

Terms of Employment Options Model scheme

1. This scheme are a supplement to Chapter 5 of the Collective Labour Agreement for Dutch Universities (CAO NU)

Sources

2. Leave. Hours of leave may be exchanged insofar as the number of hours of leave available to the employee does not go below four times the working hours per week relevant to the employee.
3. Salary. Only salary still to be received can be exchanged. The remaining salary amount may not be lower than the statutory minimum wage, as referred to in the Minimum Wage and Holiday Allowance Act (Wet minimumloon en minimumvakantiebijslag) as a result of that exchange.
4. The use of salary for tax exemption options will take the form of a monthly reduction in gross salary for the agreed period.
5. Furthermore, under Article 3.11 and 3.4 of the CAO NU and under the Article 3.19 of the CAO NU, the holiday allowance, a year-end allowance or a bonus respectively may also be used as financial sources.

Objectives

6. Entitlements to selected benefits chosen in the context of the Terms of Employment Options Model scheme will arise at the same time as the entitlements to exchanged sources would have arisen. The mandatory may deviate from this in a positive sense regarding exchanges of time/hours.
7. The following benefits may be chosen:
 - a. additional leave
 - b. additional leave for the multi-year savings model (sabbatical leave) or temporarily decreased number of working hours per week as referred to in Article 5.5 (1) to (3) CAO NU
 - c. additional parental leave in accordance with the regulations governing parental leave
 - d. additional study leave in accordance with the training and education scheme
 - e. a reduction in the salary cut for parental leave in accordance with the regulations governing parental leave
 - f. additional reimbursement of study costs in accordance with the training and education scheme
 - g. tax-free reimbursement in accordance with the commuting/bicycle scheme
 - h. tax-free reimbursement for extraterritorial employees (30% rule)
 - i. additional tax-free reimbursement of commuting expenses in accordance with the commuting expenses reimbursement scheme
 - j. additional salary
 - k. ABP Extra Pension
 - l. reimbursement of trade union contribution
 - m. participation in life-course savings scheme
 - n. tax-free reimbursement in accordance with the workplace fitness scheme

Choices

8. Agreements may be made regarding eligible benefits upon appointment.
9. The use of leave hours must be requested each year before 1 December of the calendar year in which the entitlement to these leave hours is accrued.

The mandatory may allow the use of leave hours under the Terms of Employment Options Model scheme at other times in the year on an individual basis.
10. Any decision to allocate the holiday allowance must be made each year before 1 April of the current calendar year. Exchanges will take place in May.
11. Any decision to allocate the year-end allowance must be made each year before 1 December of the current calendar year. Exchanges will take place in December.
12. Decisions to allocate a bonus may be taken from the time that the employee becomes aware that the bonus will be granted up to the 1st of the month in which the bonus would be made payable.
13. Extraterritorial reimbursement may be applied immediately after the decision has been issued by the Tax and Customs Administration (Belastingdienst). Reimbursement may be carried out retroactively by up to three months within the current tax year.

Administrative and other obligations and effects

14. If the tax-free payment of a benefit should be subject to special requirements by the Tax and Customs Administration, the employee shall be required to meet those requirements and demonstrate compliance if necessary. Any additional taxation on the basis of the employee's failure to comply with these requirements will be for the account of the employee.
15. Reduction of the gross salary as a result of allocation and use as a source under the Terms of Employment Options Model scheme may affect employees' pension accrual and social security. The effects will be borne by the employee; compensation will not be provided.

These regulations, as amended in consultation with the University Labour Representation Board on 4 December 2019, shall come into force on 31 December 2019 and will replace the previous regulations.