

Chapter 10 – Allowances for relocation and other allowances

Article 10.1 Allowances for relocation in the Netherlands

1. Relocation expenses cover the cost of refurbishment and reasonable expenses incurred for the transport of household effects.
2. Employees will receive a one-off relocation allowance if
 - a. they relocate to within a 30-kilometre radius of the new work location within two years of taking up employment
 - b. having been transferred to a new work location, they relocate to within a 30-kilometre radius of that new work location.
3. The allowance for refurbishment expenses are paid nett, with observance of the pertinent fiscal maximum. Tax and premiums are withheld from the sum paid in excess of the fiscal maximum. The allowance is:
 - a. €2,400 for employees in or with the prospect of permanent employment
 - b. €2,042 for employees with a fixed-term employment of two years or more that will continue to exist for at least one more year
4. The transport expenses are paid in full on the basis of a quote approved by the employer. The invoice for the transport needs to have been submitted to the employer within six months after relocation.
5. If a functional relocation obligation has been imposed, the allowance for refurbishment costs, in deviation from paragraph 3, shall amount to 12% of 12 times the salary at the time of relocation, with a minimum of €2,500 and a maximum of €6,000.
6. The employer may make further rules to implement this article, including rules on the selection and use of a relocation company.

Article 10.2 Repayment of relocation allowances

1. The allowance paid for refurbishment costs and transport costs must be refunded in full if
 - a. Within one year of the move the employee relocates again to a place of residence outside the specified distance of 30 kilometre in article 10.1 paragraph 2
 - b. There is a culpable dismissal within one year after the relocation
 - c. Dismissal is requested within one year of relocation
2. The allowance paid for refurbishment costs and transport costs must be paid back in part if employment is terminated within two years of relocation. In that case the refund is reduced by 1/24th of the total sum for each calendar month that the employment has continued with the employee after relocation.
3. The allowance for refurbishment and transport costs does not have to be refunded if:
 - a. Employment is terminated due to incapacity for work
 - 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.
4. The employer may make further rules to implement this article.

Article 10.3 Allowances for temporary accommodation in the Netherlands

1. If in the employer's opinion a daily commute between the place of residence and work place is impossible in all fairness, an allowance is granted for the costs relating to a temporary stay within a 30-kilometre radius of the work place for the duration of a maximum of one year and to a maximum of €375 per month, upon presentation of documentary evidence by the employee.
2. Travel expenses to their permanent place of residence will be reimbursed by at least one roundtrip fare (based on 2nd class NS tariffs) per month, if the employee so requests.

Article 10.4 Revision of allowances and benefits

Granted allowances and benefits are revised if, no work is foreseen to be performed at the work place for at least six consecutive weeks.

Article 10.5 Rules for other reimbursements and allowances

The employer shall make rules concerning payment or allowances for:

- a. Travel and accommodation expenses incurred for business travel at the employer's behest
- b. Necessary commuting fares within the Netherlands
- c. Expenses incurred for time- and location-independent work, including expenses incurred for the use of telecommunications devices
- d. Expenses of a meals enjoyed in overtime at the employer's behest
- e. Expenses of relocations to and from other countries
- f. Expenses related to the printing of a dissertation
- g. Other expenses considered necessary by the employer.