# Leiden University Moving Expenses Regulation

This translation of the Leiden University Moving Expenses Regulation is intended as a service to non-Dutch speaking employees, and as such has no legal status. Any legal claims can only be made on the content of the Dutch regulation (Verhuiskostenregeling Universiteit Leiden).

#### Article 1 Legal basis

This regulation is based on article 3.20 of the Collective Labour Agreement of Dutch Universities.

#### Article 2 Definitions

In this regulation, the following definitions apply:

- a. Executive Board: Executive Board of Leiden University;
- b. *employer*: the Executive Board or the person who, through the power of a mandate or sub-mandate, is responsible for the management of a management unit;
- c. *employee*: a remunerated employee as defined in the Collective Labour Agreement of Dutch Universities who is employed by Leiden University;
- d. *reimbursement of moving expenses*: an allowance for expenses related to a relocation, including transport and refurbishment costs.

### Article 3 Relocation requirement

- 1. An employee may be required to move to a location close to the workplace due to the nature of his job. It is up to the employer to determine whether such a relocation requirement is imposed.
- 2. An employee who is required to relocate should act on this requirement as quickly as possible, but at the latest within two years after the relocation requirement has been imposed. The conditions which the employee must fulfill will be confirmed in writing upon accepting the position.
- 3. The relocation requirement entitles the employee to a reimbursement of moving expenses as referred to in clauses 4 and 5.
- 4. Reasonable transport expenses to be incurred in moving one's household effects shall be reimbursed in full on the basis of a price quotation approved by the employer and once the original invoices have been submitted.
- 5. The maximum allowance for the additional expenses, including refurbishing costs, is the amount set by the Tax Authority for a tax-free reimbursement of moving expenses.
- 6. If an employee is required to relocate, he or she is also entitled to reimbursement for accommodation expenses and for travel expenses for family visits, insofar as applicable. The amount of these allowances will be determined in consultation with the employee, and conformed in writing. The maximum duration of this allowance is two years.

BB/HRM/moving expenses 1

### Article 4 Non-obligatory relocation

- 1. The employer can make agreements concerning a reimbursement of moving expenses with an employee who is not obliged to relocate, taking in to account the provisions of this article.
- 2. The reimbursement of moving expenses and the applicable conditions will be set out in writing prior to starting employment or to being transferred, or within 2 years of starting employment or being transferred and in any event before the move takes place.
- 3. One condition for a reimbursement in line with this article is that in any event the conditions must be met which are set by the Tax Authority for a tax-free reimbursement of moving expenses.
- 4. This allowance can also not exceed the possible reimbursement set out in article 3, clauses 4 and 5.

#### Article 5 Removal bonus

- 1. Employees who are or will be permanently employed and who are in receipt of the maximum commuting allowance on the basis of the Regulation on the Commuting Allowance and who are moving to a location to which the commuting allowance does not apply (that is, within a 10 km radius of the place of employment), will receive a removal bonus. This removal bonus is € 2,500. This removal bonus is tax free if the criteria set by the Tax Authority are met for a tax-free reimbursement of moving expenses.
- 2. For part-time employees, the removal bonus will be calculated pro rata in line with the number of working days per week. In the case of variable working days per week and/or in the case of an annual agreement, the removal bonus will be calculated pro rata, according to the scope of the appointment.
- 3. No removal bonus will be provided if the employee has the right to reimbursement of moving expenses under article 3 or reimbursement of removal expenses has been agreed under article 4.

#### Article 6 Additional conditions

- 1. A reimbursement of moving expenses, which also includes the removal bonus, shall only be granted once.
- 2. The employee must submit the expenses claim for the reimbursement of moving expenses or the removal bonus within three months after the move. When claiming his or her expenses, the employee must submit all supporting documents that could reasonably be required.
- 3. If an allowance or reimbursement for the moving expenses is received (or could have been received) from third parties, the relevant amounts shall be subtracted from the reimbursement of moving expenses to be received from the employer.

## Article 7 Repayment obligation

1. If the employee's employment is terminated within a year of having been granted the reimbursement of moving expenses or the removal bonus, whether at his own request

BB/HRM/moving expenses 2

- or due to his own fault or negligence, the reimbursement of moving expenses or the removal bonus must be repaid.
- 2. If the employee's employment is terminated after one year but within two years of having been granted the reimbursement of moving expenses or the removal bonus, whether at his own request, or due to his own fault or negligence, 50% of the reimbursement of moving expenses or the removal bonus must be repaid.

### Article 8 Implementation rules

The employer can set further rules relating to implementation of this regulation.

## Article 9 Hardship clause

In special cases in which strict application of this regulation would lead to evident unreasonableness, the employer may deviate from the regulation to the advantage of the employee.

#### Article 10 Commencement date

This regulation comes into effect on 2 March 2016. This regulation replaces all previous regulations relating to this subject which fall within the scope of authority of the employer.

#### Article 11 Official title

This regulation can be referred to as the Leiden University Moving Expenses Regulation.

These regulations were adopted by the Executive Board on 1 March 2016, following agreement with the Local Employees' Organisations on 18 February 2016.

The regulation were modified by the Executive Board on 19 November 2019 following the agreement of the Local Consultative Body on 19 September 2019. The amended regulation shall enter into force on 31 December 2019.

BB/HRM/moving expenses 3