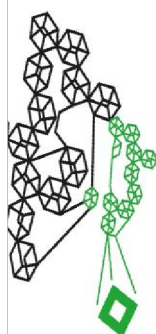
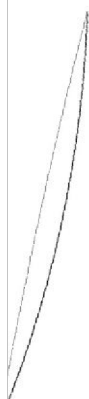
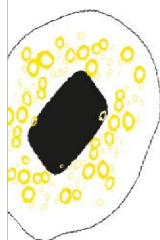


# Optional Model for Employment Conditions brochure 2024

Version May 2024

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## WHAT IS THE OPTIONAL MODEL FOR EMPLOYMENT CONDITIONS?

The Optional Model for Employment Conditions (hereafter: "Optional Model") enables you to compose your own terms of employment package within certain limits. You can exchange certain employment conditions for others. The terms of employment that are used to exchange are referred to as 'sources'. The 'targets' are the terms of employment that you will benefit from instead. This enables you to personalise your own terms of employment according to your needs.

## WHO CAN PARTICIPATE?

All University of Twente staff members can use the Optional Model, except for (student) on-call workers, student-assistants, those working according to the 'Opting-in' method and staff on special leave for all of their working hours during the entire calendar year. Employees to whom the 30% ruling is applicable in (part of) the same calendar year cannot choose targets in the Optional Model, except the long-term saving model.

## HOW DO YOU ACCESS THE OPTIONAL MODEL?

The Optional Model can be found in MyHR under 'My File => My Optional Model'. Here you will find the options that you can choose from. For each option, you can indicate which source(s) you want to use. Your selection and the obtained approval are subsequently registered in your personnel file.

## WHEN CAN YOU SELECT YOUR TARGETS?

You can select your targets throughout the calendar year, except during the period from 10 December to 15 January, when the Optional Model is closed for maintenance purposes. You do not need to choose all your targets at once. For example, you can select the target 'trade union contribution' in March and in October choose a bicycle (as long as all the requirements are met). If you wish to use your holiday allowance in any year for a specific option, you need to do this before 1 May to ensure that it will be processed along with May's salary payment. To use your end-of-year bonus, you must do so before 1 November..

**Please note! From 2024, the end-of-year bonus will no longer be paid in the month of December, but as early as November. Also, the end-of-year bonus in 2024 is calculated once only over 11 months and is therefore lower than usual. So if you want to use this amount to buy a bicycle, for example, make sure you have made your choice before 1 November and take into account a lower end-of-year bonus than you are used to!**

**Please note! You can only choose each target once per calendar year. Once your choices have been recorded in MyHR, adjustments or additions are no longer possible. An exception to this is the buying and selling of holiday hours:**

*Example:*

*You buy 40 additional holiday hours in April, and later decide to buy 40 more holiday hours in August, which takes you to the maximum permitted 80 additional holiday hours per year. The same principle applies to selling holiday hours in exchange for extra salary. You can also sell your holiday hours in batches, up to a maximum of 38 hours per year.*

## CONSEQUENCES OF PARTICIPATION FOR SOCIAL SECURITY AND OTHER SCHEMES

The use of the source 'money' will lead to a reduction of your (taxable) income. This can affect the level of any disablement or unemployment benefit that you may be entitled to in the future, as well as the level of any tax allowance you may be entitled to.

### DISABILITY

If you are incapacitated to work due to illness/disablement, the benefit you receive is based on the average income that you earned in the year before you became incapacitated. Using your salary, holiday allowance or end-of-year bonus as a source in the Optional Model in that last year reduces your salary and any benefit will be based on this lower salary.

### UNEMPLOYMENT

Unemployment benefits are based on the average income earned in the year before the date on which you become unemployed. Using your salary, holiday allowance or end-of-year bonus as a source in the Optional Model in that last year reduces your salary and any benefit will be based on this lower salary.

### OTHER SCHEMES

An increase or decrease in your taxable salary can affect the many benefits or schemes based on it, such as healthcare allowance, housing benefit and study grant.

It is therefore recommended to consider the consequences of your chosen combination of options carefully. Changes to regulations may also have unforeseen consequences. UT cannot be held responsible for these. The responsibility for your choices rests with you. Once you have confirmed your options, they cannot be changed afterwards.

## AVAILABLE TARGETS

You have the following targets to select from:

- extra leave;
- additional salary;
- bicycle;
- trade union contribution;
- professional association contribution;
- ABP ExtraPension;
- long-term saving model;
- sustainability investments.

You can select more than one target. For each target, you can indicate whether you want it settled with your salary, your holiday allowance, your end-of-year bonus or hours (where possible), or a combination of these sources.

⇒ See the annex to this brochure for a schematic overview of sources and targets.

## TARGET: EXTRA LEAVE

If you would like more leave, you can purchase additional holiday hours. You can purchase extra leave using your salary, holiday allowance and/or end-of-year bonus. The value of one hour is 0.704% of your (full-time) gross monthly salary. This percentage includes 8% holiday allowance and 8.3% end-of-year bonus.

The holiday hours you have bought are, after processing your choice, immediately visible on your leave balance. They are credited to your non-statutory holiday hours for the year of your choice. You require your manager's permission to purchase extra leave. You must therefore consult your manager before choosing this target.

You can purchase a minimum number of 8 and a maximum number of 80 holiday hours per calendar year. That means that you can buy, for example, 40 hours to save for a period of sabbatical leave in the long-term saving model and buy 40 additional holiday hours. It is not possible to buy 80 hours to save for sabbatical leave and another 80 extra holiday hours, for example.

## TARGET: ADDITIONAL SALARY

You can use a maximum of 38 holiday hours for the target 'additional salary'. You are selling holiday hours, in a manner of speaking. Payroll tax is paid on the gross value of the holiday hours.

**Please note! You may not choose this target if you have already bought extra holiday hours in the same year.**

## TARGET: BICYCLE

You can use money and/or a maximum of 76 holiday hours to buy a bicycle, including bicycle insurance, in a fiscally advantageous way.

**Please note! If you want to use your holiday allowance, choose this target before 1 May. If you want to use your year-end bonus, choose this target before 1 November.**

### CONDITIONS:

- You must use the bicycle to travel (part of) the route between your home address and work address.
- To choose the bicycle option in MyHR, your remaining period of employment must be at least 11 months.
- The bicycle can be purchased during the current calendar year, but no later than 10 December in order to enable settling of the costs in the current calendar year.
- The tax benefit on the purchase of a bicycle (including bicycle insurance) is maximised at EUR 1,500.- (incl. VAT).
- It is permitted to spend more on a bicycle than EUR 1,500.-. In that event you pay the amount in excess of EUR 1,500.- directly to the bicycle dealership.
- You can enter a maximum of EUR 1,500.- in MyHR. If you spend less than that on the bicycle (including bicycle insurance), you enter this lower amount in MyHR.
- The target 'bicycle' is available once every 4 calendar years.

### TWO OPTIONS:

There are two options to buy a bicycle: through a TSR dealer or through another dealer or webshop. The differences are explained below.

### Through a TSR-dealer

UT has a partnership with TSR, which provides the following benefits:

- UT pays the invoice directly to TSR. You do not have to pay for the bicycle upfront (except for a possible amount in excess of EUR 1,500.-).
- You will get a bike computer free of charge.
- You can have your bicycle serviced once free of charge.
- For every EUR 99.- you spend on your bicycle, you will receive a EUR 10 voucher to spend at the dealer's up to a maximum of 7 vouchers. The vouchers will remain valid for 3 years.

Click [here](#) for an overview of participating bicycle dealerships.

#### HOW DOES IT WORK?

- Check whether you meet the conditions to use the target 'bicycle';
- Select a bicycle at a participating TSR-dealer. The bicycle is registered in the TSR portal immediately.
- Then register the purchase of your bicycle in MyHR. Do this as soon as possible, because the order will not be placed until you have done this.
- Your registration in MyHR and the dealership's registration will be compared and approved.
- Your choice will be recorded in your personnel file. You can now take possession of your bicycle.
- The invoice for the bicycle is sent directly to UT by the TSR-dealer.
- The cost of your bicycle will be deducted from the source(s) you have chosen.

#### Example 1:

*You buy a bicycle in April. You use EUR 1200.- to do so. UT pays the invoice. You have chosen to deduct the amount from your holiday allowance. That will be done in May.*

#### Example 2:

*One holiday hour has a gross value of EUR 30. You buy a bicycle for EUR 1200.-, which means that you can use 40 holiday hours to pay for the bicycle.*

### Through a non-TSR dealer or webshop

It is also possible to buy a bicycle through a webshop or a non-TSR dealer. You will not have the advantages of buying your bicycle from a TSR dealer. In addition, you have to pay for the bicycle yourself with the bicycle dealer.

#### HOW DOES IT WORK?

- Check whether you meet the conditions to use the target 'bicycle';
- You order your bicycle from a webshop or bicycle dealer and pay for it upon delivery.
- You then register the purchase of your bicycle in MyHR and make sure that the invoice and receipt are uploaded. Please note: in order to be able to settle the bicycle the invoice has to state clearly what type of bicycle it concerns. The invoice must be in your name and the receipt must demonstrate that you paid for the bicycle.
- After your application has been approved, you will receive the price you paid for the bicycle up to a maximum of EUR 1,500.— with your next salary payment.

- The purchase of your bicycle will be settled through the sources selected by you.

*Example 1:*

*You buy a bicycle in April, using EUR 1200.- from the Optional Model. You pay EUR 1200.- to the dealer upon delivery. After your application has been approved, UT will pay out EUR 1200.- with your next salary payment. You opted for settlement through your holiday allowance. In May your holiday allowance will be reduced by EUR 1200.-. No wage tax is charged on this amount.*

*Example 2:*

*One holiday hour has a gross value of EUR 30.-. You buy a bicycle for EUR 1.200.-. That means you need 40 holiday hours to pay for the bicycle. After your application has been approved, the holiday hours will be deducted from your leave balance and you will receive EUR 1,200.- with your next salary payment.*

## TARGET: TRADE UNION MEMBERSHIP FEE

For this target, you cannot use the source 'holiday hours', but only 'money' sources such as salary, holiday allowance and end-of-year bonus.

**Please note! If you have already received an allowance from the university because of the month of the union (CLA Appendix D, Article D4), you cannot choose this target via the Optional Model in the same calendar year. In subsequent years, you can still choose this target.**

### HOW DOES IT WORK?

You can choose this target for a membership of the following organisations:

- FNV (Government)
- CNV (Government)
- FBZ
- Aob

When selecting this purpose, enter the annual contribution of the trade union(s) and attach the payment receipt(s).

**Please note! You can do this only once for all unions within a year. So make sure you have all the data at hand when entering your choice.**

### HOW DO YOU BENEFIT?

Suppose the annual membership fee for your trade union is EUR 120.- and you decide to cover the full EUR 120.- using the Optional Model by deducting it from your end-of-year bonus. At a payroll tax level of 40%, your gross end-of-year bonus will be reduced by EUR 120.-, whereas your net end-of-year bonus will decrease by only EUR 72.- (EUR 120.- -/ - 40% tax). Your trade union membership fee was EUR 120.-, and you have therefore saved EUR 48.-.

## TARGET: MEMBERSHIP FEE FOR PROFESSIONAL ASSOCIATION

For this target, you cannot use the source 'holiday hours', but only 'money' sources such as salary, holiday allowance and end-of-year bonus.

To be eligible for the target 'membership fee for a professional association' (e.g. KIVI), the membership must be personal to you, and you must be the person paying for it. You cannot use this option if your faculty or service department reimburses you for your membership. There must be a clear relationship between your membership and the position you hold at the university.

#### HOW DOES IT WORK?

You enter the annual membership fee(s) for the professional association(s) and attach the payment receipt(s).

**Please note!** You can do this only once for all associations within a year. So make sure you have all the data at hand when entering your choice.

#### HOW DO YOU BENEFIT?

Suppose the annual membership fee for your professional association is EUR 240.-. You choose to cover the full EUR 240.- using the Optional Model deducting it from your holiday allowance. At a payroll tax rate of 40%, your gross holiday allowance will be reduced by EUR 240.-, but your net holiday allowance will decrease by only EUR 144.- (EUR 240.-  $-$  40% tax). Your membership contribution was EUR 240.- and you have therefore saved EUR 96.-.

#### TARGET: ABP ExtraPension

You can accrue extra pension with [ABP ExtraPensioen](#), if you have enough fiscal space. You can use your salary, holiday allowance (unless you have chosen to have your holiday allowance pay paid out monthly), your end-of-year bonus and/or extra-statutory holiday hours for this purpose. This can provide tax benefits.

#### WHAT YOU NEED TO KNOW:

- The fiscal space is the difference between the maximum amount that you are legally allowed to accrue tax-free in pension and the amount that you actually accrue. Not everyone has fiscal space. This is because ABP has already used the maximum fiscal space for pension accrual in recent years.

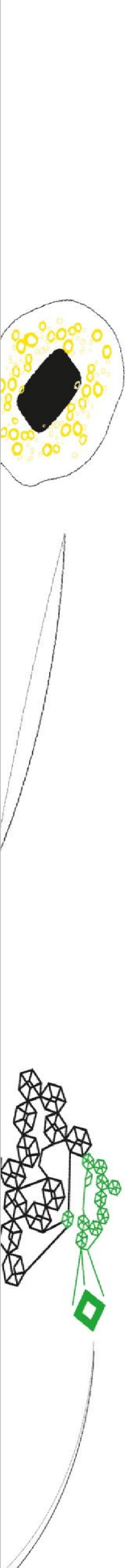
**NB! If you do not have fiscal space, you cannot choose this target.**

- In [MyABP](#) you can see whether you have fiscal space and, if so, how much this amount is. You can also calculate here what the deposit could ultimately yield.

**NB! Always make the test calculation first before determining whether you want to choose this target and if so, for what amount.**

- The fiscal space is calculated annually by ABP and can be requested from mid-March/April.
- You decide which amount you want to put in. There is no minimum amount, but there is a maximum amount, namely the fiscal space stated in MyABP.
- More information about the ABP ExtraPension can be found on the [ABP website](#).

#### HOW DOES IT WORK?

- 
- Request your fiscal space by logging in to [MyABP](#). You can find this in MyABP at the bottom left of the screen: directly to: fiscal space (direct naar: fiscale ruimte)
  - Make sure that you have downloaded the screenshot, containing proof of the fiscal space, so that it can be uploaded as an attachment to the application via the Optional Model.

**NB! Take a complete screenshot on which the following is visible: the amount of fiscal space, the bank account number to which the employer must transfer the amount and the payment reference.**

- Calculate in MyABP, before making the choice in the Optional Model, what the amount you want to invest for ABPEXtraPension could potentially yield you in extra retirement pension.
- Then go to MyHR Optional Model - ABP ExtraPension.
- Enter the amount you want to use to accrue extra pension. This amount may not exceed the amount of your fiscal space.
- Upload the screenshot as proof of your fiscal space.
- Select the source(s) you want to use for this target.
- Follow the other instructions in MyHR.
- After confirming your choice, HR Services will transfer the amount you have invested to ABP for the purpose of your ABP ExtraPension.

## TARGET: LONG-TERM SAVING MODEL

For this target, by using holiday and/or compensation hours, you can reserve hours for:

- sabbatical leave
- long-term leave (which you can use as you see fit)
- a reduction in your weekly working hours

**Please note! Employees who participate in the 30% rule in (part of) the calendar year are allowed to choose this target. All other targets of the Optional Model are excluded for them.**

If you select the target 'long-term saving model', you will need to save for between three and five consecutive years. This is a long-term commitment, so you need to make agreements in writing with your manager about the timing and duration of your leave before you start saving. For example, your manager may decide that normal operations would be disrupted if you were to take an extended period of leave.

In addition, you will need to save a minimum of 38 hours annually, regardless of the size of your employment contract. You can save a maximum of 148 hours in the long-term saving model. In addition to the 76 holiday hours that you can use in the Optional Model, you may use an additional 72 holiday hours and/or compensation hours specifically for this target.

**Please note! Choose this target at the beginning of each calendar year, so that, if desired and possible, you still have sufficient balance in compensation hours to be able to use these hours for this target.**

If you wish, you can buy extra holiday hours and subsequently use them for the long-term saving model. In that case, you first select the target of 'extra holiday hours' in MyHR. Once



you have purchased the extra holiday hours, you can enter them into the long-term saving model. Make sure you do that within the same calendar year.

The holiday hours saved will then be reserved for the long-term saving model in the leave registration. You need your dean or director's permission to buy extra holiday hours for the long-term saving model. Saving hours from your regular non statutory leave balance is in any event possible.

Specific terms and conditions apply to each component of the long-term saving model:

#### SABBATICAL LEAVE

Sabbatical leave is an extended period of leave during which you focus on your own employability. If your work on your employability in a specific or general sense during your sabbatical leave benefits the organisation, you may receive an allowance in the form of time and/or money. The amount of that bonus is between 80 and 160 hours, and in cash terms it is between EUR 1,000.- and EUR 3,000.-. You will need to agree the details of the leave, its duration and any other conditions with your dean or director. The dean or director will decide on the amount and may specify further requirements or conditions.

If you only saved part of your sabbatical leave through the Optional Model, you will also have to agree whether or not UT would continue to pay your salary, pension premiums, pension accrual and the use of the leave accrued.

#### LONG-TERM LEAVE

It is also possible to save for an extended leave that you are free to use however you want. No allowance is awarded in this case. The duration of the long-term leave must be at least equal to the number of hours that you have accrued through the long-term saving model in your chosen period.

#### A TEMPORARY REDUCTION OF YOUR WEEKLY WORKING HOURS

Instead of saving for an extended period of leave, you can also save for a temporary reduction of your working hours per week. Before you can take the leave you have saved up, you must make agreements with your manager about the duration of this period and how it will be done.

#### OTHER CONDITIONS

You have to take the leave balance saved via the long-term saving model within one year of the end of the period of saving, unless you have made other agreements about this in writing. That means, for example, that if you start saving for a period of three years in 2024, you must use the leave saved by no later than 2027. If you fail to do so and no other agreements have been made, the unused hours will expire five years after the last day of the calendar year in which you entered the hours into the Optional Model for the target 'long-term saving model'.

If your employment ends while you are still saving or before you have used the hours saved, you will need to take the leave saved before the date on which your employment will end. A compensation in cash for leave not taken will be paid only if your unit has not given you sufficient time to take the leave saved due to circumstances beyond your control and a written agreement has been made about payment for the leave saved no later than three months before the date on which your employment will end.

## TARGET: SUSTAINABILITY INVESTMENTS

Owing to the high inflation rate and costs of energy, UT decided to enable its employees to enter their investment in sustainable options for their home into the Optional Model.

You can use salary, your holiday and end-of-year bonus and/or a maximum of 76 holiday hours to finance sustainability measures. This allows you to exchange the total invoice amount (with a max. of EUR 5000,-) in a tax-friendly way over a period of maximum 5 years. The amount to be exchanged is a maximum of EUR 1000 per choice year.

### CONDITIONS:

- You can enter the sustainability measures mentioned on the website of the [Dutch Nationaal Warmtefonds](#). In cases where we cannot derive from the invoice whether the investment meets the requirement of 'sustainability measure', you will receive a form to be completed and signed by your installer/fitter stating whether that is the case. UT will subsequently decide whether the invoice can be used for this purpose.
- You can only enter any investments into the Optional Model in the year in which they are made, not in (a) subsequent year(s).
- If you are entitled to a grant for a sustainability measure, you can only enter the investment amount after deduction of the grant obtained.
- The investment includes both the equipment and the installation/fitting.
- The invoice must be addressed to yourself or your partner and concern your residence as known by UT.
- The date of the invoice must be within the calendar year of choice and must not be before the start date of employment.
- The installation/fitting of the measures has to be done by a recognised company/installer.
- A maximum of EUR 5,000.- (max. EUR 1,000.- per year) can be entered in a period of five years. That amount may concern one or more sustainability investments. The invoices have to be submitted at the same time. For investments exceeding an amount of EUR 5,000.-, the fiscal advantage will not cover more than EUR 5,000.-.
- If the investment is less than EUR 5,000.-, you enter the total amount invested in MyHR.
- To choose the sustainability investments option in MyHR, your remaining period of employment must be at least 11 months.
- It is not possible to enter another investment in the course of the initial 5-year period. For instance: if you entered an amount of EUR 3,500.- at the time of the first investment, of which you want to settle EUR 700.- per year, you cannot enter a new investment in year 3 as a result of which your total investment would be EUR 5,000 throughout the 5-year term.
- A new investment cannot be entered until the year after the year in which the last portion of your investment was settled.
- If you terminate your contract in the course of a calendar year, UT will not correct the investment in proportion to the duration of your employment in that year.

### HOW DOES IT WORK?

- Check whether your investment is mentioned on the website of the [Nationaal Warmtefonds](#);
- Check whether the invoice is addressed to you (or your partner) and concerns your home address;

- Select "Sustainability" in the Optional Model;
- In your first application, enter the total amount of the investment(s) as on the invoice (to a maximum of EUR 5,000.-) and upload a copy of the invoice;
- Select the source against which you want to settle the investment and the amount;
- After submitting the application, you enter your first-year instalment (maximum EUR 1,000) and the source(s) against which you want to settle it. Please note that both amounts have to be identical.
- Follow the instructions in MyHR.
- As long as you have any outstanding balance to settle (and the 5-year term has not passed), you will be reminded at the beginning of each year to make your entry for that year. That is not done automatically!

## AVAILABLE SOURCES

You can choose from two different 'sources' within the Optional Model:

- hours;
- money;

It is also possible to combine both sources. For each target and each moment of choice, it varies which sources you can (still) choose.

⇒ See the appendix of this brochure for a schematic overview of targets and goals.

## SOURCE: HOURS

The source 'hours' means the non-statutory holiday hours. These are the holiday hours above the balance equal to 4x your weekly working hours (in this brochure "holiday hours").

In addition, only for the purpose of "long-term saving model", a maximum of 72 compensation hours can be used in addition to holiday hours. Compensation hours are the extra hours obtained by a full-timer because of the 40-hour working week in the case of full-time employment of 38 hours per week. Holiday hours cannot be used for the targets 'trade union contribution' or the 'contribution for professional association'.

## NUMBER OF HOURS

There is an upper limit to the number of hours that can be used in one calendar year, i.e. 76 holiday hours for all the options in the Optional Model combined. For example, if you use 20 holiday hours for the target 'extra salary', you can still use a maximum of 56 holiday hours for a bicycle. A maximum of 38 holiday hours can be used for the target 'additional salary'.

## Long-term saving model

An exception to the maximum of 76 holiday hours has been made for the long-term saving model. For that target it is possible to use another 72 leave and/or compensation hours in addition to the 76 holiday hours, thus bringing the maximum number of holiday hours to be used for the long-term saving model to 148 per calendar year.

The minimum contribution to the long-term saving model is 38 hours.

**Please note! If you intend to use compensation hours for the long-term saving model, it is recommended that you do so at the beginning of the calendar year, when your balance is still sufficient.**

*Example:*

*Your leave balance contains 80 non-statutory holiday hours and 96 compensation hours. If you use 70 holiday hours for a bicycle, you can still use 6 holiday hours and 72 compensation hours in the multi-year savings model.*

### **Source 'hours' is not available if the employee does not register leave**

Staff who do not register leave in MyHR cannot use leave in the Optional Model, because it is not possible to determine their total leave entitlement (holiday hours plus compensation hours). If you have used hours in a particular calendar year in which you afterwards prove not to have registered any leave, the value of the hours used will be deducted from your salary in the following calendar year.

### **VALUE OF ONE HOUR**

When converting the source 'hours' into a monetary option (e.g. extra salary or bicycle), the value of one leave hour amounts to 0.704% of your monthly full-time salary. This percentage includes your holiday allowance and end-of-year bonus. Other bonuses and so on are not included. The calculation is based on your salary at the moment when you finalise your choices in the Optional Model.

The source 'hours' for the long-term saving model maintains its value. If you have saved 60 hours per year for three consecutive years for sabbatical leave, for example, and you take sabbatical leave in the following calendar year, you can use 180 hours for this.

### **SOURCE: MONEY**

You can use money for one or more target(s). The source 'money' is made up of three different components:

- monthly salary: the amount per month as determined in accordance with the salary scales from the collective labour agreement for Dutch universities;
- holiday allowance: this amounts to 8% of your annual salary. Please note! It is not possible to use your holiday allowance as a source when you have opted for monthly payment of your holiday allowance;
- end-of-year bonus: this amounts to 8.3% of your annual salary.

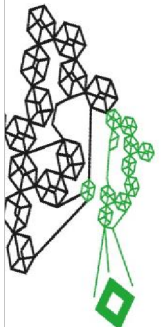
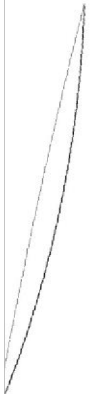
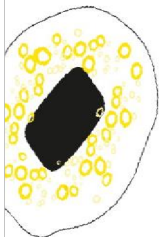
### **SETTLEMENT**

Money as a source can be settled in different ways:

- in one or more instalment(s) with your salary;
- with your holiday allowance;
- with your end-of-year bonus;
- or a combination of the above options.

*Example:*

*In April you decide to use a part of your holiday allowance to purchase a bicycle. Your gross holiday allowance will be reduced by the total amount spent on the bicycle in May. No payroll taxes are payable on the amount deducted from your gross holiday allowance, so overall you will save money. If the bicycle costs EUR 1,500.- and the payroll taxes amount to 40%, your net saving is EUR 600.-. This means the bicycle costs you EUR 900.- instead of EUR 1,500.-.*



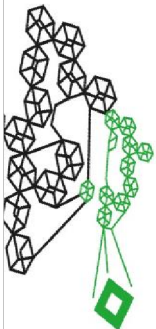
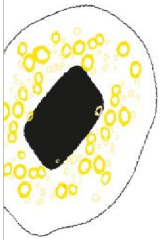
**Please note! A fictitious rate of tax has been used in this example for illustration purposes only. The amount you actually save will depend on your annual salary and the tax rate payable.**

The holiday allowance and end-of-year bonus are taxed at the special tax rate. Depending on your annual income, your net benefit may be higher when using holiday allowance or end-of-year bonus than salary. Your salary is taxed at the regular rate. It is up to you to consider the most advantageous option for you.

**Please note! Using 'salary' as a source may never cause your salary to drop below the statutory minimum wage for the month in question. If this is likely to be the case, the amount will be spread over two or more months.**

### **WOULD YOU LIKE MORE INFORMATION?**

Now that you have read this brochure, if you still have questions about the Optional Model for Employment Conditions, you can ask the HR advisor in your own unit. If you wish, you can contact Human Resources by submitting a question using Ask HR (in MyHR); select 'Optional Model'.



## SCHEMATIC OVERVIEW OF SOURCES AND TARGETS OPTIONAL MODEL

Possible sources:

- Money: salary, holiday allowance (HA), end-of-year bonus (EYB),
- Hours: holiday hours, compensation hours.

Target	Source	Target to choose when participating in 30% scheme?	Conditions
Extra leave	Salary, HA,EYB	No	8 - 80 hours
Additional salary	Holiday Hours	No	max. 38 hours
Bicycle	Salary, HA,EYB, Holiday Hours,	No	<ul style="list-style-type: none"> <li>• max. 76 hours</li> <li>• max. EUR 1500,- once every 4 years.</li> <li>• At the time of the choice, employment must still last at least 11 months</li> </ul>
Trade union contribution	Salary, HA,EYB	No	1x for all trade unions
Professional association contribution	Salary, HA,EYB	No	1x for all associations
ABP ExtraPension	Salary, HA,EYB, Holiday Hours,	No	<ul style="list-style-type: none"> <li>• max. 76 hours</li> <li>• max. the amount of the fiscal space as stated in MijnABP</li> </ul>
Long-term saving model	Holiday Hours, CH	Yes	<ul style="list-style-type: none"> <li>• 3-5 years of saving;</li> <li>• For: sabbatical, long-term leave and temporary reduced working hours.</li> <li>• Minimum: 38 holiday hours/p.y.</li> <li>• maximum: 148 hours p.y. (76 holiday hours + 72 holiday and/or compensatory hours).</li> <li>• Hours to be taken within 1 year after end of saving period.</li> <li>• Saved hours are not paid in cash.</li> <li>• Long-term savings leave that has not been taken expires after five years after the last day of the calendar year in which the hours were entered into the savings model.</li> </ul>
Sustainability investments	Salary, HA,EYB, Holiday Hours,	No	<ul style="list-style-type: none"> <li>• Maximum 76 hours/p.y</li> <li>• max. €5,000 over 5 years and €1,000 p.y.</li> <li>• At the time of the choice, employment must still last at least 11 months</li> </ul>

**Please Note!**

- in 2024, EYB is calculated over January to November.
- holiday hours are always the non-statutory holiday hours.
- the HA cannot be used if you have it paid out monthly.
- when using HA: choose 1 May, when using EYA, choose 1 November.
- employees who do not register leave cannot use the source hours.
- maximum deployable hours over all targets = 76 per year, except for the long-term saving model: additional 72 holiday and/or compensatory hours can be used for this target.
- participants in the 30% scheme can only choose long-term saving model as a target