



Commuting allowance and working-from-home allowance

Regeling Vergoeding woon-werkverkeer en thuiswerken

Vrije Universiteit Amsterdam additional rules governing article 3.20 paragraph 1 under a and paragraph 3 of the Collective Labour Agreement for Dutch Universities

Introduction

Article 1 Definition of terms

Article 2 Commuting allowance

Article 3 Supplementary tax-free commuting allowance via Individual choices model

Article 4 Working-from-home allowance

Article 5 Agreements and terms commuting statement

Article 6 Suspension or discontinuation of allowance

Article 7 Duty of disclosure and taxability

Article 8 Hardship clause

Article 9 Introduction and additional arrangements

Introduction

Vrije Universiteit Amsterdam's Commuting allowance and working-from-home allowance scheme is intended to help employees cover the cost of daily travel between their home residence and their normal workplace, subject to the fiscal options available. The firm decision has been taken to encourage the use of public transport and bicycles, and to discourage the use of motorised transport. This scheme also includes the working-from-home allowance.

The commuting allowance is awarded for the commuting distance between home and workplace up to a maximum of 75 kilometres (one way), as determined using Google Maps.

Article 1 Definition of terms

1.1 Employee

An employee of Vrije Universiteit Amsterdam who is party to an employment contract as referred to in article 1.1 paragraph 1 under f of the Collective Labour Agreement, with the exception of stand-by employees as referred to in article 2.6 of the Collective Labour Agreement and student assistants within the meaning of article 10.1 of the Collective Labour Agreement.

1.2 Home residence

Home residence refers to the official home address at which the employee is registered according to the Municipal Personal Records Database.

1.3 Commuting

Regular travel between home and the normal workplace.

1.4 Travel distance

The fastest route shown on Google Maps between the employee's home and normal workplace, rounded up to whole kilometres.

1.5 Mode of transport

The way of travelling of at least 75% of the commuting trip. As of 22 March 2024, VU University Amsterdam has the following modes of transport:

- a. bike/e-bike/walking: this category includes wheelchair, bicycle and other similar vehicle not bearing a moped registration plate
- b. public transport: all forms of public transport, such as bus, tram, metro and train
- c. car, fuel gasoline: under this category, car means all motor vehicles fitted with a car registration plate and running entirely on gasoline
- d. car, fuel diesel: in this category, car means all motor vehicles fitted with a car registration plate and running on full (eco)diesel fuel.
- e. car, fuel (plug in) hybride: under this category, car means all motor vehicles fitted with a car registration plate, which have a hybrid engine and can also run on gasoline or (eco)diesel
- f. car, fuel other: under this category, car means all motor vehicles fitted with a car number plate and running on a fuel not mentioned under 3 to 5. Examples of fuels falling within this category are LPG, natural gas, hydrogen, etc.
- g. car, 100% electric: under this category, car refers to all motor vehicles fitted with a car registration plate and

equipped exclusively with an electric motor

h. car, carpool with colleague: this refers to the employee listed on ParcFacility's carpool agreement as a carpool partner. The main contract holder from whom the cost of the parking permit is deducted from the salary must always choose from modes 3 to 7.

i. motorcycle, fuel gasoline: under this category, motorbike refers to all motor vehicles fitted with a motorbike registration plate and running entirely on gasoline

j. motorcycle, 100% electric: under this category, motorbike means all motor vehicles bearing a motorbike registration plate and equipped with an electric motor

k. scooter/moped, fuel gasoline: under this category, scooter/moped means all motor vehicles with a moped registration plate and which are equipped with a fuel engine, such as a moped, moped and scooter-mobile

l. scooter/moped, 100% electric: under this category, scooter/moped means all motor vehicles with a moped registration plate and fitted with an electric motor, such as a moped, micro-mobile, speed pedelec, electric scooter or wheelchair

m. Motor vehicle (old means of transport): means a motor vehicle for which the employee or driver is liable to pay motor vehicle tax. The definition of motor vehicles also includes vehicles that are completely exempt from paying motor vehicle tax on the basis of their age (vintage cars)

n. Not by motor vehicle (old means of transport): all forms of transport not specified under m. All forms of public transport are included in this mode of travel. An all-electric motor vehicle also falls under this mode of travel

1.6 Commuting statement

A statement completed by the employee showing the following:

- the number of average commuting days a week
- the mode of transport
- whether or not to use the commuting tax exchange
- confirmation that this commuting statement has been coordinated with the manager

1.7 Expiry of modes of transport from 1 June 2024

a. From 22 March 2024 the modes of transport mentioned in article 1 paragraph 1.5 under m and n can no longer be selected by the employee in the commuting statement.

b. The employee who before 22 March 2024 had chosen in the commuting statement for the modes of transport mentioned in article 1 paragraph 1.5 under m or n, and from 1 June 2024 onwards has not changed this to a mode of transport mentioned in article 1 paragraphs a to l, will retain this choice in the commuting statement.

c. The modes of transport mentioned in article 1 paragraph 1.5 under m and n give entitlement to an (additional) allowance as mentioned in articles 2 and 3 until 1 June 2024. From 1 June 2024, this allowance will be terminated.

d. The employer may instruct the employee to adjust the cancelled modes of transport of article 1, paragraph 1.5 under m and n in the commuting statement to one of the modes of transport mentioned in article 1, paragraph 1.5 under a through l.

Article 2 Commuting allowance

2.1 Only employees who have completed the commuting statement referred to in article 1.6 via the self-service option Commuting statement are eligible for a commuting allowance.

2.2 The allowance for employees travelling by mode of transport as referred to in article 1 paragraph 1.5 under c through f, i and m is zero cents per kilometre.

2.3 The allowance for employees travelling by mode of transport as referred to in article 1 paragraph 1.5 under a, g, j, k, l, and n is twelve cents per kilometre, subject to the provisions of articles 2.7 and 2.8.

2.4 The allowance for employees travelling by a mode of transport as referred to in article 1 paragraph 1.5 under b is 13 cents per kilometre, subject to the provisions of articles 2.6 and 2.7.

2.5 The allowance for employees commuting one or more days a week to VU Amsterdam by motor vehicle referred to in article 1 paragraph 1.5 under c through g, and who hold a personal VU parking pass, issued under their own name, requested via ParcFacility is 6 cents per kilometre, subject to the provisions of articles 2.7 and 2.8.

2.6 The allowance for employees commuting one or more days a week to VU Amsterdam by motor vehicle via a carpool agreement as a carpool partner referred to in article 1 paragraph 1.5 under h, is 6 cents per kilometre, subject to the provisions of articles 2.6 and 2.7.

2.7 The allowance is granted for the commuting distance up to a maximum of 75 kilometres (one way) and is calculated on the outward leg, multiplied by a factor of two. The calculation is based on the assumption that the normal workplace is located on the VU Campus or the Amsterdam Science Park. If there is a temporary different workplace applicable, the employee should amend this via the self-service option Personal information.

2.8 The monthly allowance is calculated on the basis of the expected number of commuting days per week. If the employee commutes five days a week, the calculation is based on a notional average of 17.83 commuting days a month. If the employee expects to commute fewer than five days a week, the allowance will be paid in proportion to the expected number of commuting days.

Article 3 Additional tax-free commuting allowance via Individual choices model

The employee may opt for an additional tax-free allowance up to the maximum tax-exempt compensation of 25 cents per kilometre (January 2026) plus 1 cent per kilometre from the employer's margin for tax relief (fiscale vrije ruimte). This takes into account any allowance already received under articles 2.2 through 2.6, and article 9.1. Through the commuting statement,

the employee indicates whether they agree to a reduction of their gross salary equal to this (additional) allowance via the Individual choices model. This reduction in salary will only affect the basis for the calculation of social insurance schemes and does not affect salary-related allowances, holiday allowance, year-end bonus and pension accrual. The tax-exempt amount was increased in June 2026 with retrospective effect from 1 January 2026. This change was applied to employees who were employed on 1 June 2026 and had completed a commuting statement indicating that they had opted for the additional tax-free allowance.

Article 4 Working-from-home allowance

4.1 Only employees who have completed the commuting statement referred to in article 1.6 can qualify for an allowance for the costs of working-from-home.

4.2 In accordance with the Collective Labour Agreement, the allowance for working-from-home is 2 euros for each day that the employee works from home.

4.3 The monthly allowance is calculated on the basis of the employee's official scheduled workdays minus the number of commuting days per week stated via the commuting statement. If the employee works from home five days a week, the calculation is based on a notional average of 17.83 working-from-home days a month. If the employee expects to commute fewer than five days a week, the allowance will be paid in proportion to the expected number of working-from-home days.

4.4 An allowance for working-from-home on one working day cannot run concurrently with a commuting allowance (article 2.2 through 2.6).

Article 5 Agreements and terms commuting statement

5.1 Employer and employee make agreements on commuting and working-from-home days. The commuting statement corresponds with this agreement.

5.2 This agreement must always be recorded in the commuting statement on the first day of the calendar month, unless the employee started employment on a different date during that month.

5.3 When agreements are changed, the employee is responsible for processing the changed arrangement within one month by amending the commuting statement via the self-service option Commuting statement.

5.4 Employees are required, on their own initiative, to inform Vrije Universiteit Amsterdam truthfully and in a timely manner of all changes and amendments that are relevant to the determination of eligibility and entitlements under this scheme, such as mode of transport, home address, commuting days and officially scheduled workdays.

5.5 The employee can make a change in the commuting statement retroactively up to two months from the current month using the self-service option Commuting statement.

Article 6 Suspension or discontinuation of allowances

6.1 If, as a result of occupational disability (0% recovered) or maternity leave, the employee does not travel to the workplace for more than one calendar month, the commuting statement is automatically terminated via the system. This termination triggers the discontinuation of the allowances mentioned in articles 2 through 4. The commuting statement is activated by the employee at the moment the employee starts commuting (partially) to the workplace again.

6.2 If the employee does not travel to the workplace for a period of six weeks due to a business travel or long-term leave, the employee sends an email to the HR Service Desk informing HR of the start and end date of the period of non-travel to the workplace. The HR Service Desk temporarily terminates the commuting statement during this period. This termination causes the allowances mentioned in articles 2 through 4 to cease. The commuting statement becomes active again after this period.

Article 7 Duty of disclosure and taxability

7.1 Any adverse consequences, including fiscal ramifications, for Vrije Universiteit Amsterdam resulting from incomplete, incorrect or untimely information by the employee will be borne by the employee.

7.2 Vrije Universiteit Amsterdam has the right, by means of spot checks, to ask employees for further documentary evidence with regard to the accuracy of the commuting statement referred to in article 1.6. In the event that the employee is found to have made a false statement, the allowance will be adjusted, possibly with retroactive effect, and Vrije Universiteit Amsterdam can, if necessary, take further measures against the employee.

Article 8 Hardship clause

In the particular circumstance of individual cases not covered by this scheme, or in which application of the scheme would result in clearly unreasonable outcomes, in response to a written request from the employee concerned, the Executive Board is authorised to decide the matter in favour of the employee.

Article 9 Introduction and additional arrangements

9.1 Any individual commuting arrangement is an additional arrangement to articles 2 and 3 of this scheme and should be adjusted if the number of structural commuting days decreases.

9.2 This scheme was established by the Executive Board in liaison with Local Consultation and entered into effect on 1 January 2023.

This scheme was revised on 22 March 2024 as a result of the national Decree on CO2 reduction work-related passenger mobility from 1 July 2024. The old modes of transport are no longer selectable in the commuting statement and replaced by new modes of transport as of 22 March 2024. Based on the modified registration via the employee's commuting statement, the

employer can comply with the reporting obligation imposed by the central government as of 1 July 2024 regarding driven kilometres commuted per mode of transport.

With effect from 1 January 2025, the commuting allowance for employees who mainly travel by public transport to VU Amsterdam increased by 1 cent per kilometre.

With effect from 1 June 2026, and with retrospective effect to 1 January 2026, the additional tax-free allowance up to the maximum tax-exempt compensation has been increased from 23 cents per kilometre to 25 cents per kilometre.