

Travel Expense Regulations in Education (Primary and Secondary Education)

The reimbursement you receive as an employee for commuting (travel expenses) is determined according to the collective labor agreement (CAO). This document clarifies the basic and additional regulations for travel expenses for employees in primary (PO) and secondary (VO) education working at Esprit Scholen.

1. Basic Regulations (CAO)

In education, the following basic regulations apply for travel expenses:

Primary Education (PO)

- **Travel Distance:** You are eligible for a travel allowance in PO if your one-way travel distance exceeds 7 kilometers. No reimbursement is given for the first 7 kilometers. The maximum distance reimbursed for a one-way trip is 25 kilometers. However, if you work as a substitute teacher, you can receive reimbursement for distances up to 34.5 kilometers one-way. The reimbursement rate is €0.17 per kilometer.
- **Distance Calculation:** Your employer calculates the travel distance using the ANWB route planner, considering the fastest route without accounting for current traffic.
- **Payout:** The travel reimbursement is calculated based on 11 travel months per year. The annual travel allowance is calculated and paid in 11 installments according to the CAO PO.

Secondary Education (VO)

- **Travel Distance:** In VO, you are eligible for a reimbursement if the one-way travel distance between your home and the school building is 8 kilometers or more. The maximum reimbursement for a one-way trip is 25 kilometers. The reimbursement rate is €0.19 per kilometer.
- **Special Case for first year:** Only in the first year of employment do you receive compensation if the one-way distance exceeds 25 kilometers. In this case, the maximum reimbursement is based on the second-class public transport fare for the journey you need to make on an annual basis.
- **Distance Calculation:** Your employer calculates the travel distance using the ANWB route planner, considering the fastest route without accounting for current traffic.
- **Payout:** For management and teaching staff (OP), the travel reimbursement is calculated based on 10 travel months per year. For support staff (OOP), the reimbursement is calculated based on 11 travel months per year. You will receive the reimbursement monthly.

2. Additional Regulations

Employees who live further than the maximum distance defined by the CAO (25 km for PO and VO) will receive an additional travel allowance. The subsidy scheme has a number of conditions:

- The scheme applies only to employees living further than the maximum distance defined by the CAO.
- The allowance is prorated based on the employment percentage.
- The scheme follows the same conditions as those in the CAO for cessation during illness or leave.
- The scheme is based on co-financing.
- The reimbursement is paid over 10 months (September to June).
- In the CAO PO, the additional travel allowance is provided starting in the first year of employment, and in the CAO VO starting from the second year.

Distance for one-way commute	maximale vergoeding per jaar per medewerker (1fte)
25-30 km	€ 880 (in PO, €440 is reimbursed, and in VO, €100 is reimbursed by the municipality)
30-40 km	€ 1196 (in PO, €598 is reimbursed, and in VO, €200 is reimbursed by the municipality)
40 + km	€ 1760 (in PO, €880 is reimbursed, and in VO, €300 is reimbursed by the municipality)

Business Trips

- For travel between locations: Employees who need to travel for meetings, professional development, or other obligations between schools will receive a reimbursement based on kilometers traveled or public transport.

3. Moving house

If you change your home address, it is important to update it in AFAS as soon as possible. Moving house affects the amount of your travel reimbursement. Based on your new travel distance, we can keep your travel reimbursement up-to-date so that it reflects your current commuting situation. You can update your address via *My InSite > My personal data > Change address*. After submitting, HR will update your travel distance.

4. Exchange Scheme

Often, the net travel reimbursement for commuting, as specified in the CAO, is lower than the amount you are allowed to receive, according to the Dutch Tax Authorities. Even if you currently do not receive a reimbursement for travel expenses due to the rules in the CAO, there is often fiscal space to provide a reimbursement according to the Dutch Tax Authority's regulations. Your employer gives you the opportunity to exchange part of your gross year-end bonus for an additional net travel allowance. Since you must pay wage tax on the gross year-end bonus but not on the (additional) net travel allowance, you will receive a higher net payment. The exchange scheme can be activated via AFAS > My InSite > My choices > Commuting costs.