MY INCOME
My Income

What will you find in this chapter?
In this chapter we deal with your salary and the other forms of income to which you are entitled at TNO: holiday pay, thirteenth month and flexbudget. We also consider the job bonus and employment market bonus that you may have claim to in specific cases.

The authority to set the level of your salary or award a supplement is prescribed in the Mandate Regulation of TNO.

We indicate how the assessment system of TNO Works and which rights and obligations you and TNO have. Finally, you will find an explanation of the system of Flexible terms and conditions of employment, whereby you can use different income sources for extra leave, pension or a higher reimbursement of travel expenses, for example.

Index
- Salary
- Holiday pay
- Thirteenth month
- Flexbudget
- Job bonus
- Employment market bonus
- Bonuses
- Compensation supplement for pension accrual
- Life course savings scheme
- Flexible terms and conditions of employment
- Salary scales
- Job appraisal system ‘FW-18’
What is it?
Salary is the gross amount that you receive monthly for performing work. The annual salary is 12 times the gross monthly salary including job bonus.

Level of salary
The level of your salary depends on the job group into which your job is classified, your level of development, experience and growth potential and how you perform your job (see section Job appraisal system ‘FW-18’).
When joining, leaving or changing working hours, you receive a proportional salary.

Payment
Your salary will be paid monthly at the end of the month. At the end of each year we will announce the dates on which TNO will pay the salary in the new year.

Salary scales and job weighting
The weighting of your job puts it into a job group (see section Job appraisal system ‘FW-18’). For all jobs, with the exception of management, the Job appraisal system FW-18 applies, comprising 18 job levels for each of which there is a salary scale. Legal stipulations make necessitate a change to the salary scales.

For management a separate job appraisal and classification apply.
Management concerns the following jobs:

- Managing Director Unit
- Director Market/Operations/Science
- Corporate Science Director
- Researchmanager
- Managing Director Services Organisation
- Jobs within Services Organisation appointed by the Executive Board

These jobs are weighted and classified on the basis of the Hay method (scale M t/m H). There may be statutory restrictions applicable to the level of the salary.

Salary increase
Your Relative Salary Position (RSP) on the salary scale determines your possible individual salary increase. The RSP is the percentage of your actual salary compared to the maximum salary for the salary scale that applies to you.

The increase percentages can be found in the salary growth table. These percentages can only be deviated from in a way that is positive for you. The multiplier in the salary growth table can be adjusted in exceptional situations in consultation with the OR. The RSP is rounded off to one decimal place. Example: an RSP of 80.1% falls in the <=85% column.

You can reach up to 93% of the scale’s maximum. Growth above 93% is only possible on the basis of the discretionary power of the Executive Board.

Your salary cannot exceed the maximum for the salary scale that applies to you due to a salary increase.
The individual increase, which may be granted on 1 January of each year, is calculated on the basis of the salary growth table below.

<table>
<thead>
<tr>
<th>RSP (new FW scale)</th>
<th>≤ 65%</th>
<th>≤ 70%</th>
<th>≤ 75%</th>
<th>≤ 80%</th>
<th>≤ 85%</th>
<th>≤ 90%</th>
<th>&lt;100%</th>
<th>&gt;100%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Increase (%)</td>
<td>5.5%</td>
<td>4.5%</td>
<td>3.5%</td>
<td>3.0%</td>
<td>2.0%</td>
<td>1.0%</td>
<td>0.25%</td>
<td>0%</td>
</tr>
<tr>
<td>Multiplier</td>
<td>1.0</td>
<td>1.0</td>
<td>1.0</td>
<td>1.0</td>
<td>1.0</td>
<td>1.0</td>
<td>1.0</td>
<td>1.0</td>
</tr>
<tr>
<td>FW increase (%)</td>
<td>8.0%</td>
<td>8.0%</td>
<td>7.0%</td>
<td>6.0%</td>
<td>5.0%</td>
<td>3.0%</td>
<td>3.0%</td>
<td>0%</td>
</tr>
</tbody>
</table>

Following the calculations, the final amounts are rounded off arithmetically in whole euros; part-timers receive the amounts on a pro rata basis (not rounded off).

There may also be a General Salary Measure (ASM) as a result of negotiations with the OR on the terms and conditions of employment. This is a collective salary increase in which all individual salaries as well as the salary scales are increased.

The collective salary increases take effect annually on 1 January for all employees. The individual increase applies from 1 January to employees who were employed before 1 October of the previous year.

**Salary in the event of a change of job or salary scale increase/decrease**

Salary does not change during the transition to another job in the same job group. A transition to a higher job and the corresponding salary scale means a salary increase. The salary increase depends on the RSP position in the new scale (i.e. the old scale salary before the transfer divided by the maximum salary of the new scale) in accordance with the salary growth table above.

This salary increase shall be independent of any salary increase awarded on 1 January of each year if there is room for it in the scale.

In the event of a transition to another job and job group, the revised salary shall take effect on the date of the appointment. In the event of a salary increase within one’s own job, the new salary shall take effect on the next 1 May or 1 November. The calculation of the salary increase on that date shall then be as follows: ASM shall first be applied to the salary and scales, after which the RSP increase shall be granted. Incidentally, in the event of a change of scale, a percentage will always be granted until at least the minimum amount on the scale applicable at that time has been reached.

In order to mitigate differences in rates of increase during scale transitions in 2020 compared to 2021, the following table of percentage increases for scale transitions shall apply for the period from 1 May 2020 to 31 December 2020:

<table>
<thead>
<tr>
<th>FW% for transition year 2020</th>
<th>≤ 65%</th>
<th>≤ 70%</th>
<th>≤ 75%</th>
<th>≤ 80%</th>
<th>≤ 85%</th>
<th>≤ 90%</th>
<th>&gt;90%</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.6%</td>
<td>4.6%</td>
<td>4.3%</td>
<td>4%</td>
<td>3.6%</td>
<td>3%</td>
<td>According to the current regulation</td>
<td></td>
</tr>
</tbody>
</table>

This table expires on 1 January 2021 and will then be removed from the regulation.
For the consequences of a transition to a lower level job, see the step back policy, which can be found in the chapter ‘My Employability - My Work’, section ‘Step back policy’.

**Adjustment of the multiplier**
The multiplier (1.0 in a normal situation) may be modified in an exceptional situation if:

- the external benchmark on the position of employees who can still grow within the scale makes it necessary to adjust the RSP increase in order to maintain or restore market conformity (faster or slower through the scale);
- The financial situation of TNO is such that not only the ASM but also the RSP increase will be adjusted to bring the wage increase in line with the financial strength of TNO. In this situation, the multiplier cannot be less than 0.

If the Executive Board deems it necessary to adjust the multiplier upwards or downwards, the Executive Board will submit a substantiated proposal in the employment terms and conditions consultation with the Works Council (OR). The Covenant between the OR and the Executive Board contains further (procedural) agreements on this subject.

**Salary increment/reduction (expires on 31 December 2020)**
Depending on the assessment by your manager (and the RSP in the salary scale), any salary increment is determined on the basis of the Increment chart for individual remuneration policy. RSP is the Relative Salary Position: the percentage of your actual salary against the maximum salary of the salary scale that applies to your job. The percentages in the increment chart may only deviate in such a way that this is positive for you. The salary increment takes effect the next 1 April.

There may also be a general salary step (pay round) as a result of negotiations with the OR on the terms and conditions of employment.

**Increment chart for individual remuneration policy**

<table>
<thead>
<tr>
<th>Assessment</th>
<th>&lt;= 60,0%</th>
<th>&lt;= 65,0%</th>
<th>&lt;= 70,0%</th>
<th>&lt;= 75,0%</th>
<th>&lt;= 80,0%</th>
<th>&lt;= 85,0%</th>
<th>&lt;= 90,0%</th>
<th>&lt;= 95,0%</th>
<th>&lt; 100,0%</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>B</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>C</td>
<td>3%</td>
<td>2%</td>
<td>2%</td>
<td>2%</td>
<td>1%</td>
<td>1%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>D</td>
<td>5%</td>
<td>4%</td>
<td>4%</td>
<td>3%</td>
<td>3%</td>
<td>2%</td>
<td>1%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>E</td>
<td>8%</td>
<td>7%</td>
<td>5%</td>
<td>4%</td>
<td>4%</td>
<td>3%</td>
<td>2%</td>
<td>1%</td>
<td>0%</td>
</tr>
<tr>
<td>F</td>
<td>9%</td>
<td>8%</td>
<td>7%</td>
<td>6%</td>
<td>5%</td>
<td>4%</td>
<td>3%</td>
<td>2%</td>
<td>1%</td>
</tr>
</tbody>
</table>

The RSP is rounded up to 1 decimal point.
Example: an RSP of 80,1% falls in the column <=85%
As of the assessment for 2015, the chart above applies.

The individual increment, which may be awarded as of 1 April 2020, is calculated on the salary chart January 2020.
Salary in the case of scale reduction
For the consequences of a transfer to a lower job level, see:
- Step back policy, see chapter My work/employability, section Step back policy;
- Organisation changes, see chapter My Employability/My Work, section Regulations and provisions in organisational changes;
- Work disability see chapter My Health, section Payments upon work disability.

Special remarks
Salary is a source in FlexDirect. Everything about this can be found in this chapter in section Flexible Terms and conditions of employment.
Holiday pay
version 1.8 / 1 July 2020

What is it?
Holiday pay is a statutory gross supplement on your salary. The supplement is accrued monthly from 1 June to 31 May.

Level
The holiday pay is 8% of your gross monthly salary taking account of the effects of participation in FlexDirect in that month. For employees of 21 years of age or older a minimum amount of EUR 134.40 per month applies for a full working week. This amount may be adjusted on the basis of the Minimum Wage and Minimum Holiday Pay Act.

Upon joining, leaving or changing working hours you receive proportional holiday pay, also if you have had special leave without retention of salary. See chapter My Time, section Special leave.

Payment
The holiday pay is paid at the same time as your salary in the month of May. You can also opt to have this supplement paid out monthly. See the section Flexible Terms and conditions of employment.

Special remarks
The holiday pay is part of the pensionable pay and counts towards the calculation of the thirteenth month.

The holiday pay is a source in FlexDirect. Everything about this can be found in this chapter in section Flexible Terms and conditions of employment.
Thirteenth month
version 1.0 / 1 July 2016

What is it?
Thirteenth month is a gross amount that you receive in addition to your salary during your employment contract with employment contract TNO.

Level
The thirteenth month is 8.33% of your gross annual salary, increased by the holiday pay and taking account of participation in FlexDirect in that year.

Upon joining, leaving or changing working hours you receive a proportional thirteenth month also if you have had special leave without retention of salary. See chapter My Time, section Special leave.

Payment
You receive the amount at the same time as your salary in the month of December. You can also opt to have this supplement paid out monthly. See the section Flexible Terms and conditions of employment.

Special remarks
The thirteenth month part of the pensionable pay.

The thirteenth month is Salary is a source in FlexDirect. Everything about this can be found in this chapter in section Flexible Terms and conditions of employment.
Flexbudget
version 1.1 / 9 September 2019

What is it?
The flexbudget is a gross amount that you receive in addition to your salary during your employment contract with TNO.

Level
Het flexbudget is 5.58% of your gross monthly salary, increased by the holiday pay and the thirteenth month and nominally EUR 15 gross per month.

Upon joining, leaving or changing working hours you receive a proportional flexbudget also if you have had special leave without retention of salary. See chapter My Time, section Special leave.

Payment
You receive the amount at the same time as your salary in the month of December. You can also opt to have this supplement paid out monthly. See the section Flexible Terms and conditions of employment.

Special remarks
The flexbudget is not part of the pensionable pay and does not count towards the thirteenth month and holiday pay. The flexbudget does count towards the calculation of any redundancy payment.

The flexbudget is a source in FlexDirect. Everything about this can be found in this chapter in section Flexible Terms and conditions of employment.
Job bonus
version 1.0 / 1 July 2016

What is it?
A job bonus is a gross bonus on your salary if the job has special requirements compared to the same job in the same organisational entity.

Level
Your Managing Director sets the level and the start and end dates of the job bonus per situation. The bonus may never allow your salary to exceed the maximum salary of the next higher salary scale.

Payment
You receive the bonus at the same time as your monthly salary.

Termination
The job bonus ends on the stipulated end date or if there are reasons to end the award of it, upon transfer to a different job or if you are awarded an employment market supplement.

Special remarks
The job bonus is part of the pensionable pay and counts towards the calculation of your holiday pay, your thirteenth month and your flexbudget. The general salary measure applies to the job bonus.

Transition arrangement upon the loss or reduction of the job bonus
You are eligible for a transition arrangement if:
- you have received the bonus for two or more years and
- the reduction of the bonus is at least 5% of your salary.

The transition arrangement applies for a quarter of the period over which you received the bonus up to a maximum of 36 months.

The transition arrangement is calculated as follows:

<table>
<thead>
<tr>
<th>Current month</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1/3 of the transition period (max. 12 months)</td>
<td>75%</td>
</tr>
<tr>
<td>1/3 v of the transition period (max. 12 months)</td>
<td>50%</td>
</tr>
<tr>
<td>1/3 of the transition period (max. 12 months)</td>
<td>25%</td>
</tr>
</tbody>
</table>

The transition arrangement is calculated on the basis of the average monthly amount of the job bonus you received in the previous twelve months. Upon an increment in your salary we reduce the amount that you receive on the basis of the transition arrangement pro rate. If you are eligible for the transition arrangement for this bonus, the amount will be adjusted to the general salary measure.
Employment market bonus
version 1.0 / 1 July 2016

What is it?
An employment market bonus is a gross supplement on your salary if the situation in the employment market gives cause, for example to attract someone to a vacancy that is difficult to fill or to keep you at TNO.

Award
TNO awards the employment market bonus only incidentally and no rights may be claimed by other employees to this.

Level and duration
The level of the bonus depends on the situation in the employment market and lasts for no more than twelve months.

At the end of this period we assess whether the situation in the employment market is such that the bonus – at the same level or not – is again needed. There is explicitly no automatic extension of this period.

Payment
The employment market bonus is a one-off payment after a six- or twelve-month period.

Special remarks
The employment market bonus does not count towards your pension accrual, flexbudget, thirteenth month, holiday pay and Flexible Terms and conditions of employment. The bonus will not be adjusted to the general salary measure.
Bonuses
version 2.0 / 1 April 2020

What is it?
A bonus is a one-off financial token of appreciation that you can receive for an extraordinary performance or anniversary.

Bonus for extraordinary performance
You may receive a bonus for an extraordinary performance that you have delivered during a certain period of time and which is related to a certain activity or project. A colleague may also nominate you to your manager for a bonus.

In addition, you can receive a bonus if you achieve the ‘excellent’ appreciation over the course of a year or systematically over a number of years. The bonus amounts to a maximum of two gross monthly salaries and is paid with your salary.

Bonuses can be awarded to both an employee and a team.

Bonuses are justified and granted at the discretion of the manager. There are also forms of non-financial appreciation. See chapter My Employability - My Work, section Empower - Forms of appreciation.

Bonus for anniversary
If you have been employed for 25 years, you receive an anniversary bonus of half a month’s salary. If you have been employed for 40 years, you receive an anniversary bonus of a whole month’s salary. This will net be paid with your salary.

The level of your anniversary bonus is determined by the salary on the anniversary date including holiday pay, 13th month and any job bonus. Changes in the salary due to FlexDirect will not be included in the calculation. Years of service means total uninterrupted years employed at TNO.
Compensation supplement for pension accrual
version 1.4 / 1 January 2020

From 1 January 2015 old-age pensions and surviving dependants pension may no longer be accrued above a certain income level. This means that from 1 January 2020 the fiscal benefits above an income of EUR 110,111 (ceiling) on old-age pensions and surviving dependants pension (partner and orphans pension) no longer apply. Above this ceiling both the employer and employee contribution in the pension premium are taxable. For part-timers the proportional amount applies. If on 1 January 2020 or during the year your income exceeds this ceiling, you receive a gross supplement of 6.68% of the gross income above EUR 110,111 if you have 100% employment. The possibility in this case to save additionally via the TNO pension fund form net salary continues just as the possibility for you to take out additional insurance for the partner and orphans pension about the fiscal ceiling.
Life course savings scheme
version 1.0 / 1 July 2016

What is it?
The life course savings scheme is a fiscal scheme introduced on 1 January 2006 to make saving for a replacement income during a period of unpaid leave more beneficial. Instead of salary you receive a payment from your own life course savings.

This scheme only applies to you if you participated in the life course savings scheme on 31 December 2011 and had a balance of EUR 3,000 or higher.

You can then continue to deposit funds in the life course savings account until 1 January 2022. The entire balance can be paid out at that moment and be taxed 100% for income tax as pat from current work.

If you have already drawn the entire balance, you may no longer deposit funds and participate in the scheme.

The regulations below apply pursuant to and so long as they do not deviate from the above.

Deduction (see status above in this section)
1. The deduction per calendar year under the life course savings scheme is:
   • if at the beginning of the calendar year the life course salary is less than 2.1 times the annual salary related to the salary taken in the previous calendar year (= as stated on the annual statement): no more than 12% of the salary in the calendar year;
   • if at the beginning of the calendar year the life course salary is the same as or more than 2.1 times the annual salary related to the salary taken in the previous calendar year (= as stated on the annual statement): nil.
2. You determine the level of the deduction in FlexDirect according to the FlexDirect regulations.
3. A salary reduction may be disregarded in the first article insofar as this is the result of:
   • accepting a part-time job insofar as the employment does not thereby decrease by more than 50%; or:
   • withdrawal to a lower qualified job is in the period that begins 10 years immediately prior to the pension date.
4. If you reached the age of 51 on 31 December 2005 but not 56, the maximum of 12% stated in clause 1 does not apply provided the total claims at the end of the calendar year do not exceed an extra period of leave of 2.1 years as a result of the claims accrued in the calendar year.

Method of saving (see the status above in this section)
1. The amount you indicate will, if you wish, be immediately be transferred to your life course savings account after deduction or deposited as a contribution to a life course savings insurance policy or transferred to the manager of an investment institution for the purpose of acquiring one or more blocked rights of the participation in that institution.
2. The income generated by the life course savings account along with the related interest will be added to the life course savings account.
3. The interest accrued in the life course insurance policy must be used to increase the insured capital.
4. The interest accrued in the life course participation right must be used to acquire life course participation rights.
5. The amount credited to the life course savings account or the insured capital by virtue of the life course insurance policy or the life course participation right may only comprise the life course salary.
6. The amount credited to the life course savings account or the value of the life course insurance policy or the life course participation right is separately administered for each participant.
7. The claims pursuant to a life course savings scheme as accrued by you from a previous deduction obligation will be considered to have been accrued at TNO.

**Buying off**
1. The claims pursuant to the life course savings scheme may not be alienated, relinquished or formally or actually become a security object other than for the purpose of the a pledge as stipulated in article 61k of the implementation regulations for income tax 2001.
2. If the institution offers this possibility, in the event of your death the claim pursuant to this life course savings scheme can be made available as a salary from the current employment to your heirs.
3. If the pension executor offers this possibility, you can convert a claim pursuant to the life course savings scheme into a pension scheme insofar as after the conversion this pension claim remains within the limits as stipulated in the Income Tax Act 1964.

**Withdrawal of credit**

*For the purpose of leave*
1. After employment of at least two years the life course savings credit may be accessed during the term of the employment for the purpose of salary during any period of extra unpaid leave.
2. For the rules governing taking unpaid leave, refer to the chapter My Time, section Special leave.
3. During the period of extra unpaid leave you do not claim the employer contribution for the accrual of the life course old-age pension, accrual of (holiday) leave, holiday pay, 13th month, flexbudget and reimbursement of expenses such as those for home-work commuting.
4. The pension accrual for the life course old-age pension may be continued voluntarily and at your own expense.

*For purposes other than leave*
5. Apart from accessing the life course savings credit as stated in clause 1 of this article, you can also use the life course savings credit for other purposes, in which case the withdrawal is limited to once per quarter only.
6. If on the day before the day you reach pensionable age but no later than the day before the old-age pension comes into full force, you still have a life course savings credit remaining, this will be paid to you as income from current employment. You declare beforehand to agree to this withdrawal.

**Final stipulations**
1. TNO has the right to change this regulation. You will be informed of such a change.
2. The explanation and application of this regulation complies with the pertinent law and legislation. Where this regulation does not comply (any longer), prevailing law and legislation apply. In cases not provided for in this regulation, TNO will decide subject to the aforementioned.
Flexible terms and conditions of employment
version 4.4 / 1 July 2020

What is it?
Flexible terms and conditions of employment are terms and conditions of employment that you can choose on a monthly basis (targets) in exchange for other terms and conditions of employment (sources), so you choose a customised package of terms and conditions of employment using the FlexDirect package. The latest delivery date is stated monthly in the programme.

Participation in Flexible Terms and conditions of employment is not compulsory. If you do not participate, the composition of your existing package of terms and conditions of employment remains unchanged.

Overview of the targets you can choose and the sources you can use for them.

Sources
- flexbudget
- gross salary
- holiday pay
- 13e month
- hours of leave

Targets
- purchase leave
- extra gross salary
- increase reimbursement of travel expenses home-work commute
- purchase of bicycle for home-work commute (you pay for the bicycle)
- bicycle insurance
- bicycle accessories and maintenance
- reimbursement of travel expenses in combination with bicycle paid for by TNO (see chapter My Benefits, section reimbursement of travel expenses for home-work commute)
- own contribution to lease car (if you drive less than 500 km annually for private purposes)
- extra pension savings
- saving in life course savings scheme (only if as of 31 December 2011 you participated in the life course savings scheme and had at least EUR 3,000 in the relevant account)
- credit trade union contribution

For whom?
Each employee of TNO may, in principle, participate in this scheme unless:
- you are recruited from abroad or are detached abroad and you make use of the 30% regulation
- you are temporarily not resident in the Netherlands due to a short or long-term foreign detachment, according to the expat policy of TNO (see chapter International/foreign business travel)
- you receive compensation for home-work commute due to a transfer of location according to the chapter My Benefits, section Travel reimbursements. During this period you may not make use of the target ‘increase reimbursement of travel expenses home-work commute’ since you receive the maximum compensation. You may, however, opt for other targets.
- a third party has place a seizure on your salary
- you take fully unpaid leave.
Consequences of participation
The percentile increments of the general pay round or (interim) individual salary increments are based on the original salary (that is, not reduced or increased salary due to participation in Flexible Terms and conditions of employment).

A reduction of gross salary will, in principle, lead to a reduction in the salary related payments, like holiday pay and 13th month.

Please note:
The flexbudget will not be reduced when gross salary is used as source. Using one of the stated sources does not affect the level of the salary on which the maximum allowed savings amounts in the context of the life course savings scheme are based.

Reducing or increasing your gross salary generally implies a reduction or increase in the payment basis for the social security Insurance laws like WW, WIA and ZW, at least if your gross salary is lower than the maximum benefit payment (per 1 July 2020: EUR 4,845.47 per month, including holiday pay and 13th month).

In principle, using sources for targets has no effect on your pension accrual (old-age pension, temporary old-age pension (TOP) and work disability pension) if the fiscal condition is fulfilled that the difference between your original pensionable salary and your reduced pensionable salary is no more than 30% of your original pensionable salary.

Restrictions
All the choices must comply with the regulations prescribed by TNO and any statutory restrictions.

Monthly choice
You can opt for one or more random month(s) or for a series of months, but not beyond the current calendar year.

The sources are maximized per month. This means that per month you cannot use more than you have rights to monthly. If you do not (fully) use your available source(s), then that part of the source is taken forward to the next month. This does not apply to the source gross salary: this is paid out if not used for a target.
The number of targets is maximized per month. If you do not (fully) choose a target in a month, then that part of the target is taken forward to the next month.
Choices cannot be made with retrospective effect.

The reference date on which the value of the sources to be used is, in principle, the first day of the first month in which the choice can be processed.

If a choice is made to use a source for a specific target and the settlement term exceeds one calendar month, the calculation is based on the value of the source at reference date.

Salary changes during the settlement period will, in that case, not lead to any interim adjustment in the value of the sources.

Leaving employment
Once employment is terminated, payment of the chosen targets ends. It may be that certain chosen targets have not yet been fully financed from the sources designated for this, which results in a residual amount. This amount will be settled with your final net salary. If you indicate in writing in good time that you wish the residual amount to be settled with the payment of another gross source, TNO will take care of this provided the source is sufficient to cover it. If there are
designated sources that have not been paid out as targets at the moment employment ends, the remainder will be paid out to you in the final salary after deductions and contributions.

**Notes per source/target**

**Sources**

**Flexbudget**
The flexbudget is 5.58% of your fixed gross salary including holiday pay and thirteenth month + € 180 gross nominal annually.

**Exception:**
- If you were born on or after 1 January 1950, employed on 1 January 1996 and at that moment at least 38 years and 10 months old, you receive a higher* percentage of flexbudget until the first month in which you are 62. Thereafter you receive the standard percentage of 5.58% + EUR 15 per month.

  * If on 1 January 2005 you were 47 years and 10 months or older and not yet 55, and you were employed by TNO (or an entity that later became affiliated to TNO) as of 1 January 1996, a transition scheme applies whereby you receive from 2006 a higher percentage in the life course savings scheme as compensation for the fact that participation in the TOP scheme was no longer possible from 2006 while prior to that time you received a higher TOP contribution from TNO. This higher percentage now transfers to the flexbudget.

- Consequences:
  - It affects the benefit payment basis of the social security Insurance laws insofar as the salary is less than the maximum benefit wage.

**Gross salary**

Gross salary in this context means the amount you receive in line with the applicable salary scale including any job bonus as stated in this chapter, section *Job bonus*.

- Special conditions:
  - The gross salary can be used up to a maximum of the statutory minimum wage (per 1 July 2020: EUR 1,680.00 gross per month for an employee of 21 and older). This gross amount is what you must at least have left per month (part-time is proportional).

- Consequences:
  - It affects the salary-related payments based on the TNO Terms and conditions of employment with the exception of the flexbudget.
  - It affects the benefit payment basis of the social security Insurance laws insofar as the salary is less than the maximum benefit wage, except where the gross salary is used for one’s own contribution to the life course savings scheme.

**Holiday pay**
The holiday pay is 8% van your gross salary.

- Special conditions:
  - The holiday pay can be used up to a maximum of the statutory minimum holiday pay (per 1 July 2020: EUR 134.40 gross per month for an employee of 21 and older). This gross amount is what you must at least have left per month (part-time is proportional).

- Consequences:
  - It affects the benefit payment basis of the social security Insurance laws insofar as the salary is less than the maximum benefit wage.

**Thirteenth month**
The 13e month is 8.33% of your gross salary including holiday pay.

- Special conditions:
None.

Consequences:
- It affects the benefit payment basis of the social security Insurance laws insofar as the salary is less than the maximum benefit wage.

**Leave**

Special conditions:
- Only the non/statutory part of the leave can be used, that is those hours that are more than four times the number of hours in your working weeks.

Consequences:
- It affects the benefit payment basis of the social security Insurance laws insofar as the salary is less than the maximum benefit wage.

**Targets**

**Buying leave**

You can use one or more sources for extra leave in addition to normal leave. It is not possible to use the source hours of leave for this purpose.

Special conditions:
- You can buy a maximum of 168 extra hours of leave per calendar year. Including the remaining hours of leave from previous years and the hours of leave you have a right to in the respective year, this may amount to no more than 500 hours in that calendar year. If you have more leave, then you may not buy until the balance of your leave has fallen to this amount. These amounts apply for full-time employment. For part-time employment the amounts are proportional.
- If you are 57 years of age in a specific calendar year, then for that and subsequent calendar years you can buy extra hours of leave above the aforementioned maximum according to the chart below. For these hours the aforementioned limit of 500 hours does not apply.

<table>
<thead>
<tr>
<th>Age:*</th>
<th>Number of hours per calendar year:**</th>
</tr>
</thead>
<tbody>
<tr>
<td>57 years and older</td>
<td>40</td>
</tr>
</tbody>
</table>

* Per 31 December of the calendar year for which hours of leave are bought
** Based on full-time employment, part time pro rata

Special remarks:
If at the end of a calendar year there is a balance of leave amounting to 2,000 hours or more (based on full-time employment, proportional for part-time), income tax and employee insurance will be deducted on an excess of 2,000 hours.

**Extra gross salary**

You can use the sources holiday pay, thirteenth month, flexbudget and hours of leave for extra gross salary.

Special conditions:
- You may only sell the non-statutory part of the leave, that is the part which is four times the number of hours you work per week.

**Increasing reimbursement of travel expenses home-work commute**

You can use one or more sources to increase the reimbursement of travel expenses for the home-work commute that normally reimbursed by TNO.

Special conditions:
- The net compensation never exceeds the permitted maximum fiscal amount of EUR 0.19 per kilometre. TNO applies a limit of 75 kilometres per single trip.
**Bicycle for home-work commute**

By relinquishing one or more sources, you can set off the costs of a bicycle. This regulation differs from that for reimbursing the costs of home-work commute as stated in chapter My Benefits, section Travel compensation.

- **Special conditions:**
  - The fiscal conditions for compensating a bicycle are that:
    - you use the bicycle for more than half the days you travel to work, or for part of the trip in any case; you sign a bicycle statement for this;
    - the amount that is used is no more than EUR 2,000 including VAT per three years.
  - You pay the bill yourself and you are the owner of the bicycle.

- **Special remarks:** you must add a copy of the purchase invoice in FlexDirect within no more than three months of purchase date and before the end of the year in which you purchased the bicycle.

**Bicycle insurance**

If you have purchased a bicycle in line with the target Bicycle for home-work commute, you can set one or more sources off against the bicycle insurance.

- **Special conditions:**
  - the bicycle insurance covers no more than three years and no longer than the duration of the bicycle arrangement;
  - you must pay the bill yourself;
  - you must add a copy of the invoice in FlexDirect.

**Bicycle accessories and maintenance**

If you have purchased a bicycle in line with the target Bicycle for home-work commute, you can set one or more sources off against bicycle accessories and maintenance.

- **Special conditions:**
  - the maximum compensation for the bicycle accessories is a one-off EUR 300 or EUR 100 per calendar year for the period of no longer than three years, commencing in the year of purchase;
  - you must add a copy of the invoice in FlexDirect.

For the sake of clarity, the invoice for the bicycle must be in the employee’s name. Invoices that are not in the name of the employee will not be processed.

**Reimbursement of travel expenses in combination with a bicycle paid for by TNO**

See chapter My Benefits, section Travel compensation.

During the three years after the purchase date of the bicycle in line with chapter My Benefits, section Travel compensation you are not eligible for any other reimbursement of home-work commute costs, with the exception of the fixed compensation amount for accessories and insurance. However, you may opt as a supplement to exchange one or more sources for the net maximum permitted fiscal amount of EUR 0.19 per km.

- **Special conditions:**
  - You must have a bicycle, purchased in line with chapter My Benefits, section Travel compensation.

**Own contribution to lease car**

- **Special conditions:**
  - Only if you drive less than 500 km annually for private purposes and have presented a "Statement of no private use" from the Tax Office to HR Services, can you set off your own contribution, if applicable, against one or more sources.
**Extra pension saving**
You can use one or more sources to save extra for your old-age pension but it is not possible to use the source hours of leave for this.

- Special conditions:
  - Minimum EUR 25 per month or EUR 300 one-off deposit.
  - Maximum: this amount depends on your age. The maximum amount that can be saved is shown on pension planner on the internet site of the TNO Pension Fund ([www.pensioenfondstno.nl](http://www.pensioenfondstno.nl)), or can be requested from the TNO Pension Fund.

**Saving in the life course savings scheme**
You can use one or more sources to save in the life course savings scheme.

- Special conditions:
  - You must have a life course savings account number and at least EUR 3,000 credit on the account as of 31 December 2011.

**Trade union contribution settlement**
You can use one or more sources to set off against the trade union contribution.

- Special conditions:
  - Settling the paid trade Union contribution happens on the basis of the proof of payment you have received from the trade union.

- Special remarks:
  - This target is only available during the months of November and December.
  - You must add a copy of the proof of payment in the choice in FlexDirect.
Salary scales
version 4.1 / 1 July 2020

Monthly amounts as of 1 July 2020 in euros
excl. 8% holiday allowance and 8.33% 13th month

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<th>Scale</th>
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<th>Maximum</th>
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<td>18</td>
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* at least min. (youth)pay:

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<tr>
<td>16</td>
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<td>20</td>
<td>1,344.00</td>
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<tr>
<td>≥ 21</td>
<td>1,680.00</td>
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Remuneration policy top management:

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<th>Maximum</th>
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<td>13,403</td>
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<tr>
<td>H</td>
<td>10,604</td>
<td>15,245</td>
</tr>
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</table>
I - Introduction

1. Aim
The TNO job appraisal system FW-18 aims to systematically gain a ranking of the jobs that exist within TNO.

2. Atmosphere
A job appraisal system helps to determine the ranking of jobs within the organisation, an essential aspect of which is also that jobs are appraised and not the functionaries or the way a functionary performs his or her job.

3. The TNO job appraisal method
The TNO job appraisal method has two principles:
   a. The job is appraised as a whole.
   b. The appraisal by dividing the job as a whole into one of the 6 job groups and one of the 33 subgroups, resulting in one of the 18 job levels.

4. Job groups
6 job groups are distinguished and defined in general terms that are characteristic for all the levels in the respective job group. These general descriptions differ from each other in respect of:
   a. the characteristic and content of what the work deals with;
   b. the characteristic and content of the responsibility and independence required of the work and the limits in an organisational sense;
   c. the contractual situation in which the work happens both internally and externally;
   d. the management and/or supervision of employees;
   e. physical and mental skills and competencies as well as experience that are generally needed;
   f. the requisite level of work and intellect.

NB. The level of work and intellect is indicated in the job group descriptions by the educational level that best corresponds to what the work involves. Having a diploma is not as such a criterion.

To illustrate the general descriptions of the job groups II to V summaries are included that indicate the difference with the previous job groups. To make a specific distinction between primary and management jobs, the job groups I to V are classified as primary TNO jobs and job group VI management jobs. However, a precise distinction is not feasible, which means that jobs at levels in the job groups V and VI may comprise combinations of research and management aspects. In considering such jobs the overriding character in the job must be established. Supervising and management jobs that combined are not geared to realising the various policy areas are included in the job groups I to V.

5. Subgroups
Each job group is subdivided into a number of subgroups (total 33). The subgroup descriptions indicate within the framework of the general job group description a combination of the objects stated in point 4 with increasing job weighting.

6. Job levels
33 sub group descriptions lead to 18 job levels. A number of the subgroups in the different job groups has the same job level.

7. Application
For the application the general level-setting descriptions are used as these are included in the job
II – System description: job groups and subgroups

JOB GROUP - I
a. General
Job group I comprises work of a service performance nature in technical, administrative, household, or laboratory fields.

The work is characterised by standalone or a combination of individual actions that are based on experience and often of a physical nature. The work is executed on the basis of detailed rules, instructions or examples. It is organised in such a clear-cut way that ongoing verification of the results of the work can take place.

At level I-3 in the job group supervision or management may be given to employees. The skills and competencies needed for the work are gained through training or education in the work situation or through company training on the basis of general education and some lower vocational education.

NB. The work and intellectual level are indicated in the job group descriptions by the levels of education that best suit the problems presented by the work tasks. A diploma is not as such a decisive factor so jobs may be allocated to this job group whose holders have a higher level of education (e.g. completed lower vocational education).

b. Division into subgroups
Subgroup I - 1
The work is characterised by the performance of actions to directly or indirectly to assist the work of others according to instruction or example or by the performance of a combination of work actions that rely on experience according to detailed instruction.

The scope for deciding one’s own conduct relates only to adjusting to others in terms of actions and tempo and the prevention of accidents and damage to equipment, goods, etc.

Subgroup I - 2
The work is characterised by the skilful performance of the designated actions or prescribed combinations of actions. The skilful performance is evident in tempo and regularity, efficiency of movement, team work, attentiveness, care with respect to using documents and tools, accuracy with regard to the transfer, counting, storage of data, care with respect to animals and plants and where work in a service-giving context is concerned an appropriate approach to third parties and, for example, courtesy; or the performance of actions in accordance with I-1 whereby environmental factors and factors intrinsic to the work impede the performance of the work or make it more arduous.

Subgroup I - 3
The work is characterised by door the skilful performance of actions in accordance with the description under General. A particular emphasis is lent by one of the two factors listed below:

- Environmental factors and factors intrinsic to the work that:
  - physically impede the skilful performance or make it more arduous;
  - require more than the normal amount of attentiveness (such as extra helpfulness, alertness, reaction speed);
  - enable to a limited degree guidance, supervision or instructions suitable for all eventualities.
- The provision of supervision or management to a few employees at levels I-1 and I-2.
JOB GROUP - II

a. General
Job group II comprises work of a service performance nature in technical, administrative or laboratory fields.

The work is characterised by the performance of one or a few fixed tasks or regularly recurring separate assignments that rely largely on experience.

The work is executed on the basis of set working methods and familiar techniques (rules, norms, data, models, methods, equipment, materials, etc.). It is organised in such a clear-cut way that the regular verification of the results of the work can take place.

Within the abovementioned, the employee's own judgement, choice of action or scope to decide one's own conduct come to the fore.

At levels II-4, II-5 and II-6 in the job group supervision or management may be given to employees.

The skills and competencies required for the work are acquired through education in the work situation, which may or may not be coupled with extra courses and are generally conceivable only on the basis of a completed lower vocational training or general secondary education.

Environmental factors or factors intrinsic to the work that impede the work or make it more arduous to an exceptional degree may be cause for changing the job level within the job group.

NB. The work and intellectual level are indicated in the job group descriptions by the levels of education that best suit the problems presented by the work tasks. A diploma is not as such a decisive factor so jobs may be allocated to this job group whose holders have a higher (e.g. secondary vocational education or higher vocational education) or lower level of education, the latter group having acquired knowledge and skills through work experience.

b. Job group II is differentiated from Job group I by:

<table>
<thead>
<tr>
<th>Job Group II</th>
<th>Job Group I</th>
</tr>
</thead>
<tbody>
<tr>
<td>regular, more difficult tasks, some of which are complicated or varied, requiring practical approach</td>
<td>instead of simple, uncomplicated actions</td>
</tr>
<tr>
<td>performance relies largely on experience</td>
<td>instead of performance relying on experience</td>
</tr>
<tr>
<td>fixed working methods and known techniques</td>
<td>instead of detailed examples and instructions</td>
</tr>
<tr>
<td>uses own substantive judgement, own choice of action or conduct</td>
<td>instead of rarely using own substantive judgement</td>
</tr>
<tr>
<td>clear-cut organisation with regular opportunities for verification</td>
<td>instead of clear-cut organisation with ongoing opportunities for verification</td>
</tr>
</tbody>
</table>

c. Division into subgroups
Subgroup II - 3
The work is characterised by the performance of a fixed task or a couple of fixed tasks or regularly recurring separate assignments in accordance with the description under General.

The work requires the employee to use some degree of personal judgement and insight regarding the content of the work to be performed.

The work is executed on the basis of clear instructions and assignments carried out under direct supervision, and it is usually clearly established when the intervention of the manager or others must be requested in regard to questions, variations, deviations, stoppages, etc.
Subgroup II - 4
The work is characterised by the performance of the tasks in accordance with the description under General, on the understanding that one or more of the factors below can make the work more arduous:
- More freedom due to less direct, less intensive or less detailed instruction, assignment, guidance or intervention by the manager, evident in for example:
  - a greater number of choices;
  - more own insight in the event of deviations, stoppages, and the like;
  - more own adaptation to changing circumstances and variations;
- More than incidental guidance of employees with work at level II-3 or the management of employees with work in Job group I.

Subgroup II - 5
The work is characterised by the independent performance of the tasks mentioned in general, on the understanding that these tasks:
- in terms of the specialist field involved, are more comprehensive or complicated in nature or;
- involve more variation in terms of subjects or circumstances than at levels II-3 and II-4; which is usually evident from several of the following factors:
  - the performance of the tasks with general, non-specific instruction, assignment, guidance or intervention by the manager (with the exception of the first introduction of new techniques, rules and the like);
  - matching one’s own work to the intention behind the tasks and to the work and schedules of others;
  - the identification within the prescribed guidelines of possible solutions, choosing one’s own conduct, working methods, etc.;
  - more than incidental supervision of employees with work at levels II-3 and II-4 or the management of a number of employees with work in Job group I.

Subgroup II - 6
The work is characterised by the independent performance of tasks in accordance with the description under General, on the understanding that one or more of the factors below make the work more arduous:
- the use of equipment that requires exceptionally complex actions, the application of exceptionally refined techniques or exceptional precision in the relevant specialist field;
- work whereby the acquisition of results is impeded by disruptive or masking factors or whereby clear and unequivocal observation is difficult;
- more than incidental supervision of employees with work at levels II-3, II-4 and II-5 or the management of a number of employees with work in Job group I and employees at levels II-3, II-4 and II-5.

JOB GROUP - III
a. General
Job group III comprises work of a service performance nature in technical, administrative or laboratory fields, whereby characteristically this work is not limited to concrete, visually observable, checkable matters, objects or pieces of work, instead its problems also have non-concrete, theoretical features.
This requires imagination, a feeling for relationships, an ability to see links, consequences, effects or risks and data combinations.
The work is characterised by the performance of a fixed task or a few fixed tasks or regularly recurring separate assignments.

The performance of the work is based on existing working methods and familiar techniques (rules, norms, data, models, methods, equipment, methodologies, etc.). The work is usually
organised in such a clear-cut way that regular consultation concerning the work and the verification of work can take place.

At levels III-6, III-7, III-8 and III-9 supervision or management may be given to employees. The skills and competencies required for the work are acquired through education in the work situation, which may or may not be coupled with extra courses and are generally conceivable only on the basis of a completed secondary vocational training.

Environmental factors or factors intrinsic to the work that impede the work or make it more arduous to an exceptional degree may be cause for changing the job level within the job group.

NB. The work and intellectual level are indicated in the job group descriptions by the levels of education that best suit the problems presented by the work tasks. A diploma is not as such a decisive factor so jobs may be allocated to this job group whose holders have a higher (e.g. higher vocational education (B)) or lower (e.g. lower vocational education) level of education, the latter group having acquired knowledge and skills through work experience.

b. Job group III is differentiated from Job group II by:

| less concrete, more abstract and theoretical work and pieces of work that still have an important practical component | instead of concrete work |

c. Division into subgroups

Subgroup III - 5
The work is characterised by the description given above under 'general' (it has a less concrete set of problems, which requires a more theoretical approach and insight). The work is executed on the basis of clear instruction and assignment, and it is usually clearly established when the intervention of others must be requested regarding variations and stoppages.

Subgroup III - 6
The work is characterised by the performance of the tasks in accordance with the description under General, on the understanding that one or more of the factors below make the work more arduous:

- the more independent performance of the tasks, finding expression in less direct, intensive or detailed instruction, assignment, guidance or intervention by the manager and where it comes down to a type of conduct and approach chosen to suit persons and situations;
- more than incidental supervision of employees with work at III-5, or the management of employees with work at levels II-3, II-4 and II-5.

Subgroup III - 7
The work is characterised by the performance of tasks as described under General, on the understanding that one of more of the factors below make the work more arduous:

- in terms of the specialist area involved, larger size and/or more complicated, e.g. within prescribed guidelines, conditions or norms, determining possible solutions, codes of conduct to be applied, working methods, etc. with regard to complex structures, research studies, inspections, test set-ups and calculations;
- larger size and/or greater complexity of the organisational situation, e.g. in relation to matching one's own work to the intention behind the job and to the work or schedules of others;
- more than incidental supervision of employees with work at level III-5 and/or III-6. Managing smaller organisational units with work in Job group II.

Subgroup III - 8
The work is characterised by the performance of tasks in accordance with the description under
General, on the understanding that compared to the previous subgroup the discipline-specific content and the independence and/or the management role become more arduous, which finds expression in one or more of the following factors:

- where special assignments are concerned, the identification of possible solutions, guidelines to be applied, working methods, etc. (e.g. in abnormal situations, abnormal applications, assignments of a research nature);
- the performance of the tasks based on general instruction, assignment, incidental supervision or intervention by the manager;
- more than incidental supervision of employees with work at levels III-5, III-6, III-7 and/or IV-6. Managing organisational units with work at levels II-3, II-4, II-5, II-6, III-5 and/or III-6.

Subgroup III - 9
The work is characterised by the performance of tasks in accordance with the description under General, on the understanding that compared with III-8 a greater level of arduousness is present, which finds expression in one or more of the factors below:

- an exceptionally complex or exceptionally deep-rooted set of problems in the specialist field;
- the performance of the tasks without supervision and/or the manager's intervention;
- more than incidental supervision of employees with work at levels III-5 - III-8 possibly IV-6 and IV-7. Managing larger organisational units with work in Job group II and at levels III-5 and III-6.

JOB GROUP - IV
a. General
Job group IV comprises work in support of, to substantiate and implement the practice of science, as well as preparatory policy making and policy implementation and administration in fields such as science and engineering, and social, financial, economic and commercial matters.
Characteristically, the work is performed based on theoretical principles coupled with practical insight and practical knowledge of the field. The research work is characterised furthermore by the performance, on the basis of guidelines, of experimental programmes and the design, selection, implementation and application of methods, techniques, processes and structures.
The aim of the work may also be to systematically acquire assignments. Corporate work is characterised by the substantive participation in the preparation of policy, the implementation of the established policy, the selection and application of methods and techniques, advising the line organisation with regard to the implementation as well as substantive inspection of the policy to be followed.
The work often takes place in groups, research teams, project groups, lateral connections, etc., which gives rise to contact with other areas and specialist fields, and this contact must be capitalised upon with due recognition of the points of contact and coordination involved.
At levels IV-7 up to and including IV-12 supervision or management may be given to employees. It is generally only conceivable that the skills and competencies required for the work, which may be achieved through secondary education and study, would be achieved through higher professional education.

Environmental factors or factors intrinsic to the work that impede the work or make it more arduous to an exceptional degree, and which form an integral part of the job, may be cause for changing the job level within the job group. An example of this would be the regular acquisition of assignments in competition with third parties.

NB. The work and intellectual level are indicated in the job group descriptions by the levels of education that best suit the problems presented by the work tasks. A diploma is not as such a decisive factor so jobs may be allocated to this job group whose holders have a higher (e.g. university) or lower (e.g. secondary vocational education) level of education, the latter group having acquired knowledge and skills through work experience.
b. **Job group IV is differentiated from Job group III by:**

| the setting up and execution of (or enabling others to execute) practical experimental programmes and the design, selection, implementation of methods, etc., based on theoretical principles | instead of largely practical concrete work involving abstraction and theory |

**c. Division into subgroups**

**Subgroup IV - 6**
The work is characterised not only by the preponderance of tasks at main group III level for the purposes of education/learning but also by the performance of tasks in accordance with the description under General. These tasks are performed in a situation that is still limited with regard to the breadth and depth of the set of problems. They take place under direction supervision or management.

**Subgroup IV - 7**
The work is characterised by the performance of tasks in accordance with the description under General, which in terms of the breadth and depth of the problems are rather limited (parts of problems, subjects and/or objects). The execution takes place on the basis of clear assignments and instruction and it is usually established when the intervention of others is required in regard to variations, stoppages, etc. More than incidental supervision of employees with work op het level III-5, III-6 and/or IV-6.

**Subgroup IV - 8**
The work is characterised by the performance of tasks in accordance with the description under General, on the understanding that one or more of the factors below make the work more arduous:

- variation in the set of problems, more new problems or unexpected situations;
- the independent performance of the tasks, finding expression in less direct, less intensive or less detailed instruction, assignment, supervision or intervention of the manager, as well as acting externally;
- more than incidental supervision of employees with work up to and including level IV-7. Management of work up to and including level III-7.

**Subgroup IV - 9**
The work is characterised by the performance of the tasks in accordance with the description under General, on the understanding that one or more of the factors below make the work more arduous compared with IV-8:

- in terms of breadth and depth, the set of problems involved in the job is more comprehensive;
- the tasks are more complicated or have an effect in a wider context;
- the performance of the tasks with general, non-specific instruction, assignment, guidance or incidental intervention by the manager (with the exception of the introduction of new techniques, rules, etc.);
- acting externally, whereby it comes down to a type of conduct or approach chosen to suit persons and situations; e.g. in relation to the systematic acquisition of assignments.
- more than incidental supervision of employees with work at level IV-6, IV-7 and IV-8. Management of groups of employees in the preceding categories (manager of unit).

**Subgroup IV - 10**
The work is characterised by the independent performance of the tasks in accordance with the
description under General, on the understanding that one or more of the factors below make the work more arduous compared with IV-9:

- a particularly complex or particularly in-depth or particularly broad set of problems in the specialist field;
- the performance of tasks without supervision or the intervention of the manager in situations in which there are contrary views or various forms of oppositions that are difficult to overcome, e.g. in contact with clients or in the systematic acquisition of assignments;
- the supervision of employees with work up to and including level IV-9 (V-10). Management of larger groups of employees in the preceding job groups.

Subgroup IV - 11

The work is characterised by the independent performance of the tasks in accordance with the description under General, on the understanding one or more of the factors below make the work more arduous compared with IV-10:

- a particularly in-depth specialism, whereby a scientific level is reached in a limited sub-area of a scientific discipline, including the responsibility for an integral part of a scientific research programme, evident from publications, pieces of work, research reports, etc. This usually involves limited possibilities for verification or the limited applicability of existing methodologies with regard to newly developing fields of work;
- a particularly in-depth specialism in an essential part of a policy area (including the development of instruments and procedures necessary for the implementation) or in the field of the business processes of external target groups or
- the responsibility for the substantive and process-related supervision of the implementation of complex policy instruments that form an integral part of a policy area;
- more than incidental supervision of employees at level IV-9, IV-10 and/or V-10. Management of groups of employees with work up to and including IV-9.

Subgroup IV - 12

The work is characterised by the independent performance of the tasks in accordance with the description under General, on the understanding that compared with IV-11 the work is made more arduous in some respect that findings expression in:

- a particularly in-depth specialism whereby a scientific level is reached in a sub-area or a limited number of sub-areas, which finds confirmation in the form of national and/or international recognition, evident from pieces of work, publications, research reports, the level of assignments and the like.;
- a particularly in-depth specialism in several essential parts of a policy area or in the field of the business processes of external target groups, including the instruments and procedures necessary for the implementation, evident from policy memoranda, pieces of work, reports, the level of assignments, and the like.;
- more than incidental supervision of employees at level IV-9, IV-10, V-10 and V-11. Management of groups of employees with work up to and including level IV-10.

JOB GROUP - V

a. General

Job group V comprises work in the field of the practice of science (fundamental, exploratory, applied and developmental research), as well as in the field of preparatory policy making, policy implementation and policy review in fields such as science and engineering and social, financial, economic and commercial matters.

The work is characterised by the development and testing of scientific theories to arrive at laws or patterns and/or the development and testing of methods, techniques, etc. to enable their application or the development and elaboration of policy ideas and the development of policy lines across a broad field and for the long term with the aid of scientific research methods. The work concerns the execution of the scientific process; a combination of the following work activities should be involved:
• defining problems/hypotheses;
• performing literature and other studies;
• setting up experimental programmes;
• interpreting data and their testing against scientific standards;
• presenting research results in the form of advice, research reports and other reporting, scientific publications, policy memoranda and lectures.

At levels V-10 up to and including V-16 supervision or management may be given to employees. It is generally only conceivable that the skills and competencies required for the work, which may usually be achieved through advanced education and study, would be achieved through a completed university education.

Environmental factors or factors intrinsic to the work that impede the work or make it more arduous to an exceptional degree, and which form an integral part of the job, may be cause for changing the job level within the job group. An example of this would be the regular acquisition of assignments in competition with third parties.

NB. The work and intellectual level are indicated in the job group descriptions by the levels of education that best suit the problems presented by the work tasks. A diploma is not as such a decisive factor so jobs may be allocated to this job group whose holders have a lower education (e.g. university of applied sciences degree), having acquired knowledge and skills through work experience.

b. Job group V is differentiated from Job group IV by:

<table>
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<th>Job group V - 10</th>
<th>Job group IV - 9</th>
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<td>the development and testing of scientific theories by means of fundamental, exploratory, applied and developmental research resulting in new scientific findings or new methods</td>
<td>instead of the setting up and execution of (or enabling others to execute) experimental programmes and the design, selection, implementation of methods etc. to support and substantiate scientific research; based on theoretical principles.</td>
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<td>the development and elaboration of policy ideas and policy lines across a broad field and for the long term with the aid of scientific research methods</td>
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c. Division into subgroups

Subgroup V - 10
The work is characterised by the performance of tasks in accordance with the description under General. For the purposes of education/learning, these tasks may be supplemented by a number of tasks at job group IV level.
The work concerns part of a larger research study or independent research involving a limited set of problems.
The work takes place under direct supervision or management. Supervision or management may be given to employees with work up to and including level IV-9.

Subgroup V - 11
The work is characterised by the performance of tasks in accordance with the description under General, on the understanding that compared to V-10 a greater level of arduousness is present, which finds expression in one or more of the factors below:
• the independent performance of research with the aid of scientific methods and regarding an integral part of a larger research study or preparatory policy-making project;
• the execution of the work, which usually takes place within collaborative alliances within or outside TNO (e.g. in committees, work groups, project groups) under the supervision or
management of, or verified by, the person responsible for the project or research (area) concerned;

- possibly more than incidental supervision of employees with work at levels V-10, IV-11, IV-12 or the management of employees with work up to and including level IV-10.

Subgroup V - 12
The work is characterised by the performance of tasks in accordance with the description under General, on the understanding that compared to V-11 a greater level of arduousness is present such that it is correct to speak of a field of work a broad that requires broad or in-depth research. This concerns both the practice of science and the preparatory policy making, policy implementation and policy review. This is confirmed in research reports, policy memoranda and publications.

The work aims to achieve given objectives in a specific area of policy making or science with due regard for conditions, circumstances, developments and relationships of a financial, technical, social nature, the findings of scientific research, etc. This finds expression in one or more of the following situations:

- the independent performance of scientific research;
- the scientific management/coordination of internal research projects;
- as the representative of one's own discipline, participation in research and preparatory policy-making projects in which several departments, institutions, institutes and disciplines are involved, within or outside TNO;
- possibly more than incidental supervision of employees with work at levels IV-11, IV-12, V-10, V-11, management of a limited number of employees with work at levels IV-7, IV-8, IV-9, IV-10 and IV-11.

Subgroup V - 13
In terms of situation and content, the work is the same as that described in V-12 but is moreover characterised by one or more of the following factors:

- the application of specialist expertise and intensification within the discipline, recognised within professional circles (including clients) and evident from pieces of work, research reports, publications, lectures, etc. and evident from involvement in internal and external projects including research projects;
- the scientific management or coordination of internal and external research projects whereby a role is fulfilled that determines the direction taken by the research;
- participation in internal and external projects including research projects in which several departments, institutions, institutes and disciplines are involved, whereby a role is fulfilled that determines the direction taken by the research and the person's own specialist field has an impact in a wider context;
- the supervision or management of employees with work up to and including level V-12.

Subgroup V - 14
Compared to V-13 the work is more arduous in one or more of the following respects:

- the independent practice of science as a profession building on the latest scientific findings whereby the person acts as a 'conscience' in a field of science or policy. All this is confirmed in the scientific and/or civic significance that is accorded to this work in professional circles (including clients) both within and outside TNO, nationally and possibly internationally, evident from pieces of work, research reports, publications and assignments;
- the substantive coordination of extensive and complicated internal and external projects in which several departments, institutions, institutes and disciplines participate. In this context, standpoints, including TNO’s, are disseminated and policy, interests or research results are defended;
- the provision of advice based on scientific research concerning research for the long term and other policy objectives and as such acting as a 'conscience' in a field of science or policy;
- the supervision or management of employees with work up to and including level V-13.

**Subgroup V - 15**

Compared to V-14 the work is more arduous. This level requires that the officer is among the leaders in his or her specialist field, nationally and/or internationally, and as such provides direction to scientific thinking in this specialist field. In addition, within the TNO Organisation, he or she is the highest representative of the research field concerned. From this position, he or she plays a determining role in the initiation and making of an effective and purposive TNO policy in the field concerned. Supervision and management may be given to employees up to and including level V-14.

**Subgroup V - 16**

Compared to V-15 the work is more arduous. The work involved in the job should be 'weighty' for an essential part of the research or the preparatory policy making, policy implementation and policy review at TNO. The field of research or policy covered is one of TNO's most important (evident from, for example: package of assignments, subsidies granted, work programmes, principles established by the Executive Board, policy priorities and objectives).

**JOB GROUP - VI**

*a. General*

Job group VI comprises work whose aim is to enable organisational units to function effectively and purposively, with their own objectives regarding the practice of science or preparatory policy making, policy implementation and policy review. For management of this nature it is essential that the decision making in the (line) job is based on the integrated use, for policy purposes, of the established principles of the various policy areas of the organisation, such as: scientific and technical, social, financial, economic, commercial and marketing policy.

Within this job a number of levels can be distinguished based on:

- the breadth and depth of the management, namely: the number of policy areas to be involved in the decision, as well as their complexity and the coherence between them. The knowledge and experience level in the relevant areas required to solve the set of problems;
- the importance to the objectives of the Organisation of the field of research, preparatory policy making, policy implementation and/or policy review covered by the unit, as well as the degree to which the jobs help establish direction and bear responsibility internally or externally for the continuity of the field in question (evident from, for example, the principles and priorities of policy established by the Executive Board; work programmes);
- the level of the work performed by the unit (evident from, for example, the set of problems involved in the work plans) and the corresponding level of the work;
- the number of staff and physical size of the unit to be managed (evident from, for example, the number of employees, equipment, budget).

It is generally only conceivable that the skills and competencies required for the work would be achieved through a completed university or higher vocational education. This should be supplemented with knowledge of the policy areas present, to be acquired through on-the-job training and advanced study.

**b. Division into subgroups**

**Subgroup VI - 12**

The work aims to achieve:

- The independent operation of preparatory policy-making or implementing units, which are characterised by:
  - larger size;
  - the level of the department's work up to and including level IV-10 and V-10;
usually limited breadth of management;
heavily specialised or complicated work and/or great diversity of work.

Subgroup VI - 13
The work aims to achieve:
- The independent operation of research departments and preparatory policy-making departments, which are characterised by:
  - limited size;
  - one discipline or a limited number of disciplines;
  - the level of the department's work up to and including level V-12;
- The independent operation of project groups, which are characterised by:
  - their internal or limited external nature;
  - one discipline of a limited number of disciplines;
  - the level of the work up to and including level V-12.

Subgroup VI - 14
The work aims to achieve:
- The independent operation of research departments, preparatory policy-making departments and project groups, which are characterised by:
  - large size;
  - limited number of disciplines;
  - limited management;
  - the level of the department's work up to and including level V-12/V-13;
- With others (shared management), the independent operation of research institutes, which are characterised by:
  - limited size;
  - broad management;
  - institute-type work up to and including level V-14/V-15.

Subgroup VI - 15
The work aims to achieve:
- The independent operation of research departments, preparatory policy-making departments and project groups, which are characterised by:
  - large size;
  - broad management;
  - the level of the department's work up to and including level V-14/V-15;
  - multidisciplinary nature;
- The independent operation of research institutes, which are characterised by:
  - limited size;
  - broad management;
  - institute-type work up to and including level V-14/V-15;
- With others (shared management), the independent operation of research institutes, which are characterised by:
  - limited size;
  - broad management;
  - institute-type work up to and including level V-16, which focuses on an essential part of the TNO research policy (for this, see also the V-16 and VI-general descriptions);
- With others (shared management), the independent operation of research institutes, which are characterised by:
  - medium size;
  - broad management;
  - institute-type work up to and including level V-14/V-15.

Subgroup VI - 16
The work aims to achieve:
• The independent operation of research departments and project groups, which are characterised by:
  • large size;
  • broad management;
  • the level of the department's work up to and including level V-16;
  • multidisciplinary nature;
  • departmental work focusing on an essential part of the TNO research policy (see V-16 and VI-general descriptions);
• The independent operation of research institutes, which are characterised by:
  • limited size;
  • broad management;
  • institute-type work up to and including level V-16;
  • institute-type work focusing on an essential part of the TNO research policy (see V-16 and VI-general descriptions);
• The independent operation of research institutes, which are characterised by:
  • medium size;
  • broad management;
  • institute-type work up to and including level V-14/V-15;
• With others (shared management), the independent operation of research institutes, which are characterised by:
  • medium size;
  • broad management;
  • institute-type work up to and including level V-16;
  • institute-type work focusing on an essential part of the TNO research policy (see V-16 and VI-general descriptions);
• With others (shared management), the independent operation of research institutes, which are characterised by:
  • large size;
  • broad management;
  • institute-type work up to and including level V-15;
• With others (shared management), the independent operation of preparatory policy-making units, which are characterised by:
  • large size (in relation to preparatory policy-making departments);
  • broad management;
  • the unit's work up to and including level V-15/V-16;
  • the unit's work focusing on an essential part of the TNO policy (see also V-16 and VI-general descriptions);
  • multidisciplinary nature.

Subgroup VI - 17
The work aims to achieve:
• The independent operation of research institutes, which are characterised by:
  • medium size;
  • broad management;
  • institute-type work up to and including level V-16;
  • institute-type work focusing on an essential part of the TNO research policy (see also V-16 and VI-general descriptions);
• The independent operation of research institutes, which are characterised by:
  • large size;
  • broad management;
  • institute-type work up to and including level V-15;
• With others (shared management), the independent operation of research institutes, which are characterised by:
  • large size;
  • broad management;
  • institute-type work up to and including level V-16;
• institute-type work focusing on an essential part of the TNO research policy (see also V-16 and VI-general descriptions).
• The independent operation of preparatory policy-making units, which are characterised by:
  • medium size (in relation to preparatory policy-making departments);
  • broad management;
  • the unit's work up to and including V-14/V-15;
  • multidisciplinary nature; the unit's work focusing on an essential part of the TNO policy (see also V-16 and VI-general descriptions).

Subgroup VI - 18
The work aims to achieve:
• The independent operation of research institutes, which are characterised by:
  • large size;
  • broad management;
  • institute-type work up to and including level V-16;
  • institute-type work focusing on an essential part of the TNO research policy (see also V-16 and VI-general descriptions);
• The independent operation of preparatory policy-making units, which are characterised by:
  • large size (in relation to preparatory policy-making departments);
  • broad management;
  • the unit's work up to and including level V-15/V-16;
  • multidisciplinary nature;
  • the unit's work focusing on an essential part of the TNO policy (see also V-16 and VI-general descriptions).
III - Summary
Job groups and subgroups

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