



Baker Tilly Leased Car Scheme

October 2024

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Article 1: Introduction

- 1.1 The employer – at the discretion of Baker Tilly, hereinafter referred to as the employer – can make a chosen leased car (KLA) or standard leased car (SLA) (hereinafter: leased car) available to employees who need a car in order to perform their jobs.
- 1.2 The employer has concluded contracts with two leasing companies, at present Multilease and Alphabet.
- 1.3 The employer will make leased cars available to employees who are eligible for such a car under the leased car scheme. The employer will in turn conclude a user agreement with the employee, which will be in force from the time the leased car is ordered. The stipulations of this leased car scheme form an integral part of the conditions of the user agreement. The Baker Tilly leased car scheme is an addition to the employee's employment contract.
- 1.4 The point of departure is a standard of a job for at least 24 hours a week for making available or maintaining a leased car.
- 1.5 On an annual basis a certain percentage of the catalogue value for tax purposes is added to the salary for private use of the leased car made available; the additional tax liability. For the amount of the percentage please refer to www.belastingdienst.nl. The employer will not compensate any increases in the additional tax liability between the time the car is ordered and its actual delivery.
- 1.6 In accordance with Article 14 of the Additional Stipulations, the employee may incur certain costs for the leased car which the employer will reimburse by way of a contribution to the expense allowance. Such costs cannot be deducted from the additional tax liability.
- 1.7 For the details of the contact persons at the leasing companies and Baker Tilly, please refer to bthuis.
- 1.8 The leased car scheme complies with the tax laws and guidelines. When these are amended the employer can adjust the scheme, on the understanding that this may never result in any financial loss for the employer.
- 1.9 The employer will be entitled to amend the leased car scheme in its entirety or in part, and will notify the employees in writing of any amendments. The employer will also determine the fleet of vehicles policy as well as the granting of a car for business purposes. The employer will decide in cases for which this scheme does not provide.
- 1.10 The HR department implements the fleet of vehicles policy. The contact person for the drivers is the manager of the fleet of vehicles.

Article 2: Standard leased car (SLA)

- 2.1 The SLA is a standard car of a certain make and type to be determined by the employer. Please refer to bthuis for the current SLA.
- 2.2 The employer is allowed to provide drivers who are eligible for an SLA with a standard leased car from the garage of Baker Tilly.
- 2.3 A contribution for private use applies to the SLA. For the amount of this contribution, please refer to the list of standard lease amounts and contributions for private use in Schedule 1 of the leased car scheme.

Article 3: Eligibility criteria for a chosen leased car (KLA)

- 3.1 Employees who at the discretion of the employer are eligible for a leased car are classified in categories. A standard lease amount has been determined for each category. The following points of departure apply to the determination of this standard lease amount and the contribution for private use:
 - annual kilometres driven, depending on the category (determined in Schedule 2);
 - maximum number of kilometres is 180,000 for all leased cars;
 - optimal term depends on the category (determined in Schedule 2);
 - types of fuel: petrol, hybrid and electric.

A list of the current standard lease amounts can be found in Schedule 1 of the leased car scheme. If the tax regime relating to CO₂ emissions is amended, this scheme will be amended accordingly.

- 3.2 The employer is allowed to provide drivers who are eligible for a KLA for the first time with a KLA from the garage of Baker Tilly. A different contribution applies to the private use of cars from the garage (Schedule 4). A list of the cars from the garage is also included on bthuis.
- 3.3 If circumstances give cause to do so, the employer reserves the right to adjust the standard lease amounts, annual kilometres driven, CO₂ emission standards, contributions for private use and contract terms in the lease scheme in the interim.
- 3.4 The above-mentioned adjustments will apply to leased cars newly to be ordered. The standard lease amounts, annual kilometres driven and contributions for private use will remain unchanged for the leased cars already ordered.
- 3.5 In case of a change of salary/job that results in a change of a lease category during the year, the corresponding new standard lease amount will apply from 1 January of the next year as the basis for the contribution for private use.

- 3.6 If the driver states by way of a 'Statement of no private use of leased car' that he/she will use the leased car privately to drive less than 500 kilometres annually, no contribution for private use will apply. An employee who has made a 'Statement of no private use of leased car' will not be allowed to lease above his/her standard lease amount. Should the driver apply for a 'Statement of no private use of leased car' during the term of the lease contract and lease a car of which the lease price is higher than the standard allowed, no contribution for private use will apply up to the standard lease amount. The amount by which the driver exceeds the standard lease amount applicable to him/her will be considered an excess amount.

Article 4: Calculation of the contribution for private use of chosen leased cars (KLA)

- 4.1 A contribution of 15% of the standard lease amount applies to chosen leased cars. The standard lease amount is the lease price exclusive of VAT plus the fuel advance. The leasing company provides for standardisation of the cars by way of an offer.
- 4.2 If the employee chooses a leased car of which the lease price is below the standard lease amount determined, the driver will be reimbursed for 70% of the of the difference between the allowed standard lease amount and the actual lease amount by reducing the contribution for private use. The minimum contribution for private use however is €100 per month. We also pay the difference between the lease price of the chosen leased car and the lease standard as gross payment (with a maximum of €100 per month), taking account of the already deducted 70% reduction of the contribution for private use.
- 4.3 The employer allows the employees to choose a leased car of which the lease price is higher than the standard lease amount determined, provided the lease price is not more than 15% above the standard lease amount. The difference between the lease price and the standard lease amount determined, plus 21%, will be payable by the employee as an additional contribution for private use. For the exact calculation, please refer to the calculation tool on bthuis.
- 4.4 An employee is not allowed to choose a leased car in his/her category with higher CO₂ emissions than indicated in the table in Schedule 1 of this scheme.

Article 5: Purchasing procedure for a chosen leased car (KLA)

- 5.1 After permission from the management of the geographical unit (PVE), the employee will gain access to a list of choices on the website of Multilease. By way of the Multilease portal the employee will be informed of matters including the lease price, personal contribution and additional tax liability. After the final choice has been forwarded to the leasing companies, Multilease and Alphabet will make an offer. The HR department will notify the driver of the offer and leasing company chosen. The order will be final only after the employee has approved the offer and amount of the personal contribution and after he/she has signed any additional conditions and the user agreement. The order will be placed after the end of a trial period, if any.
- 5.2 It is allowed to include a used car in the lease. For conditions, please refer to schedule 7 of the lease car scheme.
- 5.3 The leasing company determines from which dealer the leased car will be ordered. The leased car will be delivered at a location to be indicated by the employee.
- 5.4 No new used cars are used between 15 November and 31 December of any year. Then the leased cars will be delivered in January of the next year.
- 5.5 Theft-sensitive leased cars must be fitted with an alarm system or a so-called Track & Trace system. The leasing company decides whether a car is theft-sensitive. The costs involved in this are included in the lease price and the contribution for private use.
- 5.6 On receipt of the leased car the driver signs a start of use form, on which the odometer reading at delivery and damage, if any, are stated.
- 5.7 Employees are allowed to choose a fully or semi-electric car. The additional conditions as set out in Schedule 5 apply to this type of car.
- 5.8 For more information on the possibilities for a home charging solution, please refer to HR Mobility/charging solution on bthuis.

Article 6: Tyres

- 6.1 It is standard procedure that all leased cars are delivered with both summer and winter tyres or with 4-season tyres (for standard leased cars (SLA)).
- 6.2 The driver must provide for timely use of the correct tyres.

Article 7: Fuel

- 7.1 The leasing company will issue a fuel card within 5 working days after the start of the use of the leased car. The driver can use this Multi Tank Card to fill the tank in Europe. Rental cars will get a fuel card to fill the tank in the Netherlands. If the Multi Tank Card does not work, please refer to the sites of the leasing companies.
- 7.2 When the fuel card is used, the employee must indicate an odometer reading each time the tank is filled.
- 7.3 The driver is expected to fill the tank as much as possible off the motorway, except when filling the tank abroad.
- 7.4 The driver is not allowed to fill the tank with premium fuel.
- 7.5 It is not allowed to purchase products other than fuel and lubricants with the fuel card. Nor is it allowed to use it to pay for the fuel and/or lubricants for a car other than the car made available by the employer to the employee (leased car, replacement car or rental car).
- 7.6 Loss or theft of the fuel card must be reported immediately to the leasing company. Then the leasing company can block the card and apply for a new card. The employee must pay the costs involved in this as a contribution for private use, which, if the law allows, will be withheld from the net salary.

Article 8: Use

- 8.1 Employees must use their leased cars carefully in accordance with its purpose. Employees must observe the instructions for use and maintenance and government rules and regulations, and have the leased car maintained and repaired in time at the dealer. Employees themselves are responsible for having a periodic vehicle inspection (*APK-keuring*) carried out in time. Any fine ensuing from not having an inspection carried out in time will be payable by the employee and will be withheld from the net salary, if allowed by law.

An employee is expected to cooperate actively in the maintenance of the leased car. This means that the employee must:

- regularly check the oil level and fill it in time;
- check the tyre pressure once a month;
- drive the leased car according to the instructions of the dealer/manufactureur;
- fill the tank with the right fuel;
- have tyres replaced when the tread depth is approximately two millimetres;
- regularly wash and clean the leased car.

The costs of lubrication, changing the oil and maintenance according to the manufacturer's service manual, as well as the costs of repair and replacement of parts (including

accessories) connected with normal use of the leased car are payable by the leasing company.

- 8.2 The leased car must always be available in good condition during the employee's working hours.
- 8.3 The employee must report a defect in the odometer to the leasing company within 24 hours.
- 8.4 The employer and the leasing company have the right to inspect the leased car or have it inspected.
- 8.5 In case of maintenance and repair, the driver will be entitled to replacement transport after 24 hours. The lease contract includes a pickup and delivery service. The leasing company determines which garage will carry out the maintenance of the leased car.

The pickup and delivery service entails that an employee of a garage will pick up the leased car at a place and time agreed in advance and that the car will be brought back again at the end of the day. This means that the appointment must be scheduled beforehand and that a leased or replacement car cannot be used on that day.

Because of the pickup and delivery service it is possible only as an exception to use a replacement car. The employer reserves the right to pass on the costs of unjustified use of replacement transport to the employee. The costs passed on will be withheld from the employee's net salary if allowed by law.

- 8.6 Fines and the accompanying administrative and other costs resulting from violations and criminal offences, costs of garaging, parking and toll charges, washing, polishing and cleaning the interior of the leased car, small articles such as the windscreen scraper, lock spray, first-aid kit, fire extinguisher refill etc. are payable by the employee.

The employee will be responsible as well for all consequences of seizure of the car by the police/judicial authorities if the employee commits traffic violations or other criminal offences.

In addition, the employee must pay all costs arising from filling the tank with the wrong fuel and authentication of documents for travel to certain countries.

All costs referred to in this article will be passed on to employees by withholding them from the net salary. This will be done if allowed by law. Please refer to Schedule 3 of the leased car scheme for the procedure for traffic fines.

- 8.7 Leased cars, both chosen and standard leased cars, are view as a workplace. Consequently, smoking in the leased cars is prohibited. This prohibition also applies to passengers. Not only 'ordinary' cigars or cigarettes fall under this prohibition, but also electronic cigarettes (with or without nicotine), vapes, etc.

Article 9: Use restrictions

- 9.1 Only employees and their relatives in the first degree and/or life partners are allowed to drive the car, provided they have a valid driving licence. Life partner is understood to mean someone with whom the employee has a long-term affective relationship, or someone with whom a joint household is run. This is the case if the main residence is the same home and they care for each other, for example by making a joint contribution to the household expenses. Friends, acquaintances or other relatives may drive the leased car only in the presence of the employee. The employee will remain responsible and liable at all time for damage to the leased car, irrespective of who the driver was at the time the damage was caused. The leased car must remain immediately available to the employee or employer at all times during office hours. During holiday/travel it is allowed to have a fellow traveller drive the leased car, provided he/she has a valid Dutch driving licence.
- 9.2 The employee is not allowed to use the leased car for speed contests, subleasing, courier services, giving driving lessons and transporting persons for payment. This list is not limitative.
- 9.3 In case of very excessive private use of the leased car, more detailed agreements can be made on the conditions for maintaining a leased car.

Article 10: Damage and insurance

- 10.1 The employee must report each incident within 48 hours in which the leased car was directly or indirectly involved and from which an obligation can arise to pay compensation or repair. The employee must report theft, conversion or malicious damage to the police immediately and send the leasing company a copy of the report.
- 10.2 When leaving the leased car, the employee must see to it that theft-sensitive items such as the vehicle registration certificate, laptop, mobile phone etc. do not remain behind in the leased car.
- 10.3 The leased car is insured against third-party liability with cover of €2,500,000 per incident. This third-party insurance meets the requirements that the Civil Liability Insurance (Motor Vehicles) Act (WAM) sets. The third-party and comprehensive insurance are applicable in all countries listed on the green card. The leased care is not allowed to be used in countries that are not listed on the green card.

The insurance does not cover damage if, for example:

- the damage was due to deliberate intent, gross negligence or negligence;
- the driver of the leased car has used alcohol, drugs or other intoxicating substances.

If the insurance does not proceed to pay, the total damages will be withheld from the net salary, if allowed by law, as a contribution for private use payable by the employee.

If the car radio and/or navigation is provided with an removable front, in case of theft of the car radio and/or navigation system, it must be possible to hand over the removable front.

If this is not possible, the insurance will not pay and the complete costs of the damage will be payable by the employee and will be withheld from the net salary, if allowed by law.

- 10.4 Besides the third-party insurance, comprehensive insurance has been taken out for the leased car and the employee will be entitled to 24/7 breakdown assistance from the ANWB (or a comparable organisation). Driver and passenger insurance has also been taken out.
- 10.5 To have damage repaired, the employee must contact the leasing company. The leasing company determines where the car will be repaired.
- 10.6 The employee must usually advance the costs of repairs abroad. If the repair was made with permission from the leasing company, the costs will be refunded. If no permission has been given, then the leasing company will as a rule pay the amount that would have been due on the basis of Dutch workplace standards and prices. The difference will be payable by the employee as a contribution for private use and, if the law allows, will be withheld from the net salary.
- 10.7 For the further term of the agreement, the leasing company will be entitled at all times not to carry out the repair or use a replacement car if the costs of repair are so high that continuation of the operation of the car is no longer responsible.

Article 11: Excess

- 11.1 For each non-recoverable case of damage, the insurer charges an excess. The first three excesses per calendar year are payable by the employer. The other excesses per calendar year will be passed on to the employee as a contribution for private use. The excess is at most €150 per incident. The employer has the right to withhold an excess from the net salary.
- 11.2 If the damage arising during business travel or commuting or private use of the leased car is the result of wilful misconduct, gross negligence or wilful recklessness, and/or is

not covered by the insurance, then the employee will be liable for the entire amount of the damage.

Article 12: Interim termination of participation

- 12.1 The employee's participation in the Baker Tilly leased car scheme will end in any case if:
- the employment contract ends;
 - the employee's job no longer meets the criteria under article 1.1;
 - the employee has a job for less than 24 hours a week. This also means structurally taking parental leave and/or unpaid leave for one or more daily periods a week (see Schedule 6);
 - the government disqualifies the employee from driving;
 - the insurance of the leased car is terminated because of acts or omissions by the employee;
 - according to the employer there is a reasoned cause to do so;
 - the employee structurally fails to comply with certain obligations included in the leased car scheme.

This list is not limitative.

12.2 If the employee has chosen a leased car of which the lease price is below the allowed standard, in case of voluntary termination of employment there will be an obligation to take over the leased car made available until three years after the date of vehicle registration certificate Part 1.*

12.3 If the employee has chosen a leased car of which the lease price is above the allowed standard, in case of voluntary termination of employment, there will be an obligation to take over the leased car during the entire term of the lease contract.*

12.4 If there is an obligation to take over a used leased car, for which the term of the lease contract is less than 60 months, this will be counted from the start date of the lease contract.

12.5 The takeover obligation concerns a buyout payment calculated by the leasing company. The buyout payment relates to the costs of early termination of the lease contract. It is also possible to have the new employer take over the leased car. The buyout value is the takeover price of the leased car including VAT and car and motorcycle tax (BPM), as well as the costs of early termination of the lease contract.

12.6 The employer can also choose to take over the car privately. To do so the employee must pay the takeover price directly to the leasing company. The takeover price of the leased car is inclusive of VAT and car and motorcycle tax (BPM). We will offset any fees for early termination (these costs are exclusive of VAT) against the final account. These early termination fees are viewed as a personal contribution for private use and can be deducted from the additional tax liability until the additional tax liability is nil.

* see page 12, article 12.9.

12.7 If the leased car was taken over from the previous employer, in case of voluntary termination of employment there will be a takeover obligation during the entire term of the lease contract.

12.8 In case of voluntary termination of employment, a takeover obligation will apply during the order procedure of the leased car, or the employee can choose to pay a penalty, namely the cancellation fees (15% of the value of the ordered car for tax purposes).*

12.9 This takeover obligation does not apply to standard leased cars. For a chosen leased car the takeover obligation lapses at the time the employment contract is terminated on the employer's initiative.

** If you really do not have the opportunity to take along your leased car to your new employer, because a new employer does not allow this, then you must notify the PVE management and the fleet management department to this effect as soon as possible. The fleet manager will provide for inclusion in the lease pool and the costs of use of the returned chosen lease car will be payable by the PVE where you work. Any special/additional costs of cleaning and/or reuse will be settled with you via the final account or by sending an invoice. You return your leased car on the last working day in accordance with the procedure.*

12.10 The condition for leaving the leased car behind:

- You have chosen a standard/current leased car. When ordering this car, the Fleet Management Department will estimate whether the car can easily be used by another employee. If this is possibly not the case, you will be informed of this in a timely manner during the ordering procedure and you can make the choice to select a more standard car or, if you order it anyway, your attention will expressly be drawn to the takeover obligation. In the latter case, the takeover obligation will be maintained.

The foregoing also applies to all situations in which a takeover obligation is applicable. Please note: in case of an electric car with a (possible) home charging solution, included in the lease price, the charging solution will however be settled with the employee.

Article 13: Return of the leased car

13.1 At the request of the employer or the leasing company, the employee must return the leased car in good condition with all leased accessories.

The employee must also return all registration documents and spare keys belonging to the leased car, including the fuel card. If documents are missing when the leased car is returned, if the law allows, the employer will deduct the costs of replacement of these documents from the net salary.

13.2 On termination of employment the employee must return the leased car on the last actual working day.

- 13.3 The leasing companies have certain procedures for returning the leased car. Please refer to the sites of the leasing companies for the current procedure and prevention of damage on return.
- 13.4 Damage to the leased car must be reported immediately to the leasing company. If the leased car is damaged on return, the reduction in value charged by the leasing company for this will be passed on to the driver. If the law allows, these costs will be deducted from the employee's net salary.
- 13.5 Should the leasing company prove to be of the opinion that on (interim) return of the car it is necessary to have the car cleaned professionally (for example by way of an Ozone treatment to remove the odour of smoke) then the costs involved in this will be payable by the employee. If the law allows, these costs will be deducted from the employee's net salary.

Article 14: Financial agreements

- 14.1 The employee gives the employer irrevocable authorisation to withhold everything the employee owes it from everything the employer owes this employee in turn under the employment contract or on another basis. This Baker Tilly leased car scheme is an addition to the employee's employment contract.

Article 15: Concluding Stipulation

- 15.1 This scheme will enter into effect on 1 October 2024. Then all previous schemes will cease to have effect.
- 15.2 If the employee breaches one or more stipulations under the lease scheme, the employer will impose a penalty. In the most extreme case, this can result in surrender of the leased car.

Schedule 1 Standard lease amounts and contribution for private use

| Category | Salary scale | Standard lease amount incl. fuel | Personal contribution | Max. CO ₂ emissions |
|---------------|--------------|----------------------------------|-----------------------|--------------------------------|
| 0 (garage) | - | - | € 50 per month | - |
| 1 | 13/14* | SLA | € 50 per month | - |
| 2 | 15 | € 768 | 15% | 150 |
| 3 | 16/17 | € 878 | 15% | 160 |
| 4 | 18 | € 988 | 15% | 170 |
| 5 | 19 | € 1,152 | 15% | 170 |
| 6 | 20 | € 1,262 | 15% | - |

* if necessary to perform the work.

- For rental cars the personal contribution is the same as that of the category to which the employee has a right.
- The standard lease amounts will be indexed annually. This applies only to contracts newly to be concluded and the standard lease amounts will not be adjusted with retroactive effect.

Schedule 2 Annual kilometres driven and contract term

| Category | Annual kilometres driven | Contract term |
|----------|--------------------------|---------------|
| 1 | 25,000 | 60 months |
| 2 | 25,000 | 60 months |
| 3 | 25,000 | 60 months |
| 4 | 25,000 | 60 months |
| 5 | 25,000 | 60 months |
| 6 | 25,000 | 60 months |

Schedule 3 Procedure for traffic fines

Domestic traffic fines

If possible, the leasing company will forward the fine immediately (digitally) to the employee. Should the employee fail to pay the fine in time, the leasing company will pay the demand, including the increase, and pass the costs on to the employer. This is done in order to avoid further increases in costs. The employer will withhold all passed on costs from the employee's net salary.

Foreign traffic fines

If possible, the leasing company will forward the fine immediately (digitally) to the employee. Should the employee fail to pay the fine in time, the leasing company will pay the demand, including the increase, and pass the costs on to the employer. This is done in order to avoid further increases in costs. The employer will withhold all passed on costs from the employee's net salary.

At Alphabet the fines are paid in advance by the leasing company. The employer will withhold all passed on costs, plus administrative charges (including VAT) from the employee's net salary.

Rental cars

The leasing company will advance the payments of fines arising from driving a rental car, which will then be withheld from the employee's net salary. The sum withheld includes all passed on costs, plus administrative charges (including VAT).

Passed on fines

Passed on fines have been paid by the leasing company and the employer will withhold them from the employee's net salary. The sum withheld includes all passed on costs, plus administrative charges (including VAT). The increase of the amount of the fine cannot be prevented by finally paying the original amount. In most cases this results in a refund of the amount by the relevant authority and this results in unnecessary additional administration.

Schedule 4 Cars from the garage

The employer is allowed to provide drivers at Baker Tilly who are eligible for the first time for a leased car with a leased car from the garage. Drivers whose lease contracts expire within 2 months can, of course, also use cars from the garage. A different contribution for private use of €50 per month applies to the cars from the garage.

If the employee chooses a car from the garage, or a car from the garage is assigned to him/her, then the employee must drive the car until the contract ends. It is not possible to change, for example to a chosen leased car in the interim.

Cars from the garage are assigned on the basis of the first applicant. Account is also taken in this regard of the driver's lease category, type of car and end date of the contract.

Please refer to bthuis for a current list of the garage cars. The standard leased cars are not located in it. No rights can be derived from this list.

If you want to use a car from the garage, please contact leaseauto@bakertilly.nl.

Schedule 5 Additional conditions for electric cars

The employer's approval is required to order an electric car. Furthermore, the following additional conditions apply:

- You will be responsible for the loss of time resulting from not being able to reach a destination in one trip or standing still because of an empty battery.
- You will have to pay all other costs involved in driving a fully electric car, such as a replacement car for holiday.
- The above-mentioned costs can be settled by:
 - Withholding them from the net salary;
 - Increasing the contribution for private use.
- If the employee chooses a fully electric leased car or a PHEV version (with maximum CO₂ emissions up to 50 gr/km), the employee will receive a 'green discount' of €50 on the personal contribution. The minimum personal contribution of €100 will however remain applicable.
- If an employee chooses to have a charging station installed himself, any costs for installation, maintenance and any damage to the charging station will be payable by the employee.
- It is possible to include the purchase of the charging station in the lease price. At Alphabet this is only possible if the charging station is purchased via Eneco. At Multilease this is only possible via Engie. The employee will still have to pay for maintenance and damage, if any. All costs that can be passed on to an employee in accordance with this article will be withheld from the net salary or, if the law allows, passed on as an increase in the personal contribution. For more information on a home charging station, please refer to HR Mobiliteit/Laadoplossingen (HR Mobility/Charging solutions) on bthuis.
- In case the employee leaves employment during the term of the lease contract and, under the applicable rules, does not have to take the car along, a final settlement will be made for the costs of the charging solution. If a new employer takes over the leased car, these costs will be included in the takeover of the lease contract.
- The employee will receive a charging card. This is needed to activate/terminate the charging station, as well as to pay the energy costs incurred. The charging card can also be used to fill the tank with fuel. In order to use the home charging station, the employee must enter several details. The employer reimburses the employee for the actual rate per kWh. Settlement between the operator of the charging station and the employer usually takes place once a month.
- Charging stations are available at most of the offices. If this is not the case, then in consultation with the geographical unit (PVE) management, a decision can be taken to install a charging station, provided several users are present.

- Employees who drive PHEV vehicles must drive electric as much as possible.
- In connection with the high costs of energy, the employee should limit the use of public quick charging stations as much as possible.
- The calculation of the contribution for private use of the leased car is the lease price of the electric or semi-electric car plus the advance on fuel for charging the car.

Schedule 6 Unpaid leave and the chosen leased car

When an employee decides to take unpaid leave, account must be taken of the following points:

- If the employee takes unpaid leave for 1 month at most, then the employee will keep his/her car and the additional tax liability and personal contribution will be settled with the next salary payment after his/her unpaid leave.
- If the employee takes unpaid leave for a period from 2 to 6 months at most, then the employee can choose one of the following 2 options:
 - To garage the chosen lease car at the leasing company. For this the employee must pay the employer 50% of the lease price exclusive of fuel. After returning from leave, the employee will take receipt of his/her chosen leased car again. For the period that the leased car is garaged, the employee will not pay any additional tax liability or personal contribution. The term of the lease contract will be extended by the period of suspension. Any transport costs can be passed on to the employee.
 - To lend the chosen leased car to a co-worker for the period of unpaid leave. The employee should however take into account that his/her co-worker had a right to the same lease category or that the co-worker wants to drive the car under the same conditions (personal contribution etc.) and whether the co-worker him/herself still has a current lease contract. After returning from leave the employee will take receipt of his/her chosen leased car again. For the period that the leased car is handed over, the employee will not pay any additional tax liability or personal contribution. The employee must pay any cleaning costs and costs of the change of drivers. The ultimate decision whether lending to a co-worker is among the possibilities will be taken by the fleet manager.

Schedule 7 Terms and conditions for including used (lease) cars in the lease scheme

Advantages of opting for a used (lease) car:

- **Short delivery time.** However, we do take the end date of your current lease contract into account. If you nevertheless want to start using the car earlier, then the costs associated with the premature termination of the current lease contract will be payable by the employee.
- **The value for tax purposes and the addition to income percentage are fixed** the moment the car is registered and you will not be faced with any surprises afterwards.
- **Term of the lease contract** can be shorter than 60 months. This depends on the year of manufacture and the car's kilometrage. The lease company will decide together with fleet management what the most optimal use of the lease contract is.

How do you start looking for a suitable used (lease) car?

Once the process of applying for a new lease car has been started internally and after receiving approval from your PVE management, you will receive the login details for the Multilease lease calculator by e-mail.

To get a good idea of the kind of used lease car you can go in search for, you start by putting together a new car here.

You select the make and type of car and tick the options and accessories you want (if any).

When you have finished putting together the car and the version you have selected fits within your standard lease amount (including the maximum excess of 15%), you can start looking for a used (lease) car subject to the same terms and conditions. A used car is possible for both petrol and electric models and versions.

Where can I find used (lease) cars?

There are several ways to find a used (lease) car:

1. On the Multilease website via this [link](#).
2. On the website of dealers of the relevant make.

Important: Please note that the used lease car incl. all options and accessories must be selectable as a new car within your lease category. If the car is not listed in Multilease's lease calculator as a new car you can select in your lease category, the car does not meet the requirements and cannot be selected as a lease car.

What other conditions does a used lease car need to fulfil?

- The car must be registered and known to the RDW (Netherlands Vehicle Authority).
- It must be a car of which the VAT is deductible (margin scheme cars cannot be included in the lease).
- Imported cars can be included provided the registration number is known; the options have been specified and the car is offered through an official dealer of the relevant make.
- The car should not be more than 2 years old and should not have more than 50,000 km on the clock.
- The purchase price must not exceed the car's value for tax purposes:
 - If the car is less than one year old: maximum price to be paid is the value for tax purposes + 10%.

- If the car is more than one year old: maximum price to be paid is the value for tax purposes.

If you are ready for a new car and have found a nice used one, please send an **itemised quote from an official dealer of the relevant make of the car** to leaseauto@bakertilly.nl, we will have the quote checked by our lease companies to see if the car fits within your lease category.