

Sources and targets matrix

The table below indicates the different target options available in the Individual choice model and which sources can be used to finance each. You can choose from the combinations marked *yes*. A number of combinations are marked *no*. These combinations are not advisable or not permitted.

Targets	Sources			
	Salary	Holiday allowance	Year-end bonus	Holiday leave
Individual choice model (Section 2)				
a. Extra income	no	no	no	yes **
b. Purchase of bicycle	yes ***	yes ***	yes ***	yes
c. Bicycle insurance paid	yes ***	yes ***	yes ***	yes
d. Purchase of bicycle accessories	yes ***	yes ***	yes ***	yes
e. Paid trade union contribution	yes ***	yes ***	yes ***	yes
f. Study costs paid	yes ***	yes ***	yes ***	yes
g. School fees foreign members of staff paid	yes ***	yes ***	yes ***	yes
h. Donation to UAF	no	no	no	yes
i. ABP Extra Pension pay-in	yes ***	yes ***	yes ***	yes
j. Buying of holiday hours	yes *	yes *	yes *	no
k. Long-term accrual leave	yes *	yes *	yes *	yes
Commuting allowance statement for commuting to and from work (Section 3)				
Funding travel expenses	yes ***	no	no	no
Thirty percent ruling scheme (Section 4)				
Funding of expenses	yes ***	no ****	no ****	no

Some of the combinations have been marked with one or more asterisks. Explanation:

- * The gross salary is temporarily reduced. As a result, any social security benefits (WW and WIA) including the ABP annual wage are calculated on the basis of this reduced wage.
- ** The gross salary is temporarily increased. As a result, any social security benefits (WW and WIA) are calculated on the basis of this increased wage. This one-off payment is included in the pensionable income of the coming calendar year.
- *** The gross salary is temporarily reduced. As a result, any social security benefits (WW and WIA) are calculated on the basis of this reduced salary for social security purposes.
- **** The accrual of holiday leave and the year-end bonus is based on the standard salary and any allowances. If the Thirty percent ruling scheme applies in the month of the payment of the holiday allowance (May) or the month of the year-end bonus (December) then the Thirty percent ruling scheme applies to the actual payment.