

› MY MOBILITY

My Mobility

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 and the subsidy scheme when purchasing an electric car.

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¹ See chapter *International* for 'Reimbursement of travel expenses for foreign business trips'

Allowances for travel expenses

version 2.1 / 1 November 2023

Reisbalans account, TNO Mobility Card and recording journeys

General

TNO's new mobility policy will take effect on 1 January 2023 and 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 2nd class. You can choose to set your Mobility Card to 1st class by default. Please note: it is not possible to make an occasional (temporary) change to 2nd 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

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 TNO's Mobility Helpdesk:

mobilityhelpdesk@tno.nl

Tel: 088 – 8660307

Commuting allowance

Version 4.0 / 1 January 2024

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 2nd 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 1st 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 1st and 2nd 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 (2024) 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 (2024) 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 13th 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?

In mid-December 2024, the remaining tax allowance or supplemental amount is determined for the period December 2023 to November 2024.

In January of the following year, the supplement will be retroactively processed for December of the previous year, with a correction being made to the (gross) flexbudget and possible (gross) 13th 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. 13th month

If the flexbudget and 13th month are not sufficient to fully offset (remaining) the supplementary amount, the supplementary amount will be capped at the total amount of flexbudget and 13th 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 8.0 / 1 January 2024

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 2024 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 or in a Parkbee car park 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 bicycle parking of own bicycle or public transport bicycle;
- f. Cost of use of a Greenwheels or Amber 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 Amber shared cars;
- Bicycle parking (up to 24 hours).

Switching classes to 1st class

The default setting for your Mobility Card is 2nd class. Are you making a business trip and want to travel 1st 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.

Shared cars

If you want to use a Greenwheels or Amber 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. Amber can be activated from the Reisbalans portal via Amber > Amber 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.

Lease car scheme

version 15.0 / 1 January 2024

What is it?

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

Lease scheme: Sustainable and flexible

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

The content of this lease car scheme applies to applications on or after 18 April 2023, and therefore not to lease contracts concluded before that date unless otherwise specified.

Details of the lease scheme

1. Guidelines for making a choice

Am I eligible for a lease car?

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

	Who	TNO contribution per month	Own contribution for private use per month
Category A+	<ul style="list-style-type: none">Executive Board membersManaging Directors UnitManaging Directors SO (HR, M&C, Strategy, BIOS)Chief Scientist	Max. EUR 1,184.-	Max. EUR 237.-
Category A	<ul style="list-style-type: none">Directors MarketDirectors of OperationsDirectors of Science (& Technology)Division DirectorsDirector SODeputy director of SO	Max. EUR 1,016.-	Max. EUR 203.-
Category B	<ul style="list-style-type: none">Secretary to the Executive BoardScience & Technology ManagerGroup ControllerDesignated MT members SOBusiness Developers** if ≥ 15.000 km business*Research managers if ≥ 15.000 km business*\geq FW14 or L and ≥ 15.000 km business*	Max. EUR 898.-	Max. EUR 180.-
Category C	<ul style="list-style-type: none">$<$ FW14 or L and $\geq 30,000$ km business*	Max. EUR 815.-	Max. EUR 163.-

* 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 enter employment and/or take up the position on or after 18 April 2023.

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.

Undershoot

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

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

Suppose you are entitled to a category B lease car. As of 18 April 2023, the TNO contribution for this category is a maximum of EUR 898 per month. If you choose a car with a standard leasing charge of, say, EUR 800, the undershoot will be EUR 98 per month.

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

Undershoot payout or lease bicycle

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

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

Add-on mobility

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

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

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

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

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

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

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

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.

If you opted out of the lease car scheme immediately prior to 18 April 2023, you will keep 50% of the contribution according to the table in effect before 18 April 2023 until 31 December 2023.

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, Metallic or Mica paint finish, air-conditioning or climate control and navigation. Light-alloy wheels may be up to 1 size larger than the standard size.

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

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

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

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

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

Update navigation system

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

Winter tyres

Safety compels a winter tyre package.

Term, contract period

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

Calculation of own contribution 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 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.

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

Alphabet

Sales Team TNO Telephone: 076 579 3940

Email-address: TNO@alphabet.com

TNO Car Fleet Management

Telephone: 088 86 66415

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

Delivery

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

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

3. Rules during the term of the lease contract

Use

Driver

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

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

Right of use

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

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

User manual

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

Private use

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

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

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

Illness

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

Maintenance

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

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

Repairs in the Netherlands

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

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

be made.

Fuel or charge card (Multi Tank Card)

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

Operational summary

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

Assistance

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

Inspection

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

Prohibited renting

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

Costs

Costs for TNO

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

Costs for you

You pay for:

- Garaging and parking, unless these are related to business travel or a parking place made available by TNO at a TNO location;
- Refuelling/charging costs incurred abroad when you use your lease car for private purposes. If you have an additional tax liability, you can declare your refuelling and charging costs within one month via Multi Tank Card (stating kilometre status, country, date, time, price and number of litres/kWh). Subsequently, you will be charged an additional (contribution) for private use in this amount. This can result in a tax benefit;
- Traffic offence fines; you receive a copy of the fine by email with a link to pay the fine direct online via iDEAL. No administration costs will be charged.
Upon a first reminder the lease company will pay the fine and the amount, including administration costs, will be deducted from your 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;

- Costs of the loss of documents, keys, codes etc. belonging to your lease car;
- Costs for washing, polishing and cleaning the interior of your lease car;
- The cost of adblue you fill up yourself;
- Extra costs associated with refuelling with the wrong type of fuel as well as the costs incurred due to improper filling of adblue.

Abroad

Green card

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

Private use abroad

You may use your lease car for private purposes abroad.

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

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

Business use abroad

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

The costs of refuelling/charging when using your lease car for business travel abroad must be paid up front. Upon your return to the Netherlands, these costs can be claimed with a foreign invoice via TNO Tools>Navigator>Tools>My Declarations. If you regularly refuel or charge abroad due to business use there, you can get a fuel or charge card to refuel or charge abroad by submitting a request to TNO Car Fleet Management. The application must be approved by your manager and HR Business Partner.

Repairs abroad

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

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

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

Insurance and damage

Lease car insurance

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

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

Procedure in the event of damage

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

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

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

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

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

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

Theft

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

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

Replacement car

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

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

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

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

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

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

Measures by third parties, involuntary loss of possession

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

You will pay these costs upon first request from TNO. If the lease car is not in your control for more than a month, you will recompense TNO the book value of the lease car upon first

request, without prejudice to all other rights of TNO, unless the insurance covers the damage incurred by TNO.

Liability

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

Change of job

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

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

End of the contract

Handing in

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

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

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

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

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

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

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

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

This agreement and user rights end in any case:

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

If you resign by choice, you must where possible take the lease car with you to your new employer. If that is not possible, you can hand in the lease car but you must pay back TNO an amount that is equivalent to the costs of prematurely handing in the lease car, whereby the amount payable to TNO is limited to the payment of the own contribution for 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 8.0 / 1 January 2024

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

CO ₂ emission limits and tax supplement percentages for private car use till 2024						
Tax supplement	CO ₂ -limits	2020	2021	2022	2023	2024
Full electric (EV)	0 g/km	8% (22%)	12% (22%)	16% (22%)	16%* (22%)	16%* (22%)
<i>Limit lower supplement</i>		EUR 45,000	EUR 40,000	EUR 35,000	EUR 30,000	EUR 30,000
Other	≥ 1 g/km	22%	22%	22%	22%	22%

*1st registration on or after 1 January 2024 for cars without CO₂ emissions

For cars without CO₂ emissions with a 1st 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.

1st registration on or after 1 January 2023 for cars without CO₂ emissions

For cars without CO₂ emissions with a 1st 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.

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

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

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

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

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

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

1st registration on or after 1 July 2012

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

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

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

Appendix 2. Lease bicycle scheme

version 2.0 / 1 January 2024

What is it?

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

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

Am I eligible for a lease bicycle?

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

Details of the lease bicycle scheme

1. General provisions

Maximum term

The term is 36 months and there is no limitation on the number of kilometres cycled on any type of bicycle. A lease bicycle contract cannot be extended.

User agreement

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

Additional tax liability

A lease bicycle is considered to involve private use. You pay a monthly sum for it through an additional tax liability, with the additional tax rate being determined by the moment the bicycle is provided (2024: 7%). The additional taxable amount is calculated based on the recommended retail price of the bicycle, including VAT.

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

Set-off against salary

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

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

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

Exclusion of reimbursement for travel costs

Do you have a lease bicycle, whether or not in combination with your lease car, you will not receive any other (untaxed) reimbursement for travel costs when using your lease bicycle. This applies both to commuting and business trips.

Change of job

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

If you are no longer eligible for a lease car and lease bicycle as a result of a job change or

transfer or a change in the circumstances under which the job is performed, the ongoing lease bicycle contract will be respected for its full term.

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

2. Ordering a bicycle

Placing a order

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

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

3. Use and costs

Use

Using the lease bicycle for private purposes is permitted.

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

Private use abroad

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

Improper use

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

Prohibition against renting bicycle

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

Costs to be borne by you

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

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

Costs to be borne by TNO

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

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

4. Repair and maintenance

Maintenance

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

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

Replacement bicycle

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

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

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

5. Insurance and damage

Cover

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

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

Procedure in the event of damage or theft

In the event of damage or theft please contact Fietsvoordeelshop.

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

Physical injury

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

Roadside assistance

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

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

6. End of the lease bicycle contract

Handing in

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

Premature termination of the lease bicycle contract

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

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

If your employment contract is terminated by TNO, you can take over the lease bicycle

for the takeover price stated by Fietsvoordeelshop, excluding the costs for premature return.

Right of purchase

You have the right to buy the lease bicycle at any time on termination of the lease contract.

The takeover price will be determined by Fietsvoordeelshop.

Subsidy for purchasing an electric car

version 1.0 / 1 January 2022

Background

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

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

What does the scheme involve?

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

Size of the subsidy

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

What conditions apply?

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

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

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

Payment of the subsidy

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

Transitional scheme bicycle for commuting

version 2.1 / 1 January 2024

Background

The option bicycle for commuting as reimbursement of commuting costs -paid for by TNO (maximum EUR 749), which meant that for three years after the purchase of the bicycle, you were not eligible for any other reimbursement of commuting costs- is no longer possible with effect from 1 January 2022.

What is it?

This transitional scheme indicates what applies if you used it in 2019, 2020 or 2021 of the arrangement referred to above. This bike, paid for by TNO, hereafter will be called 'net bicycle'.

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

You will find details of the scheme below.

Bicycle purchased in 2019

Did you

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

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

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

After the end of the three-year period, you will receive an allowance of EUR 0.10 net per kilometre (up to a maximum of 40 km one way) for the remaining months of 2022 for the days that you travel to your work location, whether or not by bicycle. From 2023, you will receive an allowance of EUR 0,21 net per kilometre if you use a bicycle or electric bicycle for commuting. As of 2024 the allowance will be EUR 0,23 net per kilometre.

Bicycle purchased in 2020

Did you

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

In that case, the opt-out period will terminate on 1 January 2023 (if it has not already ended) and from 1 January 2023, you will receive the allowance of EUR 0,21 net per kilometre if you use a bicycle or electric bicycle for commuting. As of 2024 the allowance will be EUR 0,23 net per kilometre. If you purchase a new bicycle in 2023 within three months after the end of the original three-year period, you may use the gross-net bicycle scheme. After you have submitted the purchase receipt, you will receive a one-off payment of EUR 250 gross from TNO.

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

Bicycle purchased in 2021

Did you

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

In that case, the opt-out period will terminate on 1 January 2023 and from that date you will receive the allowance of EUR 0,21 net per kilometre if you use a bicycle or electric bicycle for commuting. As of 2024 the allowance will be EUR 0,23 net per kilometre. If you want to purchase a new bicycle at any time after the end of the original three- year period, you may use the gross-net bicycle scheme.

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