

**Examples of gross/net travel allowances and Cafeteria Scheme tax allowance**

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## Introduction

This document contains examples of calculations for the net and gross travel allowances you receive based on the way you commute to work.

It also indicates, where applicable, whether you have any remaining tax allowance after receiving the gross and net travel allowances to exchange through the cafeteria scheme.

The examples provided are limited and aim to reflect practical situations as much as possible. However, they may not always align directly with your individual circumstances. The purpose of these examples is to offer insight into the gross-to-net calculations while adhering to tax regulations.

Key principles:

- The maximum tax-free allowance is €0.23 per kilometre (2024).
- The maximum tax-free allowance is calculated based on the distance between the home address and the workplace (additional kilometres can only be reimbursed as taxable).
- Commuting by lease bicycle cannot be reimbursed tax-free.
- The tax space accrued is settled monthly. If there is any remaining space after this settlement, it can – if chosen – be exchanged as a remaining travel allowance via the cafeteria scheme.

### Important:

This document has been prepared with the utmost care. However, it contains examples, and no rights can be derived from it.

## 1. Commuting by different modes of transport (bicycle and car)

### 1.a Part bike together with a car journey under 50 km

#### Key principles

Commuting distance to the workplace = 55 km

Actual commuting distance = 60 km (due to a different departure address or another KLM location)

Bicycle = 15 km

Car = 45 km

- Taxable kilometres = 55 km (since this is your commuting distance based on your home address and workplace)
- Calculation of the allowance is as follows:
  - o Bicycle = 15 km x €0.30 x 2 = €9
  - o Car = 45 km x €0.19 x 2 = €17.10
- Your maximum net allowance = 55 km (taxable km) x €0.23 x 2 = €25.30
- In this example, you will receive €25.30 net and €0.80 gross

## 1.b Part bike together with a car journey over 50 km

### Key principles

Commuting distance to the workplace = 55 km

Actual commuting distance = 60 km (due to a different departure address or another KLM location)

Bike = 5 km

Car = 55 km

- Taxable kilometres = 55 km (since this is your commuting distance based on your home address and workplace)
- Calculation of the allowance is as follows:
  - o Bike = 5 km x €0.30 x 2 = 3, -
  - o Car = 50 km x €0.19 x 2 = 19, - (50 km because it is capped at 50 km one-way)
- Your maximum net allowance = 55 km (taxable km) x €0.23 x 2 = €25.30
- In this example, you will receive €22.00

**Explanation:** Although some of the bicycle kilometres should be partially taxed, you still have tax space left because you partially travelled by car. The €0.04 per kilometre that you have left will be immediately tax-adjusted in the payroll, so you will receive €22.00 net.

## 2. Commuting by different means of transport (cycling, public transport with NS business card and walking)

### Key principles

Commuting distance = 70 km

Bike= 15 km

Public transport with the NS- Business Card = Unknown

Walking = 1 km

- Calculation of the allowance is as follows:
  - o Bike 15 km x €0.30 x 2 = €9.00
  - o Walking 1 km x €0.30 x 2 = €0.60
  - o Total €9,60
- Maximum tax-free allowance = 16 km x €0.23 x 2 = €7.36

**Note:** The kilometres travelled by public transport with the NS-Business Card are excluded from the calculation of the tax allowance.

- Allowance of €9.60, of which €7.36 is tax-free and €2.24 is taxable.

- Remaining travel allowance: The full tax allowance in this case has been fully used, so there is no amount to be adjusted. For any future calculations, 16 km applies.

### 3. Commuting by different means of transport (bicycle and petrol car)

#### Key principles

Commuting distance = 70 km

You cycle 10 km and carpool with a colleague to your workplace (and back).

Bike = 10 km

Fossil fuel car = 60 km

- Calculation of the allowance is as follows:
  - o Bike 10 km x €0.30 x 2 = €6.00
  - o Car: 50 km x €0,19 x 2 = 19,00 (50 km because it is capped at 50 km one-way)
- Maximum tax-free allowance = 70 km x €0,23 x 2 = €32,20
- In this example, you will receive a tax-free travel allowance of €25.00. Additionally, you will have €7.20 of remaining tax allowance, which can be exchanged as a remaining travel allowance in the cafeteria scheme.

If, in this same example, you travel to the workplace using an electric car, the allowance will be as follows:

- o Bike 10 km x €0.30 x 2 = €6.00
- o Electric car: 50 km x €0,22 x 2 = €22.00 (50 km because it is capped at 50 km one-way)
- In this example, you will receive a tax-free travel allowance of €28.00. Additionally, you will have €4.20 of remaining tax allowance, which can be exchanged as a remaining travel allowance in the cafeteria scheme.

### 4. Additional transport allowance in connection with opting out of a parking permit

#### 4.a Commuting by car but I have opted out of a parking permit (CLA Ground)

##### Key principles:

CLA: Ground

Commuting distance = 70 km

Mode of transport = petrol car

Number of attendances = 20

Parking permit allowance (additional travel allowance) = €30.00

- Your travel allowance in this example (for the entire month) is:

- 20 attendances x 50 km x 2 x €0.19 = €380 + €30 (additional travel allowance)
- The maximum tax-free allowance is: 20 attendances x 70 km x 2 x €0.23 = €644
- This means you will receive the travel allowance for the car and the additional travel allowance of €380 + €30 net.
- Additionally, you will have €234 of remaining tax allowance, which can be exchanged as a remaining travel allowance in the cafeteria scheme.

#### 4.b. Commuting by bike but I have opted out of a parking permit (CLA Ground)

##### **Key principles:**

CLA: Ground

Commuting distance= 20 km

Mode of transport = bike

Number of attendances = 20

Parking permit allowance (additional travel allowance) = €30.00

- Your travel allowance in this example (for the entire month) is:
  - 20 attendances x 20 km x 2 x €30 cent = €240 + €30 (additional travel allowance)
- The maximum tax-free allowance is: 20 attendances x 20 km x 2 x €0.23 = €184.00
- This means that your travel allowance for the bicycle is split into €184 net and €56 gross, and in addition, you will receive €30 gross as an additional travel allowance.

#### 4.c Commuting by public transport but I have opted out of a parking permit (CLA Cabin)

##### **Key principles:**

CLA: Cabin

Commuting distance= 80 km

Parking permit allowance (additional travel allowance) = €34.51

Number of attendances = 5

In this example the cost of your public transport journeys is paid by KLM through the NS-Business Card This means that there is no remaining tax allowance to be exchanged as a remaining travel allowance through the cafeteria scheme.

- In this example, you will receive €34.51 gross.

#### 4.d Commuting by car, but I have opted out of a parking permit (CLA Cabin)

##### **Key principles:**

CLA: Cabin

Commuting distance= 20 km

Mode of transport = bike

Parking permit allowance = €34.51

Number of attendances = 5

- Calculation of the allowance is as follows:
  - o  $5 \text{ attendances} \times 20 \text{ km} \times 2 \times \text{€}0.30 \text{ cent} = \text{€}60 + \text{€}34,51$  (additional travel allowance)
- The maximum tax-free allowance is:  $5 \text{ attendances} \times 20 \text{ km} \times 2 \times \text{€}0.23 = \text{€}46$
- This means that your travel allowance for the bicycle is split into €46 net and €14 gross, and in addition, you will receive €34.51 gross as an additional travel allowance.

#### 4.e Commuting by car, but I have opted out of a parking permit (CLA Cabin)

##### **Key principles:**

CLA: Cabin

Commuting distance= 70 km

Mode of transport = fossil fuel car

Parking permit allowance = €34.51

Number of attendances = 5

- Calculation of the allowance is as follows:
  - o  $5 \text{ attendances} \times 50 \text{ km (50 km because it is capped at 50 km one-way)} \times 2 \times \text{€}0.23 = \text{€}95 + \text{€}34,51$  (additional travel allowance)
- The maximum tax-free allowance is:  $5 \text{ attendances} \times 70 \text{ km} \times 2 \times \text{€}0.23 = \text{€}161$ .
- This means that your travel allowance for the car is €95 net, and in addition, you will receive €34.51 gross as an additional travel allowance.
- Additionally, you will have €31.49 of remaining tax allowance, which can be exchanged as a remaining travel allowance in the cafeteria scheme.

## 5. Commuting two days by lease bike and three days by car

##### **Key principles**

Commuting distance = 35 km

Two days in the week = with a lease bike (to and from work)

Three days in the week = with a fossil fuel car (to and from work)

- Your travel allowance in this example, based one week, is:
  - o  $2 \text{ days bike} = 2 \times 35 = 70 \text{ km} \times \text{€}0,30 \times 2 = \text{€}42$
  - o  $3 \text{ days car} = 3 \times 35 = 105 \text{ km} \times \text{€}0,19 \times 2 = \text{€}39,90$ 
    - o This means that your travel allowance for the car is €81,90

- The maximum tax-free allowance for one week is:  $35 \text{ km} \times 2 \text{ (to and from work)} \times 5 \text{ attendances} = 350 \text{ km} \times \text{€}0,23 = \text{€}80,50$
- This means that your travel allowance is €80,50 net and €1,40 gross (based on one week)

## 6. Commuting from a location other than my home address as stated in My HR

### Key principles

Commuting distance = 45 km

Actual journey distance = 60 km

Mode of transport = fossil fuel car

- Calculation of the allowance is as follows:
  - o  $50 \text{ km} \times \text{€}0,19 \text{ cent} \times 2 = \text{€}19$  (50 km because it is capped at 50 km one-way)
- The maximum tax-free allowance for one week is:  $45 \text{ km} \times \text{€}0,23 \times 2 = \text{€}20,70$ .
- In this example your transport allowance is €19 net, and you will have €1.70 of remaining tax allowance, which can be exchanged as a remaining travel allowance in the cafeteria scheme.

**Note:** If you travel at a different time during the month using a different mode of transport, such as by bicycle, the allowance you accrued from your car journey will be directly offset against the allowance you are short of due to traveling by bicycle. In this case, €0.30 will be reimbursed, with a maximum of €0.23 being tax-free.

## 7. I always commute by lease bike

### Key principles

Commuting distance = 20 km

Mode of transport = lease bike

- Your travel allowance in this example is:
  - o  $20 \text{ km} \times \text{€}0,30 \times 2 = \text{€}12$
- The maximum tax-free allowance is €0.00 because tax regulations specify that no tax-free allowance may be granted for travel with a lease bicycle.
- In this example your travel allowance is €12 gross.

## 8. I always commute by electric car

### Key principles

Commuting distance = 60 km

Mode of transport = own electric car

- Your travel allowance in this example is:

- $50 \text{ km} \times \text{€}0.22 \text{ cent} \times 2 = \text{€}22$  (50 km because it is capped at 50 km one-way)
- The maximum tax-free allowance =  $60 \text{ km} \times \text{€}0,23 \times 2 = \text{€}27,60$
- In this example your transport allowance is €22 gross, and you will have €5.60 of remaining tax allowance, which can be exchanged as a remaining travel allowance in the cafeteria scheme.

### 8b. I travel my commuting distance plus extra kilometres with the electric car

#### **Key principles**

Commuting distance = 30 km

Actual journey distance = 60 km (due to e.g., a different departure location)

Mode of transport = electric car

- Your travel allowance in this example is:
  - $50 \text{ km} \times \text{€}0.22 \text{ cent} \times 2 = \text{€}22$  (50 km because it is capped at 50 km one-way)
- The maximum tax-free allowance is 30 km (home address – workplace)  $\times \text{€}0,23 \times 2 = \text{€}13,80$ .
- In this example your transport allowance is €13,80 gross and €8,20 net.

### **9. I have a turnout time of 7:30am and travel back home at 16:00 (or e.g., 23:00 out and 04:00 back)**

#### **Key principles**

Commuting distance = 40 km

Mode of transport = fossil fuel car

If the departure or sign-off time falls during the night, a higher allowance applies for both the outward and return journey.

- For the outward journey, you will receive:
  - $40 \text{ km} \times \text{€}0.21 \text{ cent} = \text{€}8,40$
- For the return journey you will receive:
  - $40 \text{ km} \times \text{€}0.21 \text{ cent} = \text{€}8,40$
- For the outward and return journey the maximum tax-free allowance is  $80 \text{ km} \times \text{€}0,23 = \text{€}18,40$ . In this example your travel allowance is €16,80 gross, and you will have €1.60 of remaining tax allowance, which can be exchanged as a remaining travel allowance in the cafeteria scheme.