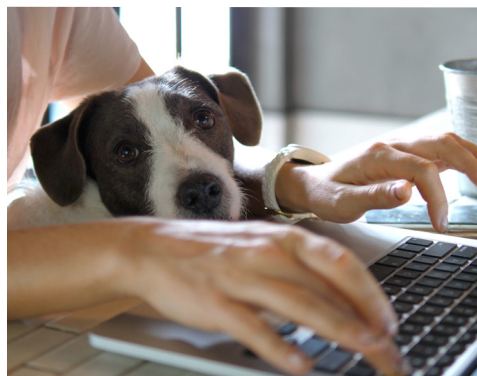


Tax-related points of attention regarding commuting 2022



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Tax-related points of attention regarding commuting 2022

How can you as an employer put the tax options to good use to render your mobility policy more sustainable and cheaper as well as focus it more on your employees' vitality?

In addition to offering a 'standard' travel allowance for commuting, there are countless other options. Consider, for example, the use of the work-related expenses scheme and all kinds of other interesting tax-free and taxable allowances. For tailor-made advice that matches your objectives, ambitions, and work culture, please feel free to contact our [mobility brokers](#) directly.

To help you on your way, we list the tax rules per 2022 below:

- In 2022, the tax compensation announced by the Dutch Tax and Customs Administration at the beginning of the corona crisis, came to an end. Under the compensation scheme, employers could continue to give a fixed tax-free travel allowance to employees who had been employed with them before 13 March 2020, also if they hardly travelled, if at all, due to the corona measures.
- As from 2022, you only have the possibility of providing a fixed tax-free allowance if you can estimate the number of days an employee travels and works from home. If you cannot estimate this number, you can no longer pay a fixed tax-free allowance. You can only provide a tax-free travel allowance on the basis of an expense account.
- Example: if an employee works four days at a location and one day from home per week, you can pay a fixed tax-free travel allowance of four fifths of 214 days (214 days' work is considered full-time work by the Tax and Customs Administration) = 171 days. If you know before-hand how many days an employee will be working from home, this employee will need to submit an expense account of his/her travels on a monthly basis.

The work-related expenses scheme

Through the work-related expenses scheme, you as an employer can spend part of your employees' taxable wages on tax-free allowances, benefits in kind, and provisions. This is called the 'free space'. In case of a total wage

sum of up to 400,000 euros per year, you can temporarily pay a tax-free allowance of 1.7% in 2022.

For more information about this free space, see:

[belastingdienst.nl](#). Above a wage sum of 400,000 euros, the free space is lower: 1.18 per cent in 2022. You pay wage tax in the form of a final levy of 80 per cent on the amount that exceeds the free space. Subject to conditions, certain allowances are not at the expense of your free space. Some examples of allowances with a specific exemption are subscriptions for public transport, an interest-free loan for the purchase of a bicycle, and travel expenses (regardless of the mode of transport, so including a bicycle) of up to 0.19 euro per kilometre.

Tax-free allowances

• Carpooling scheme

If employees carpool on their own initiative, the employer may reimburse passenger-colleagues tax-free with 0.19 euro per kilometre. Arrangements employees make among themselves, for example about the division of travel expenses, have no consequences for the employer.

The employee who drives, will not be reimbursed for any detour kilometres.

• Allowance for working from home

On days that employees work from home, the travel expenses cannot be reimbursed tax-free. However, a tax-free allowance of 2 euros per day worked from home can be paid. If an employee works from home one day per week on average, the employer may pay a fixed allowance for working from home of one fifth

of 214 days (considered full-time work by the Tax and Customs Administration): 43 x 2 euros = 86 euros per year.

- **Higher bicycle allowance**

You may give every employee a tax-free travel allowance for the bicycle of 0.19 euro per kilometre. You may increase this bicycle allowance to encourage cycling. You can include this extra allowance in the (untaxed) free space.

- **Private lease, company e-bike (with an interest-free loan), or company bicycle**

Private lease bicycle

A private lease bicycle construction involves a direct contract between the employee and a leasing company. The employee may benefit from a group discount. With a private lease there is no additional tax liability. After all, VAT is paid. The flat-rate additional tax liability of 7% will only apply if the employer buys or leases the bicycle and makes it available to the employee.

Company e-bike with an interest-free loan

When making interest-free or low-interest loans available, employees can repay this loan via their kilometre allowance. The interest benefit of a staff loan will be untaxed, if an employee uses it to buy a bicycle, electric bicycle, or electric scooter (nil valuation).

Company bicycle

As from 1 January 2020, a changed tax scheme for the company bicycle has been in place. It is currently easier for employers to give their employees the opportunity to benefit from a company bicycle. Entrepreneurs (for example small businesses and self-employed persons) can also use the scheme themselves. For up-to-date information about a company bicycle, see [this information from the Dutch government](#).

- **Travel allowance public transport**

Unlike travel expenses for the car, you may reimburse the travel expenses for public transport use in full and tax-free. You can save costs with this directly and indirectly, for example parking costs and using time

spent travelling by public transport as working hours. Additionally, the use of public transport contributes to sustainability. Did you know, for example, that CO2 emissions from train use are 75 per cent lower than CO2 emissions from car use? With electric buses, this is even 90 per cent lower.

Regulating scheme work-related mobility of persons

The Dutch government is currently working on the 'Regulating scheme work-related mobility of persons'. Under this scheme, employers with more than 100 employees have to submit a report on their employees' work-related travels every year. Employers have until 1 January 2026 to take action that leads to fewer (polluting) business kilometres. Organisations are held to submit interim reports. As the Lower House of the Dutch parliament has not discussed this scheme yet, it is still unclear whether and when it will take effect. For the time being, this is assumed to be on 1 January 2023.

Home-based working provisions

Some of the employers have bought tools such as a laptop or mobile equipment to enable employees to work from home. What is the deal with these costs?

- For tools that, according to the employer, are necessary for the employees to do their work properly (necessity criterion), the related costs do not need to be included in the employees' taxable wage.
- Neither is this necessary for tools the employee uses for business purposes for at least 90 per cent of the time, both at and outside (for example at home) his/her workplace.
- In addition to the allowance of 2 euros per day, however, a tax-free allowance can be paid for an employee's internet expenses for the subscription at home, provided that it meets the so-called necessity criterion.
- As yet, there is no tax-free allowance for expenses of working from home.
- Employers may reimburse, provide, or make available certain occupational health and safety matters for working from home tax-free, such as a desk or office chair.

Mobility advice to employers

Customised business advice from the mobility broker

Do you want to take a smart approach to the mobility of your employees? The mobility brokers know their way around. They are happy to review your mobility policy with you, which can yield useful results. They will be pleased to help you – free of charge – with the following:

- Origin-destination analyses: these provide insight into commuting distances and the potential of different modes of transport. Consider the proportion of employees who can be at work within 45 minutes by bicycle or public transport, for example;
- Assessment of transport needs among employees (by means of a survey);
- Calculations of various transport costs and CO2 reduction;
- Tax advice in the field of mobility;
- Advice and support with the implementation of mobility actions in your company;
- Campaign material and information packages for employees;
- Monitoring and evaluating campaign effects;
- Home-based work tips;
- Explanation of current transport options:
 - Carpooling/vanpooling (carpool van);
 - (Collective) company transport;
 - Business two-wheeler measures such as e-bike pool, speed pedelec pool, and e-scooters;
 - Public transport.



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