

Agreements on Employee Benefits and IKA 2023

The Executive Board of TU Delft and the Trade Unions in the Local Consultation Body (LO), hereinafter referred to as the Parties, have reached agreement to amend several terms and conditions of employment.

The following considerations played a role in this:

- The fiscal Work-related Costs Scheme (WKR) has consequences for tax-exempt allowances and benefits in kind to employees. Various factors affect the so-called 'tax-free margin' of the WKR.
- The premise is to prevent the exceeding of the WKR's tax-free margin and any resulting tax levies. In the context of this premise, these agreements and the effects within the tax-free margin are monitored annually to check whether they can be continued in the following year or whether there is cause for adjustment.
- As a result of the COVID crisis and developments related to working from home, parties in the collective labour agreement (CLA) made agreements in the CLA NU 1 January 2021 - 31 March 2022 regarding hybrid working and reimbursements for working from home as of 1 January 2022, consisting of an internet allowance and a work from home allowance. These agreements continued unchanged in the CLA NU 1 April 2022 - 31 March 2023.
- In view of this, the Parties previously reached agreement in their consultations on these allowances arising from the CLA NU as of 1 September 2021 and, in this regard, on the adjustment of previous agreements regarding contributions for employees. The duration of these agreements is until 1 January 2023, which is why the Parties have consulted on how they wish to continue these agreements.
- In addition, research is being done into how TU Delft can deal with sustainable mobility in relation to commuting to and from work. In this context, we are exploring, inter alia, whether and under what conditions the introduction of a bicycle scheme can be achieved.

Parties have made the following agreements:

Article 1. General work-related costs allowance

1. Partly to compensate for the expiration of the free ADSL connection and the bicycle scheme as of 1 January 2015, the employee will be paid a tax-free allowance, a general work-related costs contribution (AWK contribution). This contribution can be freely spent by the employee, for example for purchasing a bicycle, bicycle accessories or a fitness subscription.
2. As of 1 January 2023, the AWK contribution is a maximum of €23 per month per employee who can derive a right from IKA¹, with an employment contract of 1.0 FTE. The contribution depends on the number of working hours (pro rata) as well as the date of commencing or leaving employment in the calendar year in question.

¹ The following are excluded from this: student assistants, on-call workers, interns, scholarship PhD candidates, guests, external parties and employees who work on an expense basis.

3. The AWK contribution applies subject to it being allowed as a tax-free allowance. This is a gross allowance that is paid net by including it as a final tax wage in the tax-free margin of the WKR.
4. The Terms of Employment Benefits Funds contribute to the costs of the AWK contribution in accordance with the applicable 5-Year Terms of Employment Benefits Funds Agreement.
5. Before the end of the calendar year, the AWK contribution will be evaluated in light of the WKR to determine whether it can continue unchanged for the following year or whether it needs to be adjusted.
6. In the event that a bicycle scheme comes into effect at TU Delft, the AWK contribution may be reduced for an employee who uses it at any time, starting from the time their participation in the bicycle scheme commences under the conditions specified therein.

Article 2. Commuting contribution

1. The fixed monthly commuting contribution remains discontinued, on the understanding that, for employees who work entirely or mostly on campus, the home working allowance as referred to in Article 4 may apply in whole or in part as a contribution to the commuting costs.
2. This commuting contribution will be deducted from the Mobility Allowances in IKA as an allowance already received. In principle, the commuting contribution is granted in addition to any allowance for travel costs under the TU Delft Travel, Moving and Pension Costs Scheme and does not have to be deducted from it. This only differs if, in exceptional cases, the total sum of the employee's commuting allowances exceeds the tax-exempt maximum allowance per km.
3. In the event of an employee's long-term absence due to, for example, incapacity for work where there is no regular commute to work, the payment of the contribution will be stopped for the duration of the absence in accordance with the fiscal conditions, or adjusted to the changed commute. This generally applies to long-term incapacity for work after a period of six weeks.

Article 3. Internet allowance

1. In connection with working from home, an internet allowance is paid under the CLA NU for the costs of an internet subscription at the home address in the Netherlands of the employee who is entitled to such under the CLA NU² and who works from home in accordance with agreements made with the employer.
2. The internet allowance applies subject to the condition that it is allowed tax-free and falls under the targeted exemption from the WKR. This is a gross allowance that is paid net insofar and as long as it is possible under the fiscal regime applicable at the time.
3. An adapted agreement can be made with employees who do not live in the Netherlands, taking into account the fiscal and social security situation.
4. In the event of an employee's long-term absence due, for example, to incapacity for work where (the usual) work is no longer done at the home address, the payment of the

² The following are excluded from this: on-call workers, student assistants, freelancers, scholarship PhD candidates without an employment contract and students.

contribution will be stopped during the absence in accordance with the fiscal conditions. This generally applies to long-term incapacity for work after a period of six weeks.

Article 4. Home working allowance

1. Under the CLA NU, an allowance is paid for the costs of working from home to the employee who is entitled to such under the CLA NU³ and who works from home in accordance with agreements made with the employer: the home working allowance.
2. In accordance with the CLA, the working from home allowance applies to a maximum of two days working from home per week with an employment contract of 1.0 FTE, based on a default of a maximum of 2/5 of the work hours. The allowance depends on the time of entering or leaving employment in the relevant calendar year.
3. The working from home allowance applies subject to the condition that it is allowed tax-free and falls under the targeted exemption from the WKR. This is a gross allowance that is paid net insofar and as long as it is possible under the fiscal regime applicable at the time.
4. Insofar as a working from home allowance is received for working days, the applicable tax conditions and restrictions apply to a commuting travel allowance, including the Mobility Allowance in IKA as referred to in Article 5.
5. Employees who do not work from home or only work from home to a very limited extent but who receive a work from home allowance, are considered (fiscally) to have received a contribution towards commuting expenses instead of the work from home allowance, as stated in Article 2. This contribution for travel costs is deducted from any amounts to be used for the Mobility Allowance in IKA.
6. An adapted agreement can be made with employees who do not live in the Netherlands, taking into account the fiscal and social security situation.
7. In the event of an employee's long-term absence due, for example, to incapacity for work where (the usual) work is no longer done at the home address, the payment of the contribution will be stopped during the absence in accordance with the fiscal conditions. This generally applies to long-term incapacity for work after a period of six weeks.

Article 5. Optional model terms and conditions of employment (IKA)

1. The objectives agreed between the Parties concerning Trade Union Dues, Professional Association Dues and Mobility Allowance will be maintained in IKA. The applicable tax conditions and restrictions apply to the Mobility Allowance insofar as employees already receive a home working allowance for working days.
2. As of 1 January 2023, the implementation method of the 30% scheme will be amended by implementing it via the optional model.
3. In addition, the extra holiday hours, extra income and extra pension objectives set out in the CLA NU are maintained in IKA.

Article 6. Duration

³ The following are excluded from this: on-call workers, student assistants, freelancers, scholarship PhD candidates without an employment contract and students.

1. The duration of this agreement runs from 1 January 2023 to 1 January 2024, on the understanding that:
 - the agreements on the AWK contribution apply for a period of one year, and will always tacitly continue for the same period if there are no changes in circumstance, through 31 December 2027 at the latest;
 - the agreements about the commuting contribution, the internet allowance, the work from home allowance and IKA apply indefinitely in principle, unless a change in circumstances gives cause for these agreements to change.

2. During the term, that which has been agreed in this agreement may be amended in consultation as soon as there is reason to do so due to a change in circumstances such as:
 - change in the agreements in the CLA NU and/or a CLA agreement;
 - establishment or change of conditions in (fiscal) laws and regulations;
 - developments in or risk of exceeding the tax-free margin of the WKR;
 - creation or change of policy and resulting regulations, such as policy regarding sustainable mobility, for example in relation to commuting and/or bicycle scheme;
 - change in other circumstances, whether or not foreseen, on the basis of reasonableness and fairness.

3. Furthermore, each of the Parties may request further consultation during the term of these agreements if a change in these agreements is desired.

Thus drawn up in quadruplicate and signed by authorised representatives of the Parties,

Employer

on behalf of the Executive Board of Delft University of Technology,
Prof. T.H.J.J. van der Hagen, President of the Executive Board

Employee organisations in the Local Consultation Body (LO) at TU Delft

on behalf of FNV Overheid trade union:
dr.ir. J.H. Baggen

on behalf of CNV Overheid trade union:
dr.ir. F.A. Veer

on behalf of AOB trade union:
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