Questions and Answers on Transport Registration System

Update: 7 November 2024

Transport Policy

Who does the legal registration obligation apply to?

The legal registration obligation applies to everyone who receives a transport allowance: that is, all employees covered by the Ground Staff CLA and the CLA for Cabin Crew (KLM & KLC) who do not have a lease car.

What about transport registration for temporary workers?

This target group is not covered by a KLM CLA and is employed by a temporary employment agency. Flex workers will be informed about the transport allowance, either through the relevant temporary employment agency, or through the Hiring Hub.

Who doesn't the legal obligation to register apply to?

Colleagues who don't receive a transport allowance do not have to register commuting expenses. This means that employees covered by the cockpit CLA and employees with a company lease vehicle are not required to register. Company lease car drivers are included in the reporting via an automatic formula and do not have to register themselves.

I often travel from home to a KLM location other than my own, what allowance will I receive?

In the transport registration system (via MyKLM), you can specify which KLM location you travel to. You do this by entering your home address and the address of the location where you work. The system then calculates the number of kilometres. If the distance you travel for commuting is longer than the distance from your home address to your work location (= the usual route that we are allowed to reimburse based on fiscal regulations), you will receive a tax-free reimbursement of the distance between your home address and your work location at a maximum rate of €0.23 per kilometre. If you travel more kilometres, these will be reimbursed fully taxed.

If I travel home by car from work via another location, will I also be reimbursed for the kilometres travelled?

Your commuting distance is reimbursed. If you detour by car, you will not be reimbursed for these extra kilometres. For example, on the way home from work, you first travel past a friend and then drive home. The extra kilometres you travel as a result are not classified as commuting kilometres, and do not qualify for an allowance. You can in this case only claim a journey from your work location to your home address.

How does the untaxed or taxed transport allowance work?

Under tax law, KLM is allowed to pay a maximum untaxed transport allowance of $\notin 0.23$ per kilometre for commuting distance based on the usual route (from your home address to your place of employment) if you walk, cycle or drive to work. For public transport, this limit of $\notin 0.23$ per kilometre does not apply.

So if you walk or cycle to work, you get ≤ 0.23 untaxed and ≤ 0.07 cents taxed per kilometre. For commuting by car, untaxed allowances are paid depending on the type of fuel and the time of your commute. Check the transport ladder for allowances per fuel type.

I live abroad. What is expected of me regarding registering my transport?

Both the CLA and legislation apply to commuting journeys and duty travel within the Netherlands. To receive compensation for the Dutch part of your journey, you will have to

register the Dutch kilometres driven in the transport registration system via MyKLM. No registration is expected for journeys outside the Netherlands (and you will not receive any allowance).

I live abroad and travel by public transport. Will I also be reimbursed for my travel abroad?

The transport allowance only applies within the Netherlands. This means that you will only be reimbursed for journeys within the Netherlands. Unfortunately, the NS-Business Card does not register parts of any journey made outside of the Netherlands. This means you have two options: 1) You buy a ticket from the first station in the Netherlands to the nearest station to your work location and declare this ticket via the declaration tool in the registration system via MyKLM or 2) You check in at the first station in the Netherlands with the NS-Business Card. This journey is then automatically registered, and you only need to allocate it to the correct budget ('commute' in this case). Note: This applies to the journey to the office and from the office to home (and v.v.).

The collective agreement states that electric transport provides a higher allowance, does this also apply to electric scooters?

Yes, there is a higher allowance for electric scooters, than for other scooters. For travelling with 22 July 2024 an electric car or electric scooter, you will receive 22 cents per kilometre, with a maximum of 50 kilometres one way.

The night shift in a rotating shift schedule often starts at 23:00 and ends at 07:30. These are the times used to determine whether you receive €0.19 or €0.21 per kilometre. Why were these times chosen?

There is a higher allowance for shifts with a reporting time between at 23:00 and 07:30, so if your shift starts at 23:00 and 07:30 you will automatically qualify for the higher allowance. You can indicate this in the system.

If public transport does not run at the times you come to the office, and therefore you come by scooter, how is this reimbursed?

If there is no public transport and you therefore have to travel to your work location by another means of transport, you can register this in the registration system. Depending on the chosen means of transport, you will be paid the corresponding allowance. For the allowances per mode of transport, please refer to the transport ladder.

What will change for employment-based lease drivers using the 60% scheme? More information on the modified car leasing scheme is available on this page on MyKLM.

Why do I get the same transport allowance with a hybrid car as with a fossil fuel car? The transport ladder was agreed for the 2023-2025 ground and cabin (KLM/KLC) CLA. It was agreed that a higher transport allowance is applicable if you travel in a fully electric vehicle. Since hybrid vehicles are not fully electric, kilometres travelled with a (Plug-In) Hybrid vehicle are reimbursed based on fossil fuel.

What about the transport allowance above 23 cents per km? Is this amount immediately added to taxable income?

According to tax laws, KLM is allowed to pay a maximum untaxed transport allowance of $\in 0.23$ cents per kilometre for commuting. This applies if you walk, cycle or drive to work. For public transport, this is exempt. If you walk or cycle to work, the allowance is set at $\in 0.30$ per kilometre, of which $\in 0.23$ is untaxed and the rest taxed. If you come by lease bike, the reimbursement is fully taxed. If you have any tax space left, for example because you came

by car on other days (leaving €0.04 margin), this will be taxed in the payroll.

If I work from 07:00 to 15:00 and travel by car, I get €0.21 per km on the way there and €0.19 per km on the way back, why is the way back not also paid at the higher rate? Higher compensation for night travel was established in the CLA due to limited public transport options during nighttime hours. Therefore, if your start or end time falls between 23:00 and 07:30, you are eligible for a higher travel allowance.

Note: This allowance applies to both the outward and return journeys. The higher rate remains effective until 07:30, even if only one of your journey times—either start or end—falls between 23:00 and 07:30. Please note, however, that employees who choose to arrive early on their own and begin work before their scheduled time will not qualify for the higher travel allowance.

Registering journeys via the registration system

I have a company lease car and understand that you don't have to register trips in the system. Is that correct?

That's correct! As a company lease car driver, you are included in the CO2 reporting through an automatic formula, you don't have to register your journeys yourself.

Until what point can I register my journey in the system so that I receive a travel allowance?

If you want to receive transport allowance for the previous calendar month, you have to register journeys in the transport registration system via MyKLM before the so-called "cut-off date". The cut-off date is the 4th working day of each calendar month. Example: if you made a journey on 16th November, you have until the 4th working day of December to register this journey in order to receive the allowance with your December salary. If you don't do this, you can still submit your registration up to 3 calendar months retrospectively. For this example, that means you can register your journey up until 16th February to still receive your allowance for this journey.

Is it possible to use different modes of transport during my (outbound or return) journey?

Yes, this is possible. If you cycle part of the way and share a part with a colleague (i.e., carpool), you can register both parts of the journey separately. You do this by entering the correct postal codes (of departure and end location) and selecting the correct mode of transport. Note: You can also make a journey registration for carpooling, and request an allowance based on the emission type (fossil fuel or electric) of the car you are carpooling with.

Can I choose to come by car one day, by bike the next day and by public transport another day?

Yes, you can choose how you travel to work each day. However, it is important to indicate in the registration system via MyKLM which means of transport you have used in order to receive the correct allowance. You can also apply for an NS-Business Card.

Can I register travelling to work from a location other than my home address?

The premise is that you are eligible for a travel allowance for commuting based on the distance between your home address and your work location. According to tax regulations, KLM is not permitted to reimburse more than the home-to-work distance tax-free, and "home" is strictly defined as your home address. It may occasionally happen that you travel

from a different location, for example, because your partner lives at another address. If you travel from a different location, you can still enter this, and that distance will be reimbursed, but please note that if the departure location is further than your home address, only the commute distance will be reimbursed tax-free. The remainder will be paid out as taxable income.

Moreover, you are not allowed to declare commuting expenses from a location other than your home address on a regular basis. Checks will be conducted. KLM trusts that you will enter your registrations truthfully.

Can I edit my submitted journey registrations? If yes, how far back can I make changes?

You can adjust a registration you have submitted in the transport registration system until payroll is closed - every 4th working day of the month. After this, you can no longer do so yourself.

If you entered a registration incorrectly and find out after this cut-off date, you can contact the NS- helpdesk at <u>https://support.nsgo.nl/hc/nl/requests/new</u>. They are able adjust it for you.

If I don't travel for work - i.e., working from home - do I also have to register this in the system? Does the home working registration via MyRoster expire?

Yes, the home working registration will also be entered in the new registration system. This means that you can arrange both your journey registrations (transport allowance) and your homework registration (and allowance) in one system. The homework allowance is \in 2.15 net per day and can be registered up to 3 calendar months retrospectively. Registering home working days in advance is not possible.

What will change for home working registration?

The registration of home working days will move to the transport registration system on MyKLM from 1st November 2024 meaning you will no longer use MyRoster to register your home working days. You can continue to use MyRoster for home working day which took place before 1st November and can enter these until 3 months after 1st November 2024. This means that, for example, for registering a home working day on 1st October, you still have until 1st January 2025 to make this registration in MyRoster. Please note that MyRoster will remain accessible for registering home working days until 1st February 2025.

How does home working registration work in the transport registration system via MyKLM?

After you log into the transport registration system via MyKLM, you'll be taken to the page where you can submit your home working registrations. You do this by clicking on the day you want to add a home working registration. You can enter home working registrations into the system via MyKLM up to 3 calendar months retrospectively. Please note it is not permitted to add both a commute and a home-work registration on the same day. You can find an instruction video on MyKLM on how to enter a home working registration.

Why do I still need to confirm my public transport journeys in the system?

Journeys made using your NS-Business Card are automatically registered in the transport registration system. However, you still have to assign these journeys to the correct budget because it's not known what you made the journey for. In the 'budget choice' you have to indicate whether it was a commute, domestic duty travel or a private journey. You have up to 3 calendar months after the journey to assign a budget. If you don't do this in time, the journey will automatically be booked as a private journey and will be deducted from your net salary.

What if I haven't registered my registrations in the transport registration system before the 4th working day of the month?

If you haven't submitted your registrations by the 4th working day of the month, then these registrations will not be included in the next salary. In other words, if you enter your registrations after the 4th, they will be included in the following month's salary. You can register registrations in the system up to 3 calendar months retrospectively. After that, it is no longer possible.

Until when can I allocate my public transport journeys in the system to the correct budget? And what if I don't do this in time?

If you've travelled with public transport using your NS-Business Card, the journey will automatically appear in the transport registration system. You don't need to enter the journey yourself, but you do need to assign the journey to the correct budget; was it a commute, a domestic duty travel or a private journey. You can do this up to 3 calendar months retrospectively. If you don't do this before then, the public transport journey will automatically appear on a private budget and the journey will be deducted from your net salary.

What happens if I don't, or incorrectly register my transport?

If you make an incorrect registration, adjust it as soon as possible - and if possible - before the 4th working day of the following month. This way it can still be included in the processing of the transport allowance of that month. If this isn't possible, you can correct submitted registrations up to a maximum of three months after their registration via the NS-Helpdesk at <u>https://support.nsgo.nl/hc/nl/requests/new</u>. If it concerns a new registration, you can enter it yourself up to three months after the travel date.

How are my journey registrations checked?

Checks are made on a regular basis. Although KLM trusts you to fill in your registrations truthfully, it is also necessary to perform checks from a tax perspective. After all, KLM may only pay untaxed transport compensation for commuting kilometres based on the usual route. In this respect, we must be able to prove that we are not reimbursing more than allowed for tax purposes.

Can I also register my transport allowance if I am long-term sick and have to report to the company doctor at KLM Health Services at Oost or have meetings with my manager at the office? Or if I perform temporary work elsewhere?

Yes, this is possible. If you are unable to work long-term but still make work-related journeys, you can register these in the registration system via MyKLM.

I often travel between different KLM locations in a day. Can I also register these trips and receive compensation for them?

No, you cannot. If you travel between KLM locations, you can use the JAS subscription, which allows free travel in the Schiphol area, or a Hely bicycle. If you choose to travel between locations using a different/own means of transport, you will not receive an (additional) transport allowance.

Can I also get an allowance if I carpool for my commute?

Yes, if you travel to the work location together with a colleague, both of you can report the journey as a commute. Just make sure you select the right means of transport with the right type of fuel.

If I am stranded at train station (due to a breakdown or similar) and I have to continue travelling by another means of transport, can I also register this journey?

Yes, you can. You're allowed to use public transport for part of your commute and then choose—or, as in the example, be required to use—another mode of transport for the remaining portion. The segment of your journey covered by public transport is automatically recorded in the system, and you'll need to allocate it to the appropriate 'budget' (in this case, 'commute'). For the remaining part of your journey, you must enter the departure and destination points along with the mode of transport used. This segment can also be assigned to the 'commute' budget to ensure you receive the correct allowance. Please note that there is a maximum of 50 km per one way journey for car travel.

What happens if I commute with my NS Business Card, but make a stopover?

It is not allowed to register a journey as a 'commute' with the NS Business Card and make a stopover on the way. This is because the journey then no longer qualifies (entirely) as commuting. If your stopover is on the route to your home address, this is allowed. For example: you live in Den Bosch and travel to Schiphol. You will then pass Utrecht Central Station on your route. If you make a stopover at Utrecht Centraal, you are allowed to register both parts of the journey on a 'commute' budget. However, if you travel back via The Hague (and thus make a detour), this is not allowed, and you may only register one of the two trips on the 'commute' budget; the other must be assigned to a 'private' budget.

Do I also have to enter all expenses for duty travel in the Transport Registration System?

In the Transport Registration System, you only register journeys related to your commute or domestic duty travel. Claims related to foreign duty travel or expenses for domestic duty travel other than travel expenses can be claimed through Declaree as usual.

What costs can I claim via the transport registration system?

The registration system via MyKLM also includes a claim option that can only be used for transport-related costs that you incur - and may claim - for commuting and domestic duty travel. For other expenses for e.g., foreign duty travel or hotel costs, you can use Declaree (for more information see the Declaration Handbook).

When are my registrations paid and until when can I put my registrations in Transport Registration System (NSGO) to receive transport allowance?

Payment of the allowance is made in the following month provided you have entered and confirmed your journeys in the registration system before the 4th working day of this following month. However, if you forget a journey and want to add it afterwards, you have that option up to a maximum of three (calendar) months after the travel date. For example, if you want to enter a journey you made on 1st November, you can do so until 1st February.

My address will change and so will my transport allowance. Where should I report this?

If you move to a different address, you can specify this in MyHR. The new address will then be updated from the date of the move. KLM allocate the correct transport allowance. Should you lose your NS-Business Card in the future, you will also receive the new card at the address registered in MyHR. The change of address will be processed in MyHR within 24 hours and transferred to the transport registration system in MyKLM.

What can I do if I'm having trouble registering a journey?

If you are unable to submit your journey registrations in the transport registration system, please check the Transport page on MyKLM under the 'Transport registration' tile and watch

the instruction videos for further explanation. If you're still having trouble, ask a colleague to watch with you or contact NS Go at <u>https://support.nsgo.nl/hc/nl/requests/new</u>.

I work irregular hours and often use the car service (KLM CrewCab). How do I register my journeys as service or commuting trips?

You can register the journeys you make with the car service as commuting. However, it is important to indicate which means of transport you travelled with, i.e., whether the KLM Crew Cab was a fossil car or an electric car, so that you get the correct transport allowance.

I work on call (standby) and often cover part of my commute the day before. If I am not called out, can I still report the journey as 'commuting'?

If you are on standby and make part or all of your commute the day before, you can only register the trip as a commuting journey if you were actually called in to work. Otherwise, the trip is considered 'private' and cannot be registered as commuting. However, if you travel to work the day before your scheduled shift and work on the day of the shift, you can report the previous day's trip as a commuting journey.