



Baker Tilly Mobility Allowance

HR Department
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Article 1: Introduction

- 1.1 Employees who are eligible on the basis of their jobs for a leased car newly to be ordered – at the discretion of Baker Tilly, hereinafter referred to as the employer – can receive a mobility allowance at the time they decide not to proceed with the leased car. These employees decide themselves which choice of transport is most in keeping with their individual circumstances.
- 1.2 The employer makes a gross mobility allowance available to employees for commuting and business kilometres, that gives employees the opportunity to organise their transport at their own expense and risk.
- 1.3 The Baker Tilly mobility allowance is an addition to the employee's employment contract.
- 1.4 The employer has the right to amend this scheme fully or partially and will inform the employees in writing of any amendments. The employer will decide in cases for which this scheme does not provide.
- 1.5 The HR Department implements and is responsible for the mobility allowance.
- 1.6 In accordance with article 1.5, the HR department implements the mobility allowance. If an employee wants to start or terminate the scheme, the employee is requested to indicate this via the Service Portal.

Article 2: Eligibility criteria for mobility allowances

- 2.1 Employees who are eligible for a mobility allowance under article 1.1 will be classified in categories. The mobility allowance is based on the lease categories. Please refer to Schedule 1 for the classification in lease categories.
- 2.2 Employees with current lease contracts are not allowed to choose a mobility allowance in the interim. Employees who want to claim a mobility allowance must state their choice in writing prior to the order of a new car. The right to a leased car will lapse during the term of the mobility allowance.
- 2.3 If an employee decides to change over to the leased car scheme, the mobility allowance will remain in force until the time that the leased car is available.
- 2.4 The mobility allowance is granted for a period of one year. This period is automatically extended each time by one year. The allowance must be stopped in writing before the end of the current year.
- 2.5 The point of departure for making a mobility allowance available or maintaining it is a working week of at least 24 hours.
- 2.6 In case of a change of job/salary that results in a change of lease category during the year, the corresponding new standard lease amount will apply as from 1 January of the next year as the basis for the mobility allowance.
- 2.7 If the circumstances give cause to do so, the employer reserves the right to adjust the amount of the mobility allowance.

Article 3: Calculation of the mobility allowance

- 3.1 The amount of the allowance depends on the lease category to which the employee would be entitled on the basis of his/her job/salary. The standard lease amounts per category forms the point of departure for calculation of the allowance. The personal contribution and the fixed expense allowance for the car will be deducted from this amount. Please refer to Schedule 2 for the calculation.
- 3.2 For the category “standard leased car” the standard amount is set at € 480.00¹ gross per month.
- 3.3 The mobility allowances are gross allowances.

Article 4: Other allowances besides the mobility allowance

- 4.1 Employees will maintain the right to reimbursement of both the commuting and business kilometres driven (at €0.23 per km), up to the amount of the allowance at most. Claim forms must be submitted monthly via Continia Expense (no later than within 1 week after the end of the month) and will be paid out net. The net amounts to be paid out will be deducted from the gross mobility allowance. If an employee travels to the client by public transport (OV), the public transport costs incurred can also be claimed monthly via Continia Expense (no later than within 1 week after the end of the month), quoting public transport (OV) travel expenses. The net amounts to be paid out will be deducted from the mobility allowance.
- 4.2 If an employee chooses a mobility allowance, all fixed allowances for commuting or another form of fixed travel expense allowance will lapse.

Article 5: Interim termination of participation

- 5.1 An employee’s participation in the Baker Tilly Mobility Scheme will end in any case if:
 - employment ends;
 - the employee’s job no longer meets the criteria under Article 2;
 - the employee works fewer than 24 hours a week (this also means structurally taking parental leave for one or more daily periods a week or taking unpaid leave);
 - the employee has been fully incapacitated for work for more than 2 months;
 - the employee has been suspended and/or placed on gardening leave, or has been exempted from his/her work;
 - according to the employer there is a clear and reasoned cause for doing so.

This list is not limitative.

¹ Based on the lease price including fuel of the “standard” leased car, class Mazda 2/Renault Clio.

Article 6: Conditions for private cars

- 6.1 The employee's private car must be suitable for business use. The representativeness of the car must be in accordance with the employee's job and job level.
- 6.2 Third party and accident insurance must have been taken out for the car.
- 6.3 Any window or other damage to the employee's car that arose during working hours will not be reimbursed by the employer.
- 6.4 Employees themselves are responsible for the settlement of any claim proceedings and must arrange their own replacement transport.

Article 7: Concluding Stipulations

- 7.1 By accepting the mobility allowance, the employee will be considered to have agreed to the conditions of the scheme and to comply strictly with them. In case of failure to do so, the mobility allowance can be terminated with immediate effect.
- 7.2. This scheme will enter into effect on 1 October 2024. All previous schemes will then cease to have effect.

Schedule 1: Overview of the mobility allowance

The overview below gives insight into the amount of the allowance. The numbers in the table are gross, rounded amounts.

Mobility allowance with personal contribution based on salary scale	III Ambulatory with leased car	IV Qualified with leased car	V (Sr) Managers/ Directors with leased cars	VII Partner/ Management Board
13/14	€ 430.00	€ 430.00		
15	€ 653.00	€ 653.00		
16/17			€ 746.00	
18			€ 840.00	
19			€ 979.00	
20				€ 1,073.00

Schedule 2: Calculation of the mobility allowance

III Ambulatory with leased car	IV Qualified with leased car	V (Sr) Managers/Directors with leased car	VI Partners/Management Board
Standard leased car € 480,00	Standard leased car € 480,00	Standard lease amount (cat. 3) € 878,00	Standard lease amount (cat. 6) € 1.262,00
Personal contribution € 50,00	Personal contribution € 50,00	Personal contribution € 132,00	Personal contribution € 189,00
Mobility allowance € 430,00	Mobility allowance € 430,00	Mobility allowance € 746,00	Mobility allowance € 1.073,00
Standard lease amount (cat.2) € 768,00	Standard lease amount (cat.2) € 768,00	Standard lease amount (cat. 4) € 988,00	
Personal contribution € 115,00	Personal contribution € 115,00	Personal contribution € 148,00	
Mobility allowance € 653,00	Mobility allowance € 653,00	Mobility allowance € 840,00	
		Standard lease amount (cat. 5) € 1.152,00	
		Personal contribution € 173,00	
		Mobility allowance € 979,00	

The personal contribution is based on 15% (rounded) of the standard lease amount (except for the "standard" leased car).