

# › MY MOBILITY

# My Mobility

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## What will you find in this chapter?

In this chapter of the TNO Terms and Conditions of Employment you will find the mobility schemes and allowances to which you may be entitled at TNO, such as the various travel expense allowances.

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# Allowances for travel expenses

## Reisbalans account, TNO Mobility Card and recording journeys

Version 2.3 / 1 January 2026

### General

TNO's mobility policy is supported by a portal, an app and a mobility card from our partner Reisbalans.

### Activate Reisbalans account

You will receive an email from our partner Reisbalans with a personal link to activate your Reisbalans account. You need this account to record your commutes, domestic business trips and working-from-home days to receive the corresponding allowances. In addition, you will need this account to apply for the mobility card.

### TNO Mobility Card

The TNO Mobility Card is a public transport chip card for business use. You apply for the mobility card via the Reisbalans portal or app. You will then receive the card by post at your home address within a few days. Once you have the card, you can activate it through the app or the portal, and then all you need to do is upload your travel product to the card at an NS or public chip card vending machine before you can use it.

With the TNO Mobility Card, you can use various services/means of transport. However, be aware that not all services/means of transport may be used for your commute. See the following schemes. Wherever you can and are allowed to use the mobility card, you must do so. This is because you will no longer be able to claim travel expenses outside the Reisbalans app or portal if you could and should have used your card but failed to do so.

The mobility card may not be used for private purposes.

Reisbalans will ensure that the mobility card has sufficient credit by topping it up automatically. You do not need – nor are you allowed – to top up your mobility card yourself.

When travelling by public transport, you must always check in and check out, also when using your mobility card. Any fines are at your own expense.

The default setting of your Mobility Card is 2<sup>nd</sup> class. You can choose to set your Mobility Card to 1<sup>st</sup> class by default. Please note: it is not possible to make an occasional (temporary) change to 2<sup>nd</sup> class.

### Fines and private expenses

Any incurred costs that are not for TNO's account (such as a fine for not checking out, or your share of the additional cost of upgrading your commute from 2nd class to 1st class or as a result of accidentally using the mobility card for a private trip) will be deducted from your net salary.

### Recording journeys and working-from-home days

All commutes and all domestic business trips you make must be recorded in the Reisbalans portal or app. You must also record your working-from-home days there. You can read more about the working-from-home allowance in [My Benefits](#).

The Reisbalans [manual](#) will tell you how to

- activate your account;
- apply for and activate your mobility card;
- easily record your journeys and working-from-home days in the Reisbalans portal or app.

If you still have questions about applying for and activating your account and/or card and/or how to register in the app or portal, check the Reisbalans [FAQ page](#).

If your particular question does not appear on the list, you can contact Reisbalans customer service:

[klantenservice@reisbalans.nl](mailto:klantenservice@reisbalans.nl)

Tel: 088 - 9343456

If you have questions about the schemes and allowances or your personal situation, please check TNO's [FAQ page](#). If your particular question does not appear on the list, you can contact HR Services:

[HRservices@tno.nl](mailto:HRservices@tno.nl)

Tel: 088 - 8662444

# Commuting allowance

Version 4.2 / 1 January 2026

## What does this scheme involve?

Home-work commute: the distance you normally travel from your home address to work (work location) and back within 24 hours. The place of residence shall also be understood as the address in which you regularly and structurally reside.

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

## Allowances

Depending on the means of transport you use, you will receive the following commuting allowance (combinations are possible):

- a. Full reimbursement of public transport fees based on 2<sup>nd</sup> class travel, including the supplement for the Intercity Direct service if applicable;
- b. EUR 0.23 net per kilometre for cycling (including by e-bike) and walking with a maximum of 40 kilometres one way;
- c. EUR 0.14 net per kilometre for other means of transport with a maximum of 40 kilometres one way.

## TNO Mobility Card

If you commute by public transport, you use your TNO Mobility Card to do so. You can travel by train, bus, tram, metro and ferry. In addition, the card allows you to use the free bicycle parking facilities (free for up to 24 hours). If you use a paid bicycle parking facility for your commute, the cost is for your account.

## Switching classes: upgrade to 1<sup>st</sup> class

Do you commute by public transport and do you want to travel 1st class instead of 2nd class? That is possible. The price difference between 1<sup>st</sup> and 2<sup>nd</sup> class is partly for your account. TNO pays 50% of the price difference. You arrange a temporary 'class change' on your TNO Mobility Card at an NS ticket machine at the station. The upgrade is immediate and only valid for that day (until 4 a.m.). Or switch the class back earlier via an NS ticket machine.

## Commuting and working from home on the same day

If you work part of the day at your work location and part of the day from home, you will receive

- either the commuting allowance;
- or the working-from-home allowance.

Paying out both is not permitted for tax reasons.

If you use public transport to commute using your mobility card, you cannot opt for the working-from-home allowance. If you do not make the journey by public transport, you can specify in the Reisbalans portal or app which allowance you want to receive for that day.

If you have a lease car from TNO, you will receive no working-from-home allowance (or commuting allowance) for days on which you work partly from home and partly at your work location.

## Kilometre allowance supplement and automatic netting

If you receive EUR 0.14 per kilometre for your commute, that means that you receive less than the maximum net amount per kilometre allowed by the tax authorities, which is EUR 0.23 (2026) per kilometre. Per kilometre, you then accumulate EUR 0.09 'tax allowance'. Above the limit of 40 kilometres one-way travel, you have the full EUR 0.23 per km as tax allowance. You can find the accumulated tax allowance in Reisbalans.

## Netting

Automatic 'netting' is done in Reisbalans. This means the following.

If you make domestic business trips using your own transport, you will receive a gross kilometre allowance in addition to the net kilometre allowance. This gross amount is automatically 'netted' with the tax allowance you may have built up with your commute. In other words, the gross amount is automatically exchanged with the tax allowance (if any) and paid out net. There is no need to submit any information.

## Supplement

In addition, through participation in the [Flexible Terms and Conditions of Employment](#), you can choose annually (no later than 31 December), as usual, to supplement the kilometre allowance up to the maximum amount of EUR 0.23 (2026) net per kilometre permitted under tax regulations. You can choose this option via the Service Request '[Supplement for commuting \(fiscal exchange\)](#)'. This option is not available via the FlexDirect application.

Have you opted for the supplement and is there still tax allowance left at the end of the year after automatic netting? Then this amount is exchanged with the gross source(s) flexbudget and 13<sup>th</sup> month.

It is important to take this into account if you want to use these source(s) for other purposes via FlexDirect.

## How does this scheme work?

At the end of the year, the remaining tax allowance or supplemental amount is determined for the period December of the previous year to November of the current year.

In January of the following year, the supplement will be retroactively processed for last December, with a correction being made to the (gross) flexbudget and possible (gross) 13<sup>th</sup> month paid out in December. The net result is paid out along with the salary for January.

The following order of deduction is applicable:

1. flexbudget
2. 13<sup>th</sup> month

If the flexbudget and 13<sup>th</sup> month are not sufficient to fully offset (remaining) the supplementary amount, the supplementary amount will be capped at the total amount of flexbudget and 13<sup>th</sup> month available for exchange.

## Payment of the allowance

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

If you commute using public transport, you must confirm your journeys, but no payment will be made to you. Have you chosen to travel 1st class? Then your share of the additional cost will be deducted from your net salary at the first possible salary payment.

## Other

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

# Reimbursement of travel expenses for domestic business trips

version 9.2 / 1 January 2026

## What does this scheme involve?

A domestic business trip is a journey in the Netherlands that you undertake on behalf of TNO and is not commuting.

Our aims in this area are to travel less, differently and in a cleaner way. We will travel less by holding meetings online. We will travel differently and in a cleaner way by encouraging the use of public transport, cycling (including by e-bike) and walking, and by making it easier to combine various means of transport.

## Allowances

Depending on the means of transport you use (combinations are also possible), you will receive the following allowances for domestic business trips:

- a. Full reimbursement of public transport fees based on 1st class travel, including the Intercity Direct service;
- b. If you travel by a private means of transport, TNO will pay an allowance for the kilometres travelled. The allowance in 2026 is EUR 0.29 per kilometre (EUR 0.23 of which is net allowance). This allowance is to cover the cost of travel, including depreciation, maintenance, insurance, ferry and toll costs and the like.
- c. Full reimbursement of parking fees. You can use Yellowbrick and park on the street, in a Parkbee car park or in [contracted municipal car parks](#) without having to advance parking fees. Read [here](#) how to link a Yellowbrick account to your Reisbalans. If you do not yet use Yellowbrick for parking, you can (still) reclaim your parking fees through TNO's claim system.
- d. Reimbursement of costs of a public transport bicycle (you will not be able to claim a kilometre allowance on the distance travelled on a public transport bicycle);
- e. Cost of use of a TNO location bicycle from a TNO location (you will not be able to claim a kilometre allowance on the distance travelled on this bicycle);
- f. Cost of bicycle parking of own bicycle, public transport bicycle or TNO location bicycle;
- g. Cost of use of a Greenwheels or MyWheels shared car.

## TNO Mobility Card

If you use one or more of the following services/means of transport for business travel, you use your TNO Mobility Card to do so.

- public transport; you can travel by train, bus, tram, metro and ferry;
- public transport bicycle;
- Greenwheels or MyWheels shared cars;
- Bicycle parking (up to 24 hours).

## Switching classes to 1<sup>st</sup> class

The default setting for your Mobility Card is 2<sup>nd</sup> class. Are you making a business trip and want to travel 1<sup>st</sup> class? Before checking in with your TNO Mobility Card, go to an NS ticket machine at the station and choose a temporary 'class change'. The upgrade is immediate and only valid for that day (until 4 a.m.). Or switch the class back earlier via an NS ticket machine.

## TNO location bicycles

At various [TNO locations](#) there are bicycles that you can use to visit another TNO location or a customer. Via the Reisbalans app or portal you can reserve such a bicycle for a certain period of time. After use, you put the bike back at the TNO location where you started your business trip. Within the reserved time slot, you unlock the location bicycle via the Reisbalans app. After use, the bicycle can be locked again without using the app.

## Shared cars

If you want to use a Greenwheels or MyWheels shared car for (part of) your business trip, you first need to activate this on your mobility card.

Read [here](#) how to activate Greenwheels on your mobility card. MyWheels can be activated from the Reisbalans portal via Cards and services > MyWheels aanvragen.

### (Traffic) fines and damages

Any fines and/or damage arising from not following traffic rules and/or not following the instructions of the shared car provider(s) will be deducted from your net salary.

## When do I use a shared car and when a rental car?

If you need a car for part of a day or just a few hours, it is preferable that you use a shared car. If you need a car for an entire day, or perhaps even two or more days in a row, you should opt for a [rental car](#).

TNO assumes that you will make a proper assessment, possibly in consultation with your manager, of whether you need a shared or rental car or whether you can use your own car. For domestic business travel, the [Collective Business Travel Insurance](#).

## Business travel and working from home on the same day

If, during a working-from-home day, you also make a business trip (e.g., to a client or a TNO location other than your working place), you will be eligible for both the working-from-home 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 not also be eligible for the working-from-home allowance. In that case, receiving both allowances is not permitted for tax reasons).

## Payment of the allowance

In principle, the kilometre allowance is paid to you monthly at the end of each month with the first possible salary payment, after you have entered and confirmed your journeys and they have been approved by your manager. This is because claims for business travel must be approved by your supervisor.

If you only travel by public transport or other means of transport using the mobility card, you will not receive any payment. Journeys made by means of transport for which you use the mobility card must be confirmed in the Reisbalans portal or app, but will not be paid out to you.

## Other

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

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

# Foreign business trips

version 3.2 / 1 January 2026

## 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 visa<sup>1</sup> at [Travel@TNO](mailto: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 kilometres<sup>2</sup> and/or travel time of less than 6 hours one-way<sup>3</sup>)?

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 country<sup>4</sup>, you will always have a meeting with TNO's Security Manager. Moreover, TNO applies a '[Security Instruction for travelling abroad](#)'.

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<sup>1</sup> Take note: If you need a visa to work abroad, please apply to the International Work Desk Coordinator.

<sup>2</sup> Calculated as the crow flies from Utrecht to the destination.

<sup>3</sup> Calculated from Utrecht Centraal station to the railway station closest to the destination.

<sup>4</sup> 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](mailto: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](mailto:Travel@TNO) must be accounted for retrospectively.

Private trips<sup>5</sup> 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 CO<sub>2</sub> 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

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<sup>5</sup> Also read the subsection 'Combining business and private trips/Personal companions' below.

charged separately. The carbon price (2026) amounts to EUR 100.00 per tonne of CO<sub>2</sub>. 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.
- 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 trip;
- 20% for the lunch for each period from 12:00 to 14:00;
- 32% for the evening meal for each period of 18:00 to 21:00 and;
- 1.5% (=36% per day) for petty expenses for every hour of the business trip.

For these expenses, you do not need to submit any proof of payment. Any bill submitted must clearly show the division into accommodation and breakfast. If this is not clear, the maximum TNO will reimburse is the sum of the amounts of the reimbursements for accommodation and 12% of the other costs charged.

## **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.

# Lease car scheme

version 19.0 / 16 February 2026

## What is it?

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

## Lease scheme: Sustainable and flexible

TNO strives to implement mobility in the best possible way, in line with the hybrid way of working. In addition, TNO aims to have an all-electric car fleet. Therefore, you will only be able to order a fully electric car.

## Details of the lease scheme

### 1. Guidelines for making a choice

#### Am I eligible for a lease car?

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

	Who	TNO contribution per month	Max. own contribution for private use per month (20% of the TNO contribution)
Category A+	<ul style="list-style-type: none"><li>Executive Board members</li><li>Managing Directors Unit</li><li>Managing Directors SO (HR, F&amp;P, S,M&amp;C, BIOS)</li></ul>	EUR 1,180.-	EUR 236.-
Category A	<ul style="list-style-type: none"><li>Directors Market</li><li>Directors of Operations</li><li>Directors of Science</li><li>Division Directors</li><li>Director SO</li><li>Deputy director of SO</li></ul>	EUR 1,016.-	EUR 203.-
Category B	<ul style="list-style-type: none"><li>Secretary to the Executive Board</li><li>Corporate Controller/Group Controllers</li><li>Designated MT members SO</li><li>Interim Managers at HR Business</li><li>Business Developers** if <math>\geq 15.000</math> km business*</li><li>Research managers if <math>\geq 15.000</math> km business*</li><li>Science &amp; Technology managers if <math>\geq 15.000</math> km business*</li><li><math>\geq</math> FW14 or L and <math>\geq 15.000</math> km business*</li></ul>	EUR 910.-	EUR 182.-
Category C	<ul style="list-style-type: none"><li><math>&lt;</math> FW14 or L and <math>\geq 30,000</math> km business*</li></ul>	EUR 829.-	EUR 166.-

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

\*\* the condition to drive at least 15,000 business kilometres per year applies only to Business Developers who entered employment and/or have taken up the position on or after 18 April 2023

The amounts are adjusted annually based on the lease company's rate list and selected types of electric cars representative by category.

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

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

If the personal and/or work situation is such that a lease car is not realistic, or if it can be foreseen or expected that major changes will occur in the personal and/or work situation within a (new) lease term, TNO may decide that you are not entitled to a new lease car, regardless of your position.

### **Change of job**

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

If the job change or transfer is such or due to a change in circumstances in which the job is conducted that you are no longer eligible for a lease car, then the ongoing lease contract will be respected for its full term. You will not be allowed to order a new lease car nor select a car from the pool.

TNO may terminate provision of the lease car at any time and with immediate effect without having to give a reason.

### **Undershoot**

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

The undershoot is determined at the start of the lease period and will remain unchanged during the term of the car lease contract. The undershoot is paid monthly at the same time as your salary.

Suppose you are entitled to a category B lease car. As of 1 April 2025, the TNO contribution for this category is a maximum of EUR 847 per month. If you choose a car with a standard leasing charge of, say, EUR 750, the undershoot will be EUR 97 gross per month.

For cars ordered before 1 April 2022, 100% of the undershoot will be paid gross on a monthly basis if the car has CO<sub>2</sub> emissions of 100 g/km or less, and 50% will be paid if it has emissions of more than 100 g/km.

### **Opting out of the lease car scheme**

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

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

The 50% amount you receive for opting out is adjusted the moment the TNO contribution in the table of the lease car scheme changes. This applies both when the TNO contribution goes up and down.

## **Choice of car**

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

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

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

## **Standard model**

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

## **Options/accessories**

When ordering a new car, you may use your own contribution for private use up to a maximum to have extra options to be added to the lease car ex-factory. You are then obliged to choose, insofar as these are not part of the standard model, a paint finish in a business color, air-conditioning and navigation or (infotainment) system for e.g. Apple Carplay.

Accessories that are in themselves adequately representative, can also be purchased – if you did not choose them ex-factory – retrospectively from the dealer, provided that the lease company agrees to this.

Examples include: audio retrospectively, tow-bar retrospectively, roof racks, etc.

Please note: options and accessories that you purchase retrospectively are at your own expense and risk. These are not insured with the lease car.

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

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

**Please note!** In relation to disassembly damage ‘fixed accessories’ like tow-bar, audio systems, etc. cannot be taken out when the lease car is handed in.

## **Update / subscription navigation system**

During the term of your lease contract TNO will pay for up to two updates of your navigation system. If it is necessary to take out a subscription to keep your navigation system up to date, you may annually declare the costs of that subscription up to a maximum of EUR 150 including VAT with a domestic expenses claim via TNO Tools/Navigator/Tools/My Declarations.

## **Tyres**

For safety reasons, the car comes standard with a summer and winter tire package. Optionally, when ordering a new lease car, you can choose all-season tires with Alpine symbol. During the lease contract you cannot change your choice of tires.

## **Term, contract period**

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

## **Calculation of own contribution for private use**

The lease company’s car selection programme states the own contribution for private use amount for the respective lease car, if applicable. Such a contribution also applies to any extra equipment. The total own contribution for private use is calculated on the basis of the standard duration of 48 months and a standard kilometrage of 25,000 per year.

You may not exceed the respective maximum amount (see the table), excepting any

accessories that you may have purchased yourself.

If you drive less than 500 km annually for private purposes and submitted a 'Statement of no private use of company car' from the tax authorities to HR Services, TNO will be unable to charge a contribution for private use. Should you then still opt for a car with a lease price above the maximum TNO contribution or with extra accessories, you will have to agree to the amount that would otherwise be charged as a contribution for private use being withheld from your net salary. If you wish, you can set off this amount against one or more gross sources. For more information see the chapter '[My Income](#)', section 'Flexible Terms and Conditions of Employment', which also explains the consequences of choosing this option.

### **Charging station**

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

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

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

*Any additional costs paid can be claimed from HR Services. This will increase your own contribution for private use of your lease car by 1/12 of the additional costs including VAT for a period of 12 months. The applicable maximum "contribution for private use" may be temporarily exceeded by these additional costs.*

*If you drive less than 500 km annually for private purposes and submitted a 'Statement of no private use of company car' from the tax authorities to HR Services, TNO will be unable to charge a contribution for private use. Should you then still opt for a car with a lease price above the maximum TNO contribution or with extra accessories, you will have to agree to the amount that would otherwise be charged as a contribution for private use being withheld from your net salary. If you wish, you can set off this amount against one or more gross sources. For more information, see the chapter '[My Income](#)', section 'Flexible Terms and Conditions of Employment', which also explains the consequences of choosing this option.*

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

### **Replacement/upgrade charging station**

In principle, the charging station lasts for 2 lease contracts. If due to a new lease car the charging station has to be adjusted/updated after 1 lease contract, because charging would otherwise not or poorly be possible, the costs for upgrading are paid by TNO.

### **When you move home**

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

In all cases, TNO will facilitate the installation.

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

Any costs paid for your own charging station can be claimed from HR Services. This will increase your own contribution for private use of your lease car by 1/12 of the costs including VAT for a period of 12 months. This is subject to the same conditions as stated above in relation to additional costs paid personally.

### **When you leave the company or the lease contract ends**

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

## **Entering into a lease contract**

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

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

### ***Deduction from salary***

If there is an own contribution for private use, this will be deducted from your tax liability and from your net salary. This deduction may not exceed the additional tax liability.

### ***Tax liability***

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

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

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

### **Driver helpdesk**

Once you receive notification that your lease car application has been approved, you are able to consult the Alphabet driver helpdesk throughout the term of your lease contract concerning the lease car procedure, own contribution for private use, tax return, collisions, damage, etc. You can download the Alphabet app in the meantime, which gives you access to all relevant information and options regarding your lease car. As soon as your lease car is delivered, you can link the licence plate in the app.

### ***Alphabet***

Sales Team TNO Telephone: 076 579 3940

Email-address: [TNO@alphabet.com](mailto:TNO@alphabet.com)

### ***TNO Car Fleet Management***

Telephone: 088 86 66291

Email-address: [Organisatie-TNO-Wagenparkbeheer@tno.nl](mailto:Organisatie-TNO-Wagenparkbeheer@tno.nl)

### **Delivery**

Your new lease car will be delivered to the dealer. A lease car coming from the pool will be delivered to a TNO location or a different location agreed with the lease company.

When your lease car is delivered, check whether everything has been delivered in accordance with the order. If so, sign the delivery form for acceptance and keep the copy. After delivery of your lease car, the registration card will be sent to your home address by mail and the lease company will send you a valid international vehicle insurance document (green card, also downloadable in the Alphabet app) and a fuel/charge card with pin code.

## **3. Rules during the term of the lease contract**

### **Use**

#### **Driver**

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

All your colleagues that have a driving licence valid in The Netherlands and your permission

may also drive the car. Others, including acquaintances, friends and family members not living with you, may not.

### **Right of use**

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

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

### **User manual**

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

### **Private use**

The lease car is primarily put at your disposal so that you can perform your job but you may also use it for private purposes. During the term of this agreement you are not eligible for travel reimbursement for domestic business travel and for home-work commutes unless agreements have been made to this effect and the lease car is part of an individual mobility concept.

TNO is entitled, at any time, to charge you extra where it judges private use to be extraordinary.

You are liable for the fiscal consequences, related to the use of the lease car, whereby you are affected as an individual and against which you indemnify TNO.

### **Illness**

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

### **Maintenance**

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

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

### **Repairs in the Netherlands**

Repairs (to damage) must be performed exclusively by (damage) repair companies as indicated and approved by the lease company. All (repaired) spare parts are and remain the property of the lease company. Damage, external or internal, that is the result of careless use or negligence by you and for which TNO is held liable by the lease company, will be recovered from you by TNO.

Defects to the odometer must be reported within 24 hours to the lease company and be repaired immediately. The number of kilometres driven with the defective odometer will be determined in consultation between TNO, the lease company and you. You are compelled to provide all the necessary details so that a proper estimation of the number of kilometres can be made.

### **Fuel or charge card (Multi Tank Card)**

The fuel or charge card and the pin code are used to pay for fuel and lubricants or electricity exclusively, and for no other products. The card and the pin code must be kept separate from

each other. The lease company carries out fuel or electricity use checks. If the card is damaged or lost, you must inform the lease company immediately. The same applies for loss or theft of keys, vehicle registration certificate, green card and other important documents belonging to the lease car. You are liable for the risk of loss and theft, the corresponding costs and damage, deriving from misuse of the card provided.

### **Operational summary**

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

### **Assistance**

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

### **Inspection**

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

### **Prohibited renting**

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

## **Costs**

### **Costs for TNO**

Unless stated otherwise in this scheme, the costs of the lease car such as depreciation, interest, fuel or electricity, maintenance, recovery assistance, repair, etc. will be charged to the lease company or TNO. The costs for toll (except the e-toll for the A24, which goes automatically through TNO), ferry, bridge, boat, tunnel, mountain pass, highway, extra insurance cover and similar levies connected with business travel can be declared at TNO with a domestic (travel) cost declaration form via TNO Tools>Navigator>Tools>My Declarations.

### **Costs for you**

You pay for:

- Garaging and parking, unless these are related to business travel or a parking place made available by TNO at a TNO location;
- Refuelling/charging costs incurred abroad when you use your lease car for private purposes. Do you use the Multi Tank Card (MTC)? Then these costs will be deducted from your salary afterwards. Do you use your own (credit) card and do you have an additional tax liability? Then declare the foreign refuelling/charging costs within one month via Multi Tank Card (stating kilometre status, country, date, price and number of litres/kWh). Alphabet will reimburse you for these costs, but the amount will also be deducted from your salary. In addition, an (additional) contribution for private use will be charged, equal to the amount of the foreign fuel/charging costs. This may result in a tax benefit. If you declare the costs later than within one month, please contact TNO Car Fleet Management first; ;
- Traffic offence fines; you receive a copy of the fine by email with a link to pay the fine direct online via iDEAL. No administration costs will be charged.  
Upon a first reminder the lease company will pay the fine and the amount, including administration costs, will be deducted from your net salary;
- Costs resulting from use of the lease car not covered by the insurance;
- Costs resulting from demonstrable unreasonable use or improper maintenance or a missed required periodic service;
- Costs of damage resulting from use of the car while under the influence of alcohol or medicines not covered by the insurance company and/or the costs related to seizure of

- your car;
- Costs for toll, ferry, bridge, boat, tunnel, mountain pass, highway, extra insurance cover and similar levies unless connected with business travel. When using the A24 toll road for private purposes, the costs can be settled with you;
- Costs of the loss of documents, keys, codes etc. belonging to your lease car;
- Costs for washing, polishing and cleaning the interior of your lease car;
- Extra costs associated with refuelling with the wrong type of fuel.

## **Abroad**

### **Green card**

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

### **Private use abroad**

You may use your lease car for private purposes abroad.

You may not take the lease car to areas outside the jurisdiction of the insurance cover.

You must pay for refuelling/charging for private use abroad.

### **Business use abroad**

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

If you refuel/charge your lease car abroad for business purposes, always notify TNO Car Fleet Management, otherwise the refuelling/charging costs will be deducted from your salary.

If you use the Multi Tank Card and have notified TNO Car Fleet Management, you do not need to do anything else.

If you have used your own (credit) card, claim the foreign refuelling/charging costs via Multi Tank Card (stating, among other things, kilometre status, country, date/time, price and number of litres/kWh) and inform TNO Car Fleet Management.

If you regularly refuel or charge abroad due to business use there, a structural agreement can be made with your manager, your HR Business Partner and TNO Car Fleet Management.

### **Repairs abroad**

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

Your bear extra hotel and accommodation costs relating to private use abroad where these costs are not reimbursed by the lease company, insurance company or emergency assistance services.

Costs of maintenance etc. abroad must be paid up front. Upon your return to the Netherlands, these costs can be claimed from the lease company.

## **Insurance and damage**

### **Lease car insurance**

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

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

### **Procedure in the event of damage**

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

- Report the damage immediately, and in any case within 24 hours, to the lease company online via [www.mijnschademelding.nl](http://www.mijnschademelding.nl);
- The lease company will assign one or more mechanics to choose from and arrange a damage claims expert and replacement car where necessary;
- Within 48 hours you must send the damage claim report form to the lease company and subsequently forward all correspondence relating to the lease company;

- You refrain from acknowledging responsibility;
- Damage repair will be carried out exclusively by the damage repair company designated/approved by the lease company.

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

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

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

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

### **Theft**

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

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

### **Replacement car**

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

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

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

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

If you have been given a rental car, such as a replacement car, you are fully responsible for checking and handing it in, in strict compliance with the rental company's instructions for this.

In the event that the damage to the lease car is judged in all reasonableness by the insurance company and/or lease company to be irreparable, the lease company will not make replacement transport available. TNO is authorised, without providing a reason, to permanently replace the lease car for the remainder of the lease period by a car of the same or similar type.

### **Measures by third parties, involuntary loss of possession**

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

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

### **Liability**

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

## **End of the contract**

### **Handing in**

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

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

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

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

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

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

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

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

The lease contract and user rights end in any case:

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

If you resign by choice, you must where possible take the lease car with you to your new employer. If that is not possible, you can hand in the lease car but you must pay back TNO an amount that is equivalent to the costs of prematurely handing in the lease car, whereby the amount payable to TNO is limited to the payment of the own contribution for private use for the remainder of the lease contract. Another option is to acquire the lease car for the acquisition price plus the cost of prematurely handing in. Where employment is terminated by TNO you may purchase the lease car at a price stipulated by the lease company exclusive the costs for the premature return.

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

#### **4. Final stipulation (hardship clause)**

Finally, TNO considers it important to treat the means of transport put at your disposal with proper care. During the lease period you must ensure that the car is properly maintained, that any damage is reported immediately and that the car is handed in clean and complete at the end of the lease period (or earlier if employment ends earlier). TNO HR and Car Fleet Management will decide jointly in all cases not covered by this scheme.

# Appendix 1. Additional tax liability

version 10.1 / 1 January 2026

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

CO <sub>2</sub> emission limits and tax supplement percentages for private car use till 2026							
Tax supplement	CO <sub>2</sub> -limits	2021	2022	2023	2024	2025	2026
Full electric (EV)	0 g/km	12% (22%)	16% (22%)	16%* (22%)	16%* (22%)	17%* (22%)	18%* (22%)
<i>Limit lower supplement</i>		EUR 40,000	EUR 35,000	EUR 30,000	EUR 30,000	EUR 30,000	EUR 30,000
Other	≥ 1 g/km	22%	22%	22%	22%	22%	22%

## \*1<sup>st</sup> registration on or after 1 January 2026 for cars without CO<sub>2</sub> emissions

For cars without CO<sub>2</sub> emissions with a 1<sup>st</sup> registration date on or after 1 January 2026, a reduced tax supplement of 18% applies from 1 January 2026 insofar as the taxable basis for the supplement is EUR 30,000 or lower. For the part of the taxable basis above EUR 30,000, the general tax supplement of 22% applies.

## 1<sup>st</sup> registration on or after 1 January 2025 for cars without CO<sub>2</sub> emissions

For cars without CO<sub>2</sub> emissions with a 1<sup>st</sup> registration date on or after 1 January 2025, a reduced tax supplement of 17% applies from 1 January 2025 insofar as the taxable basis for the supplement is EUR 30,000 or lower. For the part of the taxable basis above EUR 30,000, the general tax supplement of 22% applies.

## 1<sup>st</sup> registration on or after 1 January 2024 for cars without CO<sub>2</sub> emissions

For cars without CO<sub>2</sub> emissions with a 1<sup>st</sup> registration date on or after 1 January 2024, a reduced tax supplement of 16% applies from 1 January 2024 insofar as the taxable basis for the supplement is EUR 30,000 or lower. For the part of the taxable basis above EUR 30,000, the general tax supplement of 22% applies.

## 1<sup>st</sup> registration on or after 1 January 2023 for cars without CO<sub>2</sub> emissions

For cars without CO<sub>2</sub> emissions with a 1<sup>st</sup> registration date on or after 1 January 2023, a reduced tax supplement of 16% applies from 1 January 2023 insofar as the taxable basis for the supplement is EUR 30,000 or lower. For the part of the taxable basis above EUR 30,000, the general tax supplement of 22% applies.

## 1<sup>st</sup> registration on or after 1 January 2022 for cars without CO<sub>2</sub> emissions

For cars without CO<sub>2</sub> emissions with a 1<sup>st</sup> registration date on or after 1 January 2022, a reduced tax supplement of 16% applies from 1 January 2022 insofar as the taxable basis for the supplement is EUR 35,000 or lower. For the part of the taxable basis above EUR 35,000, the general tax supplement of 22% applies.

## 1<sup>st</sup> registration on or after 1 January 2021 for cars without CO<sub>2</sub>

For cars without CO<sub>2</sub> emissions with a 1<sup>st</sup> registration date on or after 1 January 2021, a reduced tax supplement of 12% applies from 1 January 2021 insofar as the taxable basis for the supplement is EUR 40,000 or lower. For the part of the taxable basis above EUR 40,000, the general tax supplement of 22% applies.

### **1<sup>st</sup> registration on or after 1 July 2012**

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

On the last day of the 60 month term the additional tax liability is reassessed according to the norms valid at the time, and for a further term of 60 months.

The additional tax liability percentage and the term of 60 months are coupled to the registration certificate and remain the same if the car changes owner or employee.