

› MY BENEFITS

My Benefits

What will you find in this chapter?

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

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

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Costs for overnight stays and accommodation

version 2.3 / 1 January 2024

Business travel – accommodation and hotel costs

Essential costs of business travel, such as accommodation, including occasional overnight stays (in hotel or other accommodation), for example in connection with the execution of a project, can be declared after permission from your manager.

Temporary accommodation beyond place of residence – pension costs

TNO may find it undesirable for you to travel back and forth between your workplace and your home. In that case, you will receive compensation for your pension costs for overnight stays at or near your work location. This is intended 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 for pension costs is paid without deduction of payroll tax as long as and to the extent that this is permissible according to tax regulations. This is currently (2024) the case if there are sufficient business reasons for not living closer to work. This can include temporary situations or when you are still on probation, in both cases in combination with a long travel time. In other cases, the compensation is paid gross.

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.

Travel expenses for accommodation away from home

If you are eligible for reimbursement of costs of accommodation away from your home, the reimbursement for the costs of commuting between your accommodation address and your work location will be based on the regulation as described in paragraph 'Commuting allowance' of chapter [My Mobility](#). This also applies for the travel expenses from your overnight stay address to your home and back.

Compensation for costs of moving house

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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 your moving 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 43,950 gross (2024). 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 [Travel allowance of commuting costs](#).

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. See also [Travel allowance of commuting costs](#).

Joining TNO or transfer

Conditions

You are only eligible for compensation if you move at request of TNO and:

- you have a fixed-term or permanent employment contract;
- the move takes place within two years after joining TNO or transferring;
- 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 7,487* (2024). 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 1,930* (2024). 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 are paid net, insofar permitted by tax regulations. The remainder is paid after withholding and remitting of payroll taxes.

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, it is not always possible to provide a (partial) untaxed compensation for moving house. A Labour Affairs employee will coordinate this with the Tax Authorities where necessary

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.

Travel allowance of commuting costs

Transfer of the work location

If your work location changes as described in ‘[upon transferring to the work location](#)’ and you travel by own transport, then you receive the maximum tax-free kilometre allowance. The allowance is paid simultaneously with the salary. During the period that you receive this allowance, you may not participate in FlexDirect with regard to supplementing the tax-free travel allowance for commuting (tax exchange).

Do you have a lease car, lease bike / speed pedelec, in accordance with the lease car scheme or do you use a means of transport made available by TNO and / or travel (partly) with the mobility card, then the kilometre allowance does not apply. See also chapter ‘[My Mobility](#)’.

The following applies:

If you move (maximum 12 months) prior to the actual change of work location

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 of EUR 0,23 (2024).

You move within two years after the actual change of work location

If you move after the actual location change, you are entitled to reimbursement of all kilometres you commute for a maximum of two years (24 months), from the date of actual location change until moment of your move, up to the maximum tax-free travel allowance of EUR 0,23 (2024). If you do move within two years (24 months), this allowance expires on the date that you move. TNO will then deduct the extra travel allowance already paid from this compensation for the costs of moving house.

Not moving

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 EUR 0,23 (2024).

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 postings.

Facilities for employees

version 3.0 / 6 July 2022

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

TNO has selected the providers with care, but is not responsible for their service.

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	The accident insurance cannot be arranged online. For this phone AON: 010 44 888 75 Aon Insurances
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
Fietsvoordeelshop	Discount on bicycles	Variable, see the portal set up for TNO employees	Go to the portal of Fietsvoordeelshop The portal is not available in English. See instructions for help.

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: P.O. box 480, 2501 CL The Hague, Or via the [SPF page](#) on TNO intranet.

IT devices, information and systems

version 3.1 / 14 July 2023

What is it?

- **IT 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 IT devices and applies the [TNO guidelines](#):

- To support the primary process and boost productivity through an optimum balance between costs, safety and usefulness.
- In principle one mobile telephone and one workplace device per employee;
- TNO offers the optimum subscription for the IT device;
- TNO does not recompense the use of a private IT device and subscription;
- A laptop or tablet as workplace device is standard in the context of '[Hybrid Way of Working](#)'.

For the management and use of the devices, information or systems see chapter [Norms and Values](#).

Termination of use

Availability of the IT devices ends:

- upon termination of your employment;
- a different job, whereby you no longer need the IT devices provided;
- upon violation of this regulation and the regulation IT devices, information and systems under chapter [Norms and Values](#);
- 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 IT device, the user hands in this device in good condition (and complete) to his immediate superior. Prior to returning your TNO-belongings, we request you to ensure all your accounts at mobile phone and/or tablet are logged out, and regard to Apple devices are also logged out of your Apple ID.

You can ask for proof of release via Service Request '[Proof of returned IT Devices](#)'. If in default, TNO is entitled to recover the costs of the IT 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. The mobile phone on loan by TNO (also after the expiry of the depreciation period) must always be handed in due to tax regulations.

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	<ul style="list-style-type: none"> - 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	<ul style="list-style-type: none"> - 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	<ul style="list-style-type: none"> - 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	<ul style="list-style-type: none"> - coffee and cake at department; - 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. 	Gift from department budget: max EUR 75	<p>Only if get-togethers take place at location are the costs business expenses.</p> <p>If the get-togethers take place outside TNO then the costs always fall within a final levy or compromise the free limit.</p> <p>Gifts paid for by TNO always fall within a final levy or free limit.</p>
Leaving the group to transfer to another group and TNO location	EUR 50 to 125	<ul style="list-style-type: none"> - 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	<ul style="list-style-type: none"> - 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.	<p>Only if get-togethers take place at location are the costs business expenses.</p> <p>If the get-togethers take place outside TNO then the costs always fall within a final levy or compromise the free limit.</p> <p>In addition, the amount contributed by TNO to the PV may not exceed the contribution from employees to the PV, otherwise the full costs are taxed.</p> <p>NB. This also applies if the PV organises the excursion and TNO makes a financial contribution for that specific activity, so over and above the annual contribution TNO already makes (also see next item)</p>
Organisation of festivities by personnel associations (PV) ¹ Organisation of festivities by personnel associations	-	-	n/a	<p>In line with the WKR regulations TNO never contributes more to the PV than the PV receives in contributions, otherwise the full contribution of the employer falls within the free limit.</p> <p>The location where the event or festivity takes place is not important in respect of determining whether it falls within the free limit of the WKR.</p>

¹ Organisation of festivities by personnel associations

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

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

Home workplace reimbursement scheme

version 1.0 / 1 July 2022

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, per five-year period.

Reimbursement

The total maximum amount of costs eligible for reimbursement per five-year period is EUR 1,000, including VAT. The five-year term commences on the day your homeworking statement has been approved.

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 one day a week;
- You agree to the provisions of the homeworking statement and submit it. In the homeworking statement, you declare that you accept this 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 [Interim scheme Hybrid Way of Working](#) or you will have to work in the office.

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. These costs fall under the [Allowance for Homeworking Costs](#).

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:

- Would you 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 until 1 October 2025 to return to TNO the facility or facilities lent to you by TNO.

- You may keep those items on loan, but in that case you are not permitted until 1 October 2025 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 that you do not have on loan.

The obligation to return to TNO facilities that you have on loan when submitting a new claim for reimbursement expires on 1 October 2025.

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.

If, at the end of the five-year period, the maximum amount of costs eligible for reimbursement has not been claimed in full, any entitlement to the remaining amount will lapse.

Allowance for Homeworking Costs

version 1.0 / 1 January 2023

What does this scheme involve?

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

Amount of the allowance

TNO pays 2.15 euros net per working day -or part thereof- worked from home.

Home-working and travel on the same day

Home-working and commuting between home and work

If on a given day you work partly from home and partly from your work location, you will receive

- either the allowance for the travel costs of commuting between home and work;
- or the allowance for home-working costs.

Paying out both is not permitted for tax reasons. If you use public transport to commute between home and work (using your mobility card), you cannot opt for the home-working allowance. If you do not commute by public transport, you can choose which allowance you wish to receive.

Working from home combined with a business trip

If, during a home-working day, you also travel for work (e.g., to a client or a TNO location other than your workplace), you will be eligible for both the home-working allowance and reimbursement of business travel costs. (Provided you do not make the same business trip 40 times or more in a year. If you do, you will no longer also be eligible for the home-working allowance).

Do you have a lease car from TNO?

If you have a lease car, you will not receive any allowance for a day on which you work partly from home and partly at your work location. If you use your lease car on a home-working day for a private journey or a business trip (which is not a home-work commute), you will be eligible for the home-working allowance.

What you must do to receive the allowance for home-working costs

You must record in the app or the portal of Reisbalans the days that you worked from home (for all or part of the day) and for which you will not receive any home-work commuting costs.

Payment of the allowance

The allowance will be paid monthly, after the end of each month, with the first possible salary payment after you have confirmed your claims and journeys in the Reisbalans app or portal.