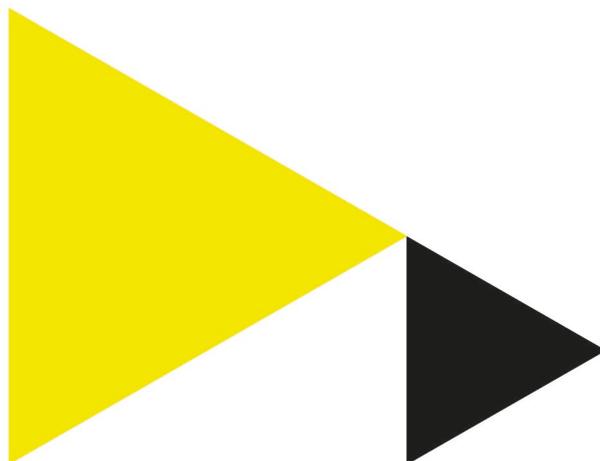


# Commuting Expenses Reimbursement Scheme

Term of validity: from 1 January 2022 up to and including 31  
December 2022

Human Resources Policy Office  
16 December 2021



# COMMUTING EXPENSES REIMBURSEMENT SCHEME

Revision / December 2021

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## 1. Background

The current Commuting Expenses Reimbursement Scheme applies to the period from 1 February 2021 up to and including 31 December 2021. The number of commuting movements has decreased as a result of COVID-19. Expectations are that employees will continue working from home for some time to come. This means that the Commuting Expenses Reimbursement Scheme will need to be extended. The current scheme will be extended, therefore, from 1 January 2022 until 31 December 2022.

## 2. Introduction

AUAS has chosen to implement the reimbursement of commuting expenses in a way that encourages cycling and travel by public transport. This choice was motivated by the fact that a large number of staff live within cycling distance of their place of work and do indeed commute by bicycle, as well as the fact that all AUAS locations, with the exception of one, have excellent public transport links.

## 3. Definitions

Employee:	An individual who carries out duties at AUAS under an employment contract;
Bicycle:	This is understood to include bicycles with electric pedal assistance that are <u>not</u> required by law to be insured and carry a registration plate. For the purpose of this scheme, petrol engine powered bicycles and mopeds <sup>1</sup> are <u>not</u> considered to be bicycles, since these do come under the statutory obligation to have insurance and a registration plate.
AUAS bicycle:	A bicycle for commuting that is reimbursed by AUAS;
Tax-break scheme bicycle:	A bicycle for commuting purchased under the AUAS tax break scheme;
Public transport:	Travel by train, bus, tram, metro and/or ferry within the Netherlands.
Business travel:	Journeys made for commuting purposes, official trips made as part of the performance of one's duties. Employees use a personal card for their private journeys.

## 4. Transport options for commuting

The reimbursement can be claimed for the following transport options for commuting:

1. Travel by AUAS bicycle
2. Travel by public transport
3. Travel other than by AUAS bicycle or public transport
4. Travel by tax-break scheme bicycle in addition to options 2 and 3.

The following sections set out the eligibility requirements and the reimbursement amount for each of the options. An employee who meets the requirements may choose one option from options 1, 2 or 3 as listed above. An employee who has chosen option 2 or 3 may choose to combine that option with option 4.

## 5. Travel by AUAS bicycle

### 5.1. Terms and conditions:

- a) The employee must have an employment contract for an indefinite period of time or an employment contract for a definite period of twelve months or more.
- b) The employee uses the bicycle for commuting purposes or at least travel that includes commuting journeys.
- c) The employee must waive other allowances for commuting expenses.
- d) The employee must sign a declaration to confirm compliance with the above conditions.

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<sup>1</sup> Speed pedelecs are fast electric bicycles (45 km/h) that have been formally classified as mopeds since 1 July 2017. This category of vehicle is outside the scope of this scheme.

## 5.2. Remuneration

- a) While the employee is free to choose the type of bicycle, the maximum reimbursement is set at €1,500 including VAT. This reimbursement will be granted once every five years.<sup>2</sup>
- b) It is mandatory to take out an insurance policy covering theft and/or damage up to the new-for-old value of the bicycle for a period of three years. The costs of this policy will be reimbursed, provided the bicycle covered by the policy has a value not exceeding €1,500 including VAT.
- c) Bicycle-related expenses<sup>3</sup> are eligible for reimbursement for an amount of up to €82 including VAT per calendar year. It is not permitted to transfer any unused part of this reimbursement in a year to a subsequent year.

## 5.3. Pro rata repayment of the reimbursement

- a) If, within a period of 36 months of the date on which the reimbursement for an AUAS bicycle was paid, the employee no longer fulfils the requirements set out in section 5.1 or wishes to switch to one of the other reimbursements for commuting expenses, the employee will be required to repay part of the reimbursement granted for the purpose of purchasing the AUAS bicycle.
- b) The amount to be repaid will be calculated as follows:  $(36 - M) \times (A / 36)$ . The M in this formula represents the number of months that the bicycle was used for commuting journeys, and A is the purchasing costs of the bicycle, not exceeding €1,500 including VAT.
- c) The amount to be repaid will be offset against the net salary, the net holiday allowance and/or the net end-of-year bonus.

## 6. Travel by public transport

### 6.1. Terms and conditions:

- a) The employee must travel between home and the workplace by public transport, using the NS Business Card Travel on Account.
- b) Use of the NS Business card is exclusively permitted for business travel without surcharges in second class (with or without supplement) and for official trips.<sup>4</sup> The employee must use a personal card for personal travel. If an NS Business Card is used for private travel, the costs associated with such journeys will be recovered.
- c) The travel distance between the employee's home and the place of work must be in excess of 5 km. Employees whose home is within 5 km from their place of work can only use the NS Business Card for official trips.
- d) The employee must use the fastest route covering the distance between the nearest station/stop to their home and the nearest station/stop to their place of work, as indicated on [www.ns.nl](http://www.ns.nl).
- e) The employee must sign a declaration to confirm compliance with the above conditions.

### 6.2. Remuneration

AUAS will apply for an NS Business Card on behalf of the employee. NS will send the card directly to the employee's home address. The employee will not incur any travel costs. These will be paid directly to NS by AUAS. This means the employee is covered in full for the costs of all actual journeys between home and the workplace.

## 7. Travel other than by AUAS bicycle or public transport

### 7.1. Terms and conditions:

- a) The employee has not opted for a reimbursement based on option 1 or 2.
- b) The employee must sign a declaration to confirm the above condition has been met.

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<sup>2</sup> These are not calendar years, but five years from the date on which the bicycle was purchased. Example: if the bicycle was purchased in October 2017, the five-year period will end in October 2022. The employee can purchase a new bicycle from November 2022.

<sup>3</sup> Examples include repairs, an additional lock, waterproof clothing for cycling or an e-bike battery.

<sup>4</sup> Please see the terms of use.

## 7.2. Remuneration

Reimbursement for travel other than by AUAS bicycle or public transport will be granted in line with the following table.

Commuting distance	Amount per month
up to 10 km	nothing
between 10 and 20 km	€20.87
20 km and over	€41.75

These amounts apply when commuting five days a week. If the number of commuting days is less than this, the reimbursement will be reduced on a pro rata basis. The distance between the home address and the place of work will be determined using the ANWB route planner (fastest route).

## 8. Travel by tax-break scheme bicycle

### 8.1. Terms and conditions:

- a) The employee must use the bicycle in addition to travel option 2 or 3.
- b) The employee uses the bicycle for commuting purposes or at least travel that includes commuting journeys.
- c) The employee must sign a declaration to confirm compliance with the above conditions.

### 8.2. Tax benefit (gross-net gap)

The employee is able to purchase a bicycle, associated accessories and bicycle insurance through a tax-break scheme. The tax benefit is based on the so-called gross-net gap. The benefit varies between 37.07% and 49.50% of the amount, depending on the employee's income. This means that the amount to be spent on the purchase of the bicycle, insurance or accessories is deducted from the employee's gross income:

- a) Purchase of the bicycle: While the employee is free to choose the type of bicycle, the proportion of the gross income to be used for the purchase of the bicycle cannot exceed €1,500 including VAT. Under the tax-break scheme, a bicycle can be purchased once every three years.<sup>5</sup>
- b) Bicycle insurance: insurance for theft of and/or damage to the bicycle is optional (not mandatory).
- c) Purchase of accessories: Bicycle-related purchases can be made in a tax-friendly manner up to a maximum annual amount of €82 including VAT (see footnote 3 on page 3).

## 9. Suspension of the commuting expenses reimbursement

### 9.1. Discontinuation of the reimbursement

The reimbursement stipulated in Article 7 will be discontinued after a six-week period of absence due to:

- a) maternity leave;
- b) extraordinary extended leave for the entire scope of employment;
- c) long-term illness for the entire scope of employment.

### 9.2. Reinstatement of the reimbursement

The employee will be entitled to receive the reimbursement once more from the day work duties are resumed. In cases where 9.1c applies and work duties are partially resumed, whether for the purpose of occupational therapy or otherwise, the reimbursement will be in line with the number of commuting days in relation to the partial resumption of duties. It will be the responsibility of the employee to ensure the reimbursement is requested in DSPM in good time. The reimbursement for commuting expenses will subsequently be resumed.

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<sup>5</sup> These are not calendar years, but three years from the date on which the bicycle was purchased. Example: if the bicycle was purchased in October 2019, the three-year period will end in October 2022. The employee can purchase a new bicycle from November 2022.

## **10. Procedure for requesting or amending the reimbursement for commuting expenses**

Changes in the reimbursement for commuting expenses must be requested and notified as soon as possible within the current calendar year, using the procedure stipulated by the Administration Centre. If a request or change in the reimbursement for commuting expenses is submitted after the calendar year in which the expenses were incurred, this will *not* be granted with retroactive effect.

For further details, please see MijnHvA.nl A-Z Reimbursement for commuting expenses. Staff can put questions pertaining to the procedure for applications or amendments to the Administration Centre (AC) using the Digital Service Point.

## **11. Obligation of employees to provide information**

Employees are obliged to inform the employer in good time with regard to any changes that are relevant for assessing eligibility for the reimbursement for commuting expenses. Tax implications and/or other consequences of failures to comply with this duty to provide information, or failures to comply with this obligation in time or in full, will be borne by the employee.

## **12. Hardship clause**

Situations not provided for under this scheme, or in which it is unclear how the scheme should be applied, must be resolved in consultation between the employee and their manager or supervisor.

**Consent of the CMR staff section: 14 December 2021**

**Decision by the Executive Board: 21 December 2021**

# Addendum to the Commuting Expenses Reimbursement Scheme

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Owned and managed by: Human Resources Policy Office

Adopted by: HR Policy Director, 17 December 2020

Term of validity: from 1 January 2022 up to and including 31 December 2022

Employees affected by a chronic illness or disability can often face difficulties when performing their duties. The goal of AUAS is to enable everyone to carry out their work to the best of their abilities.

Employees may be subject to visible or invisible disabilities when carrying out their work. These can include:

- visual impairments (such as blindness or peripheral vision loss);
- hearing impairments (such as hearing loss or deafness);
- physical impairments (such as paraplegia, post-traumatic dystrophy or RSI);
- mental impairments (such as anxiety disorders or depression);
- neurological disorders (e.g. dyslexia, autism, ADD/ADHD);
- disabilities caused by chronic illnesses (such as rheumatism, diabetes, Crohn's disease, ME/CFS or asthma);
- vulnerable health (attested by the occupational physician). This addition applies for as long as the national government's coronavirus measures that involve the recommendation to work from home whenever possible remain in place, except as regards the teaching that can only take place on the campus. Employees among this latter group who travel by private transport are eligible for the reimbursement referred to in this addendum;
- vulnerable health (attested by the occupational physician). These employees can use the NS business card 1st class, paid for by AUAS. This applies to employees who have no private transport and depend on public transport facilities.

If the chronic illness or disability impacts the manner of travelling between home and work (for example, if use of public transport is not possible), the employee will be eligible for an allowance of €0.19 per kilometer and full reimbursement of parking charges.

The kilometer allowance stipulated in the Commuting Expenses Reimbursement Scheme<sup>6</sup> does not apply to this target group, as they are compelled to use a different mode of transport on medical grounds.

Due to privacy regulations, AUAS does not know in advance which employees have a disability. As a result, in principle the employee should demonstrate that he or she has a chronic illness or disability in order to invoke this addendum and the personalised commuting expenses reimbursement.

This addendum is not intended to be exhaustive. AUAS is aware that employees affected by a disability may desire a method for having their commuting expenses reimbursed other than the one described above. To accommodate such wishes, AUAS has included a hardship clause in Article 12 of the Commuting Expenses Reimbursement Scheme. Employees will be facilitated in their commuting needs in situations not provided for under this Commuting Expenses Reimbursement Scheme or this addendum.

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<b>Commuting distance</b>	<b>Amount per month</b>
up to 10 km	nothing
between 10 and 20 km	€20.87
20 km and over	€41.75