



UvA JOBSERVICE BV

Commuting Allowance Scheme

General

For the commuting allowance, UvA JobService B.V. follows the UvA scheme as far as possible. The UvA uses a salary conversion scheme for the commuting allowance. This is a tax arrangement in which a part of your salary is used towards an allowance for commuting costs. A taxable component of your salary is traded in for a non-taxable component.¹

UvA JobService calculates the result of this allowance for you. The resulting amount is paid to you as a net sum.

Conditions

If you would like to participate in this scheme, the following conditions will apply:

- The scheme is based on the assumption of an average number of normal working days per annum. The tax authorities assume that someone engaged in full-time employment works 260 days a year. Of those 260 days, a number of days (46) are deducted for holidays, sickness and leave, among other things. This means that in the case of full-time employment there are 260 working days per year minus 46 = 214 working days on which a net travel allowance may be paid.
- It may be that you travel less than five days per week, even if you are in full-time employment. This may, for example, result from the fact that you have been scheduled to work for 4 x 9 hours. You can also be working part-time, while still travelling five days a week. In all cases in which you travel less than five days a week for UvA JobService, the number of 214 working days will have to be adjusted accordingly. For example, the average number of travel days on an annual basis for someone who works four days a week amounts to 4/5 of 214, which is 171 working days.

How the allowance is calculated

- The allowance is based on the actual number of kilometres travelled between your home address and your work address.

Note: maximum travel distance is 75 km one way.

You should use the ANWB Routeplanner to calculate this, choosing the shortest route (“kortste route”) option. (<http://www.anwb.nl/verkeer/routeplanner>)

- If you are absent for longer than six weeks. The calculated normal travel days on an annual basis will be adjusted if you have been absent for longer than six weeks. Any additional taxes/fines resulting from the provision of insufficient or incorrect information about this will be recovered from you.
- In consultation with your manager you may also arrange to work from home on a regular basis within the working hours of your contract. A maximum of two days applies (40 percent of working hours). A condition for this is that you must in any case travel at least 128 days to your permanent work address. If you work part-time the allowance will be calculated proportionally.

¹ It is possible to reimburse travelling expenses relating to the commuting allowance in this way so long as this is permitted by tax legislation. For 2019 the gross maximum amount is set at € 0.19 per kilometre with a maximum one-way distance of 75 km.

Procedure

If you would like to make use of this scheme, please indicate this on the application form. Then indicate clearly the period to which the commuting allowance relates. Indicate how many days you normally travel to your permanent workplace.

Hand in the form, signed and fully completed, together with a statement of the commuting distance according to the ANWB Routeplanner, to the UvA JobService front office.

Please note:

When determining the distance of the journey, the “shortest route” option must be used and this must be from your home address to your place of work/work address.

If you have been absent for longer than six weeks, please notify UvA JobService as soon as possible, providing details of the periods involved and the total duration.

Calculating commuting expenses

1. We determine how many kilometres you travel per one-way journey (rounded up to the nearest whole kilometre)
2. The number of travel days (including the number of working-from-home days) is calculated²
3. The number of whole months in the calendar year is determined
4. The salary at special rate percentage is used
5. The number of kilometres (max. 75 km one-way) at 0.19 cent per kilometre is used to calculate the maximum amount that can be used
6. This amount is divided by the number of months you work (if the period you work is less than 12 months)
7. The percentage of special rate for wage tax and national insurance contributions is multiplied over this amount
8. The result of this calculation is the increase of your net salary per month.

Example calculation

Say your commuting distance is 20 km one way. You commute three days per week. You will be working for four months.

Your percentage of salary taxed at special rate for wage tax and national insurance contributions is determined at 34.9%

*The calculation: you can use a maximum of 976 euros per year as commuting allowance. The calculation is $2 * 20 * 19$ cent*

In this example 214 days (on the basis of full time) times 3/5 (commuting three days a week).

Based on four months, this amounts to 325 euros. (Amount times 4/12)

In view of the special tax rate for exceptional remuneration, each month 28 euros may be paid out for commuting costs. (325 divided by four is 81 euros per month times the rate for exceptional remuneration)

² A maximum of two days applies (40 percent of working hours). A condition for this is that you must in any case travel at least 128 days to your permanent work address. If you work part-time the allowance will be calculated proportionally.



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Allowance 2020

Application Form

I hereby declare that I am familiar with the Scheme.

The signed scheme will be part of my ongoing employment contract with UvA JobService B.V.

Name: _____

Initials: _____

Working at faculty/services: _____

Start date: _____

Home address (possibly temporary): _____

Work address: _____

Number of kilometres, single journey **To calculate the distance, use the ANWB Routeplanner, choosing the shortest route option.**

Number of travel days per week Average number of travel days If you have a variable work roster, include days working from home

By signing this form you declare that you are aware that you will need to complete a new form if any of the above information changes

In the event of absence lasting longer than six weeks due to illness or unpaid leave, the commuting allowance will be suspended.

I will notify UvA JobService of this as soon as possible.

Place: _____

Date: _____