



## Leiden University Regulation on Commuting Allowance and Removal Expenses

[Section 1 General stipulations](#)

[Section 2 Commuting allowance irrespective of the means of transportation](#)

[Section 3 Commuting allowance for public transport](#)

[Section 4 Removal Expenses Allowance](#)

[Section 5 Miscellaneous stipulations](#)

[Table](#)

### Section 1 General stipulations

#### Article 1 Legal basis

This regulation is based on Article 3.21, first paragraph, under a) of the CAO of Dutch Universities.

#### Article 2 Definitions

In this regulation, the following definitions apply:

- a. *Executive Board*: Executive Board of Leiden University;
- b. *employer*: the Executive Board or the person who through the power of a mandate or sub-mandate is responsible for the management of a management unit;
- c. *employee*: the remunerated employee as defined in the CAO of Dutch Universities who is employed by Leiden University;
- d. *place of residence*: the municipality in which the employee is registered in the Municipal Personal Records (*GBA*);
- e. *location*: the municipality in which the employee is required by the employer to carry out his or her duties;
- f. *commuting*: travelling at least once a week (or 40 times per calendar year) between the place of residence and the location, whereby the return journey must take place within 24 hours of the outward journey;
- g. *commuting expenses*: costs related to commuting;
- h. *public transport season ticket*: an annual season ticket, purchased through Leiden University for public transport, NS trains and/or buses, or 5 Return Tickets (1st or 2nd class) for the most customary route for commuting;
- i. *the table*: the table, which is part of the Leiden University Regulation on Commuting Allowance and Removal Expenses, which contains the amounts for the fixed commuting allowance per municipality.

### Section 2 Commuting allowance irrespective of the means of transportation

#### Article 3 Applicability

1. This section applies, unless otherwise specified, to the following:
  - a. employees with a (combination of) temporary employment contract(s) for a maximum of three years;
  - b. employees with an employment contract for more than three years who are classified in salary scale 5 or lower.
2. For employees who fall under the description in paragraph 1, under a), the right to a commuting allowance on the basis of this section lapses as soon as it becomes known



that their employment contract will be for longer than three years. This is also the case if the employee has more than one temporary employment contract, provided these are successive employment contracts. In the event of an interruption of less than six months between two employment contracts, the employment contracts are considered to be successive.

3. For employees who fall under the description in paragraph 1, under b), the salary scale mentioned in the confirmation of employment is decisive. In the event of more than one employment contract with the University in different salary scales, the highest scale determines the entitlement to a commuting allowance.

#### **Article 4 Basic principles**

The place of residence and location of the employee as well as the number of commuting days (irrespective of the means of transport) determine the entitlement to a commuting allowance as stipulated in this section as well as the amount of the allowance.

#### **Article 5 Commuting allowance**

The commuting allowance as stipulated in this section consists of a monthly amount as specified in the table attached. This table is based on working in Leiden or Oegstgeest. For places of residence that are not mentioned in the table, a maximum amount of commuting allowance applies.

#### **Article 6 Number of commuting days per week**

1. For four or more working days per week, the allowance mentioned in the table is granted (= 100%).
2. For less than four working days per week, a percentage of the allowance mentioned is granted; for three working days per week, the allowance granted consists of 90%, for two working days 60% and for one working day 30% of the allowance mentioned.
3. In the event of a variable number of working days per week, the allowance granted is based on the average number of commuting days per week (as calculated over a three-month period), rounded up to whole days.

#### **Article 7 Temporary suspension of allowance**

In the event of illness or extraordinary leave, after thirty calendar days, payment of the commuting allowance is suspended until the day when work is resumed.

#### **Article 8 Locations other than Leiden or Oegstgeest**

The location may temporarily or permanently be a municipality other than Leiden or Oegstgeest.

- a. If during the duration of the employment contract a different location is assigned, the commuting allowance granted on the grounds of article 5 lapses. Per individual case, and in consultation with the employee, a reasonable commuting allowance will be determined, whereby the amount agreed can never exceed the amount which can, according to the Tax and Customs Administration, be granted tax-free to the employee.



- b. If at the time of commencement of employment, a different location is immediately assigned, the commuting allowance as referred to in this section is also determined per individual case, whereby as above, the amount agreed can in any event never exceed the amount which can, according to the Tax and Customs Administration, be granted tax-free to the employee.

### **Section 3 Commuting allowance for public transport**

#### **Article 9 Applicability**

1. Unless otherwise specified, this section is applicable to employees who make use (or will make use) of public transport for commuting. No distinction is made between employment contracts nor between different numbers of commuting days per week.
2. Employees who make use of the allowance as described in section 2 are not eligible for the commuting allowance for public transport as described in this section.

#### **Article 10 Commuting allowance for public transport**

The commuting allowance for public transport consists of 20% of the cost of a public transport season ticket (as stipulated in article 2, under h).

#### **Article 11 Temporary suspension of commuting allowance for public transport**

1. In the event of illness, pregnancy, extraordinary leave, removal and termination of employment, the season ticket can be suspended.
2. If the season ticket is suspended on the basis of the first paragraph, the allowance is also suspended.

#### **Article 12 Allowance options as stipulated in section 2 and section 3**

Existing agreements with employees concerning commuting allowances remain in force. Employees may choose once, within the limitations of this regulation, the basis on which (section 2 or section 3) they wish to receive a commuting allowance.

### **Section 4 Removal Expenses Allowance**

#### **Article 13 Removal premium**

1. Employees with a permanent employment contract (or with prospects of a permanent employment contract) who have been granted the maximum commuting allowance as stipulated in section 2 and who, within two years of commencing employment or being transferred, move to a municipality for which, according to the table, no commuting allowance as stipulated in section 2 exists, are granted a removal premium. The tax-free removal premium amounts to € 1500.
2. In the event of less than four working days per week, the amount of the removal premium to be granted is calculated in accordance with article 6, paragraph 2.
3. If a removal obligation is imposed, no removal premium is granted, but the employee can apply for a removal expenses allowance.
4. The removal premium does not apply to employees who make use of the commuting allowance for public transport, as referred to in section 3.



### **Article 14 Removal Obligation**

1. Employees may be required to live close to their work for reasons relating to their employment. The employer determines whether a removal obligation is imposed.
2. An employee who is under removal obligation must relocate as soon as possible, but within a maximum of two years after commencement of employment. The (other) conditions which the employee must fulfill will be confirmed in writing.
3. If a removal obligation is imposed on an employee, he has a right, if and as far as applicable, to an allowance towards removal expenses, accommodation costs and travel expenses for family visits.

### **Article 15 Removal expenses allowance**

1. If a removal obligation is imposed on an employee, he is entitled to a removal expenses allowance, namely furnishing costs and transportation costs.
2. Reasonable costs for the transportation of household effects are reimbursed in full on the basis of a quotation approved by the employer.
3. The allowance towards furnishing costs amounts to 12% of the gross annual salary (*bruto-jaarloon*) at the time of the removal, from a minimum of € 1500 to a maximum as determined by the Tax and Customs Administration.

### **Article 16 Accommodation costs allowance**

If an employee under removal obligation is required, in the period before the removal, to reside close to his work and in order to do so makes use of a hotel/guesthouse, an allowance for accommodation costs will be granted. The amount of this allowance will be determined in consultation with the employer.

### **Article 17 Family visits allowance**

An employee under removal obligation who has been granted an allowance for accommodation costs is also eligible for reimbursement of the actual costs of family visits (within the Netherlands) in the weekend, up to a maximum amounting to the cost of 2nd class travel by public transport.

### **Article 18 Postponed removal obligation**

If a removal obligation has been imposed, and the employee has been granted permission to continue commuting until the date of the removal, during this intervening period, the employee is granted a maximum commuting allowance of the highest amount mentioned in the table. The employee may also opt for a commuting allowance as stipulated in section 3.



## **Section 5 Miscellaneous stipulations**

### **Article 19 Implementation instructions**

The employer may determine further implementation instructions with respect to this regulation.

### **Article 20 Change of circumstances**

The employee is obliged to immediately inform the employer of any changes which may affect the (amount of) commuting allowance – such as a change in place of residence and the number of commuting days per week, irrespective of the particular form of commuting allowance chosen by the employee (as stipulated in section 2 or section 3).

### **Article 21 Student assistants and trainees**

For student assistants and trainees, the following applies, in contravention of sections 2 and 3:

- a. If they are in possession of a student travel card (*OV-studentenkaart*) and do not need to incur travel expenses, they are not eligible for the commuting allowance as stipulated in this regulation.
- b. If they do have to incur verifiable commuting expenses, they are eligible for an allowance according to section 2 or 3. This must be demonstrated and confirmed at the time of commencement of employment.

### **Article 22 Hardship clause**

In special cases in which strict application of this regulation would lead to evident unreasonableness, the employer may deviate from the regulation to the advantage of the employee.

### **Article 23 Commencement date**

This regulation comes into effect on 1 September 2005. This regulation replaces all previous regulations relating to this subject, which fall within the scope of authority of the employer.

### **Article 24 Official title**

This regulation may be referred to as the Leiden University Regulation on Commuting Allowance and Removal Expenses.

This regulation was adopted by the Executive Board on 22 August 2005, following agreement with the Local Employees' Organisation dated 28 June 2005.

This translation of the Leiden University Regulation on Commuting Allowance and Removal Expenses is intended as a service to non-Dutch speaking employees, and as such has no legal status. Any legal claims can only be made on the content of the Dutch regulation (*Regeling tegemoetkoming reiskosten woon-werkverkeer en tegemoetkoming kosten van verhuizing Universiteit Leiden*).