

› MY BENEFITS

My Benefits

What can you find in this chapter?

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

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

Index

- **Reimbursement for travel expenses**
- **Costs of accommodation**
- **Lease car scheme**
- **Compensation for costs of moving house**
- **Insurance policies**
- **Facilities for employees**
- **TNO Social Personnel Fund**
- **ICT devices, information and systems**
- **Guideline for anniversaries, farewells and departmental activity**
- **Temporary home workplace reimbursement scheme**
- **Run-up Scheme for Reimbursement of Commuting Costs**
- **Run-up Scheme for Allowance for Homeworking Costs**
- **Subsidy for purchasing an electric car**

Reimbursement for travel expenses

version 4.0 / 1 January 2022

Home-work commute

What does this involve?

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

Work location: the place where you normally work, which is stipulated as such by TNO and laid down in your employment contract.

Reimbursement

You will receive the following reimbursement of commuting costs:

- a. Kilometre reimbursement based on the distance between your home and work location, and the number of days you work. Human Resources establishes the number of kilometres using a route planner via the quickest route.

The allowance is EUR 0.10 per kilometre up to a maximum of 40 kilometres one way.

From 1 January 2022, the [Run-up Scheme for Reimbursement of Commuting Costs](#)

The former option b is terminated on 1 January 2022.

The second option for reimbursement of commuting costs, option b, was a bicycle for commuting, paid for by TNO (maximum EUR 749), which meant that for three years after the purchase of the bicycle, you were not eligible for any other reimbursement of commuting costs.

If you made use of this scheme in 2019 or 2020, you will receive a one-off payment if you buy another bicycle under the gross-net bicycle scheme in [My Income](#), Flexible Terms and Conditions of Employment within three months after the end of the three-year period. If a period for opting out of other forms of reimbursement is still ongoing on 31 December 2022, it will end on 1 January 2023. If you made use of the scheme in 2021, you will not receive any payment, but the remaining opt-out period will terminate on 1 January 2023.

You will find details of the scheme below.

Bicycle purchased in 2019

Did you

- purchase a 'net bicycle' in 2019; and
- receive no other form of reimbursement of commuting costs for three years; and
- have you purchased a new bicycle in 2022 under the gross-net bicycle scheme within three months after the end of those three years?

In that case, after submitting the purchase receipt of the new bicycle, you will receive a one-off payment of EUR 500 gross from TNO.

If you have not yet received it, you will retain the reimbursement of 3 times EUR 82 net for maintenance and/or accessories and bicycle insurance for a maximum of three years for the bicycle purchased in 2019.

After the end of the three-year period, you will receive an allowance of EUR 0.10 net per kilometre (up to a maximum of 40 km one way) for the remaining months of 2022 for the days that you travel to your work location, whether or not by bicycle. From 2023, you will receive an allowance of EUR 0.19 net per kilometre if you use a bicycle or electric bicycle for commuting.

Bicycle purchased in 2020

Did you

- purchase a 'net bicycle' in 2020; and
- have you stated that you wish to opt out of any other form of reimbursement of commuting costs for three years?

In that case, the opt-out period will terminate on 1 January 2023 (if it has not already ended) and from 1 January 2023, you will receive the allowance of EUR 0.19 net per kilometre if you use a bicycle or electric bicycle for commuting. If you purchase a new bicycle in 2023 within three months after the end of the original three-year period, you may use the gross-net bicycle scheme. After you have submitted the purchase receipt, you will receive a one-off payment of EUR 250 gross from TNO.

You retain the reimbursement of 3 times EUR 82 net for maintenance and/or accessories and bicycle insurance for a maximum of three years if you have not yet received it.

Bicycle purchased in 2021

Did you

- purchase a 'net bicycle' in 2021; and
- have you stated that you wish to opt out of any other form of reimbursement of commuting costs for three years?

In that case, the opt-out period will terminate on 1 January 2023 and from that date you will receive the allowance of EUR 0.19 net per kilometre if you use a bicycle or electric bicycle for commuting. If you want to purchase a new bicycle at any time after the end of the original three-year period, you may use the gross-net bicycle scheme.

You retain the reimbursement of 3 times EUR 82 net for maintenance and/or accessories and bicycle insurance for a maximum of three years if you have not yet received it.

Transfer of the work location

If your work location changes as described in this chapter in section [Compensation for costs of moving house](#), you are entitled to an extra reimbursement of commuting costs.

- **Conditions**

Your work location is transferred at least 40 kilometres on a long-term basis and you inform TNO in writing that you do not wish to move house (yet) or due to the new location, you move even before the formal relocation has been carried out, which increases your commuting distance for a certain period – of up to one year (12 months) – as you will first have to travel to the 'old' location. See also [Compensation for costs of moving house-Upon transferring to the work location](#).

- **Compensation**

If you move one year (12 months) or less before the date set for the change of location, you are entitled to reimbursement of all the kilometres that you commute for a maximum of one year (12 months), from the date of your move until the actual change of location, up to the maximum tax-free travel allowance for a maximum of 75 kilometres one way. See also the section [Compensation for costs of moving house](#).

If you do not move house or do not move within two years of the actual change of location, you are entitled to reimbursement of all the kilometres that you commute for up to two years (24 months) after the change of location. This applies up to the maximum tax-free travel allowance for a maximum of 75 kilometres one way. If you do move within two years (24 months), this allowance expires on the date that you move. See also the section [Compensation for costs of moving house](#).

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

- **Later decision to move**

If you decide to move house within two years of the transfer, you become eligible for compensation for the costs of moving house (see the section [Compensation for costs of moving house](#)). TNO will then deduct the extra travel allowance already paid from this compensation for the costs of moving house.

If you use a means of transport or transport pass (such as the public transport annual pass) made available to you by TNO, you have no claim to reimbursement of commuting costs. The reimbursements will be paid with your salary.

More than one work location

If you normally work at more than one location, you may be able to receive a reimbursement of commuting costs and/or business travel costs as described below in the section [Domestic business trips](#).

Travel expenses for accommodation away from home

If you are eligible for reimbursement of costs of accommodation away from your home (see this chapter, section [Costs of accommodation](#)), the reimbursement for the costs of commuting between your accommodation address and your work location will be based on an allowance of EUR 0.10 per kilometre up to a maximum of 40 kilometres one way.

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

Application of FlexDirect

The aforementioned reimbursements by TNO can be supplemented by using FlexDirect (unless determined otherwise). See chapter [My Income](#), section Flexible terms and conditions of employment.

Domestic business trips

What does this involve?

A business trip is a journey you undertake for TNO outside your commute between home and work.

Journeys you make to attend meetings of the Works Council or Sub-committees are regarded as business trips.

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

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

You will only be reimbursed if you submit your expense claim(s) to your manager no later than one month after the end of a quarter and your manager approves the claim(s). Any claims submitted late will not be processed and no expenses will be reimbursed as a result.

Reimbursement

Public transport

The costs of second-class public transport, plus any taxi costs, will be reimbursed. If it is more efficient, you may travel first class after consultation with your manager. You must provide a printout of journeys made with the public transport chip card as proof of the costs incurred when you make an expense claim.

If you regularly use a railcard for business trips, TNO will reimburse you if the discounted rate exceeds the cost of the railcard, as well as the cost of the train journey.

Employees' own transport

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

The regulations for expense claims are in line with the terms and conditions of employment, with the following provision:

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

Ferry and toll costs incurred during a business trip with a private car are part of the kilometre allowance provided for this purpose and cannot be claimed, but parking costs can be claimed.

Costs of accommodation

version 1.0 / 1 July 2016

Business travel

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

Temporary accommodation beyond place of residence

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

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

For compensation of the travel costs for home-work commute and weekend travel to your home, see this chapter, section [Reimbursement for travel expenses](#).

Lease car scheme

version 12.1 / 1 April 2022

What is it?

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

Lease scheme: Sustainable and flexible

TNO strives to implement mobility in the best possible way, in line with the hybrid way of working. In addition, TNO aims to have an all-electric car fleet by 2025. To enable this goal to be achieved, as from 1 April 2022 you will only be able to order a fully electric car. Existing contracts will run to the end of their term.

The content of this lease car scheme applies to applications on or after 1 April 2022, and therefore not to lease contracts concluded before that date unless otherwise specified.

Details of the lease scheme

1. Guidelines for making a choice

Am I eligible for a lease car?

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

	Who	TNO contribution per month	Own contribution per month
Category A+	<ul style="list-style-type: none">Executive Board membersManaging Directors UnitManaging Directors SO (HR, M&C, Strategy, BIOS)Corporate Science Director	Max. EUR 1,377.-	No maximum
Category A	<ul style="list-style-type: none">Directors MarketDirectors of OperationsDirectors of ScienceDirector SODeputy director of SO	Max. EUR 1,119.-	Max. EUR 361.-
Category B	<ul style="list-style-type: none">Secretary to the Executive BoardGroup ControllerDesignated MT members SOBusiness DevelopersResearch managers if \geq 15.000 km business*\geq FW14 or L and \geq 15.000 km business*	Max. EUR 924.-	Max. EUR 574.-
Category C	<ul style="list-style-type: none">$<$ FW14 or L and \geq 30,000 km business*	Max. EUR 865.-	Max. EUR 544.-

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

If the amount of business kilometres you cover make you eligible for a lease car for the first time, you have to select a car from the pool of [released cars](#) (or “pool cars”). If there are no pool cars available, you can order a new car. You do not owe any contribution for the use of a pool car.

If your job makes you eligible for a lease car, you are free to choose a pool car whereby you are not liable to a contribution.

Undershoot

If the standard leasing charge including advance payment for electricity/fuel for the car selected by you is lower than the TNO contribution for the category applicable to you, there is said to be an 'undershoot', which refers to the difference between said charge and contribution.

The undershoot is determined at the start of the lease period and will remain unchanged during the term of the car lease contract.

Suppose you are entitled to a category B lease car. As of 1 April 2022, the TNO contribution for this category is a maximum of EUR 924 per month. If you choose a car with a standard leasing charge of, say, EUR 800, the undershoot will be EUR 124 per month.

For cars ordered before 1 April 2022, 100% of the undershoot will be paid gross on a monthly basis if the car has CO₂ emissions of 100 g/km or less, and 50% will be paid if it has emissions of more than 100 g/km.

Undershoot payout or lease bicycle

If there is an undershoot, you can choose to receive the amount (gross) or to lease a standard or electric bicycle through the leasing company.

The conditions and rules applying to lease bicycles are set out in [Appendix 2. Lease bicycle scheme](#).

Add-on mobility

If you order a lease car on or after 1 April 2022, you will be offered the option to choose a 'holiday car', or 'add-on mobility'. You can also choose 'add-on mobility' for purposes other than holidays. You save an amount each month, and can choose a rental car at any time. There are 4 different budgets to choose from:

- Budget A: EUR 49 per month
- Budget B: EUR 79 per month
- Budget C: EUR 95 per month
- Budget D: EUR 110 per month

Further information is available on the [Alphabet website](#).

The monthly charges for 'add-on mobility' are part of the total permitted standard leasing charge per month. If the TNO contribution is not (completely) sufficient, the excess counts as own contribution (up to the maximum as stated in the contribution table).

You arrange the selection/use of a rental car yourself; TNO will not act as intermediary. If you can prove that your lease car is stationary during your period of use of the rental car, you will only incur additional tax liability for the temporary car. You can complete the 'Nonavailability of Lease Car Statement' for this purpose and hand it in to HR Services. You can also use add-on mobility without suspending use of your lease car. In that case, you will incur additional tax liability for both cars.

The duration of add-on mobility is the same as the term of the lease car.

If you wish to use a rental car before the balance saved up is sufficient to pay for it, you may use a maximum of the balance for the next 12 months in advance. If your lease contract ends earlier for any reason, and there are any outstanding costs for add-on mobility at that time, these will be deducted from your salary.

If you have any balance left when your lease contract ends, you will forfeit this balance.

Opting out of the lease car scheme

You can only opt out of the lease car scheme if you are eligible for a lease car and your expected annual business kilometres are less than 30,000.

What are the terms in 2022?

If you decide to opt out of the lease car scheme, you will be eligible for reimbursement of second-class public transport costs for commuting and a first-class NS Business Card for business trips. You can use the NS Business Card for your business trips by train, tram, bus, metro, public transport bicycle and Greenwheels car, including P+R sites and Q-Park car parks. If you use your own car for business trips, you will not be eligible for the TNO standard business trip allowance, but only for EUR 0.19 per kilometre.

You are expected to use the NS Business Card for domestic business trips whenever possible.

What are the terms as from 1 January 2023, or from such earlier date as the run-up period ends?

If you opt out of the lease car scheme, you will receive 50% of the TNO contribution (gross) for the category applicable to you and will also receive the travel reimbursement and facilities (such as mobility card) in accordance with the new mobility policy.

Choice of car

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

The ordering program shows the makes and types of car you can choose for each lease category. Makes and/or types that do not appear, as well as convertibles, off-road vehicles, sports cars, 2/3-door cars and vans or buses are excluded from the scheme.

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

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

Standard model

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

Options/accessories

When ordering a new car, you may use your own contribution up to a maximum to have extra options to be added to the lease car ex-factory. You are then obliged to choose, insofar as these are not part of the standard model, Metallic or Mica paint finish, air-conditioning or climate control and navigation. Light-alloy wheels may be up to 1 size larger than the standard size.

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

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

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

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

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

Update navigation system

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

Winter tyres

Safety compels a winter tyre package.

Term, contract period

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

Calculation of own contribution

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

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

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

Charging station

If you have private premises where a charging station can and may be placed, TNO will facilitate and pay for the charging station and its installation*. At other locations, public charging stations can be used.

If a charging station is installed at your home, you are requested to charge the car at home as much as possible instead of via a charging station at/near a TNO location.

* TNO will pay for excavation works up to a maximum distance of 15 metres. Any additional costs, such as extra excavation work, modifications to the distribution board in your home or other extra costs that must be made to enable the home charging station to be installed, will be borne by you. After the digital inspection that will take place when you request your charging station via the Eneco e-mobility portal, any additional costs will be specified and, after approval, charged directly to you.

TNO will not remove charging stations for any reason. If you wish to have a charging station removed, its removal is your own responsibility and will be at your own expense and risk.

When you move home

If you move to a property where a dedicated charging station can be installed, TNO will pay the costs of installing a new charging station, unless TNO has already paid for a charging station at your previous home. In that case, the costs of installing a new charging station will be borne by you.

In all cases, TNO will facilitate the installation.

If you move to a property where a private charging station cannot be installed (according to the inspection), you will have to use public charging stations.

When you leave the company or the lease contract ends

At the end of your employment or lease contract, you will remain the owner of the charging station. Neither TNO nor the lease company will demand return of the charging station. You will not owe TNO any (remaining) sum.

Entering into a lease contract

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

New lease cars must be ordered within 1 month after notification of the expiry of an existing lease contract.

Deduction from salary

If there is an own contribution, this will be deducted from your tax liability and from your net salary. If you have no tax liability due to the 'not for private use statement' from the tax authorities, you can set off your own contribution, if applicable, in accordance with the Flexible Terms and Conditions of Employment via FlexDirect against one or more sources.

Tax liability

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

The private benefit is calculated on the basis of the catalogue value of the car, including VAT and personal vehicle tax and the tax liability percentage applicable at the moment the licence for the car is first issued. See [Appendix 1. Additional tax liability](#).

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

Driver helpdesk

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

You can download the 'AlphaGuide' app in the meantime, which gives you access to all relevant information and options regarding your lease car. As soon as your lease car is delivered, you can link the licence plate in the app.

Alphabet

Sales Team TNO Telephone: 076 579 3940 Email address: TNO@alphabet.com

TNO Car Fleet Management

Telephone: 088 86 66415

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

Delivery

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

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

3. Rules during the term of the lease contract

Use

Driver

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

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

Right of use

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

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

User manual

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

Private use

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

Illness

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

Maintenance

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

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

Repairs in the Netherlands

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

Fuel or charge card (Multi Tank Card)

The fuel or charge card and the pin code are used to pay for fuel and lubricants (except for adblue) or electricity exclusively, and for no other products. The card and the pin code must be kept separate from each other. The lease company carries out fuel or electricity use checks. If the card is damaged or lost, you must inform the lease company immediately. The same applies for loss or theft of keys, vehicle registration certificate, green card and other important documents belonging to the lease car. You are liable for the risk of loss and theft, the corresponding costs and damage, deriving from misuse of the card provided.

Operational summary

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

Assistance

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

Inspection

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

Prohibited renting

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

Costs

Costs for TNO

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

Costs for you

You pay for:

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

Abroad

Green card

You may drive your lease car abroad if you have a valid international vehicle insurance document (green card). The green card can be retrieved in the AlphaGuide app.

Private use abroad

You may use your lease car for private purposes abroad.

You may not take the lease car to areas outside the jurisdiction of the insurance cover. You must pay for refuelling/charging for private use abroad.

Business use abroad

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

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

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

Repairs abroad

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

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

Insurance and damage

Lease car insurance

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

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

Procedure in the event of damage

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

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

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

If you do not comply with these obligations, you will be liable for the damages that are thereby incurred for the lease company and TNO. TNO will not then provide a replacement car. Moreover, TNO can prematurely terminate the present agreement. TNO may also do this if you are excluded from Insurance for the lease car and/or if the insurance agreement is ended prematurely.

Furthermore, you indemnify the lease company and TNO against all claims of third parties in this context. The lease company and TNO will not be liable on your behalf for harm suffered by you due to the lease car.

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

Theft

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

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

Replacement car

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

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

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

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

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

Measures by third parties, involuntary loss of possession

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

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

Liability

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

Change of job

A job change may cause you to change lease category. In all cases the ongoing lease contract will be respected for its full term. Any own contribution will be adjusted if the new category is higher.

If the job change or transfer is such or due to a change in circumstances in which the job is conducted that you are no longer eligible for a lease car, then the ongoing lease contract will be respected for its full term.

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

End of the contract

Handing in

In replacing the lease car, you hand in the current car in consultation with the lease company in good condition and with the vehicle registration certificate at a delivery station.

You must fill in and sign a form for receipt with the person taking in the car. Any new lease car will be handed over to you at a dealer location (with explanation).

You hand in the fuel or charge card to the lease company.

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

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

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

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

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

This agreement and user rights end in any case:

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

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

Another option is to acquire the lease car for the acquisition price plus the cost of prematurely handing in.

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

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

4. Final stipulation (hardship clause)

Finally, TNO considers it important to treat the means of transport put at your disposal with proper care. During the lease period you must ensure that the car is properly maintained, that any damage is reported immediately and that the car is handed in clean and complete at the end of the lease period (or earlier if employment ends earlier).

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

Appendix 1. Additional tax liability

version 6.0 / 1 January 2022

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

CO2 emission limits and tax supplement percentages for private car use till 2022						
Tax supplement	CO2-limits	2018	2019	2020	2021	2022
Full electric (EV)	0 g/km	4%	4% (22%)	8% (22%)	12 (22%)	16%* (22%)
<i>Limit lower supplement</i>			EUR 50,000	EUR 45,000	EUR 40,000	EUR 35,000
Semi electric (PHEV)	1 - 50 g/km	22%	22%	22%	22%	22%
Fuel-efficient	51 - 106 g/km	22%	22%	22%	22%	22%
Other	> 106 g/km	22%	22%	22%	22%	22%

*1st registration on or after 1 January 2022 for cars without CO2 emissions

For cars without CO2 emissions with a 1st registration date on or after 1 January 2022, a reduced tax supplement of 16% applies from 1 January 2022 insofar as the taxable basis for the supplement is EUR 35,000 or lower. For the part of the taxable basis above EUR 35,000, the general tax supplement of 22% applies.

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

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

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

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

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

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

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

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

1st registration on or after 1 July 2012

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

On the last day of the 60 month term the additional tax liability is reassessed according to the norms valid at the time, and for a further term of 60 months.
The additional tax liability percentage and the term of 60 months are coupled to the registration certificate and remain the same if the car changes owner or employee.

Appendix 2. Lease bicycle scheme

Version 1.0 / 1 April 2022

What is it?

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

Via the leasing company Alphabet, premium brand bicycles, including e-bikes and speed pedelecs, are offered in collaboration with Fietsvoordeelshop.nl.

Am I eligible for a lease bicycle?

You are eligible for a lease bicycle if you already drive a lease car provided by TNO or have ordered one *and* have an undershoot. If the standard leasing charge including advance payment for electricity/fuel for the car selected by you is lower than the TNO contribution for the category applicable to you, there is said to be an 'undershoot', which refers to the difference between said charge and contribution.

Details of the lease bicycle scheme

1. General provisions

Maximum term

The term is 36 months and there is no limitation on the number of kilometres cycled on any type of bicycle (city bike, e-bike, etc.). A lease bicycle contract cannot be extended.

User agreement

Once you have selected a bicycle and the choice has been approved, you will receive a user agreement. By signing this agreement you agree to the TNO lease bicycle scheme.

Additional tax liability

A lease bicycle is considered to involve private use. You pay a monthly sum for it through an additional tax liability, with the additional tax rate being determined by the moment the bicycle is provided (2022: 7%). The additional taxable amount is calculated based on the recommended retail price of the bicycle, including VAT.

Any accessories that are included in the recommended retail price, such as a heavier battery, also count towards the additional taxable amount.

Set-off against salary

If the monthly lease price of the lease bicycle is higher than the undershoot, the surplus will be deducted from the additional tax liability in respect of the bicycle (up to the maximum of the additional amount), as well as being deducted from your net salary. Set-off via the Flexible Terms and Conditions of Employment is not possible.

When your lease car contract ends, the undershoot will end automatically, which means that from that moment onwards you will have to pay the leasing charges for the bicycle for the remaining period.

If your undershoot changes because you start driving a new/different lease car, this may affect TNO's contribution to the lease charges for the bicycle and the amount to be set off with you.

Exclusion of reimbursement for travel costs

Until the new mobility policy takes effect, which will be no later than 1 January 2023, you will not receive any other (untaxed) reimbursement for travel costs when using your lease bicycle, whether or not in combination with your lease car. This applies both to commuting and business trips.

From the effective date of the new mobility policy, during the (remaining) term of your lease bicycle contract you will not receive any (untaxed) reimbursement for travel costs for the distance you travel by bicycle for your work at TNO. This applies both to commuting and business trips.

Change of job

A change of job may result in you being assigned to a different lease car category. If the new category is a higher, and leads to a higher undershoot, the undershoot to be paid and/or your personal contribution, if any, will be adjusted. In all cases, the ongoing lease contract will be respected for its full term.

If you are no longer eligible for a lease car and lease bicycle as a result of a job change or transfer or a change in the circumstances under which the job is performed, the ongoing lease bicycle contract will be respected for its full term.

TNO may terminate the agreement at any time with immediate effect and without stating reasons.

2. Ordering a bicycle

Placing an order

Lease bicycles can only be ordered via Fietsvoordeelshop's online application. Once you receive the login details you can place an order.

If, for any reason, you decide to change or cancel the order after you have signed the user agreement, the resulting additional costs, including any surrender charge, will be recovered from you by TNO.

3. Use and costs

Use

Using the lease bicycle for private purposes is permitted.

Any of your colleagues, and persons living with you, may use the bicycle with your consent. Other individuals, such as acquaintances, friends, and family members who do not live with you, may not.

Private use abroad

You may use the lease bicycle abroad for private purposes, but you are not permitted to take the lease bicycle outside the territory covered by the insurance.

Improper use

Damage resulting from culpable and/or improper use of and/or (failure to perform) maintenance on the lease bicycle for which TNO is held liable will be recovered from you.

Prohibition against renting bicycle

Without TNO's prior written consent you may not pledge or otherwise encumber the lease bicycle, or rent it out or in any other way make it available to third parties, except as permitted in this scheme.

Costs to be borne by you

The following costs will be borne by you in any event:

- a. The portion of the monthly leasing charge that is not covered by your undershoot;
- b. Storage;
- c. Cleaning the lease bicycle;
- d. Fines resulting from traffic violations, including administrative sanctions and/or court costs;
- e. Costs resulting from demonstrable improper use or incorrect maintenance, or from neglecting to perform necessary periodic maintenance for which TNO is held liable;
- f. Damage resulting from use of the lease bicycle while under the influence of alcohol, drugs, or medicines, not covered by the insurer;
- g. Repair costs for damage to the lease bicycle that is not covered by the insurer;
- h. Costs related to the seizure of the lease bicycle or repair costs or the regaining of possession of the bicycle as a result of, caused by or ensuing from any criminal offence committed by you.

Costs to be borne by TNO

The costs of the lease bicycle which are included in the monthly leasing charge, such as depreciation, interest, maintenance, repairs, etc., will be borne by Alphabet or TNO in so far as there is an undershoot as regards the lease car scheme.

Ferry charges incurred when using the bicycle, or other similar costs/charges related to business trips, may be claimed from TNO with a domestic expenses claim via TNO Tools/Navigator/Tools/My Declarations.

4. Repair and maintenance

Maintenance

You must ensure that maintenance is carried out in good time, in accordance with Fietsvoordealshop's guidelines. The work will take place by appointment and on site or in one of Fietsvoordealshop's affiliates. You must comply with all calls for checks, modifications, and inspections required by law.

Call +31 (0)85-0717729 or visit one of the shops to make an appointment for service or repair.

Replacement bicycle

You must have the lease bicycle serviced such that, in principle, no replacement bicycle is necessary. You will be provided with an equivalent replacement bicycle if repairs cannot be carried out in the Netherlands within 24 hours, not including Saturdays, Sundays and public holidays. This also applies in the event of damage.

The replacement is permitted until the lease bicycle is ready for use again or until the lease bicycle contract is terminated in accordance with this lease bicycle scheme.

Alphabet and/or Fietsvoordealshop will determine the make and type of the replacement bicycle. The replacement bicycle must be returned as soon as the lease bicycle is at your disposal again following repair.

5. Insurance and damage

Cover

The lease bicycle is insured against damage as standard, on a Third-Party Liability and Comprehensive basis. Passenger insurance has also been taken out. The lease bicycle may not be taken outside the territory covered by the insurance without the prior written consent of Fietsvoordealshop.

The insurance terms and conditions may be consulted on the Alphabet website ([Documents | Alphabet](#)).

Procedure in the event of damage or theft

In the event of damage or theft please contact Fietsvoordealshop.

Call +31 (0)85-0717729 or visit one of the shops.

Physical injury

You are required to ensure that an official record is drawn up by the competent authorities if there is damage involving personal injury, if third parties are involved, or if this is required under the insurance policy.

Roadside assistance

An agreement has been concluded with Alphabet to the effect that assistance will be provided in the event of breakdown, damage or theft of the lease bicycle in the Netherlands or abroad (all EU countries, Liechtenstein, Norway, Iceland and Switzerland).

The terms and conditions may be consulted on the Alphabet website ([Documents | Alphabet](#)).

6. End of the lease bicycle contract

Handing in

When replacing the lease bicycle you must, in consultation with the leasing company, hand in the current lease bicycle in good condition to a branch of Fietsvoordealshop. You are required to fill in and sign a return form with the person to whom the bicycle is returned.

Premature termination of the lease bicycle contract

If you decide to terminate the lease bicycle contract prematurely for any reason, for instance if you resign from the company, TNO will recover the ensuing extra costs from you, including any cancellation fee.

If you terminate the contract after 1 year, you will be charged for 40% of the remaining lease period. In the event of premature termination after the second year, a cancellation fee of 35% of the remaining lease instalments will apply. In the event of termination within the first year, you will be obliged to buy the bicycle.

If your employment contract is terminated by TNO, you can take over the lease bicycle for the takeover price stated by Fietsvoordeelshop, excluding the costs for premature return.

Right of purchase

You have the right to buy the lease bicycle at any time on termination of the lease contract. The takeover price will be determined by Fietsvoordeelshop.

Compensation for costs of moving house

version 3.4 / 1 January 2022

What is it?

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

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

And after:

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

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

TNO uses a route planner to measure the distances.

Upon transferring to the work location

Conditions

You are eligible for compensation if:

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

Compensation

The compensation for the costs of moving house is 38,166 gross (2022). This amount is indexed annually on the basis of the CPI.

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

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

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

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

Joining TNO or transfer

Conditions

You are eligible for compensation if:

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

Extra conditions upon transfer

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

Extra conditions upon joining TNO

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

Compensation

You are eligible for:

- full compensation of the transport costs of the contents of your house by a certified removals company; you request a couple of quotations and choose the best price-performance ratio.
- compensation for the refurbishing and other associated costs of moving house. This amount amounts to 12% of your annual salary (on the date of moving), excluding holiday pay, 13th month, flexbudget and any other additions up to EUR 6,502 (2022). This amount will be indexed annually on the basis of the CPI. However, this amount may never exceed the tax exemption amount.
- compensation for the costs of renting the home in your new place of residence to a maximum of one month if moving house incurs double costs. The compensation is a maximum of EUR 1,676 (2022). The double occupation is based on business grounds and not your personal choice and your old home must be in a different place of residence than your other new home. This amount will be indexed annually on the basis of the CPI.
- these amounts will be paid net insofar as this is allowed for tax purposes.

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

Repayment

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

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

Hardship clause

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

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

Insurance policies

version 1.1 / 1 June 2018

Health insurance

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

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

For more information see the [HR page](#) on intranet > Healthy Working.

During business travel and international detachments

See chapter International: Foreign business trips and foreign post.

Facilities for employees

version 2.9 / 27 November 2018

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

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

TNO Social Personnel Fund

version 2.1 / 1 June 2018

What is it?

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

Activities of the Fund

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

How can I participate?

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

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

Contact and application

If you are a participant, you can submit an application directly to the Fund's board. The board of the Fund can be reached via the secretary:

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

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

ICT devices, information and systems

version 3.0 / 1 November 2018

What is it?

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

Allocation

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

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

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

Termination of use

Availability of the ICT devices ends:

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

Handing in

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

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

Guideline for anniversaries, farewells and departmental activity

version 2.0 / 23 September 2019

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

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

Event	Maximum amount of the costs for the activity (excl. gift or memento)	Sort of activity. Select one of the following:	Gift or memento	Expense allowance scheme (WKR) consequences: i.e. free limit of 1.2% of the payroll taxed or not
Leaving TNO due to accepting new work elsewhere	Depending on length of service: EUR 50 to 200	- coffee and cake at department;	Gift from department budget: max EUR 75	Only if get-togethers take place at location are the costs business expenses.
		- drinks in PV café/informal area - poss. dinner with close (ex-) colleagues/ partners. Colleagues pay for themselves; departing colleague 'exempted' by TNO unless the manager decides to use the generic budget for this.		If the get-togethers take place outside TNO then the costs always fall within a final levy or compromise the free limit. Gifts paid for by TNO always fall within a final levy or free limit.
Leaving the group to transfer to another group and TNO location	EUR 50 to 125	- coffee and cake at department	n/a	At location. These are business expenses.
Departmental excursion(s) Drinks Informal get-togethers	Total EUR 100 per participant per year	- Manager decides on the activity and spending, unless the MD or Staff Dept. Director decides beforehand to make (part of) the budget available to him/her for a collective activity of his/her choosing - The activity will not begin before 16.00 or own leave entitlement used, unless the activity is combined with a team development activity (learning purpose).	Possible: coordinate with personnel association at location.	Only if get-togethers take place at location are the costs business expenses. If the get-togethers take place outside TNO then the costs always fall within a final levy or compromise the free limit. In addition, the amount contributed by TNO to the PV may not exceed the contribution from employees to the PV, otherwise the full costs are taxed. NB. This also applies if the PV organises the excursion and TNO makes a financial contribution for that specific activity, so over and above the annual contribution TNO already makes (also see next item)
Organisation of festivities by personnel associations (PV) ¹ Organisation of festivities by personnel associations	-	-	n/a	In line with the WKR regulations TNO never contributes more to the PV than the PV receives in contributions, otherwise the full contribution of the employer falls within the free limit. The location where the event or festivity takes place is not important in respect of determining whether it falls within the free limit of the WKR.

¹ Organisation of festivities by personnel associations

A personnel association organises activities for its members. Members pay a monthly contribution. From 2015 TNO pays, on the basis of the WKR guidelines, the same amount as and never more than the amount contributed by the members to the cash funds of the diverse personnel associations. The employer's contribution is not debited to the free limit.

If the contribution of the employer exceeds that of the members, then the total contribution of the employer will be debited to the free limit (or the employer pays a final tax levy on the amount).

Temporary home workplace reimbursement scheme

version 3.0 / 24 maart 2022

Background

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

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

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

What is it?

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

Reimbursement

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

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

What conditions are applicable?

Eligibility for reimbursement is subject to the following conditions.

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

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

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

Which workplace facilities are eligible for reimbursement?

Only the following workplace facilities are eligible for reimbursement.

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

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

What costs are not eligible for reimbursement?

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

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

Do you have items on loan?

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

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

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

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

Claims procedure

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

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

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

Run-up Scheme for Reimbursement of Commuting Costs

Version 1.0 / 1 January 2022

Background

At the end of 2021, the Mobility Policy from 2023 was adopted, including a run-up period. This policy concerns the ways in which TNO employees travel for their work and how TNO facilitates and reimburses such travel. It also includes a reimbursement of commuting costs for the days when you travel to your workplace.

This run-up scheme anticipates the implementation of the new scheme relating to the reimbursement of commuting costs in accordance with the Mobility Policy from 2023 and it is valid from 1 January 2022 up to the introduction of the new Mobility Policy (no later than 1 January 2023).

The 'Interim Scheme for Reimbursing Home-Work Travel Expenses' ends on 1 January 2022.

What does this scheme involve?

This scheme temporarily replaces a number of provisions as set out in this chapter, section Reimbursements of travel expenses, paragraph Home-work commute. Inherent to this is that the reimbursement of commuting costs (as included in the chapter My Income, section Flexible Terms and Conditions of Employment) will be carried out in a different manner during this run-up scheme's period of validity.

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

Reimbursement of commuting costs

Kilometre allowance

If you receive a reimbursement for the costs of commuting based on the distance between your home and workplace, you will only receive a kilometre allowance for the days you actually travel to your work location. Human Resources will determine the number of kilometres with a route planner using the fastest route (unchanged).

The allowance is EUR 0.10 net per kilometre up to a maximum of 40 kilometres one way.

Immediately after the end of each month, you can specify the number of travel days via the Service Request '[Run-up scheme for commuting - month](#)'. The kilometre allowance will then be paid to you, following approval by your manager, with your next salary payment. You must submit the Service Request no later than one month after the end of the month to which the claim relates.

Please note: the days that you travel in December 2022 must be submitted and approved no later than Wednesday 5 January 2023. The reimbursement for these travel days will then be processed retroactively for December 2022 and paid with the salary of January 2023.

Kilometre allowance supplement

Through participation in the Flexible Terms and Conditions of Employment, you can choose to supplement the above-mentioned kilometre allowance up to the maximum amount of EUR 0.19 net per kilometre permitted under tax regulations.

If you opt for this, it will not take place via FlexDirect but rather via the Service Request '[Supplement to run-up scheme for commuting](#)'.

The following procedure will apply to payment:

The net amount of the supplement will not be paid together with TNO's reimbursement of commuting costs in the following month but rather in December 2022* or, in the event of

termination of employment, in the month in which the last salary payment is made, insofar as this does not coincide with the salary payment in December.

At the time of payment, the amount of supplement accrued will be exchanged for one or more sources, as referred to in the Flexible Terms and Conditions of Employment.

The following order of deduction is applicable:

1. flexbudget
2. 13th month

If the flexbudget and the 13th month are not sufficient to settle the net supplement, you will be contacted in December 2022.

Payment of the net supplement and offsetting against the gross source(s) will take place simultaneously. It is important to take this into account if you want to use these source(s) for other purposes via FlexDirect.

** In order for the travel expense claims for December 2022 to be included as well, the supplement will be retroactively processed in January 2023 for December 2022, with a correction of the (gross) flexbudget paid in December and any(gross) 13th month. The net balance will be paid with the salary for January 2023.*

Supplement when net bicycle scheme is used?

If you have a bicycle under the former [Reimbursement for travel expenses](#) scheme and you are not eligible for another reimbursement of commuting costs during 2022, you can opt for a supplement up to the maximum amount of EUR 0.19 net per kilometre allowed under tax regulations. If you wish to make use of the supplement option, you should submit the Service Request 'Run-up scheme for commuting - month' every month to report the number of travel days, and submit the Service Request 'Supplement to run-up scheme for commuting' once. The supplement will be paid and exchanged in the same way as described above.

Combination of commuting and domestic business trips

If you combine the journey to or from your workplace with a business trip, it is permitted in this run-up period to claim the total distance travelled as a business trip. In that case, you can of course no longer record that day as a travel day for the reimbursement of commuting costs. If you make a business trip from your workplace and return there afterwards, you can claim for a commute to work and back (using the relevant SR) as well as the business trip (using the expense claim tool).

Other

If you bought a bicycle for commuting in 2019, 2020 or 2021 under the previous net bicycle scheme, then the opt-out period will end on 1 January 2023 – insofar as it has not yet ended – and you will once again be entitled to a reimbursement of commuting costs.

As mentioned above, a supplement is possible during the opt-out period.

Due to the termination of the net bicycle scheme on 1 January 2022, a number of specific additional items have been included in the [Reimbursement for travel expenses](#) of this chapter and these apply during or after the three-year term.

If you drive a lease car, the lease car scheme will continue to apply for the duration of the leasing contract for your car.

If arrangements have been made with you regarding the reimbursement of commuting costs other than the regular kilometre allowance (and neither the bicycle scheme nor the lease car scheme referred to above applies to you), you will be informed before 1 January 2022 if anything changes.

Run-up Scheme for Allowance for Homeworking Costs

version 1.0 / 1 January 2022

Background

At the end of 2021, the Mobility Policy from 2023 was adopted, including a run-up period. This policy concerns the ways in which TNO employees travel for their work and how TNO facilitates and reimburses such travel. It also includes an allowance for homeworking costs for the days when you do not travel to your workplace. This is in line with the expectation of the 'TNO Hybrid Way of Working' that working from home will be structurally more common in the future.

This run-up scheme anticipates the implementation of the new scheme relating to homeworking costs in accordance with the Mobility Policy from 2023 and it is valid from 1 January 2022 up to the introduction of the new mobility policy (no later than 1 January 2023).

The 'Temporary Home Workplace Reimbursement Scheme' ends on 1 January 2022.

What does this scheme involve?

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

Amount of the allowance

TNO pays an amount of EUR 20 net per month in the case of a full-time employment contract (40 hours per week). This amount is based on the expected average number of days spent working from home (10 homeworking days per month, with an allowance of EUR 2 net per day).

If you have a part-time employment contract, TNO will pay the above-mentioned amount pro rata.

If you join or leave the organisation or if your working hours change during the calendar month, you will receive the amount proportionally.

Cases when the allowance is not paid

- During pregnancy and maternity leave. The allowance stops on the day pregnancy leave starts and is resumed after the end of maternity leave.
- In the event of absence due to illness or paid leave for longer than six consecutive weeks. The allowance stops after the six weeks have elapsed and starts again once work has been resumed.
- During unpaid leave that lasts longer than one month, for example full-time parental leave. The allowance stops on the day the leave starts and resumes at the end of the leave. During part-time leave, the compensation is paid in proportion to your working hours.

Payment of the allowance

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

Subsidy for purchasing an electric car

version 1.0 / 1 January 2022

Background

One of the cornerstones of the new mobility policy is sustainability. By providing a subsidy when an employee purchases a new or second-hand electric car, TNO hopes to make sustainable means of transport an attractive option. This subsidy is separate from any subsidy offered by the Dutch government.

The 'Subsidy for purchasing an electric car' scheme commences on 1 January 2022 and is valid until 31 December 2025.

What does the scheme involve?

The scheme is aimed at making the purchase of sustainable means of transport attractive. It also applies if you conclude a private leasing contract for a fully electric car for a period of at least four years, as well as if you purchase a hydrogen car.

Size of the subsidy

The amount of the subsidy is EUR 1,000 net and you are only entitled to receive this subsidy once.

What conditions apply?

To be eligible for the subsidy, you have to fulfil the following conditions:

- Any probationary period agreed with you has expired;
- You do not have a lease car from TNO;
- You purchased a new or second-hand fully electric car or hydrogen car on or after 1 January 2022, or you concluded a private leasing contract for a fully electric car for a period of at least four years on or after 1 January 2022;
- You had a contract of employment with TNO when you made the above-mentioned purchase or concluded the private leasing contract; and
- The proof of purchase or leasing contract is in your name.

You have no right to the subsidy if you purchased a fully electric car or hydrogen car, or concluded a private leasing contract for a fully electric car before 1 January 2022.

Payment of the subsidy

In order to receive the subsidy, please complete the Service Request '[Subsidy for purchasing electric car](#)' via My HR Services within three months after the date of the purchase or of the leasing contract and upload the proof of purchase or leasing contract.