

Chapter 10 Payments and benefits

ARTICLE 10.1 PAYMENTS/ALLOWANCES

1. Insofar as on 31 December 2006 the employer provides compensation towards or reimbursement of the costs mentioned below, in compliance with paragraphs 2 through 4, the employer lays down rules concerning payment or allowance for:
 - a. travel and accommodation expenses incurred for business trips at the employer's behest;
 - b. necessary commuting fare within the Netherlands;
 - c. costs incurred through the use of telecommunications devices;
 - d. costs of a meal in the case of overtime by order of the employer;
 - e. costs of relocations to and from abroad;
 - f. costs related to printing the dissertation;
 - g. other costs considered necessary by the employer.
2. The sum of the commuting fares payment as referred to in paragraph 1 section b is at least equal to the sum of this payment as it was on 31 December 2006. Lowering the commuting fares payment requires the consent of the employee organisations at the level of the employer.
3. In accordance with tax laws, costs as referred to in paragraph 1 section c are only paid if the telecommunications devices are used and/or installed for the purpose of work activities.
4. Costs of relocations to and from abroad as referred to in paragraph 1 section e include in any case the necessary travel and transport expenses.

ARTICLE 10.2 BUSINESS EXPENSES

1. The employee is entitled to the payment of necessary costs incurred in the exercise of his function.¹⁶
2. Prior to incurring the expenses the employee must submit a substantiated request for the payment of the costs specified in paragraph 1. The employer will decide on this.

Allowances for Relocation in the Netherlands and Temporary Accommodation

ARTICLE 10.3 FUNCTIONAL RELOCATION OBLIGATION

As a rule, the employer shall not impose a relocation obligation on the employee. Only if the employer is of the opinion that the employee, in connection with the proper practice of the function, should live in the vicinity of the operational base, is it possible to impose a substantiated written functional relocation obligation on the employee as meant in article 1.5 under 17.

ARTICLE 10.4 ALLOWANCES FOR RELOCATION AND TEMPORARY ACCOMMODATION

1. For necessary relocation costs (being refurbishment expenses and transport costs) in connection with relocation or transfer in the Netherlands an allowance or payment will be provided.
2. The following qualify for a relocation costs allowance:
 - a. the employee with an indefinite-term contract or with a prospect thereto;
 - b. the employee with a temporary contract of 2 years or more that at the time of relocation will still be in force for 1 year or more.
3. The employee meant in paragraph 2 who will be living within a 30 km¹⁷ radius of the operational base, shall receive a one-off allowance for the costs of refurbishment and full pay for transport costs in transferring household effects.
4. The employee is allowed rights to payment and/or allowance as meant in the previous paragraph only if his operational base changes.
5. Employees have to have submitted their request for a relocation allowance to the employer within six months after relocation.

¹⁶ To guarantee the employee's employability as well as the quality in the practice of the function, he is entitled to payment for incurred professional expenses. Parties have predominantly considered expenses the likes of convention visits, professional literature, travel and accommodation costs.

¹⁷ This is determined with the help of the digital ANWB route planner www.anwb.nl, according to the fastest route.

ARTICLE 10.5 LEVEL OF REFURBISHMENT COSTS AND TRANSPORT COSTS

1. The allowance for refurbishment costs amounts to a maximum of € 2.042,-.
2. The allowance for refurbishment costs is paid in net, in consideration of the prevalent tax maximum. Tax and premiums are withheld from that part of the payment that exceeds the maximum tax level.
3. The reasonable transport costs for transferring the household effects are paid in full on grounds of a quote approved by the employer.
The employer can determine further rules concerning the selection and use of the relocation company.
4. If a functional relocation obligation is imposed, the allowance for refurbishment costs, in departure from the first paragraph, shall amount to 12% of the annual salary at the time of relocation, with a minimum of € 2.226,- and a maximum of € 5.445,-.
5. Also in case of a job placement, the employee may claim a right to the higher allowance for refurbishment costs as meant in the fourth paragraph. In that case the repayment obligation ex article 10.7 is not applicable.

ARTICLE 10.6 COSTS OF TEMPORARY HOUSING/ACCOMMODATION COSTS

1. If in the employer's opinion daily commuting between the place of residence and operational base is not possible in all fairness, and there are actually double housing expenses or accommodation costs for the employee, then, upon entering employment, an allowance will be granted for the costs relating to stay in a boarding house nearby (or within a 30 km¹⁸ radius of) the operational base for the duration of a maximum of 1 year and against submission of documentary evidence.
2. In case of a temporary employment of a maximum of 2 years, of which extension or continuance of employment is not under discussion at the time of effecting the employment, the allowance may be granted for boarding costs for a maximum of 2 years, if all other requirements are met such as specified in paragraph 1.
3. The level of the allowance for accommodation costs amounts to a maximum of € 230,- per month.
4. If the employee is granted an allowance for boarding house costs in pursuance of paragraph 1., then at his request the travel expenses to his permanent place of residence will be remunerated by at least one roundtrip fare (based on 2nd class NS tariffs) every month.

ARTICLE 10.7 REPAYMENT OF RELOCATION COSTS

1. The allowance paid for refurbishment costs and transport costs must be refunded **in full** if:
 - a. Within 1 year of the move the employee moves yet again to a place of residence outside the specified distance of 30 km in article 10.1 paragraph 2.;
 - b. There is a question of culpable dismissal within 1 year after the relocation;
 - c. Dismissal is requested within 1 year of relocation.
2. The allowance paid for refurbishment costs and transport costs must be paid back **in part** if employment is terminated within 2 years of the move. In that case the refund is reduced by 1/24th of a part of the total sum for each calendar month that the employment has continued with the employee after the move.
3. The given allowance for refurbishment and transport costs need **never** be refunded if:
 - a. Employment is terminated due to disability;
 - b. The employee, contiguous to the termination of the employment, takes up employment with another WVOI employer.;
 - c. the employer terminates the employment due to no fault or act of the employee.

ARTICLE 10.8 RECONSIDERATION /TERMINATION OF PAYMENT AND/OR ALLOWANCE

Granted payments and/or allowances are reconsidered or terminated:

- a. for relocation to another place of residence outside a radius of 30 km¹⁹ from the operational base or change of operational base;
- b. if – foreseen – during 2 months no activities are carried out in the operational base, save for in the case of vacation.

¹⁸ This is determined with the help of the digital ANWB route planner www.anwb.nl, according to the fastest route.

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ARTICLE 10.9 FURTHER RULES

The employer can stipulate further rules for the execution of articles 10.3 through 10.8.