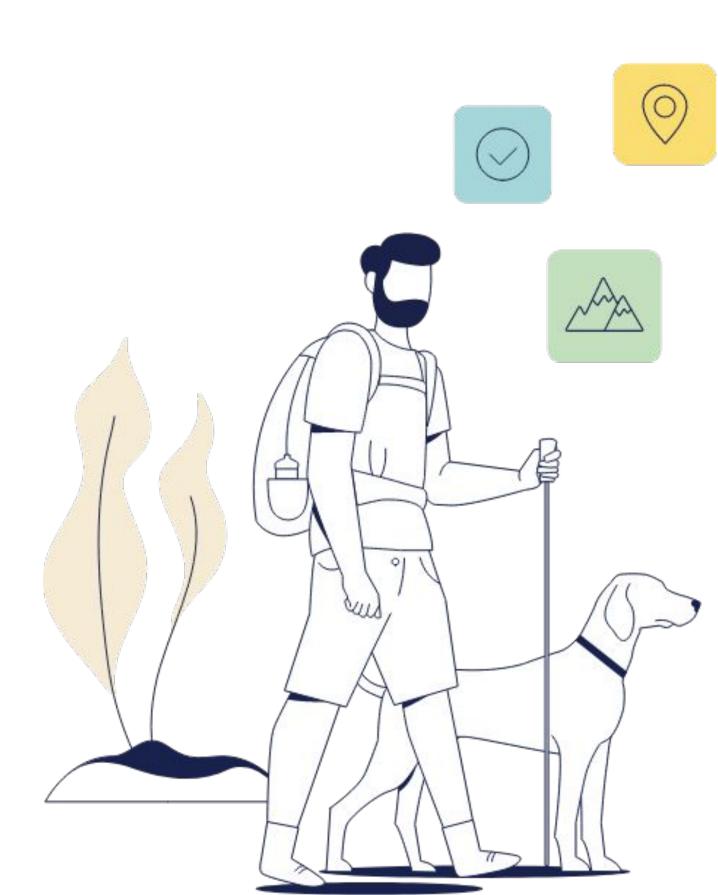
■ Example: 5-day trip, one day trip within a vacation lasting at least 5 days.

Cures or rehab

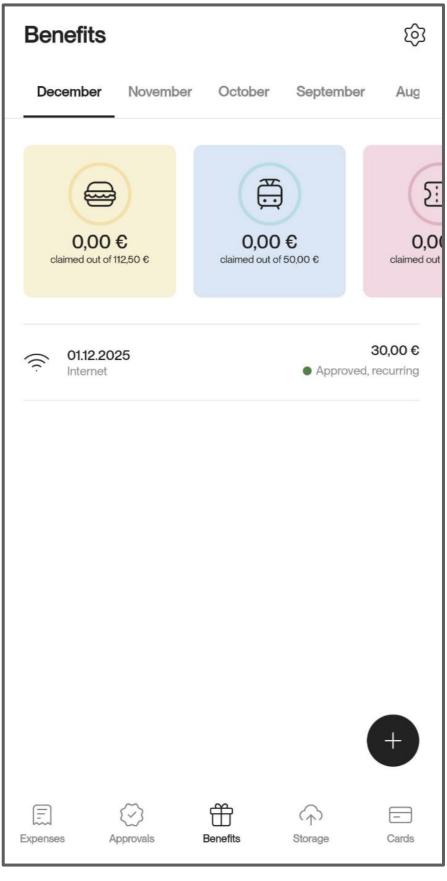
■ Example: A recovery after a long illness in a spa center or rehabilitation clinic.

Recreation days and treatments

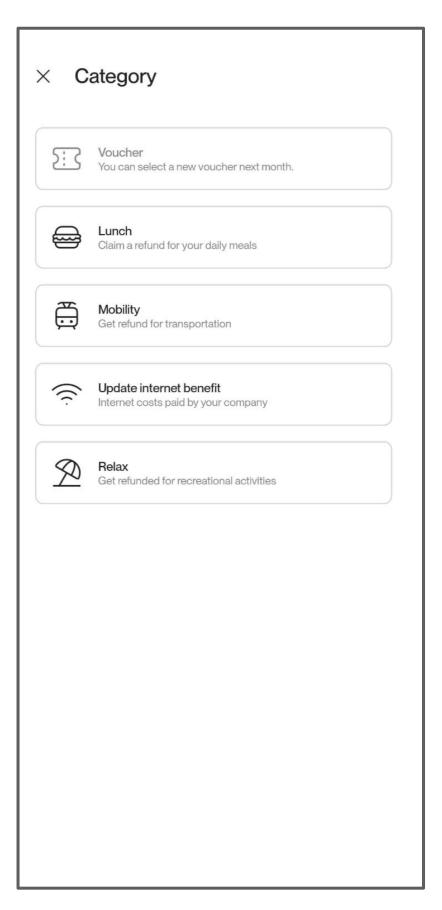
■ Example: Wellness stays, massages, a visit to an amusement park or other measures that serve the purpose of recreation.



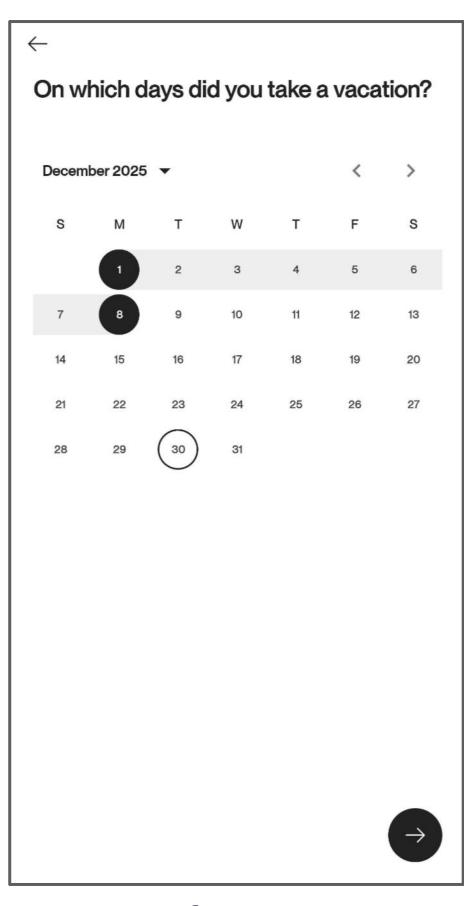
Simple process



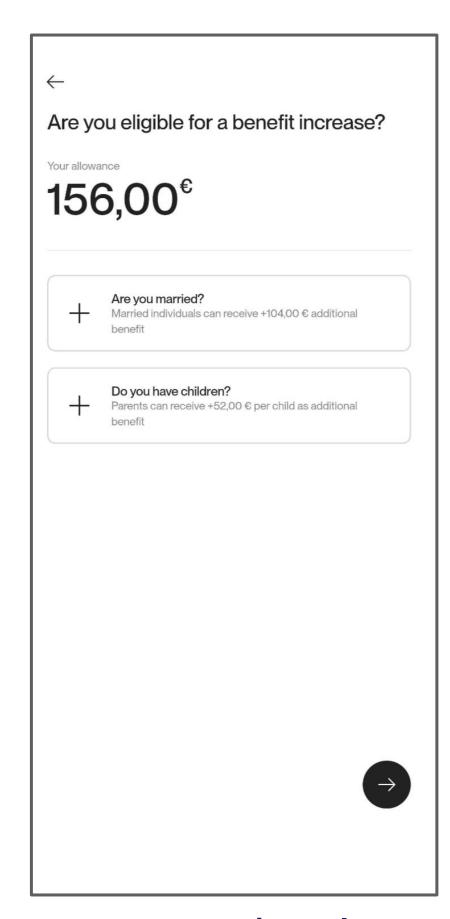
Open Benefits



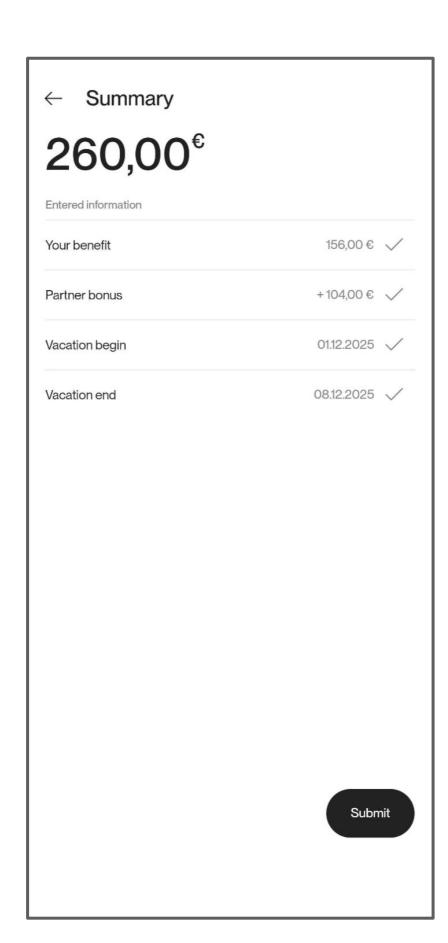
Choose Relax Benefit



Specify vacation time



Enter details



Submit



The rules

What to look for.

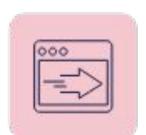
The rules

• In order to apply for the relax allowance, there must be a recreation leave lasting at least 5 working days at a stretch.

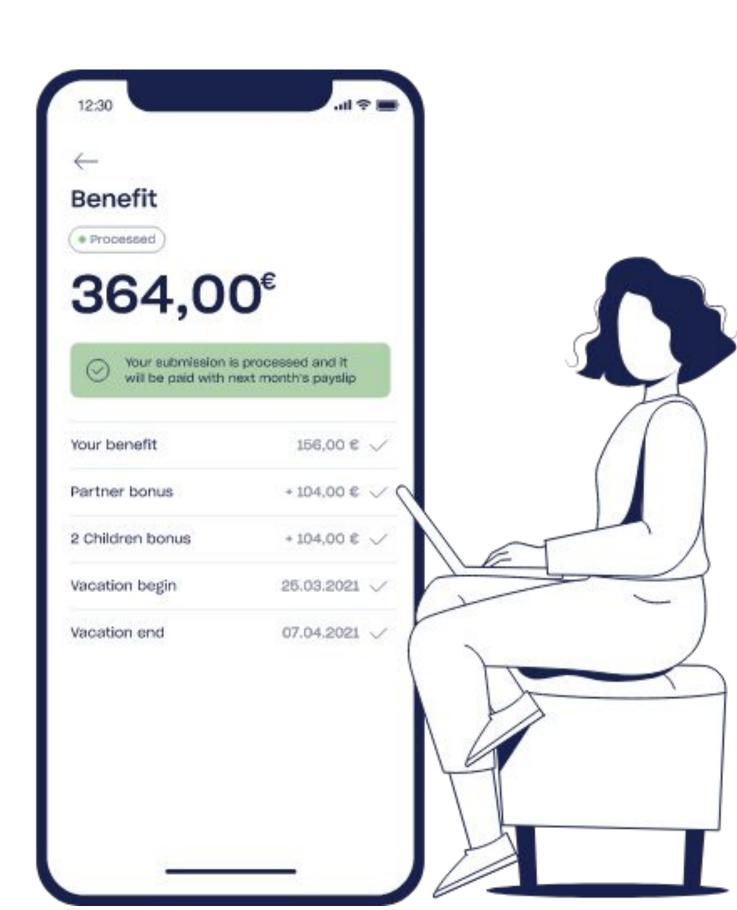
Example: A recreational leave from Saturday to Saturday of the following week.

- Employees have 3 months after the end of their leave to apply for the relax allowance via the Circula app.
- **No proof** (e.g. in the form of an invoice, a receipt) needs to be provided to apply for the relax allowance via the Circula App.









The rules

- The relax allowance is completely tax and social security free for employees.
- The amount can only be paid out in a **single payment**; it is not possible to pay it out gradually over the year.
- The relax allowance can be applied for once a year
 - Employees can apply for an amount of 156 € per calendar year
 - In addition, employees can claim € 104 per calendar year
 for spouses and €52 for each child.

The legal framework of the relax allowance (§ 40 EStG)

Learn more in our Help Center.

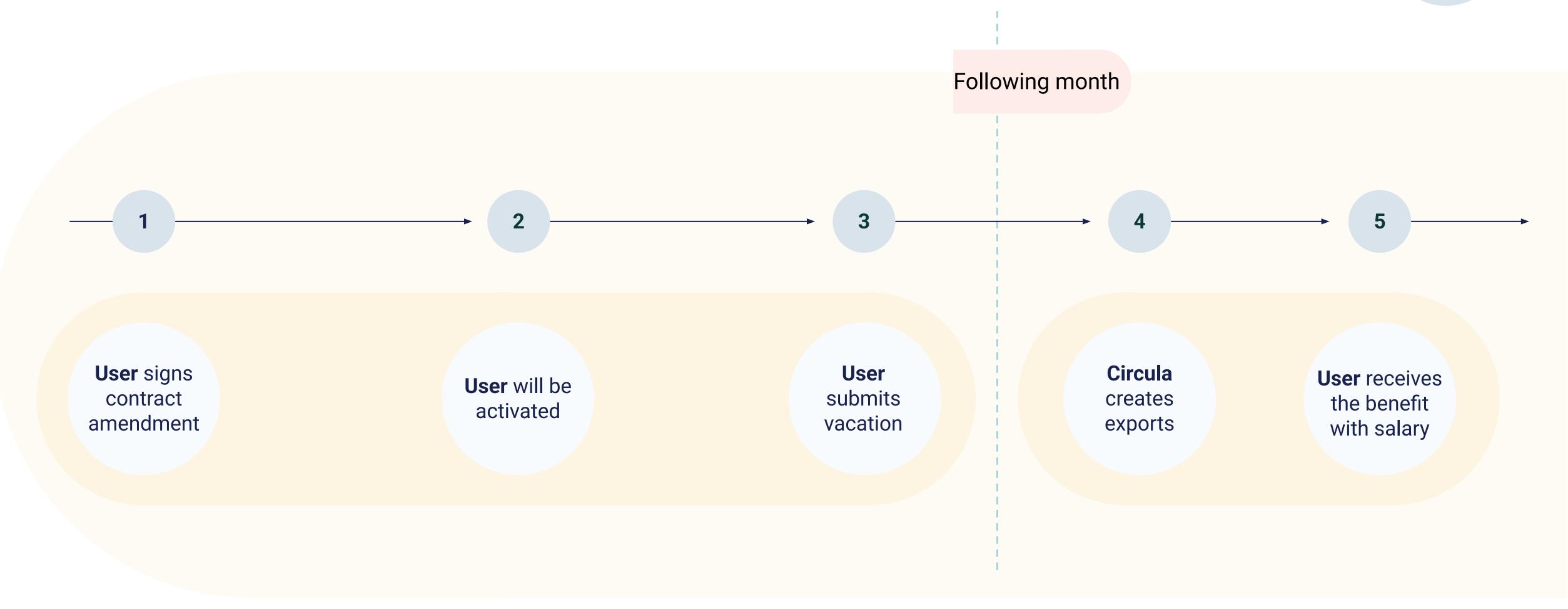


How do I receive the benefit?

The next steps

Process





Have fun and a nice vacation!



FAQ

Frequently asked questions

What age may my child be in order to be able to use the relax allowance?

Children include all descendants who have not yet reached the age of 18 and dependent children up to the age of 25.

Do employees have to have traveled on vacation to be able to use the relax allowance?

No, the recreational allowance can be used both as an allowance for an all-inclusive trip and for a vacation at home.

Who can use the relax allowance?

All employees can be granted the recreational allowance by the employer. This benefit can be used not only by full-time employees but also by part-time employees and working students.

Is the relax allowance transferable?

No, the relax allowance is set for individual employees.



Circula GmbH

Schönhauser Allee 148 10435 Berlin

E: <u>info@circula.com</u>

H: <u>www.circula.com</u>

T: +49 30 5884 9101

