

› INTERNATIONAL

International

This chapter of the TNO Terms and Conditions of Employment consists of 2 parts¹:

- **Impat Policy**
- **Foreign business trips and Foreign postings**

¹ *Make a choice to go to the item you want to read about.*

Impat Policy

What is it?

Here you will find all the information you need if you are a foreign national and/or are moving to the Netherlands to work for TNO.

TNO recognises three types of impats:

- those with a nationality other than Dutch nationality who have come to the Netherlands from another country;
- those with a nationality other than Dutch nationality who are already living or residing in the Netherlands;
- those with Dutch nationality who were recruited abroad.

The last two groups are subject to what is known as a 'light version' of the impat policy. The relevant facilities and employment terms and conditions are described below.

The employment terms and conditions, statutory rules and TNO policy described hereafter apply exclusively to impats. They come into force when an impat signs an employment agreement with TNO. They do not apply to interns and guests.

Index

- **Taxes and social and other insurance schemes**
- **Travel, moving house and accommodation**
- **Reimbursement of various costs**
- **Support**
- **Employment terms and conditions policy**
- **End of employment**
- **Impat policy: Light version**
- **Overview of TNO's undertaking/reimbursements**

Taxes and social and other insurance schemes

version 3.0 / 1 January 2024

Liability to pay tax and social insurance schemes

When you start working for TNO, you are liable to pay tax in the Netherlands under the Dutch Income Tax Act. You are also required to join the national social insurance schemes. Unless you pay tax or have social insurance elsewhere under tax treaties or international social security rules, TNO takes care of the deductions and contributions for the national insurance schemes (state pension known as the AOW, the national survivor benefit known as ANW); the employee insurance schemes (unemployment benefits known as WW benefits, work disability benefits known as WIA benefits); and the employer's part of the Health and Social Care Insurance Act². TNO can tell you whether you are subject to these statutory schemes.

Reimbursing extraterritorial costs³ - 30% ruling

When you come to work in the Netherlands, you may be eligible for what is known as the 30% ruling, depending on whether you satisfy certain conditions. This is an allowance for the extra costs involved in your stay in the Netherlands, the 'extraterritorial costs'⁴. This means that TNO can pay you a maximum of 30% of your salary tax-free in order to meet these costs. An example showing how the 30% ruling is calculated is shown below.

	salary scale	payment
TNO salary in euros	3,943.00	3,943.00
salary - Flexbudget	272.41	272.41
employee's pension contribution	251.57-	251.57-
30% tax free allowance	<u>1,189.14-</u>	1,189.14-
wage before payroll tax	2,774.70	
payroll tax	808.83-	808.83-
30% tax free allowance		<u>1,189.14-</u>
net amount to pay		3,155.01

From 1 January 2024, the tax-free reimbursement during the first 20 months will be a maximum of 30% of the salary taxable in the Netherlands. For the subsequent period of up to 20 months, the tax-free reimbursement will be a maximum of 20%. For the remaining 20 months, the tax-free reimbursement is a maximum of 10%.

Transitional law applies if the 30% ruling had been applied in the payroll of December 2023 based on a decision of the Dutch Tax Administration. The transitional law means that the "old" 30% ruling, where there is no phase-out, remains fully applicable.

² Take note: for the Health and Social Care Insurance Act you pay a nominal contribution yourself.

³ All this is subject to current legislation and the employer's approval (TNO). No rights may be derived if tax legislation becomes stricter. Nor is there then any right to financial compensation and/or an allowance by TNO.

⁴ Extraterritorial costs are the extra costs you incur due to your employment in the Netherlands. Think, for example, of (double) accommodation costs, and everything related to that, a higher cost of living in the Netherlands, costs for medical examinations and vaccinations, the cost of someone helping you to complete the income tax return in the Netherlands. For a list, see the website of the Dutch Tax and Customs Administration.

Eligibility conditions for the 30% ruling

- you were not recruited in the Netherlands;
- in the 24 months preceding your first day of work in the Netherlands, you lived for longer than 16 months outside the Netherlands and also at a distance of more than 150 kilometres from the Dutch border;
- you have an employment agreement;
- you have a specific expertise (expertise requirement).

If you obtained a PhD in the Netherlands and enter into employment within one year of being awarded the PhD, you will be eligible for the 30% ruling if you meet both of the following conditions:

- during your PhD research and between obtaining the PhD and commencing employment you lived in the Netherlands or within a 150-kilometre radius of the Dutch border;
- you lived at a distance of more than 150 kilometres from the Dutch border for more than 16 months in the 24 months prior to the start of your PhD research in the Netherlands.

You are also eligible for the 30% ruling if, in addition to your PhD research, you were employed in the Netherlands and/or you obtained an employment contract with TNO before obtaining your PhD, whereby promotion was a condition of the employment contract. In these cases, the 30% ruling only applies from the moment you obtain your PhD.

Rules when the 30% ruling is applied

Unlike other organisations, TNO applies no salary criterion. The 30% ruling includes an exception on this point for scientists; this is based on what is known as the knowledge migrants scheme.

- Within four months of your starting work, you and TNO must jointly submit a request to the Department of International Issues of the Dutch Tax and Customs Administration stating that you wish to apply for the 30% ruling.
- If your decision is issued on or after 1 January 2019, the duration of your decision is a maximum of five years.
- As of 1 January 2024, the 30% ruling is capped at the so-called 'Balkenende norm'. If the salary is higher, no tax-free reimbursement can be paid on the excess.

Health insurance

In the Netherlands

Everyone who lives or works in the Netherlands is required by law to have a 'basic insurance' against healthcare costs, so that includes you. Additional insurance cover is optional.

In a country other than the Netherlands

As long as you do not have a residence permit, you are insured under the health insurance you had in a country other than the Netherlands. If you did not have any, you can take out a health insurance policy in the Netherlands. TNO will assist you.

Travel, moving house and accommodation

version 5.0 / 3 April 2024

Organising and reimbursing the journey

TNO will organise the journey from your country of residence to the Netherlands in the most sustainable and efficient way, in consultation with you. For reasons of safety, you are not permitted to deviate from the planned route.

TNO will pay the cost of your train or plane ticket directly to the transport company.

TNO also reimburses the following travel expenses:

- by train or ship: first-class travel, any supplements;
- by plane: economy/tourist class.
- own transport: reimbursement in accordance with the Domestic business travel section (see the [My Mobility](#) chapter);
- when using a hired vehicle or a taxi. You need your manager's prior permission. Any additional tax liability related to personal-use kilometres driven in the hire car is at your own expense. The same tax rules apply here as to a lease car that TNO makes available to you;
- booking fees;
- airport taxes and porters.

To have these travel expenses reimbursed, you must present proof of payment.

Take note: all import taxes, such as on antiques, alcohol and tobacco are at your own expense.

Moving house

The house move for you and any of your family members is paid by TNO⁵ together with the cost of furnishing your home (up to a maximum) and transport insurance.

TNO reimburses the costs of transport to the Netherlands up to a maximum of:

- 60 m³ (= 40 Ft.) for a family;
- 30 m³ (= 20 Ft.) for a single person.

When furnished accommodation is being rented, a maximum of 2.5 m³ per family member applies.

In addition, TNO reimburses the purchase price of electrical equipment if your own equipment cannot be used because the power supply is different. A maximum of 2,000 euros net applies to you and 500 euros net to each of your family members.

Accommodation

TNO helps you to find suitable accommodation for at least a year. If we do not manage to find suitable housing for you in good time, you will stay in a flat or house temporarily at TNO's expense (see also [Temporary stay](#)). The guideline for the amount of rent is 1,250 euros per month for a single person and 1,750 euros per month for a family.

If 18% of your taxable salary (including holiday pay, thirteenth month, and flex budget) is lower than the actual rental amount (up to the maximum guideline amounts of 1,250 euros and 1,750 euros), you will receive a monthly rent allowance from TNO equal to this difference. You will receive the allowance monthly when your salary is paid, for a period of one year (12 months). Any allowance you receive will change in the event of interim changes in salary and/or rent. Utilities and local taxes do not count when determining any rent allowance. You pay the deposit and the monthly rent to the lessor yourself.

⁵ If the employment agreement is terminated prematurely, this arrangement becomes subject to the repayment rules stated in the Compensation for costs of moving house section.

The costs involved in the search for a property and the estate agent's commission will be borne by TNO. If you make use of the 30% ruling (see Reimbursing extraterritorial costs - 30% ruling), this payment is subsequently added to your wage before payroll tax as a taxable entitlement and the net result of the taxable entitlement is deducted from your own contribution or added to the rent allowance.

If your employment contract lasts longer than a year, then depending on your tenancy agreement, you usually have the option to terminate your tenancy agreement if you wish and move to another property you have found yourself. If you move to a property of your choice, you pay the costs of transporting the household effects yourself. However, you do qualify for reimbursement of the refurbishment and other costs directly resulting from the move (excluding transport costs), as long as you have not received them before. The allowance amounts to 12% of your annual salary (on the date of the move), excluding holiday allowance, 13th month, flexbudget and any other allowances up to a maximum of EUR 7,487 (2024). This amount is indexed annually on the basis of the CPI. However, the amount can never exceed the tax-exempt amount.

See also [My Benefits](#) > Compensation of costs of moving house > Joining TNO or transfer > Compensation > 2nd bullet.

Temporary stay

As long as there is no definite accommodation available for you, you may stay in temporary accommodation for a maximum of one month at TNO's expense. After this month has passed, this becomes your own expense.

Reimbursement of various costs

version 1.0 / 1 July 2016

If you are not using the 30% ruling, the necessary costs of vaccination, medical examinations, visa, converting a driving licence, training course expenses and more are reimbursed by TNO once proof of purchase has been submitted. In reimbursing costs, TNO aims to be as consistent as possible with the coverage provided by the tax-free 30% ruling.

If you are using the 30% ruling, all extraterritorial costs are also excluded from reimbursement.

Costs payable by you:

- passport(s)
- home contents insurance and liability insurance for private individuals; you must also take out these policies yourself
- the sale or management of your house abroad

Support

version 1.1 / 23 March 2017

Support for the impat

Meet & Greet

TNO ensures that when you arrive in the Netherlands you are welcomed, taken to your home or temporary accommodation and shown the ropes in the Netherlands. This is called 'settling in'.

Mentor

TNO provides you with a mentor. This is arranged through your HR Business Partner and your manager. If you have any questions, you can always talk to your mentor. You and he/she will speak to each other regularly. Preferably you and your mentor will share the same nationality, and your mentor will be familiar with TNO and the Netherlands. He or she will show you how things are done in the Netherlands, in Dutch culture and within TNO. The responsibility for the guidance you receive in relation to your work rests with your manager.

Language training

Dutch is the official language at TNO. This is why it is important that you learn the language as soon as possible. TNO offers you language training that you are required to follow with the aim of achieving level B1⁶.

Cultural introduction

As a newcomer, you need to learn all kinds of Dutch customs, values and norms, and the differences between cultures. In view of this, TNO offers its impats training in Dutch culture.

Tax advice

When you come to work for TNO, you are liable to pay tax in the Netherlands under the Dutch Income Tax Act. So the first time that you have to complete an income tax return, TNO will offer you help.

Extending permits and your visa

The costs you incur as an impat for the permits and visa you need will be reimbursed by TNO for the first and subsequent years. TNO does not reimburse these costs for your family members.

Assistance for accompanying family members

Seeking suitable education

TNO offers you guidance in seeking appropriate education for your accompanying children. TNO has outsourced this to an external relocation service agency. The costs of education and child care for accompanying children are at your expense.

Career guidance for partners

TNO offers your partner guidance in finding employment in the Netherlands. For a three-month period, your partner may spend a fixed number of hours on:

- meetings with a personal consultant
- getting advice about their CV and having it amended
- a personal introduction to temporary employment agencies and recruitment agencies
- job-search assistance
- getting help finding voluntary work
- getting advice in setting up their own company

It is largely up to you and your partner to decide the programme content, in consultation with the consultant working for the external relocation service organisation.

⁶ Level B1 is a European standard for understanding, speaking and writing a foreign language at an advanced level.

Employment terms and conditions policy

version 1.1 / 21 August 2018

TNO's customary [terms and conditions of employment](#) apply, unless TNO has explicitly stated otherwise in consultation with you.

A few additions and exceptions are stated below.

See also the 'Impat policy: Light version' section for impats who were already resident in the Netherlands when they started working for TNO.

Exclusion from employment terms and conditions

Flexible terms and conditions of employment and 30% ruling

If you make use of the 30% ruling, for tax reasons you are excluded from participating in FlexDirect!, which is TNO's package of flexible terms and conditions of employment.

Leave

You are entitled to statutory unpaid leave, such as parental leave and long-term compassionate leave. There is no entitlement to other forms of unpaid leave that are not a statutory right but may be available to employees on the basis of TNO's terms and conditions of employment. You have been given entry to the Netherlands in order to work and are required to do so. If you are no longer working because you have taken unpaid leave that is not a statutory right, you no longer fulfil this requirement. TNO would have to report this development to the Dutch Immigration and Naturalisation Service (IND) and the IND may then cancel your residence permit. When requesting unpaid leave, you must therefore always check **yourself** whether it is possible to take such leave in your situation.

Interim leave or 'home leave'

A period of leave spent in your country of origin is regarded by TNO as a straightforward holiday. This means you need to take a period of leave to make the trip. The travel costs are at your own expense.

End of employment

version 1.0 / 1 July 2016

In the event that your employment agreement with TNO is terminated, all the terms and conditions described in this chapter cease to be applicable.

If TNO ends your employment contract (prematurely), TNO will reimburse you the costs of travel for you and your family members along with the transport of baggage and home contents. If a rental agreement has been signed by TNO during the first year of your employment, TNO will bear any costs associated with early termination.

If you terminate the employment with TNO yourself, TNO will reimburse you the costs of travel for you and your family members along with the transport of baggage and home contents only if agreements to this effect have been made beforehand. If a rental agreement has been signed by TNO during the first year of your employment, you will be liable for any costs associated with early termination. If you want to take over the rental agreement yourself, you will have to pay the associated costs, if applicable.

If your return is attributable to reproachable action for which you are responsible, you will be liable for all the costs stated above.

As soon as you no longer work for TNO, TNO reports this development to the Dutch Immigration and Naturalisation Service (IND). This cancels the guarantee document that applied under the knowledge migrants scheme.

Impat policy: Light version

version 1.1 / 1 January 2023

Do you have a nationality other than Dutch and are you already living or residing in the Netherlands?

If you have a nationality other than Dutch and were already living in the Netherlands when you were recruited by TNO, certain parts of the impat policy do not apply to you.

The following parts do not apply, or apply in a limited way, to you in this case.

- Organising the journey: you already live here, not applicable.
- Reimbursing travel expenses: ditto.
- Permits and immigration in the Netherlands: because you already live here, immigration is not applicable. TNO does reimburse the costs of converting or extending the visa you need. But not for your family members.
- Tax advice during the first year: if you have been in the Netherlands for less than a year, TNO pays the costs of a tax advisor chosen by TNO to help with the completion of your income tax return.
- Settling in: you already live here, not applicable.
- Transport insurance for a house move: ditto.
- Moving house and accommodation: ditto, unless you have to move house due to a prohibitive commuting distance to TNO. The Compensation for costs of moving house section in the My Benefits chapter may apply.
- TNO reimburses no costs involved in the sale or management of a home outside the Netherlands.
- Meet & Greet: intended to welcome you to the Netherlands, not applicable.
- Language training: if your score on the language test puts you at a level below B1, you must do the language training, but at TNO's expense.
- Cultural introduction: applicable if your manager thinks this will enable you to better perform your work for TNO.
- Education: seeking appropriate education in the Netherlands for your children is not applicable.
- Career guidance for your partner: because you already live in the Netherlands this is not applicable.

Do you have Dutch nationality and have you been recruited from abroad?

If TNO has recruited you from abroad and you have Dutch nationality, part of the impat policy does not apply to you.

- Organising the journey: applicable.
- Reimbursing travel expenses: applicable.
- Tax advice: if you arrive in the Netherlands at any time except the start of the calendar year, help with your income tax return is applicable.
- Settling in: not applicable
- Moving house: applicable.
- Transport insurance for a house move: applicable.
- Accommodation: applicable.
- TNO reimburses no costs involved in the sale or management of a home outside the Netherlands.
- Meet & Greet: intended to welcome you to the Netherlands, not applicable.
- Language training: not applicable.
- Cultural introduction: not applicable.
- Education in the Netherlands: applicable.
- Career guidance for your partner: applicable.

Overview of TNO's undertaking/reimbursements

version 1.0 / 1 July 2016

Undertaking by TNO and employment terms and conditions	Nationality other than Dutch recruited abroad	Nationality other than Dutch already in the Netherlands	Dutch nationality recruited abroad
Before travel to the Netherlands			
1. Organising the journey	a	n.a.	a
2. Reimbursing travel expenses	a	n.a.	a
3. Permits and immigration in the Netherlands	a	depends on whether it is the right permit	n.a.
4. Moving house	a	n.a.	a
5. Transport insurance for a house move	a	n.a.	a
Upon arrival in the Netherlands			
6. Meet & Greet	a	n.a.	n.a.
7. Settling in	a	n.a.	n.a.
8. Accommodation	a	n.a. (but poss. the moving house expenses)	a
9. Reimbursing the costs of selling/managing your own home	x	x	x
During the term of employment			
10. Tax advice /help completing tax return for first year	a	a (if in the Netherlands for less than one year)	A (if employment did not commence on January 1 st)
11. Language training	a	required if level is below B1	n.a.
12. Cultural introduction	a	a if the employee wishes	n.a.
13. Education in the Netherlands	a	n.a.	a
14. Career guidance for your partner	a	n.a.	a

Foreign business trips and Foreign postings

What are they?

Here you will find the rules that apply when you make a business trip abroad or when you are posted abroad for a shorter or longer period.

Definitions

Foreign business trip: business trip to a country other than the Netherlands for a period of no more than eight weeks.

Short posting: foreign posting for a period of between eight weeks and one year.

Long posting: foreign posting for a period of between one and five years.

Localisation: employment abroad after the expiry of the five-year posting.

Expatriate: someone who is posted abroad for a period longer than eight weeks.

Family member: the person with whom you run a joint household on a long-term basis (marriage, cohabitation agreement or registered partnership) and children who are minors or who live at home with you.

Index

- **Foreign business trips**
- **Foreign postings**

Foreign business trips

version 3.1 / 1 January 2023

What are they?

A foreign business trip is a trip abroad that you undertake on behalf of TNO and is not a commuting trip.

TNO is aware that (business) trips have a negative impact on the climate and environment. Our aims in this area are to travel less, differently and in a cleaner way. We will travel less by holding meetings virtually. We will travel differently and in a cleaner way by flying less and making more use of international train services.

Organising the trip

You should book your travel, make a hotel reservation, hire a car for use abroad and apply for the travel visa⁷ at Travel@TNO using the [digital travel application](#). You will receive a travel number that will mean you are automatically covered by [TNO business travel insurance](#) and the Daily Expenses While Abroad scheme (see '[Rates for accommodation and other expenses involved in foreign business trips](#)' included in CAO Rijk). In the event of a calamity, Travel@TNO will be able to trace you quickly using your travel number.

Are you planning a short trip (less than 700 kilometres⁸ and/or travel time of less than 6 hours one-way⁹)?

If so, you are obliged to make this trip by train (or, if applicable, using your lease car).

Exceptions are possible, provided that they are well substantiated and have been approved by the budget holder. First-class train travel is permitted. Where possible TNO issues flexible or semi-flexible train tickets. For more information about international train travel see the [Train Zone map](#). If there is no option to use public transport when you arrive at your destination, you may take a taxi or hire a car for the remainder of the journey.

Are you planning a medium-length (700-2,500 kilometres) or a long trip (more than 2,500 kilometres)?

You may only undertake such trips if you have to be physically present at the destination and you have received approval from the budget holder.

If you travel, try to make the trip as sustainable as possible, for example by taking the train. If you fly, take a direct flight wherever possible, even if this increases the cost. You should discuss this trade-off with the budget holder.

You are personally responsible for gaining digital approval for your travel application. Submit this as soon as possible to benefit from the lowest possible prices and to enable Travel@TNO to plan the trip as efficiently and sustainably as possible. You personally will arrange local transport abroad, such as hire cars, taxis, buses or the underground (metro) as well as train tickets that Travel@TNO cannot organise.

The 'frequent flyer points' saved on business travel should be used for business travel. Saving these points must not influence the choice of airline used.

Security briefing

Before you take a business trip to a high-risk country¹⁰, you will always have a meeting with TNO's Security Manager. Moreover, TNO applies a '[Safety & Security Protocol for travel to high-risk countries](#)'.

⁷ Take note: If you need a visa to work abroad, please apply to the TNO International Coordinator.

⁸ Calculated as the crow flies from Utrecht to the destination.

⁹ Calculated from Utrecht Centraal station to the railway station closest to the destination.

¹⁰ The website of the Ministry of Foreign Affairs uses four colour codes as travel advice. These range from Green = 'the security risks are comparable with the Netherlands' to Red = 'extremely serious security risks'. TNO's guideline is to hold a Security Briefing if the colour code is orange or red.

Travel advice

TNO works according to the principle that TNO will not let you travel to an unsafe country or area.

For business trips abroad TNO follows the travel advice of the Ministry of Foreign Affairs, which can be found on the Ministry's [website](#) and Travel App (Reisapp).

- a. Countries/regions with the colour code red: Business trips are not permitted.
- b. Countries/regions with the colour code orange: Business trips are only permitted after your manager has approved the trip as a necessary one. The need for the trip should be weighed up carefully against the risks.
- c. Countries/regions with the colour code yellow or green: Business trips are permitted, but, particularly if the colour code is yellow, pay attention to possible restrictions and precautions, as set out in the travel advice. Remain cautious, as the situation can change quickly locally.

Always check the requirements in the current travel advice, both when making the outward journey and when returning to the Netherlands. Advice relating to travel to and from individual countries changes regularly, so keep checking it right up until you travel. If the travel advice so requires, self-isolate after returning to the Netherlands, even if you have no symptoms. This applies regardless of the reason for the trip (business or private trip).

For reasons of safety, you are not permitted to deviate from the planned route except where circumstances arise that are beyond your control. If during your trip something unexpected happens that necessitates a rebooking, Travel@TNO can arrange this for you or, after office hours, the associated 24-hour service. You must submit extra costs to the person who assessed your travel application for their approval. Any costs incurred that have not been arranged through Travel@TNO must be accounted for retrospectively.

Private trips¹¹ to countries/regions with a red or orange colour code are discouraged and are undertaken at your own risk. The latter means that, if you become stranded in a country, for example as a result of COVID measures or another situation, and are unable or not permitted to work remotely due to the security rules that apply in that country, you will need to take (paid or unpaid) leave. The travel advice that applied at the time of your outward journey is decisive. The trip is not considered to be at your own risk if the situation deteriorates during your stay and it was no longer possible to return to the Netherlands in time.

Medical examinations and vaccinations

TNO recommends that before you undertake any foreign business trip you consult the site of the Ministry of Foreign Affairs <https://www.government.nl/topics/travelling-abroad> and the site of the Dutch National Coordination Center for Travelers' Health Advice (LCR) <http://www.lcr.nl/>. These websites provide useful travel advice as well as the recommended vaccinations needed for particular destinations. You are required to follow the advice given and to arrange your vaccinations in good time.

Any health-related questions about your travel destination can be directed to the TNO company doctor. TNO can request that you undergo a medical examination. The costs incurred will be borne by TNO.

Travel documents

You are personally responsible for having valid travel documents such as passport, visa, etc.

Carbon pricing and offsetting

To support the achievement of TNO's CO₂ targets and raise awareness amongst employees and clients, an extra charge is applied in connection with the carbon emissions resulting from air travel: the carbon price. This price is calculated on the basis of the emissions reported for the flight by the Travel Agency (in accordance with the DEFRA method; see [here](#) for a calculation tool). It is assigned to the cost centre or project number indicated in the travel application and is

¹¹ Also read the subsection 'Combining business and private trips/Personal companions' below.

charged separately. The carbon price (2023) amounts to EUR 100.00 per tonne of CO₂. Carbon pricing is used to build up a budget to fund offsetting measures. TNO's aim is to offset 100% of unavoidable emissions resulting from flights and invest in increasing the sustainability of air travel.

Tax treaties - 183-days rule

Under most tax treaties between the Netherlands and other countries, the country where you work is entitled to levy tax on your salary. There is one exception to this rule: the country where you live is entitled to levy tax provided the following conditions are satisfied:

- you do not stay longer than 183 days in a period of 12 months in the country of employment, **and**
- your salary is paid by or on behalf of TNO, established in the Netherlands, **and**
- your salary is not paid by a permanent TNO establishment in the country of employment, such as a branch or office.

You need to bear the 183-day limit in mind, especially if you make many business trips over an extended period to the same country. If you exceed this limit, you become liable for tax for the entire period in the country in which you are working.

Take note: all days of residence, including travel days, holidays, Saturdays and Sundays and public holidays count towards the 183 days. Some treaties work with a calendar year, other treaties with a period of 12 months.

Working hours

In principle your working hours will be those of the organisation with which you are cooperating abroad. This also applies to the days off and public holidays.

If you are not working with an organisation, the country's nationally recognised days off and public holidays apply. If you clock up considerably more working hours than you usually do when working for TNO, you may receive compensation in the form of time or money, depending on your job level (FW), provided you have discussed this first with your manager; see [My Time](#) paragraph Overtime.

Legal assistance

You are obliged to comply with the laws of the host country and to respect local morals and customs. Avoid taking unnecessary risks, both in business and private contexts.

Should you get into trouble and need legal assistance, TNO will reimburse the costs within the bounds of reasonableness, unless there is any question of intent or wilful recklessness.

Early return

TNO can terminate your business trip prematurely if TNO or the Dutch representation in that country considers it necessary, or at the request of the local authorities. The (extra) costs incurred due to this premature return will be borne by TNO.

This also applies if you have to end your business trip early due to a (prolonged) illness which is so severe that you have to return home. This also applies if it concerns a family member who lives at home.

If the return is due to culpable actions on your part, or is at your request, the extra costs are borne by TNO only in so far as agreements have been made on this point between you and TNO. This also applies to the costs of transporting your baggage.

Recuperation leave

When you return at the end of a business trip from a country with a time difference with the Netherlands of eight or more hours, you receive a day's recuperation leave (paid special leave). You will take this leave immediately upon your return. The allocation or use of recuperation leave does not therefore apply to interim periods of leave.

Additional time

If it is cheaper for TNO to have the trip start earlier and/or end later than the start and/or end of the planned activities and you agree to this, this additional time is considered part of the business trip. All the provisions described in these regulations apply in full to this extension.

Reimbursement

Travel expenses

TNO reimburses the following costs:

- when travel is by train or ship:
 - first-class travel (if this is not available, then second class);
 - booking fees; supplements for special trains.
- when travel is by plane:
 - economy class;
 - in special cases, for example, for flights exceeding nine hours, your budget holder can give permission for a higher class;
 - upgrade to economy comfort seat or equivalent, outside Europe, for a route taking longer than six hours, with prior permission from the budget holder.
- baggage supplement.
- if the nature of the journey justifies the use of your own transport, you will receive a reimbursement in accordance with the 'Reimbursement of travel expenses' section of the ['My Mobility'](#) chapter.
- when using a hire car or taxi: the costs incurred. You need prior permission to use a hire car. The standard for a hire car is category B/C economy/compact. If you are travelling with more people, in consultation with the budget holder you may take a car in a higher category. The consequences of any additional tax liability related to personal-use kilometres driven by you in the hire car are your own responsibility. The same tax rules apply here as to a lease car that TNO makes available to you.
- airport taxes and porters.
- visa.
- second passport, after approval by budget holder.

Costs not paid directly by TNO will be reimbursed to you once you have submitted proof of payment.

Accommodation expenses

Accommodation expenses are those costs you must make during a business trip for meals, accommodation and petty expenses. Think of transport by tram, bus or metro, beverages and light refreshments, recreation, local telephone calls, postage and tips.

To calculate the reimbursement of accommodation expenses, TNO uses the most recent ['Rates for accommodation and other expenses involved in foreign business trips'](#) included in CAO Rijk (hereafter referred to as: the Rates).

Accommodation expenses are reimbursable by TNO on presentation of proof of payment, up to a maximum per overnight stay as shown in the Rates. If you cannot submit proof of payment, TNO reimburses 11.34 euros per overnight stay.

Take note: You will be charged no-show accommodation costs.

Other expenses are reimbursed in accordance with the Rates and are expected to cover the various expenses according to the following allocation ratio:
12% for breakfast for each period from 6.00 hrs to 8.00 hrs that falls within the business f

Advance payment

If you need an advance payment, you can request it via the digital travel application (tab: Advance). For the costs, TNO uses the amounts stated in the Rates.

Advances range from 500 euros to 2000 euros maximum. The Financial Center pays the advance roughly two weeks before departure or as quickly as possible if you submit the application less than 14 days before leaving.

Settlement

TNO settles accommodation expenses after you have submitted a claim form. If you can make a reasonable case showing that the reimbursements stated above for other expenses were not sufficient due to special circumstances, you will receive reimbursement for the additional costs once you have submitted proof of payment. Expenses provided for by a third party or by TNO (such as a hotel deposit, costs paid in advance for conference hotel, lunch, dinner) are not eligible for reimbursement. You should submit the claim within 14 days of completing your trip. You must state your travel number when submitting an expense claim.

Weekend compensation

You are compensated for every full weekend you spend abroad provided the managing director of your unit has established in advance that this weekend stay is absolutely necessary. The compensation is EUR 275.00 before tax per full weekend spent abroad. The weekend compensation is paid only if the entire weekend can be considered business-related and is therefore a business trip. In other words, starting your business trip earlier or ending it later to include a weekend for personal reasons does not entitle you to weekend compensation.

Combining business and private trips / Personal companions

The basic principle is that you are not accompanied by personal companions during a business trip. If you do want to bring personal companions along on your business trip, you will have to get permission from your supervisor in advance.

An extension of your business trip for personal reasons must be reported in advance and may be refused if the personal extension could be detrimental to TNO's interests. The selected personal travel itinerary should not lead to an increase in price of the business part of the trip.

You are responsible for the additional costs resulting from an extension of your business trip and/or the addition of personal companions.

If your business trip is extended, TNO will not offer assistance with aspects such as hotel, rental car, etc. for the personal period or for tickets for the personal companions.

Written confirmation

Where necessary, prior to the trip, TNO confirms in writing agreements made about the business trip.

Foreign postings

version 5.2 / 18 January 2024

Assessment

Prior to the posting, you will do an assessment and attend a number of briefings to establish whether you can and wish to accept the posting.

The assessment is done online and provides both you and your manager with insight into the factors determining whether the posting will be a success. The outcome of this assessment will determine whether you take further (development) steps towards this goal.

If the assessment is positive for both parties, you will attend (if applicable) a number of briefings.

Briefing with the International Coordinator

During this meeting, usually with your manager and the HR business partner, you will discuss the legal consequences of the posting and the consequences for your terms and conditions of employment. The practical consequences of the posting are also addressed, such as relocation and immigration. You will receive an example calculation of your salary before and after tax and any additional payments, so that you can see the financial consequences of the posting.

Briefing with the tax advisor

During this meeting the tax consequences of your posting are discussed. TNO has outsourced this meeting to an external agency.

Security briefing

Before you accept a posting to a country outside the European Economic Area (EEA)¹², you and if applicable your partner will always have a meeting with TNO's Security Manager. If you are travelling within the EEA and the country's security situation warrants it, you will also have this meeting¹³.

TNO works according to the principle that TNO will not let you travel to an unsafe country or area. In this respect, the guidelines of the Ministry of Foreign Affairs (travel advice) are decisive. Moreover, TNO applies a '[Safety & Security Protocol for travel to high-risk countries](#)'.

Before your posting begins, the Security Manager does a risk analysis of the country and area to which TNO is sending you. This risk analysis assesses your safety with regard to the following aspects:

- emergency situations (calamity plan and evacuation plan);
- political security (including the danger of espionage);
- safety related to natural disasters¹⁴.

The Security Manager may be of the opinion that the country being considered for the posting presents a high security risk. He or she then discusses this with the TNO International Coordinator and your manager, and decides whether you have permission for the posting. In the event of a calamity TNO uses the Ministry of Foreign Affairs' Evacuation Plan.

Travel advice

For trips in connection with a posting TNO follows the travel advice of the Ministry of Foreign Affairs, which can be found on the Ministry's [website](#) and Travel App (Reisapp).

- a. Countries/regions with the colour code red: Trips are not permitted.
- b. Countries/regions with the colour code orange: Only permitted after your manager has

¹² EEA countries are: EU countries + Liechtenstein, Norway and Iceland.

¹³ The website of the Ministry of Foreign Affairs uses four colour codes as travel advice. These range from Green = 'the security risks are comparable with the Netherlands' to Red = 'extremely serious security risks'. TNO's guideline is to hold a Security Briefing if the colour code is orange or red.

¹⁴ Where a posting is concerned, medical safety is outsourced to the Travel Clinic.

approved the trip as a necessary one. The need for the trip should be weighed up carefully against the risks.

- c. Countries/regions with the colour code yellow or green: Trips are permitted, but, particularly if the colour code is yellow, pay attention to possible restrictions and precautions, as set out in the travel advice. Remain cautious when travelling abroad, as the situation can change quickly locally.

When travelling, always check the requirements in the current travel advice, for example relating to COVID, both when making the outward and return journey. Advice relating to travel to and from individual countries changes regularly, so keep checking it right up until you travel. If the travel advice so requires, self-isolate after arriving in the Netherlands or the country to which you have been posted, even if you have no symptoms. This applies regardless of the reason for the trip (business or private trip).

Briefing about health and medical aspects

An appointment is made with a specialist medical institution. At this appointment, the medical aspects, vaccinations and other matters concerning your health are discussed with you and if applicable your partner.

The medical institution is responsible for:

- an annual medical examination conducted by an internist or specialist in tropical medicine
- the assessment of your physical fitness in relation to your location and activities
- providing advice about vaccinations and tropical diseases
- maintaining a dossier
- Health Care Abroad
- providing remote consultation 24/7
- coordinating medical help and assistance in the event of a request for medical help
- immediate access to the tropical medicine outpatients' clinic upon return due to illness or a medical problem TNO reimburses these costs.

If you or one of your family members is medically unsuitable for the posting, TNO will discuss with you whether the posting will go ahead.

Cultural introduction

For you and your partner, even if he or she is not accompanying you on your posting, TNO offers a cultural introduction course provided by an external organisation. In principle, this applies to any posting country. More information is available from the International Coordinator, who also handles enrolment.

Language training

A condition of travel is that your written and spoken English is of a good standard. For some postings, it is necessary that you also speak the country's language well. To help you, TNO has engaged an external language school. The International Coordinator handles enrolment for both these courses.

Pre-assignment trip

For a posting lasting longer than a year, you and your family members accompanying you on the posting are entitled to visit the city or region of your posting before the posting starts. This visit may last up to seven days. The costs are reimbursed by TNO under the rules for foreign business trips.

This means:

- TNO arranges tickets for you via Travel@TNO;
- hotel stays (accommodation) via Travel@TNO or via the external relocation agency;
- Meet & Greet (by external relocation agency): you will be met at the railway station or airport and taken to your hotel;
- for the other expenses (meals and petty expenses) the daily allowance is 40% of the reimbursement of the 'other costs' as stated under Foreign business trips / Reimbursement /

[Accommodation expenses](#) for you, 40% for your partner and 20% per child.

- a weekend allowance is not applicable.

The trip is intended to enable you to sample daily life in the host country and to become acquainted with the work situation. During the trip, you will be guided by a local employee of an external relocation agency¹⁵ for one-and-a-half days so that you can discuss the initial formalities. You will also receive information about important amenities, such as medical facilities and banking matters, and you will view possible accommodation and schools/child-care facilities if relevant.

Organising your travel

You should book your travel, make any hotel reservations, hire a car for use abroad and apply for the travel visa¹⁶, if necessary, at Travel@TNO using the [digital travel application](#). You will receive a travel number that will mean you are automatically covered by [TNO business travel insurance](#). In the event of a calamity, Travel@TNO will be able to trace you quickly using your travel number.

Are you planning a short trip (less than 700 kilometres¹⁷ and/or travel time of less than 6 hours one-way¹⁸)?

If so, you are obliged to make this trip by train (or, if applicable, using your lease car).

Exceptions are possible, provided that they are well substantiated and have been approved by the budget holder. First-class train travel is permitted. Where possible TNO issues flexible or semi-flexible train tickets. For more information about international train travel see the [Train Zone map](#). If there is no option to use public transport when you arrive at your destination, you may take a taxi or hire a car for the remainder of the journey.

Are you planning a medium-length (700-2,500 kilometres) or a long trip (more than 2,500 kilometres)?

You may only undertake such trips if you can sufficiently demonstrate that you have to be physically present at the destination and you have received approval from the budget holder. If you travel, try to make the trip as sustainable as possible, for example by taking the train. If you fly, you should take a direct flight wherever possible, even if this increases the cost. You are personally responsible for gaining digital approval for your travel application. Submit this as soon as possible to benefit from the lowest possible prices and to enable Travel@TNO to plan the trip as efficiently and sustainably as possible. You personally will arrange local transport abroad, such as hire cars, taxis, buses or the underground (metro) as well as train tickets that Travel@TNO cannot organise.

For reasons of safety, you are not permitted to deviate from the planned route except where circumstances arise that are beyond your control. If during your trip something unexpected happens that necessitates a rebooking, Travel@TNO can arrange this for you or, after office hours, the associated 24-hour service. You must submit extra costs to the person who assessed your travel application for their approval. Any costs incurred that have not been arranged through Travel@TNO must be accounted for retrospectively.

Where a combination of business and personal travel is involved, the additional costs are your own responsibility. The selected personal travel itinerary should not lead to an increase in price of the business part of the trip.

The 'frequent flyer points' saved on business travel should be used for business travel. However, these points must not influence the choice of airline used.

Permits

You are personally responsible for having a valid passport for yourself and any family members

¹⁵ AGS KHZ has been engaged by TNO to guide the expat and his or her family if applicable in seeking a house, to arrange the house move and to show the employee the ropes in the host country.

¹⁶ Take note: If you need a visa to work abroad, please apply to the TNO International Coordinator.

¹⁷ Calculated as the crow flies from Utrecht to the destination.

¹⁸ Calculated from Utrecht Centraal station to the railway station closest to the destination.

who travel with you.

The TNO International Coordinator finds out whether a visa¹⁹ is required for the country involved and, if so, will take care of the necessary visa applications. This also applies to any local registration that is required.

If you hold the Dutch nationality, you do not need a work or residence permit within the EEA and Switzerland.

If you are going to work outside the EEA and Switzerland, you will probably need work and residence permits.

TAKE NOTE: The necessary permits and immigration documents are essential to ensuring that your stay and that of any family members is legal. For this reason, you must contact the TNO International Coordinator at least three months before your posting begins. Only this colleague can determine when the posting begins and whether the necessary activities have been carried out correctly in advance of the posting.

Deregistering with the municipality

For a foreign posting lasting eight months or more you are required to inform your home municipality of your departure and must deregister, and you must do this within five days of departure (including the weekend). This is possible at the town hall, in writing or, sometimes, over the internet. You will receive proof of your deregistration. The municipality will automatically inform other government agencies, such as the tax authorities, of your relocation abroad. The costs of deregistering will be borne by TNO and you can claim them back via the regular procedure.

Driving licence

Going abroad can have consequences for your driving licence. Your municipality can tell you the precise details. The costs of converting your driving licence will be borne by TNO.

Status declaration regarding educational level

When abroad, you sometimes need to be able to provide evidence of your educational level. To do this, you can apply for a [status declaration](#) for educational courses recognised by the Ministry of Education, Culture and Science. The costs involved will be borne by TNO.

Recognition of diplomas

Many countries recognise only diplomas that have been legalised. This establishes that the diploma has been issued by an authorised body and that the signature on the diploma is genuine. This service is provided by [DUO](#) (the government agency responsible for running education). DUO can legalise only educational certificates that are recognised by the Ministry of Education, Culture and Science. The costs involved will be borne by TNO.

Voting while abroad

Dutch citizens who live or work abroad are entitled to vote in elections for the Dutch Lower House and the European Parliament. If you wish to use this right, you must register as a foreign voter. See <https://www.rijksoverheid.nl/wetten-en-regelingen/productbeschrijvingen/stemmen-vanuit-het-buitenland-bij-verkiezingen>.

Tax treaties - 183-days rule

Under most tax treaties between the Netherlands and other countries, the country where you work is entitled to levy tax on your salary. There is one exception to this rule: the country where you live is entitled to levy tax provided the following conditions are satisfied:

- you do not stay longer than 183 days in a period of 12 months in the country of employment, and

¹⁹ A visa provides official permission to stay in a country for a given period of time. If you travel outside the European Union, you may need to apply in advance for a visa. Some countries issue a visa upon arrival. In that case, you do not need to apply for one in advance.

- your salary is paid by or on behalf of TNO, established in the Netherlands, **and**
- your salary is not paid by a permanent TNO establishment in the country of employment, such as a branch or office. If you exceed this 183-day limit, you become liable for tax for the entire period in the country in which you are working.

Take note: all days of residence, including travel days, holidays, Saturdays and Sundays and public holidays count towards the 183 days. Some treaties work with a calendar year, other treaties with a period of 12 months.

Working hours

In principle your working hours will be those of the organisation with which you are cooperating abroad. This also applies to the days off and public holidays.

If you are not working with an organisation, the country's nationally recognised days off and public holidays apply. If you clock up considerably more working hours than you usually do when working for TNO, you may receive compensation in the form of time or money, depending on your job level (FW), provided you have discussed this first with your manager; see [My Time](#) paragraph Overtime.

Legal assistance

You and any of your family members who are accompanying you on a long posting are obliged to comply with the laws of the host country and to respect local morals and customs. Avoid taking unnecessary risks, both in public and in private.

Should you or one of your family members get into trouble and need legal assistance, TNO will reimburse the costs within the bounds of reasonableness, unless there is any question of intent or wilful recklessness.

Early return

TNO can terminate your posting prematurely if TNO or the Dutch representation in that country considers it necessary, or at the request of the local authorities. The (extra) costs incurred due to this premature return will be borne by TNO.

The same applies if you have to end your posting early due to (prolonged) illness or if one of your family members is so gravely ill that return to the Netherlands is required. This also applies if one of your family members back at home in the Netherlands is gravely ill.

If the return is due to culpable actions on your part, or is at your request, the extra costs are borne by TNO only in so far as agreements have been made on this point between you and TNO. This also applies to the costs of family members' return travel and to the costs of transporting your baggage and household contents

Recuperation leave

When you return at the end of posting from a country with a time difference with the Netherlands of eight or more hours, you receive a day's recuperation leave (paid special leave). You will take this leave immediately upon your return. The allocation or use of recuperation leave does not therefore apply to interim periods of leave.

Reimbursement of travel expenses

TNO reimburses the following costs:

- when travel is by train or ship:
 - first-class travel (if this is not available, then second class);
 - booking fees; supplements for special trains.
- when travel is by plane:
 - economy class;
 - in special cases, for example, for flights exceeding nine hours, your budget holder can give permission for a higher class;
 - upgrade to economy comfort seat or equivalent, outside Europe, for a route taking longer than six hours, with prior permission from the budget holder.

- baggage supplement.
- if the nature of the journey justifies the use of your own transport, you will receive a reimbursement in accordance with the 'Reimbursement of travel expenses' section of the 'My Mobility' chapter.
- when using a hire car or taxi: the costs incurred. You need prior permission to use a hire car. The standard for a hire car is category B/C economy/compact. If you are travelling with more people, in consultation with the budget holder you may take a car in a higher category. The consequences of any additional tax liability related to personal-use kilometres driven by you in the hire car are your own responsibility. The same tax rules apply here as to a lease car that TNO makes available to you.
- airport taxes and porters.
- visa.
- second passport, after approval by budget holder.

Costs not paid directly by TNO will be reimbursed to you once you have submitted proof of payment.

TNO Terms and Conditions of Employment

The [TNO Terms and Conditions of Employment](#) continue to apply unimpaired throughout the posting, unless established otherwise in this chapter or agreed otherwise (see next paragraph) and confirmed in writing between the employee and TNO, with the exception of the choice available under Flexible terms and conditions of employment.

Any deviation from the Terms and Conditions of Employment as described in this chapter must be described in writing and supporting arguments must be provided. The decision whether or not to permit the deviation rests with the managing director. The decision rests with the Executive Board if it concerns an employee in the first or second echelon.

The maximum term of the posting is five years.

Tax equalization

Changes in wage tax, income tax and Insurance contributions that arise from the TNO terms and conditions of employment, which have a financial impact on the employee and are directly related to the foreign assignment, will be credited or debited to TNO. This means that you will not pay any more or any less wage and/or income tax and social security contributions than you would pay in the Netherlands for the same salary and other terms and conditions of employment.

Excepted from this “tax equalization” scheme are any private deductions or other fiscal and/or social security arrangements separate from the employment, such as mortgage interest rate deduction for your own home in the Netherlands, government supplementary payments, child benefit and/or deductions for maintenance/alimony.

If the foreign assignment does not start or end on 1 January and there is a tax benefit in the calendar year in which the foreign assignment starts or ends, then this benefit will be due in full to the employee.

Example:

You are given a foreign assignment for two years.

Your gross annual salary is EUR 75,000. Your net annual salary is EUR 45,000. During your assignment you continue to receive the same net annual salary (EUR 45,000 plus any applicable assignment supplements), regardless of the actual tax rates in the country of the assignment.

If you are a home owner and normally you can offset EUR 8,000 against tax, then this generates a tax deduction of some EUR 4,000 (deduction of around 50%). If you live abroad during the assignment and retain ownership of your home in the Netherlands, then the mortgage interest rate in the Netherlands can continue to be deducted under certain conditions. This will, however, incur a higher home ownership premium, resulting in a lower deduction. In this case, for instance EUR 7,500 rather than EUR 8,000. So what you can deduct from tax is lower.

Since your salary during your assignment is not taxed in the Netherlands, there is therefore no taxable income in the Netherlands in the respective year against which to offset the deduction, but you may be able to offset it against other tax years.

The example described above will then lead to a lower tax rebate since, on the one hand, the deduction is lower and in terms of offsetting this deduction with other tax years you may not be able to deduct (fully) at the highest tax bracket applicable to you. Say that the deduction is offset in a different year at 40%, then the tax rebate will be EUR 3,000 instead of the normal EUR 4,000.

For employees who are married and whose partner has no (or a low) own income, the disadvantage in terms of the mortgage interest rate deduction may be (substantially) greater.

The disadvantage in respect of personal deductions will not be compensated by TNO.

Salary

During the posting, your pre-tax salary as it was on the day before the posting started remains the basis on which the following are calculated: holiday pay, thirteenth month, Flexbudget and pensionable salary. General salary measures and the individual salary review at TNO remain in force.

TNO understands net salary to mean the wage before wage tax minus the wage tax, excluding (incidental) net deductions and allowances.

Pension

In principle you will continue to participate in the pension scheme run by the Pension Fund TNO. If this is not possible, TNO will make comparable arrangements whereby your contribution and the pension rights you accrue during the posting are as similar as possible to the situation prior to the posting. You will continue to contribute to your pension according to the rules of the Pension Fund TNO.

Holiday pay, thirteenth month and Flexbudget

During the posting, holiday pay, the thirteenth month and the Flexbudget will be paid to you every month together with your salary. Holiday pay, thirteenth month and Flexbudget you have accrued prior to the posting will be paid to you with the salary payment preceding the month in which the posting starts.

Allowances

Depending on the circumstances of your work location, the extra cost of living and the duration of your posting, you will receive allowances throughout your posting to cover the extra cost of living.

The amount of the allowances is related to your pre-tax salary, including the monthly amount of holiday pay, thirteenth month and Flexbudget, as enjoyed by you in the Dutch situation before the posting (excluding incidental salary components or deductions).

Posting allowance only for long postings

Only for a long posting to a country within the EEA and Switzerland, this pre-tax allowance amounts to 10% of the pre-tax salary as mentioned above.

For a long posting to another country, the pre-tax allowance amounts to 15% of the pre-tax salary as mentioned above.

These allowances are not pensionable and are intended to cover extra costs related to any special circumstances there may be in the posting country.

Work location allowance for both long and short postings

The work location allowance is related to the living and working conditions at the destination, such as a foreign language and culture, climate, safety issues, healthcare provision, the necessity of domestic staff, options for recreation. Moreover, the allowance provides for those situations in which you are faced with special expenses related to what is required of you as someone in this foreign situation.

In this respect, TNO relies on a Quality of Living Index²⁰. This compares the living situation in the

²⁰ From Mercer Human Resource Consulting

posting country with the situation in the Netherlands with regard to a number of aspects. This comparison results in a point score that TNO uses to establish the amount of the allowance. TNO reviews the allowance annually on 1 May, based on the most recent information and reviews it again in November. If the index in this review has changed in such a way that the advisory percentage has been altered (up or down) by 2 percentage points or more, the review will also take effect in November.

Purchasing power correction for both long and short postings

Based on the Cost of Living Index²¹, when the index figure is greater than 100 the net disposable income (according to the calculation tool) is indexed according to this Index. Example: the index figure is

116. The disposable income amounts to 40% of the net salary.

Net salary NL:	3000	
Disposable income (40% of net salary)	1200	
Multiplied by 116%	1392	
Net allowance (purchasing power correction)		192

TNO reviews the purchasing power correction annually on 1 May, based on the most recent information. TNO will review this again in November. If, in this review, the index has risen or fallen by 2 or more, the purchasing power adjustment is also revised with effect from November.

Special clothing allowance

Climate conditions in the posting country sometimes necessitate the purchase of special clothing, such as tropical clothing or polar clothing. Per calendar year, the allowance per family member is 250 euros maximum for areas recognised as having tropical heat and 500 euros for areas recognised as having polar cold.

For a list of countries where the allowance applies, see [CAO Rijk](#). The allowance also applies to family members who are accompanying you.

You receive the allowance once your manager has given approval and you have submitted proof of purchase.

National insurance and social security²²

As you are employed by a Dutch legal person governed by public law (TNO) and you will be working outside the Netherlands for this legal entity, you are required by social security legislation to carry insurance. This is stipulated under the Access to Social Insurance (Additional Categories of Persons) Decree 1999 and the Access to Employees' Insurance Schemes (Additional Categories of Persons) Decree, 1990.

However, you are not required to carry insurance in the following situations:

- If you were not living in the Netherlands when you started working for TNO;
- If you go and work outside the Netherlands for an employer other than TNO.

If either of these exceptions applies to you and you are not therefore required to carry insurance, TNO will take out a voluntary insurance policy for you.

If you are going to work temporarily in Belgium, this must be reported in advance to the Limosa²³. TNO does this for you

²¹ From Mercer Human Resource Consulting

²² For detailed information, see <http://www.svb.nl/>

²³ Take note: this also applies to business trips to Belgium!

Health insurance

In most cases you must continue to participate in a health insurance scheme in the Netherlands. This will be arranged with CZ via TNO. Since coverage per country may differ, it will be necessary to extend your health insurance in the Netherlands. TNO has an international health insurance arrangement with Cigna. Thus the costs of healthcare for you and, if required, your family members are well insured while you are abroad. You have access to the Customer Care Team of Cigna 24/7 and 365 days of the year should you need help with healthcare issues, both in an emergency and otherwise.

In taking out this insurance, TNO has chosen the 'Executive Care' and 'Vision Extra' packages of cover. In addition, under the policy you enjoy additional dental cover with the 'Dental Extra' package. The contribution will be paid by TNO.

Accompanying family members also have these same levels of cover.

TAKE NOTE: during your posting you will pay an insurance contribution, based on the premium for the basic level of insurance without a deductible (and without additional insurance). The same applies to accompanying family members. This personal contribution will be deducted from your salary each month.

Policy terms and conditions are available from the International Coordinator or via the member portal of Cigna.

Other insurances

TNO takes out a package of insurances for you through the company Aon. This consists of:

Insurance	Cover
Liability insurance	EUR 2,500,000
Ongoing travel insurance	Yes
Extra ticket(s) insurance	EUR 4,000
Contents insurance	EUR 50,000
Valuables insurance	max. EUR 2,500
Legal assistance insurance	EUR 15,000
Accident insurance (in the event of death)	EUR 10,000
Accident insurance (in the event of permanent invalidity)	EUR 20,000

The package outlined above requires you to contribute 15 euros net per month. This premium is deducted every month from your salary.

If you wish to have more cover and/or other insurances, you can take out any policy of your own choosing and at your own expense via www.aonexpatinsurance.com.

Interim leave

After every six months spent abroad, you are entitled to five days of paid interim leave spent in the Netherlands. You will spend at least two days of this leave working for TNO, for example, conducting an Empower conversation or giving a presentation to colleagues about your work abroad.

You and, if applicable, your family members are entitled to the reimbursement of the costs of a return trip to the Netherlands, provided the posting continues for at least five months upon your return abroad. If your family members, your children, for example, remain in the Netherlands during your posting, you are entitled to have them travel to and from the posting country, at TNO's expense, every three months of your posting. This right lapses if you travel to the Netherlands during that six-month period.

If your entire family (partner and children) has stayed behind in the Netherlands, you are entitled to the reimbursement of the costs of a return trip to the Netherlands every two months during your posting. TNO reimburses these travel costs at the lowest class of travel.

Rest-and-recreation leave

If you are posted to a country where the living conditions are difficult, you can take a week's extra leave per year. This is 'paid special leave'. Whether the living conditions are deemed 'difficult' depends on the size of the work location allowance (see above under [Allowances](#)). If the allowance is more than 25% of your gross annual salary, rest-and-recreation leave applies.

Accompanying family members

TNO assumes that your family members will not accompany you on a short posting. If you decide otherwise due to personal reasons, your family members travel with you at your own expense and risk.

For a longer posting, TNO assumes that your family members will accompany you on your posting, unless security concerns or the local political situation do not permit. TNO reimburses your family members' travel there and back and their accommodation expenses in accordance with the provisions of this chapter.

Partner Support Programme

Given that the success of the posting depends largely on the wellbeing of your partner, for long postings TNO offers the Partner Support Programme run by the relocation agency. For a three-month period, your partner may spend a fixed number of hours on this programme. It is largely up to your partner to decide the programme content, in consultation with the consultant working for the service organisation.

The programme may consist of:

- assistance with setting up personal or business networks
- access to business networks
- help with compiling a CV
- setting up a company.

Accommodation

TNO provides accommodation that is appropriate for the number of family members and local circumstances. In principle, you will receive furnished accommodation. TNO instructs the relocation agency to find suitable accommodation for you and your accompanying family members. The costs of the search are borne by TNO.

You will contribute to the costs of renting the home abroad, in the sum of 18% of your taxable salary²⁴. This does not apply if (one of) your family members remains living in the home in the Netherlands.

As long as you have no definite accommodation, TNO will arrange temporary accommodation. Then you will contribute financially as stated in the preceding paragraph. If you stay in a hotel, you are entitled to a reimbursement for the extra costs of living. The reimbursement amounts per day to 40% of the reimbursement for the 'other costs' (see Foreign business trips / Reimbursement / [Accommodation expenses](#)) for you, 40% for your partner and 20% per child. Temporary accommodation lasts for a maximum of six months.

The costs you incur in selling or renting your home in the Netherlands are not reimbursed by TNO. This is, after all, your own choice. However, TNO does give a reimbursement for the storage of your furniture in the Netherlands if you have furnished accommodation in the posting country.

The costs of gas, water, electricity and local taxes related to the accommodation are at your own expense, just as they would be were you living and working in the Netherlands.

²⁴ The 18% is based on a tax arrangement whereby for extraterritorial employees the customary housing costs can be set at 18% of the taxable salary (excluding the allowances for being abroad). The rest of the actual housing costs then qualify as what are called extraterritorial costs (ET costs) and can in principle be reimbursed tax-free.

Imagine that the taxable salary is EUR 5,000, then the taxable value of the accommodation is EUR 900. If the actual rent is EUR 1,300, EUR 400 (ET costs) can remain tax-exempt

Moving and furnishing a home

When you are posted, TNO reimburses the costs of the home move and contents, to a maximum amount. Where unfurnished accommodation is being rented, (see above under 'Accommodation'), this involves the transport costs by ship or truck from the Netherlands to the destination and back up to a maximum amount of:

- 60 m³ (= 40 Ft.) for a family;
- 30 m³ (= 20 Ft.) for a single person.

When furnished accommodation is being rented, a maximum of 2.5 m³ per family member applies.

The costs of taking/relocating one or more family pets is at your own expense. TNO reimburses the costs of electrical equipment such as TV and audio if your own equipment cannot be used because the power supply is different. You must first submit proof of purchase. A maximum of 2,000 euros applies to you and 500 euros to each of your family members. In addition, TNO reimburses the storage and insurance costs of warehousing your home contents in the Netherlands. For storage, the same quantities apply as for transport.

Education abroad

TNO offers you guidance in seeking appropriate education for your accompanying children. TNO has outsourced this to the above-mentioned relocation service agency. TNO reimburses (in part) the costs of education and child care for accompanying children aged up to 18 years. The Partner Support Programme offered by TNO also includes (partial) reimbursement of the costs of child care.

By costs of education and child care, TNO understands:

- the costs of attending daytime education (including primary education from the age of 4 onwards) and, if the child does not reside with the parents;
- enrolment fees and other costs associated with admission to the educational establishment, such as exam fees and prescribed books and resources;
- the costs of (public) transport to school, for the part of the journey exceeding 10 km one-way;
- school trips, meals, uniform, school books and other materials, membership of clubs and associations related to the school, private tutors;
- day-care for children younger than 4 years old;
- necessary after-school/out-of-school child care.

You personally pay a contribution towards the costs of education, up to the level that applies in the Netherlands. Any sum in addition to this, necessary to give school-going children access to good quality education by Dutch standards, is payable by TNO. Before any school is chosen, you must discuss the matter first with TNO.

For child care you pay a contribution towards the costs, up to the level that applies in the Netherlands. Any sum in addition to this, necessary to provide good quality and safe child care by Dutch standards, is payable by TNO. Before any child care provision is chosen, you must discuss the matter first with TNO.

What constitutes 'good quality education' or 'good quality and safe child care' in the posting country is determined by the relocation service agency, which is also charged with finding suitable education and/or child care.

Transport abroad

Every month you will receive from TNO a pre-tax mobility budget, depending on the special circumstances prevailing in the posting country. If a country's transport or journey distances are very different from what is customary in the Netherlands, TNO will work with you to find a tailor-made solution²⁵. Your manager will establish the amount of the budget per posting in consultation with the International Coordinator. The budget is intended for commuting expenses. It is a pre-tax reimbursement that you are free to spend as you wish, within reason.

For the reimbursement of business kilometres the provisions apply as stated in the [My Mobility](#) chapter, section Domestic Business Travel. In special circumstances²⁶ a different amount, either

²⁵ In this matter, the opinion of the relocation service agency hired by TNO carries the greatest weight.

²⁶ A special circumstance is, say, a domestic flight, or transport that is very cheap in the posting country.

higher or lower, may apply.

Empower

During your posting you will continue the Empower conversations with your manager.

When you return from the posting

Return clause

In principle, at the end of your posting you will return to the job you held before your posting. Your manager is responsible for ensuring that all goes well with your return to the organisation. If necessary, you will consult with your manager and the HR business partner. In any event, at some point in the six months before your posting ends, what your job will involve when you return will be discussed with you.

When you return from a long posting, TNO offers you, via your manager and with advisory input from the HR business partner, the necessary guidance.

This may involve:

- professional career guidance;
- debriefing and knowledge transfer sessions;
- (refresher) training in your job;
- mentor programme;
- financial guidance;
- networking activities.

Refurnishing a home in the Netherlands

If you did not keep your house during your posting, once your posting has ended you will receive an allowance for refurbishment.

This amounts to 0.67% of your annual salary (excluding holiday pay, thirteenth month, flexbudget and any other additions) for each full month that you spent abroad after an initial period of six months, up to a maximum of 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. The calculation is based on your salary at the end of your posting.

Localisation

If you are posted for longer than five years, TNO regards you as being 'localised'. TNO terminates your posting and you become in fact a local employee. As of then, your salary is paid through a local agency and you are subject to the statutory regulations and terms and conditions of employment customary in that country. TNO's terms and conditions of employment and allowances cease and TNO does not compensate this loss.

When a posting longer than five years is on the cards, after four years your manager gets in touch with you to discuss the consequences of this development.

If you do not choose localisation, it may mean that you return to the Netherlands and your employment with TNO may come to an end. A posting to another country may be discussed with you. But there too localisation will now apply.

Written confirmation

Agreements made about a posting are always confirmed in writing.