

REGULATIONS FOR THE REIMBURSEMENT OF RELOCATION COSTS, TEMPORARY ACCOMMODATION AND COMMUTING

UNIVERSITY OF TWENTE.



COLOPHON

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1. DEFINITIONS

ARTICLE 1

The following definitions shall apply to these regulations:

Administrator	the person tasked with the supervision of a unit in accordance with the Administrative Regulations of the university.
Commuting day	a working day on which a commute between the place of residence and the work location takes place.
Employee	a person who is employed by the university.
Employee primarily employed elsewhere	employee who is primarily employed elsewhere at the time of commencement of employment and who retains this after commencement of employment. The scope of employment for the position elsewhere is larger than the scope of employment at UT.
Home office	the home address in the place of residence of the employee from where some of the work activities can be performed.
Partner	the person who the employee is married to or cohabitates with on a permanent basis.
Place of residence	municipality where the employee is registered in the municipal administration/Personal Records Database (BRP).
Relocation	relocation applies when the employee has registered in the municipality where they have rented or bought their own home and have started living there.
Temporary accommodation	temporary accommodation applies when the employee continues to live in the place of residence and temporarily resides in a guest house, in rooms, or in comparable temporary accommodation within a radius of 25 kilometres from the work location.
Unit	an administrative unit as specified in the Administrative Regulations of the university.
University	University of Twente (UT)
Working-from-home day	a working day on which the employee will perform work activities from their home office.
Work location	the work location is the fixed location where the employee will mainly perform their work activities for the university; this is not the home office.

2. SCOPE

ARTICLE 2

These regulations apply to all university employees who are employed by the university on the date these regulations come into effect, with the exception of student-assistants, student-on-call workers and on-call workers.

3. RELOCATION EXPENSES

ARTICLE 3

1. Employees who live more than 25 kilometres from the work location on the date of commencement of employment and who relocate to within 25 kilometres of the work location within two years of commencement of employment are entitled to a reimbursement of relocation expenses. The condition is that the distance between the new home and the work location is reduced by at least 60% compared to the distance between the old home and the work location.
2. The compensation for relocation expenses amounts to EUR 3,500.
3. The amount referred to in Article 3.2 is a net amount if the tax conditions that apply at the time of payment permit UT to provide this as a net amount.
4. The compensation for relocation expenses is a compensation for transport and refurbishment costs.
5. If two employees are partners, only one of them may apply for a compensation.
6. The compensation will only be provided once.
7. Employees must apply for the reimbursement of relocation expenses in the HR system within *six months* of relocation.
8. The entitlement to the reimbursement lapses after that time; that means that claims submitted over six months after relocation will not be honoured.
9. Employees receiving reimbursement of relocation expenses are obliged to register in the municipality where they have relocated. Upon request, employees who have received compensation for relocation expenses must be able to provide an extract from the municipal administration.
10. Employees who relocate from abroad to within 25 kilometres of the work location will also receive – if applicable - an allowance for an economy class plane ticket for themselves and their family. This is an allowance for a one-way ticket, unless a return ticket has the same price or is cheaper.

ARTICLE 4

1. Employees who terminate their employment contract within two years of relocation or who are dismissed as a result of facts or circumstances attributable to them, are obliged to repay the compensation as referred to in article 3.
2. The amount to be repaid will be reduced by 1/24 of the compensation provided for each month that the employee has been employed after relocating.

4. TEMPORARY ACCOMMODATION

ARTICLE 5

1. Employees who are temporarily employed or primarily employed elsewhere and cannot commute between their place of residence and their workplace after commencement of employment due to travel distance or travel time, are entitled to a compensation for the costs of temporary accommodation. The administrator will make a reasonable and fair decision as to whether such a situation occurs.
2. Employees who are subject to the 30% reimbursement regulation are excluded from compensation for the costs of temporary accommodation as stated in article 5.1.
3. The amount of the compensation is the actual costs for the temporary accommodation, with a maximum of EUR 300 per month.
4. The compensation is tax-free for the first two years if the tax conditions that apply at the time of payment permit UT to provide this as a net amount. After two years, the amount referred to in article 5.3 will be subject to tax.
5. The compensation is paid after proof of payment is submitted.
6. Employees must claim the compensation for temporary accommodation in the HR system within *six months* of the date of the proof of payment.

7. The entitlement to the allowance lapses after that time; i.e. claims submitted over six months later will not be honoured.
8. In the event of a relocation, the administrator will decide whether compensation for the costs of temporary accommodation still applies. (When the relocation is to a place of residence within 25 kilometres of the work location, the compensation will lapse.)

ARTICLE 6

1. Employees who receive compensation for the costs of temporary accommodation are entitled to the reimbursement of a travel ticket to and from their place of residence once a week.
2. Employees who live in the Netherlands must use the NS Business Card, second class, for this.
3. Employees who live abroad, and cannot use the NS Business Card, can claim expenses for the costs of the public transport ticket on the basis of second class/economy class in the HR system.
4. Employees for whom traveling by public transport is inefficient will receive a kilometre allowance of EUR 0.23 per kilometre.
5. The reimbursements mentioned in articles 6.3 and 6.4 are capped at EUR 400 per month.
6. The allowances mentioned in articles 6.3 and 6.4 must be claimed in the HR system within *six months*. When traveling by public transport from abroad, proof of payment must be submitted.
7. The entitlement to the allowance lapses after that time; i.e. claims submitted over six months after the journey will not be honoured.

5. COMMUTE

ARTICLE 7

1. Employees are entitled to a travel allowance for their commute. The provisions of article 8 of these regulations apply to employees who receive compensation for the costs of temporary accommodation as referred to in article 5.
2. Employees who live in the Netherlands may use the NS Business Card, second class, for their commute.
3. If it is cost-effective, such as for certain routes and/or a certain number of travel days, an annual public transport subscription will be purchased, provided this is permitted under tax law and does not increase the costs for UT, which would not be cost-effective. UT uses a schedule provided by the NS to determine whether it is cost-effective.
4. Employees who live abroad and cannot use the NS Business Card, can claim the expenses for their public transport ticket on the basis of second class/economy class in the HR system.
5. The allowance as referred to in article 7.4 must be claimed in the HR system within *six months*. When traveling by public transport, proof of payment must be submitted for this purpose.
6. The entitlement to the allowance lapses after that time; this means that claims submitted over six months after the journey will not be honoured.
7. Employees who travel in ways other than public transport will receive a fixed travel allowance based on the number of days that are designated as travel days.
8. The fixed travel allowance is EUR 0.10 per kilometre (fastest route) with a maximum of 75 kilometres one way and is calculated over 214 working days over the year, with 5 travel days per week.
9. The fixed travel allowance is converted pro rata for employees who work less than 5 days a week and/or have one or more working-from-home days a week.
10. Employees who receive the fixed travel allowance may opt to have EUR 0.13 per kilometre on top of the allowance referred to in article 7.8 exchanged for tax purposes. For this purpose, gross wages will be exchanged for a net payment. By default, this exchange takes place at the end of each calendar year and the end-of-year bonus is used for this. If there is no scope for an exchange in the end-of-year bonus, then it will be settled with the salary for the month of December.
11. The reimbursement referred to in article 7.8 and the tax exchange referred to in article 7.10 are based on the travel days that are entered in the HR system.

12. It is not possible to receive a travel allowance and a working-from-home allowance for the same working day. Employees must report their working-from-home days in the HR system. The other working days will be considered travel days.
13. In the event of a structural change in travel and working-from-home days for the employee, the employee must enter this in the HR system in the month prior to the change.

ARTICLE 8

1. Employees who receive compensation for the costs of temporary accommodation as referred to article 5 are entitled to a travel allowance for commuting between the temporary accommodation and the work location.
2. Employees who live in temporary accommodation may use the NS Business Card, second class, for their commute between their temporary accommodation and work location.
3. If it is cost-effective, such as for certain routes and/or a certain number of travel days, an annual public transport subscription will be purchased, provided this is permitted under tax law and does not increase the costs for UT, which would not be cost-effective. UT uses a schedule provided by the NS to determine whether it is cost-effective.
4. Employees for whom travel by public transport is inefficient receive a fixed travel allowance of EUR 0.23 per kilometre (fastest route) on the basis of the actual journeys between temporary accommodation and work location.
5. The reimbursement as referred to in article 8.4 must be claimed in the HR system within *six months*.

6. FINAL CLAUSES

ARTICLE 9

1. Employees to whom the scheme for allowances for the costs of relocation, temporary accommodation, and commuting (reference CvB UIT-2564, dated 31-12-2019) applied and who on that basis were entitled to a kilometre allowance for commuting of EUR 0.19 per kilometre, shall also be eligible for a kilometre allowance of EUR 0.23 until the termination date of their fixed-term employment contract. If their fixed-term employment contract is extended or converted to a permanent contract, they will no longer be entitled to a commuting allowance of EUR 0.23, but the provisions of these regulations shall apply.
2. The director of Human Resources shall make a decision on behalf of the Executive Board in cases for which these regulations do not provide or where they are manifestly unreasonable.
3. These regulations entered into force on 1 January 2022. The last amendment to these regulations will take effect on 1 January 2024.

This translation of the “Regeling tegemoetkomingen in de verhuiskosten, tijdelijke huisvesting en woon-werkverkeer” is meant as a service to non-Dutch speaking employees of UT. In case of a difference of interpretation, the translation cannot be used for legal purposes. In those cases the Dutch text is binding.

7. TABLE WITH EXPLANATORY NOTES

Type of Compensation			Type of Employment	
			<i>Permanent</i>	<i>Temporary</i>
Relocation expenses		Possible entitlement in accordance with this regulation:	Yes	Yes
Temporary accommodation	Temporary accommodation allowance	Possible entitlement in accordance with this regulation:	No (except employees primarily employed elsewhere)	Yes
	Allowance for one journey a week to the place of residence	Possible entitlement in accordance with this regulation:	No (except employees primarily employed elsewhere)	Yes
Travel expenses between temp. accommodation and work location		Possible entitlement in accordance with this regulation:	No (except employees primarily employed elsewhere)	Yes
Commuting		Possible entitlement in accordance with this regulation:	Yes (except for employees who receive an allowance for travel between temporary accommodation and work location)	Yes (except for employees who receive an allowance for travel between temporary accommodation and work location)

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