
Explanation of payment of transport allowance on payslip

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1. Explanation of payment of transport allowance on payslip

This explanation provides an overview of the impact of the new transportation allowance (effective as of 1st November 2024) on the payslip. In addition to a general explanation, this document includes several examples illustrating different scenarios and how they are reflected on the payslip.

The examples provided are for illustrative purposes and represent a simplified depiction.

1.1. General explanation: Transport allowance and home working allowance on the payslip

The new sustainable transport policy came into effect on 1st November. This means that you will be paid your transport allowance based on the registrations made in the transport registration system. Below are several important principles.

1.1.1. General principles

- 1) The amount of transport allowance you receive depends on how you travelled, i.e., by which means of transport. The amount differs per means of transport. Please refer to the transport ladder on MyKLM.
- 2) KLM has no insight into the number of attendances and commuting kilometres of employees. NS Go (supplier of the transport registration system) provides KLM only with total monthly amounts and the total number of fiscal kilometres to be paid/settled with the salary.
- 3) As home working registration is also done in this same system, the (net) compensation for home working days is paid along with the transport allowance.
- 4) Registrations made before the fifth day of next calendar month will be settled with next salary payment.

1.1.2. Fiscal principles

Payment of the transport allowance is subject to tax regulations. The tax settlement takes place in KLM's payroll system, as there are other transport allowances (e.g., the extra transport allowance for waiving a parking pass) that are not processed in NS Go's transport registration system.

- The fiscal maximum net allowance is €0.23 per km (2024). Compensation above €0.23 is paid gross.
- Due to fiscal regulations, a tax-free allowance can only be paid on the kilometres between the home address and the place of employment. Any extra kilometres are taxed before payment.
- Commuting by lease bike is not tax-free according to the tax authorities. The €0.30 per kilometre is therefore taxed before it is paid out (gross).
- The fiscal space accrued is settled monthly. The maximum tax allowance is made up of the number of kilometres between home address and place of employment x €0.23. The net paid allowance is deducted from this. The space that then remains is called the fiscal space.
- If space remains after this offset, then it can be exchanged via the cafeteria scheme as remaining transport allowance.

1.2 Wage components on the payslip

On the salary slip you will see:

- Vervoer MyKLM onbelast (Transport MyKLM untaxed). The allowance for commuting up to €0.23 per kilometre based on commuting distance per travel day.
- Vervoer MyKLM belast (Transport MyKLM taxed). This is the commuting allowance above the untaxed portion (i.e., what remains after €0.23 per kilometre).

- Vervoer Overig onbelast (Transport Other untaxed). Additional transport allowance for waiving a parking pass and possibly the 60% scheme for lease beneficiaries (depending on fiscal space).
- Vervoer Overig belast (Transport Other taxed). This is additional transport allowance for waiving a parking pass and possibly the 60% scheme for lease beneficiaries (depending on tax allowance).

1.3 The information KLM receives from NS

KLM receives the following information from NS Go:

- How many kilometres travelled by which means of transport and with which fuel
- What allowance is involved
- What the fiscal kilometres (distance from home address to location x number of travel days) are.

1.4. Where the amount of transport allowance can be found in the MyKLM transport registration system

In the transport registration system, you can find the details of each journey, including the amount you will receive (or need to pay for private travel with the NS Business Card). Use this [link](#) to access the journey registration. Be sure to select the month you want to view. Scroll down to the bottom of the page to see the total amount that will be included in your next month's salary. See the example below.

1 t/m 30 november 2024
24 registraties

Via salaris € 49,74 CO₂ uitstoot 9.358 g



NOTE: this is the total amount of reimbursements minus any deductions, this amount has not yet been calculated for tax purposes. This is done at KLM's payroll department.

The amount of 49.74 in the example may therefore be partly untaxed and partly taxed on the pay slip. To check whether the amount is correct, you can add up the amounts on the payslip under the wage components 'Transport MyKLM - taxed' and 'Transport MyKLM - untaxed'. See the example which follow.

2. Examples

2.1. Employee based at Schiphol Centre walks and travels by car (and has waived a parking pass)

The example below concerns an employee who:

- Has waived a parking pass and therefore receives an additional transport allowance of €34.51
- Has driven 500 km with a petrol car for commuting
- Walked 100 km for commuting purposes
- Has received an allowance of €95 for the car (500 km x €0.19)
- Has received an allowance of €30 for walking (100 km x €0.30)
- Has 600 taxable kilometres (500 km + 100 km).

The calculation of the transport allowance is as follows:

- The total allowance based on the transport ladder = €125 (€95 + €30)
- The tax allowance is 600 kilometres x €0.023 (maximum untaxed reimbursement per km) = €138
- The full transport allowance is reimbursed net (because €125 is less than €138) and there is still €13 fiscal space left over.
- The employee's additional transport allowance amounts to €34.51. As the employee still has €13 in fiscal space left, the first €13 of this €34.51 is reimbursed untaxed and the remaining €21.51 is reimbursed taxed (gross).

This looks as follows on the payslip:

- Vervoer overig – belast = €21.51 => gross portion of additional transport allowance
(Transport other - taxed)
- Vervoer MyKLM - onbelast = €125 => net payment for journeys from NS Go
Transport MyKLM - untaxed
- Vervoer overig onbelast = €13.00 => net part of additional transport allowance
(Transport other - untaxed)

Code	Omschrijving	Tabel	Bijz. beloningen	Uitbetaling
1020	Salaris Cabine	2.948,04		2.948,04
1025	Leeftijdstoelage Cabine	106,59		106,59
	Vervoer overig - belast	21,51		21,51
2750	Eindejaarsuitkering		3.054,66	3.054,66
2550	WN pensioenpremie	28,16-		28,16-
2595	Bijdr.Compensatie reg.	410,65		410,65
2596	Inh. Compensatie reg.	410,65-		410,65-
	Loon voor alle heffingen	3.047,98	3.054,66	
	Loonheffing	456,83-	1.530,69-	1.987,52-
	Nettoloon			4.115,12
3304	Vakbondscontributie VNC			22,91-
	Vervoer MyKLM - onbelast			125,00
	Vervoer overig - onbelast			13,00
	Bijdrage WGA			14,52-
	Extra VVG/geen parkeerpas	34,51		

2.2. Employee travels with NS-Business Card and receives home working allowance

The example below concerns an employee who:

- travels for €40 privately with the NS- Business Card
- receives €43 home allowance
- travels for both commuting and duty travel with the NS- Business Card

KLM receives information from NS regarding the costs incurred for travelling with the NS-Business Card and the budget (commute, duty travel or private) to which these have been allocated. In addition, KLM receives the net home working allowance.

This looks as follows on the payslip:

Code	Omschrijving	Tabel	Bijz. beloningen	Uitbetaling
1010	Salaris Grond	2.636,08		2.636,08
1016	OSG toeslag	505,89		505,89
2750	Eindejaarsuitkering		3.096,24	3.096,24
	Cafetariamiddelen		130,72-	130,72-
2550	WN pensioenpremie	102,17-		102,17-
	Premie PAWW	2,51-	2,37-	4,88-
	Loon voor alle heffingen	3.037,29	2.963,15	
	Loonheffing	451,33-	1.218,74-	1.670,07-
	Nettoloon			4.330,37
2275	Resterende VVG			130,72
	Vervoer MyKLM - onbelast			3,00
	Bijdrage WGA			14,27-

The wage component 'Vervoer MyKLM – onbelast' (Transport MyKLM - untaxed) shows €3. This is because €40 is deducted for private travel with the NS-Business Card, while €43 is reimbursed as a commuting allowance, resulting in a balance of €3 (€43 - €40 = €3).

The costs incurred for commuting and/or duty travel with the NS Business Card are not shown on the salary slip, as these are paid by KLM directly to NS.

2.3. Employee commutes with their (own) bike

The example below concerns an employee who:

- Commutes 180 km per month by bike
- These 180 km are the fiscal km, that is, the distance from home address to place of employment x number of times travelled during the month
- The bike allowance = €0.30 per km, of which €0.23 is untaxed and €0.07 taxed

This looks as follows on the payslip:

Code	Omschrijving	Tabel	Bijz. beloningen	Uitbetaling
1020	Salaris Cabine	2.948,04		2.948,04
1025	Leeftijdstoelage Cabine	106,59		106,59
	Vervoer MyKLM - belast	12,60		12,60
2750	Eindejaarsuitkering		3.054,66	3.054,66
2550	WN pensioenpremie	28,16-		28,16-
2595	Bijdr.Compensatie reg.	410,65		410,65
2596	Inh. Compensatie reg.	410,65-		410,65-
	Loon voor alle heffingen	3.039,07	3.054,66	
	Loonheffing	453,17-	1.530,69-	1.983,86-
	Nettoloon			4.109,87
3304	Vakbondscontributie VNC			22,91-
	Vervoer MyKLM - onbelast			41,40
	Bijdrage WGA			14,50-

In this example, the transport allowance amounts to 180 km x €0.30 = €54. However, this amount still needs to be taxed because, as indicated above, only €0.23 per km can be reimbursed untaxed.

The untaxed reimbursement amounts to => 180km x €0.23 = **€41.40** 'Vervoer MyKLM – onbelast' (Transport MyKLM - untaxed).

The taxed reimbursement is therefore = €54 - €41.40= **€12.60** 'Vervoer MyKLM – belast' (Transport MyKLM - taxed)

2.4. Employee travels by car (petrol) and utilises the remaining transportation allowance

The example below concerns an employee who:

- Commutes 150 km per month with a petrol car
- These 150 km are the fiscal km - distance from home address to place of employment x number of times travelled during the month
- The car allowance is €0.19 per km (capped at 50 km per one-way trip)
- uses the exchange option for the remaining transportation allowance in accordance with the cafeteria plan

This looks as follows on the payslip:

Code	Omschrijving	Tabel	Bijz. beloningen	Uitbetaling
1020	Salaris Cabine	2.948,04		2.948,04
1025	Leeftijdstoelage Cabine	106,59		106,59
2750	Eindejaarsuitkering		3.054,66	3.054,66
	Cafetariamiddelen		6,00-	6,00-
2550	WN pensioenpremie	28,16-		28,16-
2595	Bijdr.Compensatie reg.	410,65		410,65
2596	Inh. Compensatie reg.	410,65-		410,65-
	Loon voor alle heffingen	3.026,47	3.048,66	
	Loonheffing	447,58-	1.527,68-	1.975,26-
	Nettoloon			4.099,87
2275	Resterende VVG			6,00
3304	Vakbondscontributie VNC			22,91-
	Vervoer MyKLM - onbelast			28,50
	Bijdrage WGA			14,45-

The maximum tax-free allowance is => 150 km x €0.23 = €34.50

The transport allowance is => 150 km x €0.19 = €28.50

The tax allowance for the remaining transport allowance as cafeteria allowance 'Resterende VVG' =
€34.50 - €28.50 = €6.00

In conclusion

The above calculations are just examples. There are many different individual situations that may cause the payslip and especially the amounts to appear differently. If you have any further questions about the transport allowance, please let us know at vervoersregistratie@klm.com.