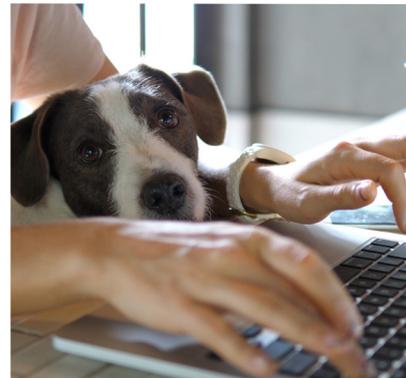


MOBILITY TOOL KIT



FOR THE PORT OF ROTTERDAM AND
VOORNE-PUTTEN EMPLOYERS AND EMPLOYEES

SEPTEMBER 2021

FOREWORD

Partners in mobility

Port of Rotterdam Authority, De Verkeersonderneming, Deltalinqs, Rijkswaterstaat and the municipalities of Brielle, Hellevoetsluis, Nissewaard and Westvoorne are working closely with the business sector on the subject of mobility. This is vital in keeping the port of Rotterdam industrial area an attractive business environment.

We want to keep the port and Voorne-Putten accessible and are therefore working on improving commuter traffic. It is important that current and future employees experience this region as a good place to work.

As partners, we invest in commuting by car, bicycle, water, via company transport and public transport. We have a lot to offer employers with regard to mobility, from thinking along and advice to a targeted (free trial) offer. In this tool kit we explain a number of options that we can offer.



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INHOUD

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I. ADVICE ON MOBILITY POLICY IN THE PORT OF ROTTERDAM AND VOORNE-PUTTEN

To be and remain an attractive employer, it is important to be accessible to your clients and employees. We would be happy to take a look at your mobility policy with you. With a (temporarily) adapted mobility policy, you can offer your employees more flexibility and be more sustainable, without having to pay more.

‘ Commuting to and from the Maasvlakte is full of challenges. Naturally: the distances are considerable. But if companies want and are able to implement a truly sustainable mobility transition, I am happy to help them with that. And the great thing is that the central government will help in the form of subsidies in 2021 and 2022. This allows us to initiate change together. ’

Maaïke Adriaens, mobility broker in the port of Rotterdam

Advantages

The more flexible the mobility offer, the more attractive your company is as a workplace. When employees occasionally work from home, use their bicycle or carpool/vanpool instead of just using their own car, you need less parking spaces and lease cars. This is financially attractive. Cycling also ensures healthy employees and reduces the costs of absenteeism due to illness. You also contribute to sustainability ambitions.

Customised business advice from the Mobility Broker

Do you want to take a smart approach to the mobility of your employees? The mobility brokers know their way around the world of employee mobility. They are happy to examine your mobility policy for you, which can yield useful results. They help - completely free of charge - with:

Origin-destination analyses, assessments and recommendations

- Origin-destination analyses provide insight into commuting distances and the potential of different modes of transport. Consider, for example, the proportion of employees who can be at work within 45 minutes by bicycle or public transport.
- Assessment of transport needs among employees (by way of employee survey).
- Passing on of various transport costs and CO2 reduction.
- Tax advice in the field of mobility.
- Advice and support with the implementation of mobility actions within your company.
- Offering campaign materials and information packs to employees.
- Monitoring and evaluation of campaign effects.
- Home-based work tips.

Explanation of current transport options

- Carpool/Vanpool.
- Collective company transport.
- Business two-wheeler measures such as e-bike pool, speed pedelec pool and scooters.
- Public transport.



II. TAX ADVICE MOBILITY



How can you, as an employer, use the current tax options to make the implementation of your mobility policy more sustainable, cheaper and more focused on the vitality of your employees? In addition to offering a 'standard' travel allowance for commuting, there are countless other options. Consider, for example, the use of the Work-related expenses scheme and all kinds of interesting tax-free and taxable allowances. For tailor-made advice that matches your objectives, ambitions and work culture, please feel free to contact our [mobility brokers](#) directly. To help you on your way, we have listed the most promising measures:

The work-related expenses scheme

Through the work-related expenses scheme, you as an employer can spend part of your employees' taxable wages on tax-free allowances, benefits in kind and provisions. That's the free space. With a total wage sum of up to €400,000, you can temporarily pay a tax-free allowance of 3% in 2021. For more information about expanding that free space, see: belastingdienst.nl. Above a wage sum of €400,000, the free space is lower (in 2021 that is 1.18%). You pay wage tax in the form of a final levy of 80% on the amount that exceeds the free space. Subject to conditions, certain allowances are not at the expense of your free space. Some examples of allowances with a specific exemption are subscriptions for public transport, an interest-free loan for the

purchase of a bicycle and travel expenses regardless of mode of transport up to €0.19 per kilometre.

Tax-free allowances

• Introduce carpool regulations

If employees carpool on their own initiative, the employer may reimburse co-drivers tax-free with €0.19 per kilometre. Agreements that employees make among themselves, for example about the division of travel expenses, have no consequences for the employer. The employee who drives will not be reimbursed for any detour kilometres.

• Invest in home-based work and employee satisfaction

Employees who work from home may be paid the travel allowance exempt from tax for the time being. However, this will expire on 1 October 2021. From that moment on, travel expenses can only be reimbursed at a flat rate tax-free if an employee is at his permanent location for at least 2 of the 5 working days. If an employee is less at his/her place of work, the travel expenses can only be reimbursed on the basis of a declaration of the actual trips made. It is then no longer possible to continue paying the travel allowance on days worked from home.

More information about the fiscal changes with regard to working from home in 2021 can be found on the next page.

- **Encourage bicycle use by offering a higher travel allowance**

You may give every employee a - tax-free - travel allowance for the bicycle of €0.19 per km. You can increase this amount further - in order to further encourage bicycle use - and you can include the extra allowance in the (untaxed) free space.

- **Encourage bicycle use with a company e-bike with an interest-free loan, private lease or company bicycle**

Private lease bicycle

A private lease bicycle construction involves a direct contract between the employee and a leasing company. The employee may benefit here from a group discount. With a private lease there is no additional tax liability. After all, VAT is paid. The flat-rate additional tax liability of 7% only applies if the employer buys/leases the bicycle and makes it available to the employee.

Company e-bike with interest-free loan

When making interest-free or low-interest loans available, employees can repay this loan via their kilometre allowance. The interest benefit of a staff loan is untaxed if an employee uses it to buy a bicycle, electric bicycle or electric scooter (nil valuation).

Company bicycle

As of 1 January 2020, the tax scheme for the 'company bicycle' has changed. It will be easier for employers to let their employees benefit from a company bicycle. Entrepreneurs (for example small entrepreneurs and self-employed persons) can also avail of the scheme themselves. For current information about a company bicycle, see [here](#)

- **Encourage public transport use and cost reduction**

Unlike the car, you may reimburse the travel expenses for public transport use in full and tax-free. You can save costs with this, for example parking costs and the use of travel time as working hours. The use of public transport also contributes to sustainability. Did

you know, for example, that CO2 emissions from train use are 75% lower than by car? The emissions from electric and hydrogen buses are even 90% lower.

Home-based working provisions

Some of the employers have bought tools such as a laptop or mobile equipment to enable employees to work from home. What's the deal with these costs?

- In the case of tools that according to the employer are necessary to be able to work properly (necessity criterion), the related costs do not have to be included in the employees' taxable wage.
- This is also not necessary for tools that the employee uses for at least 90% for business purposes, both at and outside (for example at home) his/her workplace.
- Employers may reimburse, provide or make available certain occupational health and safety matters for working from home tax-free. For example a desk or office chair.

Travel allowance

Due to the working from home boom, the facts and circumstances regarding various allowances have changed for many employers;

- From 1 October 2021, employers must identify the (changed) commuter travel pattern of their employees.
- This pattern must then be tested against the 36 weeks or 128 days requirement to determine whether the fixed allowance needs to be adjusted. If an employee is at his/her permanent location for less than 128 days (on a full-time basis), the employer can no longer provide a fixed tax-free travel allowance. In that case, an employee will have to claim his/her travel allowance monthly.
- It is also possible to reimburse the costs of commuting based on the actual days travelled.
- As yet, there is no tax-free allowance for expenses for working from home.
- However, many employers choose to reimburse these costs. By earmarking this reimbursement as an 'internet allowance', it can in many cases be reimbursed tax-free.
- Reimbursement can no longer be given for the minor expenses for the days worked from home.

III. TWO-WHEELER ENCOURAGEMENT

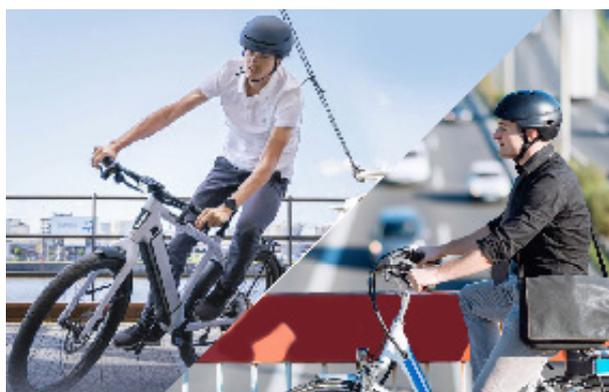
3.1 BUSINESS E-BIKE POOL

We can provide your employees with a free e-bike trial pool, with which they can experience what a bicycle can mean for commuting.

- The size of the e-bike pool is determined in consultation between the mobility broker and your company.
- An employee uses the e-bike for a week, there are no restrictions on the duration of the ride or for what exactly he/she uses the e-bike.
- In principle, the e-bike pool will be placed at your location for three months.
- The 'trial' e-bike can also be delivered to the employee's home.

‘Once I started cycling, I really liked it: in the morning I can use my time cycling to wake up and in the afternoon I can just clear my head.’

Anita Zwart - environmental inspector municipality of Rotterdam



**ALTIJD
DE WIND
IN JE RUG**

**GRATIS E-BIKE/
SPEEDPEDELEC
PROBEERPOOL**

portofrotterdam.com/houvaartindehaven

‘With a tailwind, the bike ride takes fifteen minutes; with a storm, 25 minutes. It's wonderful, you clear your head after a difficult day before you get home.’

Cornelis van Genderen - director and major shareholder International Transport Company Getron, Spijkenisse.

3.2 BUSINESS SPEED PEDELEC (POOL)

A speed pedelec is a high speed e-bike with which high speeds can be achieved. For motivated cyclists, a commuting distance of 15 to 40 kilometres is easily and quickly achievable. And the travel time is often shorter than the same journeys by car. An ideal alternative, especially for employees who travel to the Maasvlakte at Voorne-Putten, for example. There is still room for speed here, space that you miss in the heart of the city. This means that employees have no delays due to traffic jams, no parking problems, but they do have movement. Because even with a speed pedelec, you have to keep pedalling yourself.

Speed pedelec pool

- As with the e-bike trial pool, it is possible to try out one (or a few) speed pedelecs within your company.
- It is also possible to make a combination pool, with a mix of e-bikes and speed pedelecs.
- The pool is placed at your company location and can also be delivered to the employees' home if desired.

Conditions for the rider

- The speed pedelec rider has a category AM driving license.
- Is third-party insured.
- Wears a helmet.

- Be well informed about the rules (for example, a speed pedelec is not allowed to ride on all bicycle paths).
- And has a bit of ‘guts’ because this e-bike is fast.

3.3 SHARED E-SCOOTERS

Also at Voorne-Putten we see more and more shared transport: means of transport that everyone can use. Sharing vehicles such as cars and scooters is becoming increasingly important in urban areas. More people are

coming to live in the city and shared transport can limit the increasing congestion on the road. Shared transport also takes up less space in the city. If a means of transport is not needed on a daily basis, this option is also cheaper. Fewer parking permits are required and maintenance costs are also greatly reduced. The possibilities for shared e-scooters are being explored for the Voorne-Putten area. The shared scooters may also be an interesting alternative to use for transport between and to business premises, industrial sites or public transport hubs.

‘From September 2020, shared e-scooters from GOSharing can be used in the municipality of Nissewaard. A sustainable addition to our mobility offer and especially interesting as an alternative to short car journeys. This allows our residents to travel in the region in a fun, easy and sustainable way.’

Igor Bal - alderman, Municipality of Nissewaard



IV. COMPANY TRANSPORT

4.1. VANPOOLING

Vanpooling is similar to carpooling. In both cases, employees drive to work together. However, with Vanpooling, the employer provides a 9-person (electric) vehicle. One of the employees is the driver on a voluntary basis. It is possible to organise an external driver on request. After an interest has been expressed, a group of employees is selected who will form a Vanpool team together. This is done based on the place of residence, working hours and workplace.



Vipre company transport

Subsequently, Vipre, who currently does a lot of company transport in the port, takes care of the entire back office:

- Drafting the timetable.
- Informing all participants. Among other things, with an app with which Vanpool passengers always have the timetable readily available. And with which they receive messages about any unexpected events on the route.

- Making agreements about the return home guarantee.
- Taking care of maintenance and insurance of the vehicle, the fuel card and the administration.
- Provide (if necessary) a 24/7 telephone helpdesk.
- Arranging applications for permits for the use of bus lanes, dedicated lanes and any subsidies.
- Making management reports.

Costs

- The costs for a fully electric 9-person vehicle, for example a Peugeot E-Expert or Opel Vivaro-E, are €1,060 per month. This is based on a contract for 36 months and 25,000 km per year (50 km one way per day). This includes the VIP service and excludes VAT and electricity costs. The costs for purchasing a charging facility are not included*.
- When an external driver has to drive the vehicle, a rental rate of €20.50 per hour applies, whereby a minimum of 3 hours per day will be charged.

Free trial campaign

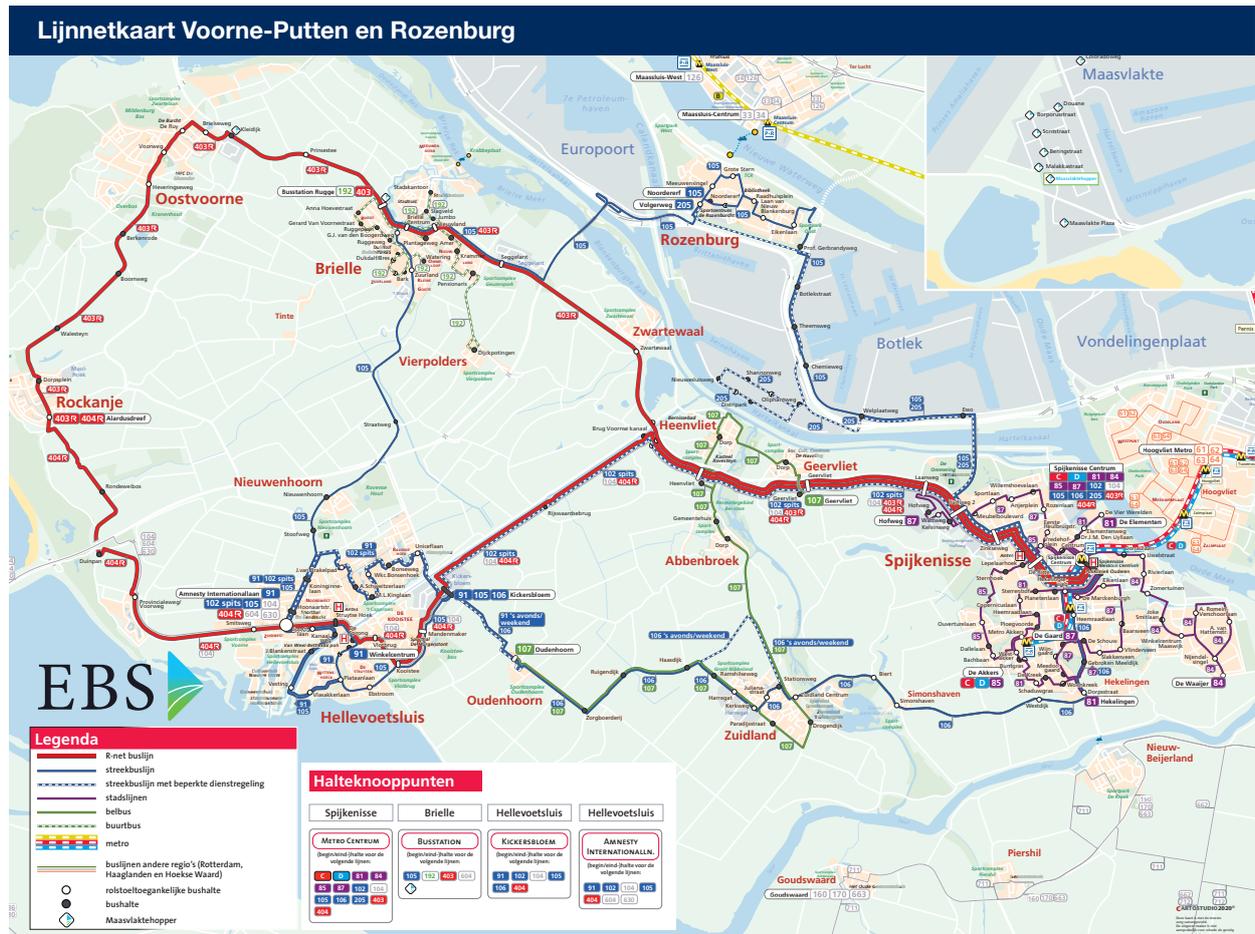
Driving together in a Vanpool with a colleague as driver makes your organisation easily accessible and is probably cheaper than your current arrangement. We can imagine that a Vanpool is quite a step for you and your employees. That is why you can try the Vanpool free of charge (excluding fuel costs) and without obligation for a week. Your employees can then experience how fun, efficient and relaxed a Vanpool works.

‘Making the Maasvlakte accessible for personnel remains a challenge for logistics companies, which we can only solve with a joint approach.’

Alex Dikhoff, branch manager Neele-Vat Maasvlakte

V. PUBLIC TRANSPORT PORT AND VOORNE-PUTTEN

5.1 CURRENT PUBLIC TRANSPORT SERVICE OFFERINGS



EBS

For real-time journey planning at Voorne-Putten: plan your journey [here](#). For real-time journey planning in the entire Voorne-Putten region and port of Rotterdam: plan your journey [here](#)

RET

The RET provides public transport by bus, tram, metro and boat. They are also responsible for the management and maintenance of the vehicles and infrastructure. With five metro lines, the RET makes several connections possible, including from Nesselande to Hoek van Holland and from Spijkenisse to The Hague Central Station.

Fast Ferry

The Fast Ferry sails 6 times a day to Maasvlakte Transferium (following on working hours on Maasvlakte and the Maasvlakte hopper, which goes to the Maasvlakte Distribution Park). Please note: the Fast Ferry doesn't run at weekends during winter.

5.2. TO THE MAASVLAKTE

Various scheduled and on-demand bus routes are available between Maasvlakte Distribution Park, Maasvlakte Transferium, Brielle and Spijkenisse. These journeys are aligned with Maasvlakte shift team and office employee

working hours. The **Maasvlakte hopper** also runs between Brielle Bus Station Rugge and Maasvlakte Distribution Park. New destinations on Maasvlakte include Futureland, Australiëweg (near Lyondell), Coloradoweg (near Uniper), BP and Innocent. The Maasvlakte hopper only stops at stops pre-booked by passengers. The hopper picks up passengers at the requested stop and departure time and arrives no later than 5 minutes after the booked departure time, ensuring that passengers arrive at their destination on time. Passengers can also transfer to another bus if necessary.

Booking the Maasvlakte hopper

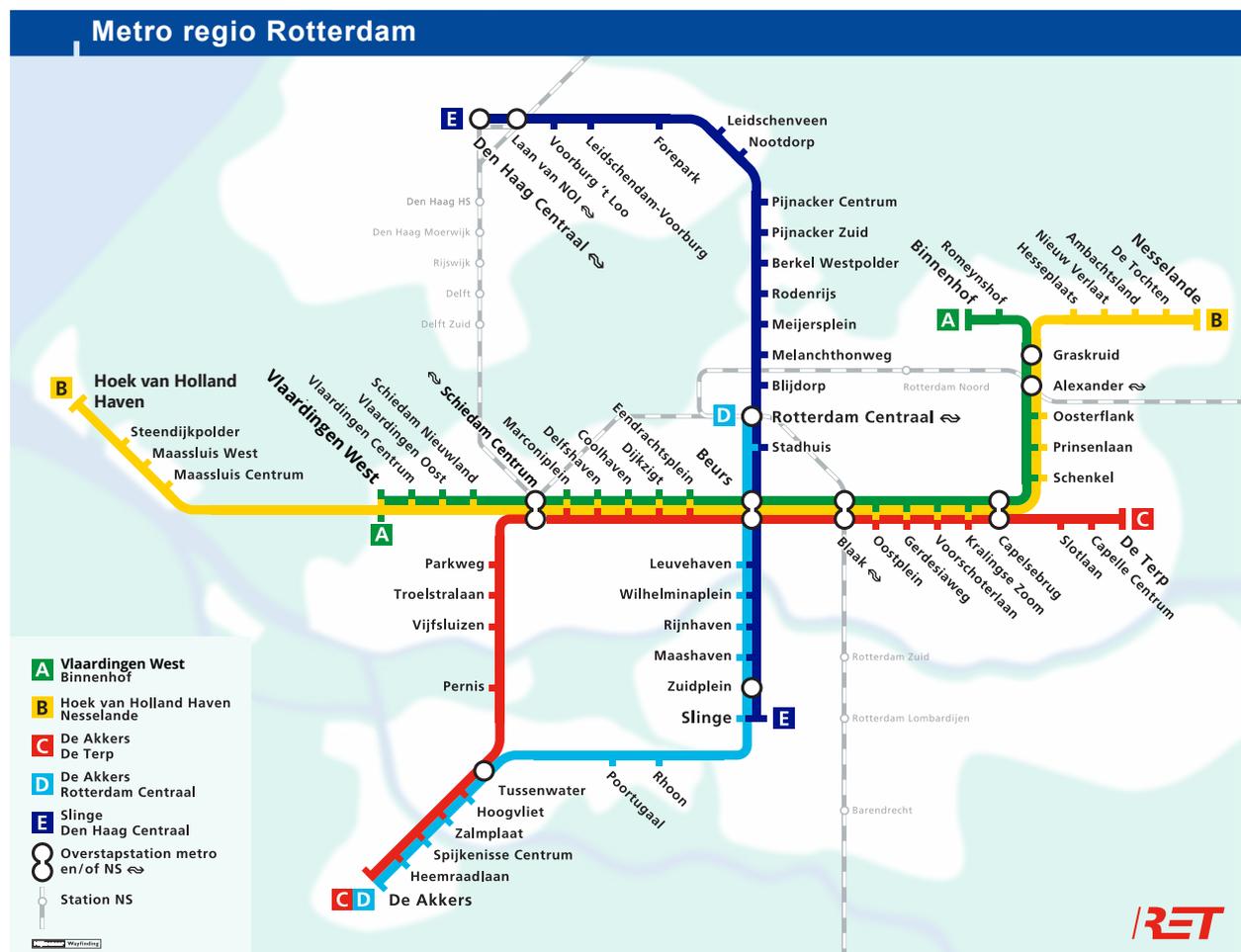
Passengers need to book the Maasvlakte hopper. This can be done easily and fast [here](#) or by telephone via +31 (0)88 655 7724. They can also book the return journey straight away or book multiple journeys. Look [here](#) for more information on the Maasvlakte hopper or [book straight away](#).

5.3. PUBLIC TRANSPORT TRIAL PASSES

One of the ways to avoid rush hour, to reduce CO2 emissions and to avoid possible inconvenience during road works, is to entice travellers to use public transport instead of the car. For this purpose, public transport trial passes can be offered to employees.

What does the public transport trial pass provide?

- For 2 x 4 weeks, employees of affiliated companies are given the opportunity to try out all forms of public transport for free.
- The campaign will start in the autumn of 2021 and will run until December 2022.
- Region-wide there is room for up to 3,000 employees from different companies to participate in this campaign. 11 Metro region Rotterdam Hoek van Holland Port of Vlaardingen West Vlaardingen West Schiedam Centre



VI. HOME-BASED WORK TIPS

Working from home has become the new working norm. This brings new challenges that go beyond the technology and tools that employees need to do their work from home. Many companies are also setting up a hybrid work method: working partly at home and partly at the office. The mobility brokers are happy to support you in this!

E-learning 'healthy, motivated and happy working from home'

To motivate and support your employees who work from home, we can offer your company a free e-learning course on working from home. How do employees work healthy at home? And how do employees keep in touch with colleagues and relations and remain motivated?

In this e-learning course, the employee goes through three steps:

Part 1: Working from home.

About challenges, appointments, workplace and daily schedule.

Part 2: The 'I' in working from home.

About physical and mental energy, motivation and personal development.

Part 3: The 'we' in working from home.

About keeping in touch with colleagues, friends and society. Employees also get to know their own communication style, and with that knowledge communicating in a remote team becomes a lot more comprehensible.

The e-learning course can be followed on a laptop, telephones and tablets. The e-learning course can also be interrupted and resumed anytime that suits the employee.

Home Workplace Scan

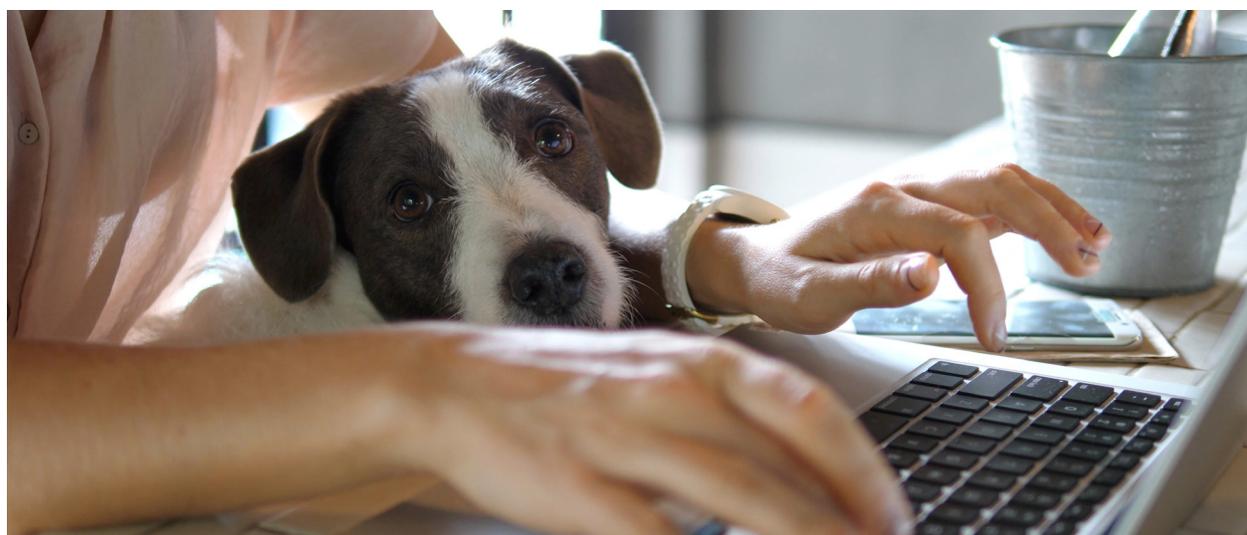
Employees who often work with a laptop are already used to working from home and they will certainly continue to do so. It is also important that employees are in good shape in order to be able to continue working from home in the long term. Also remember that as an employer you remain responsible for the employee's workplace, even if it is at home. We engaged two occupational health and safety experts to conduct this (online) Home Workplace Scan. The scan concerns both the physical and mental aspects of employees.

Working from home motivation workshop

To ensure that your employees continue to work comfortably from home, this self-motivation workshop is organised twice a year in groups. The motivation workshop is especially suitable for people who would like to learn from each other together/in a group.

Contact with mobility brokers

For further information customised for your company - from cycling encouragement, vanpooling to tax advice, please feel free to contact the [mobility brokers](#).



Partners in mobility



This mobility tool kit can be downloaded [here](#)