

Implementation instructions with regard to remote work allowance and Internet allowance

1 Basic Principles

In the Collective Labour Agreement (CAO) for Dutch Universities (valid from 1 January 2021 to 31 March 2022), parties have agreed on a compensation for working from home as of 1 September 2021. These implementation instructions indicate how these agreements will be executed.

On-call workers, student assistants, students, freelancers and other employees without employment relationships, including scholarship PhDs are excluded from the remote work allowance and Internet allowance.

2 Remote work allowance

1. The remote work allowance is a tax-free compensation of € 2 per day worked at home.
2. The remote work allowance is only paid on a declaration basis calculated on the actual number of working days at home. The employee should use the declaration module for commuting and working from home days in BASS for this purpose.
3. No compensation can be declared for days on which the employee does not work, e.g. during illness, on days off, or during leave. The same applies to weekends and holidays.
4. During the relevant month, working-from-home days can be entered into the BASS declaration module. The declaration can only be sent from the first day of the month following the month in which the employee worked from home. Declarations entered and sent before the 15th of the month (before December 10 in December) are in principle paid in the same month along with the salary.
5. Entitlement to compensation lapses if the employee does not submit the declaration within three months of the month in which the employee worked from home.
6. It is only possible to claim either a commuting allowance or a remote work allowance for one working day.

3 Internet allowance

1. The Internet allowance is a tax-free allowance of € 25 per month, regardless of the scope of the weekly workload. This fixed allowance is paid out with the monthly salary payment.
2. In the event that an employee enters or leaves employment in the course of a month, the Internet allowance will be paid in proportion to the duration of the employment in the month in question.
3. An internet subscription is necessary for the proper performance of the work. The internet subscription must have a download speed of at least 20Mbps and an upload speed of at least 2Mbps. The employee must ensure that the internet subscription meets these specifications.