

› MY BENEFITS

My Benefits

What can you find in this chapter?

This chapter of the TNO Terms and Conditions of Employment deals with all kinds of compensation to which you may be entitled such as diverse reimbursements for travel expenses and re-housing as well as the diverse facilities offered by TNO.

Attention is also given briefly to the insurance policies TNO has taken out for you as employee.

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Reimbursements for travel expenses

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Home-work commute

What is it?

Home-work commute: the distance you normally travel from home to work (work location) and back within 24 hours.

Work location: the place you normally work and is stipulated as such by TNO and is contained in your employment contract.

Reimbursements

You have two options for reimbursement of home-work commuting costs:

- a. Kilometre reimbursement on the basis of the distance between home and work location and the number of days you work. Human Resources stipulates the number of kilometres using a route planner via the quickest route.
The reimbursement is EUR 0.10 per kilometre up to a maximum 25 kilometre single journey.
- b. Bicycle for home-work commute paid by TNO.
Three years after the purchase of the bicycle you are not eligible for any other home-work commute reimbursement.

How does this work?

During your employment with TNO you buy a bicycle invoiced to TNO. TNO pays the invoice up to a maximum of EUR 749 including VAT. If you buy a more expensive bicycle, TNO will pay the full invoice but deduct the difference from your net salary. You must present the invoice as soon as possible via [My HR Services](#) - net bicycle - but no later than three months after the purchase date and before the end of the calendar year in which the bicycle was purchased. The bicycle is your property.

During the three years you are continually eligible for annual compensation by TNO for items related to the bicycle of a maximum of EUR 82, including VAT as well as a bicycle insurance for up to three years.

If you resign or your employment ends due to your own action within a year of bicycle purchase, you will pay TNO a proportional amount that is equivalent to the purchase price and other compensation.

The repayment of this amount is equal to compensation by TNO less 1/12 for each whole calendar month that employment has lasted after the purchase.

Transfer of the work location

When transferring from the work location as described in this chapter in section [Compensation for costs of moving house](#), you are eligible for an extra contribution in the commuting travel costs.

• **Conditions**

Your permanent work location is transferred at least 40 kilometres and you inform TNO in writing that you do not wish to move house (yet), due to the new location, you move even before the formal relocation of your location is a fact, which increases your commuting distance for a certain period - of up to one year (12 months) - as you will first have to travel to the 'old' location. See also *Compensation for costs of moving house upon transferring work location*.

• **Compensation**

If you move one year (12 months) or less before the date of the established change of location, you will be entitled to a maximum of one year (12 months) of reimbursement of all kilometres of your commuting from the date that you move until the actual change of location. This applies up to the maximum tax-free travel expenses allowance over a maximum of 75 kilometres per single journey. See also the section *Compensation for costs of moving house*.

If you do not move or do not move within two years of the actual change of location, you are entitled to reimbursement of all kilometres of your commuting for up to two years (24 months)

after the change of location. This applies up to the maximum tax-free travel allowance over a maximum of 75 kilometres per single journey. If you do move within two years (24 months), this allowance expires on the date that you move. See also the section Compensation for costs of moving house.

During the period that you receive the (maximum) tax-free travel allowance, you may not participate in FlexDirect in regard to the tax-free travel allowance for commuting.

- **Move house**

If you decide to move house within two years of the transfer, you become eligible for compensation for costs of moving house (see the section Compensation for costs of moving house). TNO will then deduct the extra reimbursement for travel expenses from this compensation amount.

If you use a means of transport or transport pass (like the public transport annual pass) put at your disposal by TNO, you have no claim to reimbursement of home-work commute costs.

The compensation will be paid with salary.

More than one work location

If you normally work at more than one location, you may be able to receive a reimbursement for home-work commute and/or business travel costs as described below in the section Domestic business travel.

Travel costs upon accommodation beyond place of residence

If you are eligible for compensation of accommodation costs beyond your own place of residence (see this chapter, section Costs of accommodation beyond normal place of residence), then this covers the costs of home-work commute between the address of the accommodation and your work location at EUR 0.10 per kilometre to a maximum of 25 kilometres per single journey.

In addition, you also receive compensation for the costs of your weekly journey from the accommodation address to your home and back at EUR 0.11 per kilometre.

Absence due to illness or paid leave

If you are absence from work for six consecutive weeks due to illness or paid leave, the compensation for the costs of home-work commute continue.

If the absence extends beyond this period, the compensation stops along with any increase via FlexDirect after the next calendar month in which your first day of illness or leave occurred. The compensation resumes on the first of the month that you resume work.

If you begin to work for a partial number of days, the compensation will be adjusted in proportion.

Absence due to unpaid leave

If you have unpaid leave, such as full-time parental leave of more than one month, the compensation for the costs of home-work commute stops after the month in which the leave began. For part-time leave this regulation is proportionally corrected.

Application of FlexDirect

The aforementioned compensations can be supplemented by TNO using FlexDirect (unless otherwise determined) See chapter in 'My income, section Flexible terms and conditions of employment.

Domestic business travel

What is it?

Business travel is travel you undertake for TNO outside home-work commute.

Travel undertaken to attend meetings of the Works Council or Sub-committees is regarded as business travel.

Informal discussions with members of the Works Council or Sub-committees fall outside this.

TNO selects the most efficient and sustainable manner of travel, for instance public transport. If this is neither efficient nor possible, you may [hire a car](#) or use your own transport in consultation with your manager.

Compensation is only paid upon your submission of any declaration to and subsequent approval by your manager no later than within one month of a quarterly period. Any declarations submitted too late will not be processed and no costs will be compensated as a result.

Compensation

Public transport

The costs of public transport second class, plus any taxi costs, will be compensated. If more efficient, you may travel first class after consultation with your manager.

You must provide a printout of the public transport chip card as proof of the costs incurred when you make a declaration.

If you regularly use a pass with a discount for your business trip, TNO will compensate you if the discounted rate exceeds the cost of the discounted pass, as well as the cost of the train trip.

Own transport

If you travel with your own transport, TNO will reimburse you for the kilometres travelled. The reimbursement is EUR 0.19 net and EUR 0.16 gross per kilometre. The reimbursement is an allowance for costs, including depreciation, maintenance, insurance, toll roads and the like. TNO reimburses the parking costs incurred on the basis of a declaration.

The declaration regulations are in line with the employment conditions with the following stipulation:

Parking, ferry and toll costs (business with private car)

Ferry and toll costs incurred during a business trip in a private car are part of the mileage allowance provided for this purpose and cannot be declared. The parking costs can be declared.

Costs of accommodation

version 1.0 / 1 July 2016

Business travel

Essential costs of business travel, such as accommodation, can be declared after permission from your manager.

Temporary accommodation beyond place of residence

When joining or transferring within TNO, TNO may consider it undesirable for you to travel on a daily basis. If you have your own household, you are compensated for accommodation in or near your work location in order to compensate for duplicate household expenses. The compensation is 90% of reasonable accommodation up to a maximum of EUR 1,000 per month, including VAT.

The compensation ends on the day you move house to or in the vicinity of the work location and no later than the first of the subsequent month. The compensation is for up to two years. You receive the compensation with your salary.

For compensation of the travel costs for home-work commute and weekend travel to your home, see this chapter, section Reimbursements for travel expenses.

Lease car scheme

version 10.0 / 1juni 2021

What is it?

A collection of conditions, fiscal aspects and (internal) regulations that apply when you become eligible for a lease car.

Lease scheme: Flexible and sustainable

TNO strives to design mobility in the best possible way and to match it to your work location(s), the times you work and the means of transport you prefer.

Therefore, if you are eligible for a lease car, you can also opt out of a lease car by choosing a public transport (OV) route card and NS business card or a smaller, more economical car and use the remaining budget for other forms of transport at your own discretion.

This only applies to applications on or after 1-4-2019 and therefore not to lease contracts entered into previously.

Details of the lease scheme

1. Guidelines for making a choice

Am I eligible for a lease car?

In the table below you can see whether you are eligible for a lease car and the category that applies.

	Who	TNO contribution per month	Own contribution per month	Own contribution for electric car per month
Category A+	<ul style="list-style-type: none">Executive Board membersManaging Directors UnitManaging Directors SO (HR, M&C, Strategy, BIOS)Corporate Science Director	Max. € 1,321	No maximum	No maximum
Category A	<ul style="list-style-type: none">Directors MarketDirectors of OperationsDirectors of ScienceDirector SODeputy director of SO	Max. € 1,074	Max. € 346	Max. € 346
Category B	<ul style="list-style-type: none">Secretary to the Executive BoardGroup ControllerDesignated MT members SOBusiness DevelopersResearch managers if ≥ 15.000 km business*\geq FW14 or L and ≥ 15.000 km business*	Max. € 887	Max. € 276	Max. € 551
Category C	<ul style="list-style-type: none">$<$ FW14 or L and $\geq 30,000$ km business*	Max. € 755	Max. € 247	Max. € 522

* business kilometres refers to the kilometres in the sense of business travel and maximum 5,000 km home-work commute distance.

If the amount of business kilometres you cover make you eligible for a lease car for the first time, you have to select a car from the pool of [released cars](#) (or "pool cars"). If there are no pool cars

available, you can order a new car. You do not owe any contribution for the use of a pool car. If your job makes you eligible for a lease car, you are free to choose a pool car whereby you are not liable to a contribution.

Undershoot payment for cheaper leasing

If you choose a smaller, more economical car whose standard lease amount is lower than the TNO contribution for the respective category, (part of) the difference will be paid to you. This difference is called 'undershoot'. If the car has a CO₂ emission of 100 g/km or less, you will receive 100% of the undershoot gross monthly via your salary. If the CO₂ emissions exceed 100 g/km, you will receive 50% of the gross undershoot. The undershoot is determined at the start of the lease period and does not change during the term of the lease contract of the car.

Suppose you are entitled to a lease car in category B. For this category, the TNO contribution (per 1-2-2019) amounts to a maximum of € 845 per month. If you choose a car with a standard lease amount of € 700, for example, the undershoot is € 145 per month.

Waiving a lease car

If you qualify for a lease car, you can choose to opt out. Instead of a car, you will be eligible for a public transport pass 2nd class for commuting and a 1st class NS Business Card for business travel. With the NS Business Card you can use the train, tram, bus, metro, public transport bicycle, Greenwheels car, P+R areas and Q-Park parking garages.

If you use your own car for business trips, you are not eligible for the regular TNO business trips allowance, but only for EUR 0.19 per kilometre.

In principle, you always waive a lease car for a period of 1 year. For domestic business trips you are expected to use the NS Business Card as much as possible.

Choice of car

TNO has four lease categories: A+, A, B and C.

The ordering program shows the makes and types of car you can choose for each lease category. Makes and/or types that do not appear, as well as convertibles, hummers, sports cars, 2/3-door cars and vans or buses are excluded from the scheme as are cars with a higher CO₂ emission level than shown in the table below.

	Max. CO ₂ emission petrol car	Max. CO ₂ emission diesel car
Category A+	195	160
Category A	170	145
Category B	155	140
Category C	140	115

(As of 8/20/2020, the values in this table have been converted to the worldwide new (more realistic) WLTP-standard)

You can choose from the makes and types for which you pay no contribution or from makes and types for which you do have to pay a contribution.

An electric car (fully electric or semi-electric with a range extender and plug-in hybrids) is a possible choice. [See also point 4. Electric transport.](#)

The maximum catalogue price for all available lease cars is EUR 55,000 including VAT.

Standard model

The lease car delivered will be the standard model along with the additional equipment as agreed. Standard model means the lease car as specified by the manufacturer for that model, plus the vehicle registration certificate (not the transfer document), licence plate, NL transfer, hazard warning triangle, set of reserve lamps and front seat floor mats.

Options/accessories

When ordering a new car, you may use your own contribution up to a maximum to have extra options to be added to the lease car ex-factory. You are then obliged to choose, insofar as these

are not part of the standard model, Metallic or Mica paint finish, air-conditioning or climate control and navigation. Diesel cars must also have a particulate filter. An adblue tank in diesel cars is allowed but these may only be topped up during a service at the dealer. Light-alloy wheels may be up to 1 size larger than the standard size.

Accessories are not permitted in the lease contract except for:

- telephone wiring (if not available as a factory option);
- navigation (if not available as a factory option);
- parking sensors (if not available as a factory option).

You may purchase from the dealer other accessories that are in themselves adequately representative, with agreement from the lease company.

Examples include: tow-bar, cycle carrier, leather upholstery (retrospectively), light-alloy wheels (retrospectively and no more than 1 size larger than the original), audio (retrospectively), skibox/roofbox, caravan mirrors, etc.

TNO is explicitly permitted to exclude options/accessories that are unrepresentative or for other reasons. This exclusion is binding.

Examples include: spoilers, side skirts, fully tinted windows, tailpipe trims, stickers/stripping, etc.

Please note! In relation to disassembly damage 'fixed accessories' like tow-bar, (leather) upholstery, audio systems, etc. cannot be taken out when the lease car is handed in.

Update navigation system

During the term of your lease contract TNO will pay for up to two updates of your navigation system.

Winter tyres

Safety compels a winter tyre package.

Type of fuel

The type of fuel depends on expected annual kilometrage (business and private) and is determined by the criteria below:

Expected annual kilometrage	Type of fuel
< 42,000 km	Petrol / Electric
≥ 42,000 km	Diesel / Electric

LPG-powered cars are not permitted.

Term, contract period

In principle, the term is 4 years (48 months) or the technical maximum kilometrage of the car as specified by the lease company.

Calculation of own contribution

The lease company's car selection programme states the excess contribution as own contribution amount for the respective lease car, if applicable. For any extra equipment there is also an own contribution. Both the excess and the personal contribution for extra equipment are intended entirely as contributions for private use.

The total personal contribution is calculated on the basis of the standard duration of 48 months and a standard kilometrage of 35,000 per year.

You may not exceed the respective maximum "own contribution" amount, excepting any accessories that you may have purchased yourself.

Entering into a lease contract

Once you have decided on a car and this choice is approved, you will receive a user agreement, the signing of which confirms your acceptance of the TNO lease car scheme. As soon as your probationary period (if applicable) is completed and TNO receives the returned signed user agreement, Car Fleet Management places the order. Car Fleet Management will not place an order if your probationary period (if applicable) is not yet completed and/or without a signed user agreement.

Cars with a delivery term of 6 months or longer will not, in principle, be ordered. For fully electric cars the restrictions on delivery time do not apply. New lease cars must be ordered within 1 month after notification of the expiry of an existing lease contract.

Deduction from salary

If there is an own contribution, this will be deducted from your tax liability and from your net salary. If you have no tax liability due to the 'not for private use statement' from the tax authorities, you can offset your own contribution, if applicable, via FlexDirect against one or more sources.

Tax liability

TNO is compelled to deduct the private benefit of a lease car via salary tax. The benefit of the car is included each month in taxable pay in the normal salary. If you can show, through presenting TNO of a copy of the 'not for private use statement' from the tax authorities that your private driving does not exceed 500 kilometres per year, TNO will not apply tax liability. In the event of reasonable doubt, TNO is always entitled to apply tax liability.

The private benefit is calculated on the basis of the catalogue value of the car, including VAT and personal vehicle tax and the tax liability percentage applicable at the moment the licence for the car is first issued. See [Additional tax liability at the end of this section](#).

2. After signing the contract, information for you as driver

Driver helpdesk

Once you receive notification that your lease car application has been approved, you are able to consult the Alphabet driver helpdesk throughout the term of your lease contract concerning the lease car procedure, own contribution, tax return, collisions, damage, etc.

Alphabet

Sales Team TNO

Telephone: 076 579 3940

Email address: TNO@alphabet.com

TNO Car Fleet Management

Telephone: 088 86 66415

Email address: Organisatie-TNO-Wagenparkbeheer@tno.nl

Delivery

Your lease car will be delivered to a TNO location or a different location agreed with the lease company.

When your lease car is delivered, check whether everything has been delivered in accordance with the order. If so, sign the delivery form for acceptance and keep the copy. You will also receive the vehicle registration certificate. After delivery the lease company will send you a valid international vehicle insurance document (green card) and a fuel card with pin code.

3. Rules during the term of the lease contract

Use

Driver

You are the driver to whom TNO makes the lease car available and you have a valid Dutch driving

licence.

All your colleagues that have a valid driving licence and your permission may also drive the car. Others, including acquaintances, friends and family members not living with you, may not.

Right of use

The right of use of the lease car is, in principle, 5 years (60 months) or the technical maximum kilometrage of the car as specified by the lease company. For a pool car the right of use is determined on a case by case basis.

If you and TNO decide in consultation to extend the term of right of use, the same conditions apply. TNO retains in equal measure the right to end, reduce or extend right of use at a moment of its choosing during the extended term without having to provide a reason for doing so.

User manual

You will use the lease car with due care and for the purpose for which this is intended and in compliance with the user manual for use and maintenance of your lease car as provided by the lease company. The specified load capacity of the lease car must not be exceeded and you must never use the lease car for speed trials, performance driving, the transportation of hazardous substances, etc, for driving lessons or for purposes or in a manner for which there is no insurance cover, such as renting out the lease car. You indemnify TNO and the lease company against any claims due to violation of laws and bye-laws and stipulations that relate to the condition and use of the lease car. If TNO is held liable for any such violation, TNO will charge the respective costs to you.

Private use

The lease car is primarily put at your disposal so that you can perform your job but you may also use it for private purposes. During the term of this agreement you are not eligible for travel reimbursement for domestic business travel and for home-work commutes unless agreements have been made to this effect and the lease car is part of an individual mobility concept. TNO is entitled, at any time, to charge you extra where it judges private use to be extraordinary. You are liable for the fiscal consequences, related to the use of the lease car, whereby you are affected as an individual and against which you indemnify TNO.

Illness

In the event of a long-term illness (exceeding three months) TNO may decide to withdraw the lease car, depending on the situation.

Maintenance

Based on and in compliance with the guidelines of the lease company, you must ensure that your lease car remains in good condition and that you have maintenance and repair carried out promptly as indicated in the lease car's instruction booklet.

Maintenance must be performed by a recognised dealer of your lease car's make.

Repairs in the Netherlands

Repairs (to damage) must be performed exclusively by (damage) repair companies as indicated and approved by the lease company. All (repaired) spare parts are and remain the property of the lease company. Damage, external or internal, that is the result of careless use or negligence by you and for which TNO is held liable by the lease company, will be recovered from you by TNO. Defects to the odometer must be reported within 24 hours to the lease company and be repaired immediately. The number of kilometres driven with the defective odometer will be determined in consultation between TNO, the lease company and you. You are compelled to provide all the necessary details so that a proper estimation of the number of kilometres can be made.

Fuel card (Multi Tank Card)

The fuel card and the pin code are used to pay for fuel and lubricants (except for adblue) exclusively, and for no other products. When refuelling you must state the correct kilometre status.

The fuel card and the pin code must be kept separate from each other. The lease company carries out fuel use checks.

If the fuel card is damaged or lost, you must inform the lease company immediately. The same applies for loss or theft of keys, vehicle registration certificate, green card and other important documents belonging to the lease car. You are liable for the risk of loss and theft, the corresponding costs and damage, deriving from misuse of the fuel card provided.

Operational summary

You have insight into the operation in respect of fuel, maintenance and damage. This summary is made available via internet. You receive the login details direct from the lease company.

Assistance

Roadside breakdown assistance is part of the lease contract. For a full description of these packages please refer to the information in the driver set provided by the lease company.

Inspection

You will enable TNO, or the lease company and/or appointed authority to view or inspect the car at first request at a place and time as indicated by TNO, or the lease company and/or appointed authority. The costs of statutory government technical inspections will be borne by TNO.

Prohibited renting

You may not pledge or otherwise encumber the lease car, or rent it out or in any way allow it to be used by a third party, excluding the drivers authorised by you, without prior permission from TNO.

Costs

Costs for TNO

Unless stated otherwise in this agreement, the costs of the lease car such as depreciation, interest, fuel, maintenance, recovery assistance, repair, etc. will be charged to the lease company or TNO. The costs for toll, ferry, bridge, boat, tunnel, mountain pass, highway, extra insurance cover and similar levies connected with business travel can be declared at TNO with a domestic (travel) cost declaration form via TNO Tools>Navigator>Tools>My Declarations.

Cost for you

You pay for:

- Garaging and parking, unless these are related to business travel or a parking place made available by TNO at a TNO location;
- Refuelling costs abroad when you use your lease car for private purposes. If you have an additional tax liability, you can declare your refuelling costs within one month via Multi Tank Card (stating kilometre status, country, date, time, price and number of litres). Your additional tax liability will then be reduced by the same amount (but not exceeding the additional tax liability). This gives you a tax benefit;
- Traffic offence fines; you receive a copy of the fine by email with a link to pay the fine direct online via iDEAL. No administration costs will be charged.
Upon a first reminder the lease company will pay the fine and the amount, including administration costs, will be deducted from your salary;
- Costs resulting from use of the lease car not covered by the insurance;
- Costs resulting from demonstrable unreasonable use or improper maintenance or a missed required periodic service;
- Costs of damage resulting from use of the car while under the influence of alcohol or medicines not covered by the insurance company and/or the costs related to seizure of your car;
- Costs for toll, ferry, bridge, boat, tunnel, mountain pass, highway, extra insurance cover and similar levies unless connected with business travel;
- Costs of the loss of documents, keys, codes etc. belonging to your lease car;
- Costs for washing, polishing and cleaning the interior of your lease car.
- The cost of adblue you fill up yourself.

- Extra costs associated with refuelling with the wrong type of fuel as well as the costs incurred due to improper filling of adblue.

Abroad

Green card

You may drive your lease car abroad if you have a valid international vehicle insurance document (green card).

Private use abroad

You may use your lease car for private purposes abroad.

You may not take the lease car to areas outside the jurisdiction of the insurance cover.

You must pay for refuelling for private use abroad.

Business use abroad

You may not take your lease car outside the area covered by the insurance without written permission from TNO.

The costs of refuelling when using your lease car for business travel abroad must be paid up front. Upon your return to the Netherlands, these costs can be claimed with a foreign invoice via TNO Tools>Navigator>Tools>My Declarations.

If you regularly refuel abroad due to business use there, you can get a fuel card to refuel abroad by submitting a request to TNO Car Fleet Management. The application must be approved by your manager and HR Business Partner.

Repairs abroad

Always contact the lease company beforehand. The lease company will decide how/where the repairs will be carried out.

You bear extra hotel and accommodation costs relating to private use abroad where these costs are not reimbursed by the lease company, insurance company or emergency assistance services. Costs of maintenance etc. abroad must be paid up front. Upon your return to the Netherlands, these costs can be claimed from the lease company.

Insurance and damage

Lease car insurance

The lease company insures your lease car all-risk from the moment of delivery till the moment that you hand in your lease car definitively.

You are obliged to comply strictly with all the conditions of the insurance agreement. The terms and conditions of the policy can be found via the [website of Alphabet](#).

Procedure in the event of damage

In the event of damage, you must act as such:

- Report the damage immediately, and in any case within 24 hours, to the lease company by phone;
- The lease company will assign a repair company and arrange a damage claims expert and replacement car where necessary;
- Within 48 hours you must send the damage claim report form to the lease company and subsequently forward all correspondence relating to the lease company;
- You refrain from acknowledging responsibility;
- Damage repair will be carried out exclusively by the damage repair company designated/approved by the lease company.

If in the event of the damage causing physical injury and/or a third party is involved, you must ensure that an official police report is drafted and the measures stated in the terms and conditions of the insurance are taken.

If you do not comply with these obligations, you will be liable for the damages that are thereby

incurred for the lease company and TNO. TNO will not then provide a replacement car. Moreover, TNO can prematurely terminate the present agreement. TNO may also do this if you are excluded from Insurance for the lease car and/or if the insurance agreement is ended prematurely. Furthermore, you indemnify the lease company and TNO against all claims of third parties in this context. The lease company and TNO will not be liable on your behalf for harm suffered by you due to the lease car.

In normal lease car use TNO pays for damage to the car via the lease company. In the event of frequent damage to the lease car TNO retains the right to recover the costs of repair in part or in full from you.

Theft

Upon theft of the lease car you must report this immediately to the police in the place this occurred and then phone the lease company or the insurance assistance service stated on the green card who will provide replacement transport within the terms and conditions of the insurance.

Upon theft abroad, report this to the police in the place this occurred as well as to the police in the Netherlands.

Replacement car

For services and/or repairs in the Netherlands TNO expects, with a view to cost saving, that you arrange your transport as inexpensively as possible when you have no lease car at your disposal. For example, use a private car or loan bicycle made available by the garage.

Another option is to use the free fetch-and-bring services offered by Alphabet for almost all makes of car when work takes more than two hours, with a maximum travel time of 15 minutes and within a 15 kilometre radius. For certain makes the dealer may also have a fetch-and-bring service. If you wish to use this option, inform the dealer in advance.

Only if none of the above options is possible will the lease company replace your lease car with a rental car selected by the lease company.

Since the costs of a replacement car are higher than those of the normal leases costs, keep these to a minimum. Use of replacement transport may only occur in consultation with the lease company.

If you have been given a rental car, such as a replacement car, you are fully responsible for checking and handing it in, in strict compliance with the rental company's instructions for this. In the event that the damage to the lease car is judged in all reasonableness by the insurance company and/or lease company to be irreparable, the lease company will not make replacement transport available. TNO is authorised, without providing a reason, to permanently replace the lease car for the remainder of the lease period by a car of the same or similar type.

Measures by third parties, involuntary loss of possession

If third parties wish to exercise rights or take measures in respect of your lease car, you will immediately show that the car is the property of the lease company and inform the lease company of such within 24 hours and, if necessary, take countermeasures. TNO may take the measures it considers necessary to protect its rights, also on your behalf, the costs of which you will bear unless the cause is not due to you but to a circumstance that is beyond your control.

You will pay these costs upon first request from TNO. If the lease car is not in your control for more than a month, you will recompense TNO the book value of the lease car upon first request, without prejudice to all other rights of TNO, unless the insurance covers the damage incurred by TNO.

Liability

On behalf of TNO you are liable for damage incurred by TNO as a result of non-compliance with any obligation you must fulfil pertaining to this agreement.

Change of job

A job change may cause you to change lease category. In all cases the ongoing lease contract will be respected for its full term. Any own contribution will be adjusted if the new category is higher. If the job change or transfer is such or due to a change in circumstances in which the job is conducted that you are no longer eligible for a lease car, then the ongoing lease contract will be respected for its full term.

TNO may terminate the agreement at any time and with immediate effect without having to give a reason.

End of the contract

Handing in

In replacing the lease car, you hand in the current car in consultation with the lease company in good condition and with the vehicle registration certificate at a delivery station and, in consultation with the lease company, the new car will be delivered at the same location or a TNO location. You must fill in and sign a form for receipt with the person taking in the car.

You hand in the fuel card to the lease company.

Upon termination of this agreement, you must make the lease car available to TNO or the lease company including any accessories, and damage-free, in good condition and cleaned at a time and place designated by TNO. If the lease car is not handed in clean, a fine of EUR 250 is payable immediately.

In the event that this agreement is ended, you have no further right to use the lease car, nor any right to compensation of whatever kind due to the absence of the user right to the lease car.

If you do not hand in the lease car or do so too late, a fine of EUR 250 is payable immediately for each day the lease car is not handed in on time.

Before handing in the car, you must report all damage to the lease company via a damage report form. Costs for damage not reported may be recovered from you.

TNO retains the right to deduct from salary or otherwise any costs attributable to you.

This agreement and user rights end in any case:

- At the end of the user rights period of the lease car;
- Once there ceases to be an employment contract between TNO and you;
- Once the use of the lease car is no longer viable for business reasons in the judgement of TNO due to a change of job or the circumstances whereby you perform your job; see second paragraph of article 8. Change of job.
- If you are suspended or placed on non-active duty – whether with or without pay; the agreement and user right may equally be ended upon exemption from work;
- Where damage to the lease car is deemed irreparable (total loss statement) in the judgement of the insurance company and/or lease company;
- If the variable costs of using the car deviate significantly (upward) from a comparable type of car and it is reasonable to assume that this is due to injudicious, incompetent or improper use, non-compliance with the guidelines provided by the lease company as well as the terms and conditions of insurance.

If you resign by choice, you must where possible take the lease car with you to your new employer. If that is not possible, you can hand in the lease car but you must pay back TNO an amount that is equivalent to the costs of prematurely handing in the lease car, whereby the amount payable to TNO is limited to the payment of the own contribution for the remainder of the lease contract. Another option is to acquire the lease car for the acquisition price plus the cost of prematurely handing in.

Where employment is terminated by TNO you may purchase the lease car at a price stipulated by the lease company exclusive the costs for the premature return.

Finally, TNO considers it important to treat the means of transport put at your disposal with proper care. During the lease period you must ensure that the car is properly maintained, that any

damage is reported immediately and that the car is handed in completely clean at the end of the lease period (or earlier if employment ends earlier).

* termination costs are exclusive of VAT if the amount is withheld net from your salary or inclusive of VAT if TNO has to send an invoice.

4. Electric transport

Introduction

This scheme also applies to fully and semi-electric (with range extender) as well as plug-in hybrid cars.

If you have a private area where a charging point can be placed, TNO will facilitate and pay for the installation of a charging point*. At other locations public charging points can be used.

*TNO will pay for excavation works up to a maximum distance of 15 metres. If excavation over a longer distance is required, you will have to pay the additional cost. You will also have to pay the cost of any adjustments to the distribution board in your home.

When may I select an electric car?

You can choose an electric car if your driving profile fits the electric range of the car in practice, and you have enough possibilities to charge the car.

The electric cars available in the respective category are shown in the Alphabet car selection programme.

5. Final stipulation (hardship clause)

TNO HR and Car Fleet Management will decide jointly in all cases not covered by this scheme.

Appendix Additional tax liability

version 5.0 / 1 January 2021

The level of additional tax liability depends on the moment the car registration is first issued.

CO ₂ emission limits and tax supplement percentages for private car use till 2022						
Tax supplement	CO ₂ -limits	2017	2018	2019	2020	2021
Full electric (EV)	0 g/km	4%	4%	4% (22%)	8% (22%)	12* (22%)
Limit lower supplement				€ 50,000	€ 45,000	€ 40,000
Semi electric (PHEV)	1 - 50 g/km	22%	22%	22%	22%	22%
Fuel-efficient	51 - 106 g/km	22%	22%	22%	22%	22%
Other	> 106 g/km	22%	22%	22%	22%	22%

* 1st registration on or after 1 January 2021 for cars without CO₂ emissions

For cars without CO₂ emissions with a 1st registration date on or after 1 January 2021, a reduced tax supplement of 12% applies from 1 January 2021 insofar as the taxable basis for the supplement is EUR 40,000 or lower. For the part of the taxable basis above EUR 40,000, the general tax supplement of 22% applies.

1st registration on or after 1 January 2020 for cars without CO₂ emissions

For cars without CO₂ emissions with a 1st registration date on or after 1 January 2020, a reduced tax supplement of 8% applies from 1 January 2020 insofar as the taxable basis for the supplement is EUR 45,000 or lower. For the part of the taxable basis above EUR 45,000, the general tax supplement of 22% applies.

1st registration on or after 1 January 2019 for cars without CO₂ emissions

For cars without CO₂ emissions with a 1st registration date on or after 1 January 2019, a reduced tax supplement of 4% applies from 1 January 2019 insofar as the taxable basis for the supplement is EUR 50,000 or lower. For the part of the taxable basis above EUR 50,000, the general tax supplement of 22% applies.

1st registration before 1 January 2017 for cars without CO₂ emissions

For cars without CO₂ emissions first registered before 1 January 2017 where the 60-month period has passed, a reduced tax supplement of 7% applies from 1 January 2019 insofar as the taxable basis for the supplement is EUR 50,000 or lower. For the part of the taxable basis above EUR 50,000, the general supplement of 25% applies.

1st registration on or after 1 July 2012

For cars first registered on or after 1 July 2012, the additional tax liability for private use of the car is determined in line with the table for the date of the first registration. This additional tax liability is for 60 months beginning on the 1st day of the month following the month in which the car is first registered.

On the last day of the 60 month term the additional tax liability is reassessed according to the norms valid at the time, and for a further term of 60 months.

The additional tax liability percentage and the term of 60 months are coupled to the registration certificate and remain the same if the car changes owner or employee.

Compensation for costs of moving house

version 3.3 / 1 January 2021

What is it?

TNO compensates your costs of moving house if doing so is in the interests of TNO. This is the case when you:

- become employed by TNO and TNO requests you to move house for this purpose.

And after:

- a decision is taken by the Executive Board or Board of Directors to transfer your job or organizational entity (transfer of the work location);
- you are transferred to a new work location in the context of your (pre-)agreed career development (transfer) by request of TNO.

If, following a transfer of your work location or your job, your new home-work distance exceeds 40 kilometres for a single journey, while previously this had not been the case, TNO expects you to move house. You may not use the added distance to and from work as an argument for any performance decline.

TNO uses a route planner to measure the distances.

Upon transferring to the work location

Conditions

You are eligible for compensation if:

- you have a permanent employment contract;
- your permanent work location has been moved by at least 40 kilometres;
- your home-work distance (single journey) increases by 30 kilometre or more;
- your home-work distance is reduced by at least 60% due to the transfer and your new place of residence is no more than 30 kilometres from the new work location;
- you move house to the work location within two years of transfer;
- you inform TNO in writing of your decision to move house.

Compensation

The compensation for the costs of moving house is 37,235 gross (2021). This amount is indexed annually on the basis of the CPI.

You receive an extra compensation of EUR 3,000 if you move house within half a year of the transfer of the work location.

Part of this amount is paid net, insofar as fiscally permitted.

If you decide not to move house, you may be eligible for a reimbursement for travel expenses as contained in this chapter in section Home-work commute/Reimbursements.

If it has been decided to transfer your job, you do not have to wait until the formal transfer of your place of employment has been completed. You are also entitled to the aforementioned compensation for the costs of moving house and extra allowance if you (already) move before the formal date of the move from your place of employment in connection with the (approaching) move, following a final decision to move. An additional condition is that the move does not take place earlier than one year before the formal transfer. The difference between the travel allowance that you received on the basis of your old commuting distance and that you receive on the basis of your new commuting distance, over the period between the date of the move to your new home and the date of the formal transfer, will be deducted immediately from the compensation for the costs of moving house.

Joining TNO or transfer

Conditions

You are eligible for compensation if:

- you have a fixed-term or permanent employment contract. You are only eligible for compensation if TNO requests you to move house;
- if you move house upon TNO's request within two years of joining TNO or a transfer;
- you, after approval by TNO, submit a declaration form along with the original invoices.

Extra conditions upon transfer

- Your new work location is 25 kilometres or more away from your old home.
- If moving house reduces the distance between your home and work location by 60%.

Extra conditions upon joining TNO

- You live 25 kilometres or more from your work location.
- Moving house reduces the distance between your home and work location by 60%.

Compensation

You are eligible for:

- full compensation of the transport costs of the contents of your house by a certified removals company; you request a couple of quotations and choose the best price-performance ratio.
- compensation for the refurbishing and other associated costs of moving house. This amount amounts to 12% of your annual salary (on the date of moving), excluding holiday pay, 13th month, flexbudget and any other additions up to EUR 6,343 (2021). This amount will be indexed annually on the basis of the CPI. However, this amount may never exceed the tax exemption amount.
- compensation for the costs of renting the home in your new place of residence to a maximum of one month if moving house incurs double costs. The compensation is a maximum of EUR 1,635 (2021). The double occupation is based on business grounds and not your personal choice and your old home must be in a different place of residence than your other new home. This amount will be indexed annually on the basis of the CPI.
- these amounts will be paid net insofar as this is allowed for tax purposes.

If moving house is necessary for the job due not to joining TNO or a transfer, such as a fixed-term contract becoming a permanent contract, permission is needed from the Inspector of Taxes before untaxed compensation for moving house can be awarded. A Labour Affairs employee will make this application.

Repayment

If you resign or cause your dismissal (including instant dismissal) within three years of moving house, then you must repay the aforementioned compensation amounts. If you have a fixed-term employment contract, this obligation also applies if you resign or cause your dismissal before the date on which the contract ends.

The amount to be repaid is equal to the compensation received, less 1/36th for each whole calendar month you were employed after moving house.

Hardship clause

TNO retains the right to deviate from this regulation after consulting the Works Council if there are serious business reasons for doing so.

In dire circumstances you may appeal to the hardship clause via the director of Human Resources.

Insurance policies

version 1.1 / 1 June 2018

Health insurance

You are free to join the collective Insurance policy TNO has with Zilveren Kruis Achmea.

If you opt to choose in addition to the basic insurance one or more supplementary insurances (like dental) and choose the collective contract with Zilveren Kruis Achmea, you will receive from TNO a compensation amount of EUR 70 gross per year as a contribution to these extra premiums. This compensation will be paid in monthly instalments with your salary.

For more information see the HR page on intranet > Healthy Working.

During business travel and international detachments

See chapter International.

Facilities for employees

version 2.9 / 27 November 2018

TNO offers you personnel discounts for various things. The products, discounts and required action are shown in the chart below.

Company	Facility	Discount	Action by Employee
Wegnahetwerk.nl	Discount on relaxation and leisure time	Variable, see website or WegnahetWerk magazine	After employment, go to www.wegnahetwerk.nl and register. After registration your account will be activated as soon as possible.
Centraal Beheer	Discount on various insurances Leisure time special offers	See website	Just 'Phone Apeldoorn': 055 579 80 00 (Insurance) or: 055 579 81 00 (Financial services) Employer number: 92039. Centraal Beheer
Unimove	Moving house	Rates	State that you are an employee of TNO. Telephone: 010 44 22 316 Information
AON verzekeringen	Discount on various insurances	See website	via my work insurances/TNO The accident insurance cannot be arranged online. For this phone AON: Telephone: 010 44 888 75
Vodafone	Friends & Family	Various discounts on purchase of a new private subscription, see Special offers	Action code can be requested via: Special offers
Alphabet	Private Lease	Variable, see information leaflet and website	Go to www.alphabetprivatelease.nl/b2e/tno Login code: SWL9S4QA

TNO Social Personnel Fund

version 2.1 / 1 June 2018

What is it?

The TNO Social Personnel Fund (SPF) supports TNO employees that are confronted by financial difficulties.

Activities of the Fund

The Fund offers participants financial help in the form of an interest-free loan or gift, budget coach or debt assistance or facilitating a vacation for whom that is urgent but not affordable. The Fund may also take other measures the board considers desirable.

How can I participate?

You can participate by registering via TNO Tools > [My HR Services](#).

It costs EUR 0.50 per month, a contribution TNO will deduct from your salary each month. TNO doubles the total amount deposited.

Contact and application

If you are a participant, you can submit an application directly to the Fund's board.

The board of the Fund can be reached via the secretary:

- per email: spf@tno.nl
- per address: Postbus 96800, 2509 JE Den Haag

Or via the [SPF page](#) on TNO intranet.

ICT devices, information and systems

version 3.0 / 1 November 2018

What is it?

- **ICT devices** are (personal) computers, laptops, tablets, servers, (mobile) phones, smartphones
- **Workplace device** is a PC, laptop or tablet made available by TNO to you to perform your job.

Allocation

Your manager decides on the allocation of ICT devices and applies the [TNO guidelines](#):

- To support the primary process and boost productivity through an optimum balance between costs and usefulness.
- In principle one mobile telephone and one workplace device per employee;
- TNO offers the optimum subscription for the ICT device;
- TNO does not recompense the use of a private ICT device and subscription;
- A laptop or tablet as workplace device is standard in the context of Smart Working.

For the management and use of the devices, information or systems see chapter Norms and Values, section ICT devices, information and systems.

Termination of use

Availability of the ICT devices ends:

- upon termination of your employment;
- a different job, whereby you no longer need the ICT devices provided;
- upon violation of this regulation;
- upon suspension;
- upon cancellation by TNO for other reasons that reasonably justify cancellation.
- Upon your protracted absence (as in specific deployments or (unpaid) leave > 3 months) you and your immediate manager will jointly come to a decision whether the availability can be temporarily terminated whereby this also applies to keeping the assigned number or not

Handing in

Upon termination of the use of the ICT device, the user hands in this device in good condition to his immediate superior. You can ask for proof of release via My HR Services/Service Request. If in default, TNO is entitled to recover the costs of the ICT device from the user.

Upon the end of your employment with TNO you may be able to acquire the mobile number with permission from your manager who will assess whether doing so may be harmful to TNO and in such case will refuse this request. If you do have permission, then you must sign for the transfer to you of the subscription and pay with the monthly costs.

Guideline for anniversaries, farewells and departmental activity

version 2.0 / 23 September 2019

This regulation provides a budget guideline for indicative contributions when organising various festive activities such as parties, drinks and farewells, with or for personnel.

Event	Maximum amount of the costs for the activity (excl. gift or memento)	Sort of activity. Select one of the following:	Gift or memento	Expense allowance scheme (WKR) consequences: i.e. free limit of 1.2% of the payroll taxed or not
Special private events in the life of an employee such as marriage, birth of a child, illness, etc.		Bouquet of flowers, fruit basket, etc. (or gift if applicable) on behalf of the department.	EUR 30 From department budget	Flowers given in respect of "civility" or "piety" (so more in the sense of sympathy and compassion rather than employment) and shown as such in the administration fall outside the free limit of the expense allowance scheme and thus do not compromise the free limit. Flowers or gifts on secretary day must always be personal and never paid for by TNO.
25 or 40 year anniversary	Total EUR 1,200	- get-together of the department and TNO colleagues at a TNO location; - drinks in a PV café/informal area at a TNO location - Dinner with close (ex-) colleagues /partners	25 years: half month salary 40 years: whole month salary Gift from department budget: EUR 150	Only if get-togethers are at a TNO location can these be attributed to business expenses and not compromise the free limit. If the get-togethers take place outside TNO, then the costs come within the free limit of the WKR. Gifts paid for by TNO always fall within a final levy or free limit. Anniversary bonus in line with AV is exempt.
Leaving TNO on a(n early) retirement scheme	Total EUR 1,200	- get-together of the department and TNO colleagues at a TNO location; - drinks in a PV café/informal area at a TNO location - Dinner with close (ex-) colleagues/ partners (approx. 10 participants)	Gift from department budget: EUR 150	Only if get-togethers take place in or immediately following working hours at location can these be regarded as a business activity and the costs as business expenses. If the get-togethers take place outside TNO then the costs always fall within a final levy or compromise the free limit. Gifts paid for by TNO always fall within a final levy or free limit
Leaving TNO due to company circumstances	< = 5 years of service: EUR 125 > 5 - <25 years of service: EUR 375 >25 years of service: EUR 800	- Get-together of the department and TNO colleagues at a TNO location; - drinks in a PV café/informal area at a TNO location - Dinner with close (ex-) colleagues/ partners	Gift from department budget: max EUR 150	Only if get-togethers take place at location are the costs business expenses. If the get-togethers take place outside TNO then the costs always fall within a final levy or compromise the free limit. Gifts paid for by TNO always fall within a final levy or free limit.
Event	Maximum amount of the costs for the activity (excl. gift or memento)	Sort of activity. Select one of the following:	Gift or memento	Expense allowance scheme (WKR) consequences: i.e. free limit of 1.2% of the payroll taxed or not
Leaving TNO due to accepting new work elsewhere	Depending on length of service: EUR 50 to 200	- coffee and cake at department;	Gift from department budget: max EUR 75	Only if get-togethers take place at location are the costs business expenses.

		<p>- drinks in PV café/informal area</p> <p>- poss. dinner with close (ex-) colleagues/ partners. Colleagues pay for themselves; departing colleague 'exempted' by TNO unless the manager decides to use the generic budget for this.</p>		<p>If the get-togethers take place outside TNO then the costs always fall within a final levy or compromise the free limit.</p> <p>Gifts paid for by TNO always fall within a final levy or free limit.</p>
Leaving the group to transfer to another group and TNO location	EUR 50 to 125	- coffee and cake at department	n/a	At location. These are business expenses.
Departmental excursion(s) Drinks Informal get-togethers	Total EUR 100 per participant per year	<p>- Manager decides on the activity and spending, unless the MD or Staff Dept. Director decides beforehand to make (part of) the budget available to him/her for a collective activity of his/her choosing</p> <p>- The activity will not begin before 16.00 or own leave entitlement used, unless the activity is combined with a team development activity (learning purpose).</p>	Possible: coordinate with personnel association at location.	<p>Only if get-togethers take place at location are the costs business expenses.</p> <p>If the get-togethers take place outside TNO then the costs always fall within a final levy or compromise the free limit. In addition, the amount contributed by TNO to the PV may not exceed the contribution from employees to the PV, otherwise the full costs are taxed.</p> <p>NB. This also applies if the PV organises the excursion and TNO makes a financial contribution for that specific activity, so over and above the annual contribution TNO already makes (also see next item)</p>
Organisation of festivities by personnel associations (PV) ¹	-	-	n/a	<p>In line with the WKR regulations TNO never contributes more to the PV than the PV receives in contributions, otherwise the full contribution of the employer falls within the free limit.</p> <p>The location where the event or festivity takes place is not important in respect of determining whether it falls within the free limit of the WKR.</p>

¹ Organisation of festivities by personnel associations

A personnel association organises activities for its members. Members pay a monthly contribution. From 2015 TNO pays, on the basis of the WKR guidelines, the same amount as and never more than the amount contributed by the members to the cash funds of the diverse personnel associations. The employer's contribution is not debited to the free limit. If the contribution of the employer exceeds that of the members, then the total contribution of the employer will be debited to the free limit (or the employer pays a final tax levy on the amount).

Temporary home workplace reimbursement scheme

version 2.0 / 14 June 2021

Background

As a result of COVID-19 and social distancing measures, a large number of TNO employees have been working from home since mid-March 2020. Unlike under the Smartworking section included in the My Time chapter of the Terms and Conditions of Employment, employees working from home often do not do so on a voluntary basis but as a result of the measures taken by the government in the context of COVID-19 and respected by TNO.

TNO adopted this Temporary home workplace reimbursement scheme as from 1 October 2020. This temporary scheme was initially valid until 1 July 2021 and was extended by nine months, so that it now runs until 1 April 2022. In consultation with the Works Council, this temporary scheme may be shortened and/or extended if, for example, a definitive scheme is adopted for structural partial working from home.

The terms of this temporary scheme will not automatically serve as the starting point for a definitive scheme.

What is it?

The scheme provides for the possibility of claiming reimbursement of expenses for a number of workplace facilities subject to certain conditions, up to a maximum amount of € 1,000, including VAT.

Reimbursement

The total maximum amount of costs eligible for reimbursement is € 1,000, including VAT. Given the temporary nature of this scheme, you are, for now, entitled to claim reimbursement of these expenses only once.

If you need specific home workplace facilities for a special/medical reason (in accordance with the company doctor's statement), these will be reimbursed in full.

What conditions are applicable?

Eligibility for reimbursement is subject to the following conditions.

- Working from home is compatible with your position (to be assessed by your manager);
- Any probationary period agreed with you has expired;
- On average, you work from home at least two days a week. Setting up a home workplace that is used only one day a week is not efficient;
- You agree to the provisions of the homeworking statement and submit it. In the homeworking statement, you declare that you accept this temporary scheme, that the workplace facilities purchased comply with the [health and safety](#) guidelines explained by TNO and that you are familiar with and will follow TNO's instructions (made available in the form of information videos on the intranet and possibly instruction by the prevention officer) when working from home.

In other cases, you may work from home on a voluntary basis in accordance with the Smartworking scheme or you will have to work in the office.

If you already had an ergonomic workplace prior to 13 March 2020, you are not entitled to reimbursement, in accordance with Article 1.47 of the Working Conditions Decree.

Which workplace facilities are eligible for reimbursement?

Only the following workplace facilities are eligible for reimbursement.

- Desk
- Office chair
- Monitor, keyboard, mouse, webcam, headset
- Lighting (desk lamp)

Instead of claiming reimbursement of the costs of a new desk or office chair, you can choose to claim reimbursement of the costs of having the desk or office chair refurbished or repaired.

What costs are not eligible for reimbursement?

Costs incurred for coffee, electricity, heating or a fan are not eligible for reimbursement and you will not be provided with such items or services.

If TNO has not yet provided you with a laptop and/or telephone and you do need a laptop and/or telephone because of your position, you can apply for the relevant device(s) in the usual way.

Do you have items on loan?

Over the past few months, TNO has lent a large number of workplace facilities to employees, such as a keyboard, mouse, monitor and in some cases also an office chair.

If you have been given one or more items on loan, the following applies:

You may keep those items on loan until further notice, but in that case you are not permitted to buy new versions of those items and claim reimbursement for them. You may, however, buy and claim reimbursement of the costs of workplace facilities, as referred to above, that you do not have on loan.

Would you still like to buy new versions of one or more workplace facilities that you have been given on loan, and claim reimbursement for them? In that case, you are obliged to return to TNO the facility or facilities lent to you by TNO.

Claims procedure

In order to claim reimbursement for one or more workplace facilities, you must agree to the provisions of the Service Request for the purpose of the homeworking statement. Once the statement has been approved, you will receive a copy by e-mail. Add your approved homeworking statement to your expense claim.

You are requested, as much as possible, to file a single expense claim for reimbursement for the various workplace facilities purchased. As usual, you file your expense claim before the end of the month following the month in which the purchase was made, submitting the receipts.

In the expense claim system, choose a new domestic expense claim and select 'Home Workplace' under 'What do you want to claim?' and specify the workplace facility/facilities in the description field. The costs will be borne by your own department.

Interim scheme for reimbursing home-work travel expenses

version 3.0 / 14 June 2021

Background

As a result of Covid-19 and social distancing measures, a large proportion of TNO employees have been working from home since mid-March 2020. The fact that many TNO employees are working from home in a structural manner means that they are incurring lower home-work commuting costs. In addition, from 1 January 2021, the tax conditions for the fixed travel costs allowance can generally no longer be met.

TNO adopted this Interim Scheme for Reimbursing home-work travel expenses as from 1 January 2021.

This interim scheme was initially valid until 1 July 2021 and was extended by six months. The scheme therefore runs until 1 January 2022. In consultation with the Works Council, this interim scheme may be shortened and/or extended if the fiscal regulations so require or if, for example, a definitive scheme for a new mobility policy is adopted.

The content of this interim scheme will not automatically apply as the starting point for a definitive scheme.

What is it?

This scheme temporarily replaces a number of provisions as set out in this chapter, section Reimbursements to travel expenses, article Home-work commute. Inherent to this is that the reimbursement of home-work travel expenses (as included in the chapter My Income, section Flexible terms and conditions of employment) will be carried out in a different manner during this interim scheme's period of validity.

Below is a description of what will apply during the period of validity of this interim scheme. The remaining terms and conditions from the article Work-home commute remain unchanged.

Reimbursement of home-work travel expenses

Mileage allowance

If you receive an allowance for the costs of a home-work commute based on the distance between your home and place of work, you will only receive a mileage allowance for the days you actually travel to your place of work as of 1 January 2021. Human Resources will determine the number of kilometres with a route planner using the fastest route (unchanged).

The allowance amounts to EUR 0.10 net per kilometre up to a maximum of 25 one-way journeys.

Immediately after the end of each month, you can specify the number of travel days via the 'Home-work commute interim scheme' Service Request. The mileage allowance will then be paid to you, following approval by your manager, with your next salary payment. You must submit the Service Request no later than one month after the end of the month to which the claim relates.

Please note: The days that you travel in December 2021 must be submitted and approved no later than Wednesday 5 January 2022. The reimbursement for these travel days will then be processed retroactively in December 2021 and paid with the salary of January 2022.

Mileage allowance supplement

Through participation in the Flexible Terms and Conditions of Employment, you can choose to supplement the aforementioned mileage allowance up to the maximum amount permitted under tax regulations of EUR 0.19 net per kilometre. The 75 km one-way tax limit does not apply in this case. If you opt for this, it will not take place via FlexDirect but rather the 'Home-work commute

interim scheme' Service Request in which you also claim the mileage allowance for the number of days travelled.

Regarding payment, the following procedure will apply:

The net amount of the supplement will not be paid together with TNO's reimbursement of home-work travel expenses in the following month but rather in May 2021 and/or December 2021* or, in the event of termination of employment, in the month in which the last salary payment is made insofar as this does not coincide with the salary payment in May or December.

For each point of payment, there is a fixed source with which the exchange takes place.

If you choose (and this is optional) to have the supplement paid out in May 2021 (the supplement relating to the days travelled in January to April 2021), this will be used as a source for the exchange of:

1. holiday pay

If the holiday pay is not sufficient to offset the total net supplement, the maximum amount to be exchanged will be capped and the remaining part will be carried forward to December.

If the payment is in December 2021* (or another month in the case of termination of employment), the order of deduction will be:

1. flexbudget
2. 13th month

If the flexbudget and the 13th month are not sufficient to settle the net supplement, you will be contacted in December 2021. Payment of the net supplement and offsetting against the gross source(s) will take place simultaneously. It is important to take this into account if you want to use these source(s) for other purposes via FlexDirect.

** As a consequence of the extension of the interim scheme, the supplement in January 2022 will be retroactively processed in December 2021, with a correction of the (gross) flexbudget paid in December and any (gross) 13th month. The net result will be paid with the salary of January 2022.*

Miscellaneous

If you have purchased a bicycle for the home-work commute in accordance with the section Reimbursements for travel expenses, it remains applicable that you will not be eligible for any other home-work commute reimbursement for three years after purchasing the bicycle. Do you drive a lease car? If so, the lease car scheme will continue to apply for the duration of the leasing contract for your car.

If arrangements have been made with you about the reimbursement of work-home travel expenses other than the regular mileage allowance (and neither the bicycle scheme nor leased car scheme referred to above applies to you), you will have been informed of the possibilities that you have before 1 January 2021.

Temporary compensation scheme for homeworking costs

Version 2.0 / 1 June 2021

Background

As a result of COVID-19 and the 1.5m distancing operation, since mid-March 2020 a large proportion of TNO personnel is working from home. This means that on those homeworking days, more cups of coffee or tea and toilet paper are consumed. On top of this comes the extra consumption of gas, water and electricity. TNO has decided to accommodate these costs and has adopted the Temporary compensation scheme for homeworking costs.

This temporary scheme was initially valid until 1 July 2021 and was extended by six months. The scheme therefore runs until 1 January 2022. If necessary, it can be extended in consultation with the Works Council. The terms of this interim scheme will not automatically apply as the starting point for a definitive scheme.

What is it?

Through this scheme, TNO compensates for the extra costs of working from home.

Level of reimbursement

TNO pays an amount of EUR 20 net per month for full-time employment (40 hours per week). If you have a part-time employment contract, TNO will pay the aforementioned amount in proportion.

If you enter or leave the company or change your working hours during the calendar month, you will receive the amount proportionally.

When do you not receive reimbursement?

- During pregnancy and maternity leave. The reimbursement stops on the day the maternity leave starts and is resumed after the end of the maternity leave.
- If you are absent for more than six consecutive weeks due to illness or paid leave, the reimbursement stops at the end of those six weeks and resumes at the moment you start working again.
- During unpaid leave that lasts longer than one month, for example fulltime parental leave. The reimbursement stops on the day the leave starts and resumes at the end of the leave. During part-time leave, the reimbursement is paid in proportion to your working hours.

Payment

The reimbursement is paid monthly at the end of the month, together with the salary for that month. You will receive the amount automatically; there is no need to submit a claim or Service Request.