Adapting to a
shifting fleet landscape

Belgian companies confront electrification, policy changes and traffic woes

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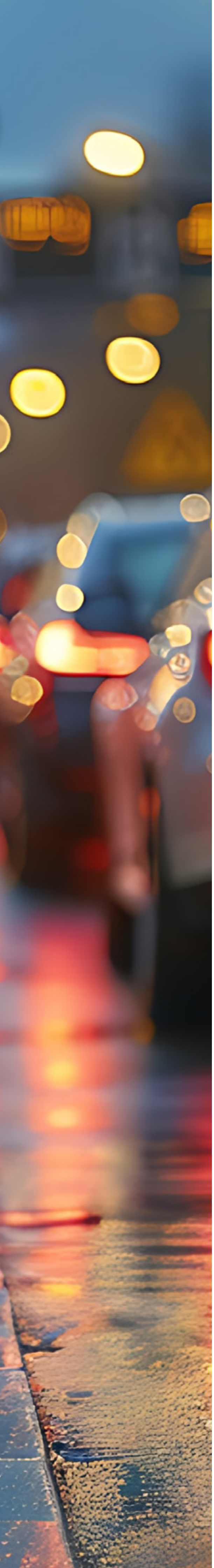

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Executive summary

Adapting to a shifting mobility landscape. Belgian companies confront electrification, policy changes and traffic woes.

With an ever-evolving mobility landscape and its impact on companies in Belgium, an update to our 2024 report has already become relevant. Moreover, with the freshly installed government announcing some new measures regarding company cars, companies must be ready to face quick changes in a structured and effective way to maintain employee satisfaction and ensure compliance with new regulations. As organisations continue to grapple with the dual challenges of sustainability and cost-effectiveness, the need for innovative and adaptable mobility strategies has never been more pressing. This report aims to provide a comprehensive analysis of the progress made since 2024, highlighting the successes, challenges and emerging trends in the realm of corporate mobility.

Two-thirds of commuting in Belgium is done by car[1]. It is therefore no surprise that mobility and mobility policies remain car centric and continue to be a hot topic within organisations, with the traditional company car making up almost 9% of the total amount of cars in Belgium. Almost 15% of employees had a company car in 2024 and the share of company cars continues to rise. Company cars, in other words, remain ubiquitous in the streetscape, although the call to abolish the company car system is growing louder and several legislative initiatives have already been taken to make company cars less fiscally attractive.

With an ever-increasing focus on electrification and multimodal transport solutions, driven by both regulatory changes and societal demands for environmental responsibility, the mobility paradigm is undergoing a shift. Furthermore, the Federal Mobility Budget, a pivotal initiative promoting multimodal mobility, remains a point of discussion. This report examines its current adoption rates, the administrative challenges ahead and its potential for future growth.

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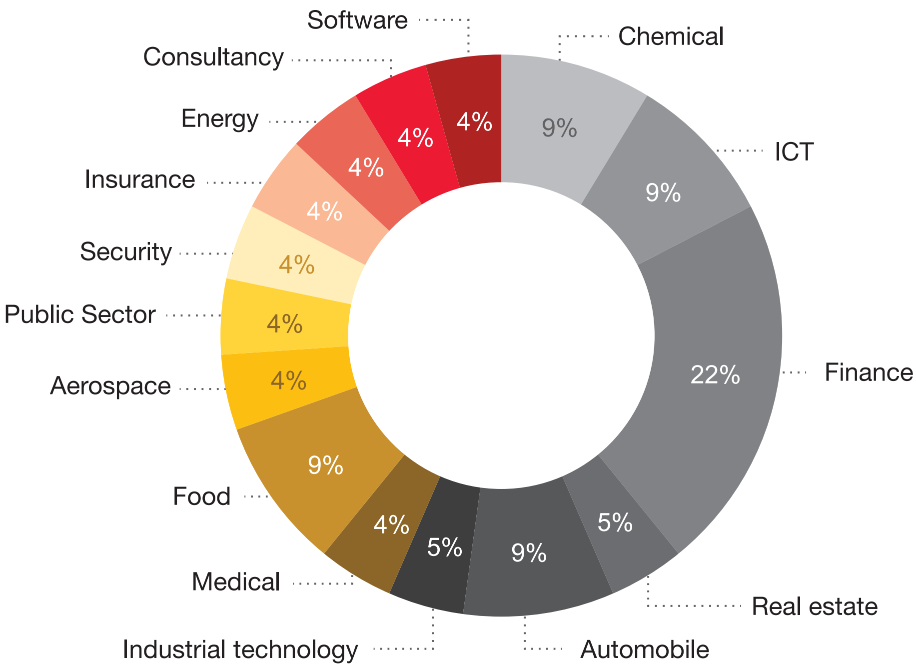
[1] https://statbel.fgov.be/nl/nieuws/auto-veruit-het-meest-gebruikte-vervoersmiddel-bij-pendelaars

Through in-depth interviews with key stakeholders, this report offers a nuanced perspective on the strategies employed by several employers and some general trends that have emerged since last year. The survey also focused on gathering qualitative and quantitative data from stakeholders that have participated in the past, as well as new stakeholders.

Our survey revealed that the trend towards increasingly electric fleets is well underway across all types of organisations and businesses. However, there are still some bumps in the road. Many still have questions regarding the feasibility of a fully electric fleet. Our survey also highlights how companies are shaping their car and mobility policies and how they are planning on mitigating a potential increase in fleet costs. A final important section of the report focuses on the Federal Mobility Budget, which, despite its potential, does not seem to be making a significant breakthrough in the broader market for the reasons laid out in this report.

Figure 1: The sectors represented in the survey



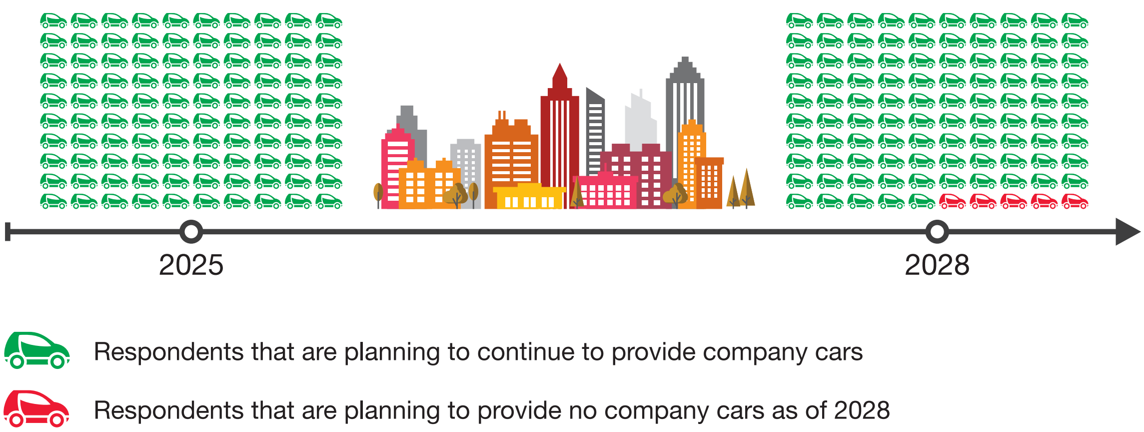
The participating companies represent a broad range of sectors and represent more than 41,000 employees and nearly 21,000 company cars. This corresponds to approximately 3.35% of all company cars on the road in Belgium. With company cars surpassing 600,000 by the end of 2024, these rising numbers are remarkable against a backdrop of diminishing fiscal incentives and the rise of remote work. Yet, as companies embrace remote policies, Belgium's traffic congestion remains an unsolved puzzle, breaking records year after year and costing the economy an eye-watering 5.325 million euros in 2024 alone. Moreover, this congestion isn't just an economic burden—it's a mental health issue, impacting employee well-being in profound ways.

The shifting mobility landscape

Mobility is (still) about cars, but more and more electric cars. Will it stay like this?

When hiring, candidates and recruiters very often discuss the mobility package as part of the total reward package for a position. Although various options are available, cars remain omnipresent in salary packages. Every company that participated in our survey indicated that they offer company cars to their employees. However, one participant mentioned that a decision was made to phase out company cars and to stop offering them from 2028 onwards, after the existing lease contracts expire.

Figure 2: The share of respondents that offer company cars as part of their salary packages to at least part of their workforce



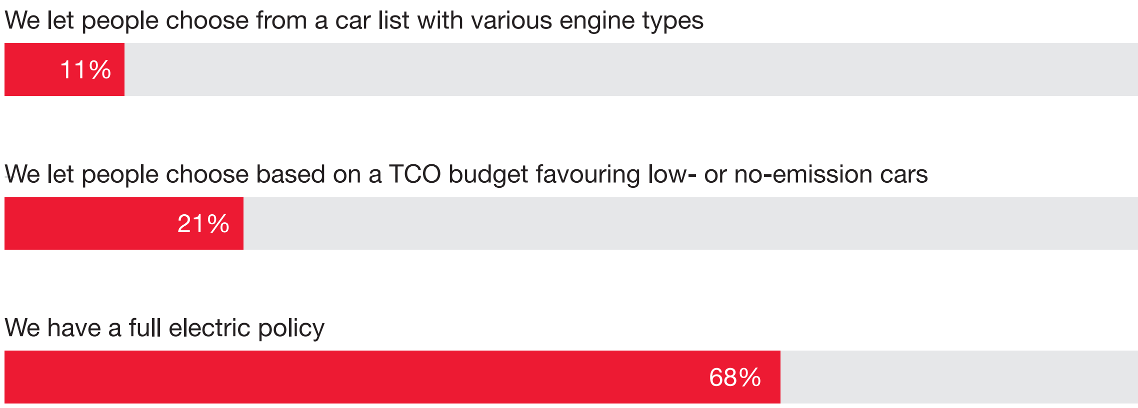
Looking forward: back to hybrids?

The implemented legislative changes are proving to be predominantly effective. While our last study indicated that just under 60% of respondents offered only fully electric vehicles to their employees (for new orders, as existing leases are grandfathered), that percentage has now risen to 68%.

Another significant portion (approximately 21%) of companies still offers various types of vehicles but operates with a TCO budget that favours vehicles with low or no emissions. A trend towards increasing electrification seems to be fully underway.

Although a clear trend towards electrification is visible, it is noticeable that a significant number of companies are still opting for non-electric vehicles, not only today but will continue to do so in the future. Even in the 15% of cases where companies declared the implementation of a full electric car policy, exceptions could still be made, mostly in very exceptional cases and for professional reasons. For example, when an employee doesn’t access to adequate charging equipment either at home or at the office or when they need to transport heavy loads or pull a trailer. In the past, the 60% adoption rate was directly linked to reluctance toward electric vehicles and the hurdles we all must overcome (f.e. range anxiety, public charging infrastructure, higher purchase cost of electric cars).

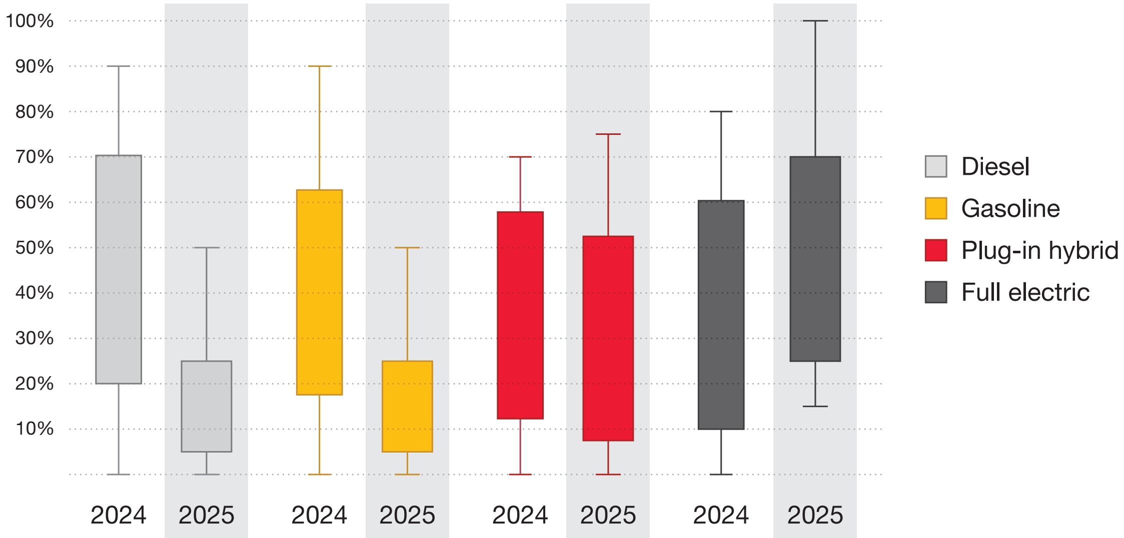
Figure 3: Types of car policies



Given the accelerated decrease in the tax deductibility of vehicles producing CO_2 emissions under the current legislation and the existing trend, we would expect that the percentage of the electrified fleet will continue to rise. However, the impact of the new Belgian government's agreement might result in employers reconsidering hybrid cars in the mobility mix.

We surveyed respondents about the current composition of their car fleet. Figure 4 highlights the most common drivetrains in the respondents' current car fleets.

Figure 4: Range of engine types in car fleets



When comparing this year's results with those of last year, several items stand out.

First of all, the share of gasoline and diesel vehicles has decreased significantly. While both types were ranked the most and second most common, they have now dropped to being the third and fourth. Perhaps somewhat surprisingly, electric cars now make up the largest share of fleets.

Secondly, it is noteworthy that electric vehicles (EVs) seem to have gained ground mainly against diesel and gasoline vehicles and not against plug-in hybrids. For the latter, the percentages remain almost unchanged, although there is a slight decrease, which is much less pronounced than the decline for the diesel and gasoline vehicles.

It is also worth mentioning that we are seeing the first respondents with a 100% electric car fleet. This was not the case last year and symbolises the rise of the electric car. However, it should be noted that these respondents have relatively small fleets, for whom a total turnaround represents a less important budget than for those with a larger fleet.

Within companies that have at least 100 company cars, the average percentage of electric vehicles is currently 40%. The standout in this category has a fleet that is approximately 75% fully electric cars. It is noteworthy that this particular respondent has set a goal to have a completely electric fleet by the end of 2025. Moreover, we did not spot any major differences between sectors. The shift towards an electric fleet thus seems to be fully underway in companies in all sectors.

At present, we see that just over 4 in 10 participating companies have explicitly stated that they will have a fully electric fleet by 2028. It is not surprising that 2028 is a pivotal point in the electrification of vehicle fleets. Many companies acquired plug-in hybrid vehicles before they became fiscally less attractive as of July 2023 and, as the leasing period of these vehicles generally ends in 2028, we expect to see a significant increase in electric cars at that time.

Moreover, this timeframe provides both employees and employers the opportunity to prepare for the transition to fully electric driving. Employers need to provide charging infrastructure, both at their premises as well as at their employees' homes. Additionally, the mental step for some employees towards electric driving remains important. Research, like our survey, shows that 'range anxiety' remains a concern for employees before they switch to an electric vehicle. However, those who have already made the switch to an electric vehicle have experienced almost no problems with it and the vast majority of EV drivers would not want to change to another type of vehicle as they enjoy the driving experience.

With the shift to electric vehicles come new and non-neglectable challenges for fleet managers to overcome.

Rising car costs spur employers to adopt eco-friendly polices and fuel limits

A large majority of the respondents indicated, not entirely unexpectedly, that company car costs are a hot topic within the organisation's management. Several respondents also reported a significant increase in the cost of the car fleet over the past 12 to 24 months. Among the main causes cited for these increases were inflation, rising interest rates, the transition to an electric fleet and the increase in lease prices.

We also surveyed our respondents on their policies regarding specific expenses, such as refuelling and charging. For the 'real' company cars or salary cars, not including the flexible income plan cars, a fuel card is always included. It is noteworthy that only 9% of the respondents indicated that they have set a limit on the monthly amount available for fuelling the car, thus limiting the fuel costs. Another, more commonly used alternative, is to limit the use of the fuel card to Belgium or the Benelux. More than two-thirds of employers allow employees to charge in Europe (outside Belgium or the Benelux) without restrictions. Only 4.5% of employers impose a maximum budget for contributions to charging costs. To reduce the costs of charging sessions slightly, restricting fast charging (22.7% of the responses) is often used even though it is not popular amongst drivers.

It is not entirely surprising that there is higher coverage by employers for charging costs. Charging, especially at the employer's offices, is significantly cheaper than refuelling, particularly when considering the tax treatment of fuel costs. Additionally, from a social sustainability perspective, it is also logical for companies to encourage employees to drive ecologically. In this context, we also see some interesting trends: companies are exploring or implementing limits for monthly refuelling for employees driving plug-in hybrids, in order to further encourage electric charging.

Figure 5: Company approaches to reducing fuel and recharging costs

31,8%

restricting charging to Belgium or Benelux

22,7%

restricting fast charging

Hidden costs of EV charging: employers struggle with idle fees amid growing fleet challenges

Idle fees, also known as rotation fees, are additional charges imposed on EV drivers who leave their vehicles parked at a charging station after the charging process is complete. These fees encourage drivers to promptly disconnect and vacate the charging spot, promoting efficient use of the charging infrastructure and improving accessibility for other EV users. Idle fees typically begin accruing a few minutes after the vehicle reaches a full charge, charging drivers a per-minute rate until they unplug and move their vehicle. The specifics of idle fees, such as how soon they activate and the cost per minute, can vary depending on the charging network and location.

IIdle fees are a relatively new issue for employers as EV usage becomes more popular and public charging stations proliferate in Belgium. These fees present new challenges. Besides being difficult for many companies to detect, the amounts can become quite significant for companies with large fleets.

The costs associated with public charging consist of several components: in addition to the cost of electricity itself, there are often start-up and connection fees, alongside the above-mentioned idle fees. The issue with these additional costs is that they are often hard for an employer to determine as the invoice related to a public charging session often does not substantiate the different components of the tariff. It is not uncommon for invoices to lack a breakdown of each type of cost.

A particular difficulty with idle fees is whether the employer should be responsible for them. Doesn't the employer's responsibility end with enabling the employee to charge their vehicle, making it the employee's duty to manage this prudently and reasonably?

Our survey shows that, in practice, more than 90% of employers cover the idle fees and do not reclaim them from the employees. It was mentioned several times that this is mainly due to a lack of knowledge of these costs. Many company car policies state that, in theory, the employee should cover these costs, but it turns out to be difficult to back this up in practice since it is hard to obtain a detailed overview of these idle fees.

Among the respondents who indicated that they pay the idle fees in practice, 64% reported that they are not able to actively monitor the idle fees. Interestingly, some respondents mentioned that they are considering switching to a provider who can offer a more detailed overview of these idle fees.

At the very least, it seems advisable for employers to make employees aware of these idle fees (awareness raising) in the car policies, just as is already done for (traffic) fines. In practice, however, it turns out that less than 25% of respondents reported already doing this.

Figure 6: Company approaches to idle fees

Employers grapple with home charging costs, infrastructure choices and provider selection amidst the EV surge

A very large majority of employers provide employees driving a fully EV with a home charging station (just under 87%). This typically involves a standard installation, with employees having the option to request certain modifications (such as a second charging point or a longer cable) if they cover the additional costs themselves. We detected significant differences in what employers consider a standard installation. The budgets allocated range from 900 to 3,500 euros. However, most employers offered a charging station in the range of 2,000 to 2,200 euros.

The reimbursement of costs for home charging of EVs has been a hot topic for a very long time. Without recounting the entire history (see our newsflashes on this topic[2]) it is noticeable that for the past several years, the tax administration has for several years maintained the position that reimbursement for electricity costs related to home charging could only be based on the actual cost incurred by the user. This posed significant challenges for employers, as it was practically impossible to determine the cost of the electricity used for charging individually. In practice, nearly every employer resorted to using the CREG tariff for reimbursing electricity costs. According to our survey, more than 85% of respondents indicated that they use this tariff for reimbursing these costs, while only less then 5% of the respondents indicated being capable of reimbursing the actual cost. It wasn't until the end of last year that employers received legal certainty that using a particular CREG-tariff is acceptable to the tax authorities, following the publication of a circular letter (2024/C/77) by the administration. Although this is currently a provisional tolerance, it is a positive development, and we hope that this position is validated by the newly installed minister and government.

Another common issue regarding home charging and the provided charging station is the openness of this equipment. It is up to the employer to decide whether to provide strictly personal charging stations or open them up for others, such as family members or neighbours to use. Of course, this impacts the daily use. Our survey reveals that two-thirds of our respondents indicated that they typically provide a semi-public charging installation for their employees. The remaining respondents stated that they initially provide a strictly personal charging installation, but it may be possible for it to be opened to other individuals, making it a semi-public installation. However, it is common for the employer to attach certain conditions to this, such as requiring these individuals to have their own charging card, which is not irrational. In practice, this essentially means that all employees could possess an 'open' charging station if desired.

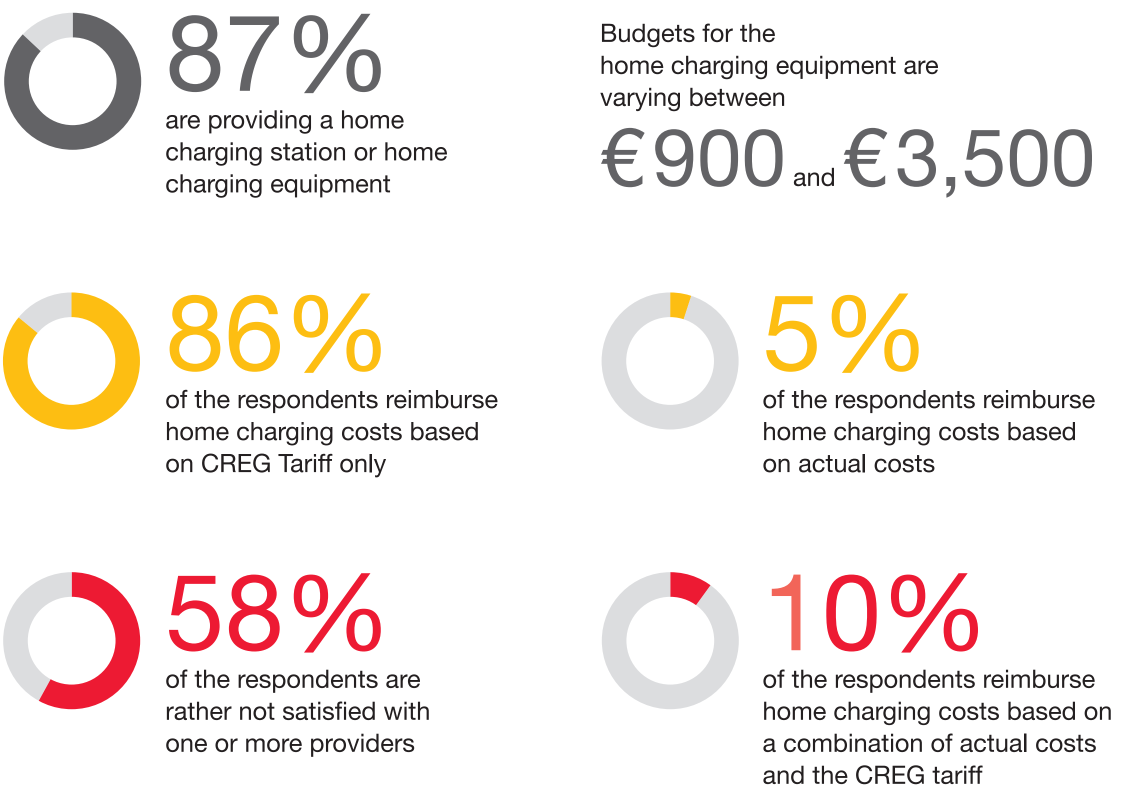
As well as home charging solutions, we also note an ongoing debate regarding keeping the charging infrastructure fully private or move towards semi-public charging stations that become available for the broader public. In addition to the practical inconvenience of opening up parking spots for external commuters that use the infrastructure, we see that (local) regulation very often plays a role in the decision to not provide a semi-public charging solution.

[2] https://news.pwc.be/charging-the-company-car-at-home-new-clarification-on-the-tax-treatment-of-the-cost-reimbursements/
https://news.pwc.be/finally-more-clarity-on-the-horizon-for-employers-who-reimburse-home-charged-electricity/

A new challenge for companies is that they must also select new providers for charging cards, charging stations and mobility budgets, in addition to their company car leasing partner.

With the rise of electric driving, there has been an excessive growth of providers. However, these are often relatively new companies that still experience some growing pains, such as suboptimal administrative follow-up. We have observed that many of our respondents encounter difficulties in selecting the right provider, as 58% of respondents indicate that they are rather dissatisfied with one or more providers. It is crucial to find a provider capable of effectively managing the size of the vehicle fleet and that sufficiently relieves the employer of certain concerns. We also see significant differences regarding the accessibility of certain data, for example, in terms of gaining insight into idle fees. On a more strategic level, companies also need to decide on the extent to which they want to outsource certain activities, knowing that this means giving up a certain amount of control.

Figure 7: Company approaches to home charging options and infrastructure



Mitigating fleet costs

As previously mentioned, several respondents have experienced an increase in their fleet related costs or anticipate them in the near future. We have also already indicated that this rise is mainly due to inflation, rising interest rates, the transition to an electric fleet (e.g. acquiring charging infrastructure) and the increase in lease prices.

To be able to mitigate these costs, without sacrificing too much employee satisfaction, several possible measures can be taken. The most popular amongst them can be seen in figure 9.

Figure 8: Popular company approaches to mitigating fleet costs

The Federal Mobility Budget

The administrative burden and employee inequity hinder widespread adoption

The Federal Mobility Budget was introduced a few years ago as an alternative to company cars. This initiative, available only to employees eligible for a company car, encourages them to give up their car. If an employee decides to waive their company car, they receive a budget that can be used for various mobility expenses across three pillars. In the first pillar, an employee can opt for a cheaper or more eco-friendly vehicle. The second pillar enables an employee to spend budget on ‘soft mobility’ expenses, with any remaining budget paid out as cash at the end of the year (third pillar). It was announced as a promising solution to promote the shift from cars to alternative means of transport.

Despite these expectations, only 37.5% of our target group’s mobility policies included the option of a Federal Mobility Budget last year. Even though significant efforts have been made in recent years, the number of companies adopting this budget has not seen a dramatic increase. In our sample, 40% of respondents have now incorporated the Federal Mobility Budget into their mobility policies, which seems to overrepresent employers who have already implemented this solution. Broader surveys of the total Belgian market show implementation rates ranging from 0.75% to 10% for SME’s and between 15% and 24% for larger companies. In general, one observes an increase in the adoption of the Federal Mobility Budget within companies. The rise, however, does not seem to be significant amongst respondents to our survey. Our survey indicates that there are several objections to the Federal Mobility Budget that hinder its further adoption.

From the employee’s perspective, transitioning from CO_2-emitting vehicles to electric vehicles is a significant step that has generally gone well. However, giving up a car altogether is a much larger and more challenging step. Cars still offer a lot of flexibility and remain a status symbol for many employees.

From the employer’s perspective, the following issues were mentioned the most frequently:

- **Changing legislation or unclear legislation**: employers find the current regulations unclear and expect that the new government might change or abolish certain aspects, such as the reimbursement of rent or loans.
- **Use of flexible income plan vehicles**: Some companies use flexible income plan vehicles that do not qualify for the Federal Mobility Budget. This can lead to significant tension among employees, depending on whether they have a company car or a flexible income plan vehicle and between employees who do not have a company car at all.
- **Administrative burden**: the administration required to successfully implement and manage the Federal Mobility Budget is substantial.
- **Employer accessibility**: companies located in areas that are difficult to reach by public transport find that soft mobility solutions are not realistic for them.

Even in companies that have already implemented the Federal Mobility Budget, we detected several issues, some of which correspond with the reasons previously mentioned for not implementing it.

- **Total cost of ownership (TCO) calculations**: companies experience problems in calculating the TCO of their vehicles, even after the publication of the Royal Decree of 10 September 2023, which established the calculation methods for both the lump-sum based formula and the actual costs formula.
- **Administrative burden**: the administrative follow-up of the Federal Mobility Budget proves to be a particularly time-consuming task for companies. One respondent indicated that managing the Federal Mobility Budget results in several extra workdays per month.
- **Changes in regulations**: the Federal Mobility Budget remains a relatively new concept, which is still being refined by legislators and for which further changes are expected. Keeping up with the latest regulations is not always an easy task.

This highlights the importance of a clear and sustainable legal framework for the government to make the Federal Mobility Budget successful. Uncertainty hinders the further breakthrough of the Federal Mobility Budget. To overcome this uncertainty, the future government needs to formulate clear, practically implementable legislation, enabling companies to have a future proof solution and way of working.

An additional risk is the fact that the Federal Mobility Budget may be perceived as unfair by employees. Only those entitled to a company car that is part of the salary package qualify for the Federal Mobility Budget. Employees who are not entitled to a company car or who only have access to one through a flexible income plan, do not qualify for the Federal Mobility Budget. Several respondents stated that they recognise the benefits of the Federal Mobility Budget, with rent or loan reimbursements being the most significant advantage. However, the (perception of) inequality among employees and the potential risk of frustration amongst employees who are not eligible for a company car, prevents companies from adopting the Federal Mobility Budget. This inequality cannot be resolved by an employer and calls for legislative action.

Illustrative of the openness towards the Federal Mobility Budget is the result of a multiple-choice question we presented to the respondents (see figure 10). When presented with 3 options, 80% of respondents choose the latter option as most desirable.

a. Provide every employee with a company car.
b. Allow every employee, whose job content permits, to work 100% from home.
c. Give every employee a Federal Mobility Budget, regardless of whether they are entitled to a company car or not.

We can therefore conclude that employers are not opposed to the Federal Mobility Budget, but its widespread implementation is hindered mainly due to the potential feeling of inequality among employees and the administrative burden. Several non-implementers within our focus group indicated that, if the Federal Mobility Budget would be open to more employees, they would be keen on implementing it within their organisation.

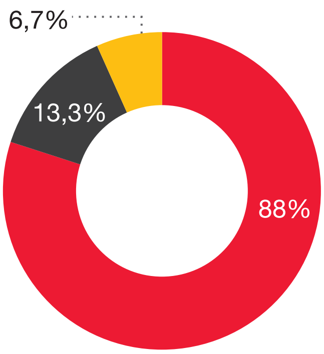
For many of our respondents, it is clear that the government should consider extending the Federal Mobility Budget to include individuals who are not entitled to a company car. This would encourage these individuals to turn to sustainable modes of transportation as well.

It is noteworthy that the new Belgian Federal Government is already exploring the implementation of these recommendations. Based on what is stated in the coalition agreement, the government wants to “reform the mobility budget into a mobility budget for everyone”. In this new system, the starting point is the provision of a budget by the employer, in which the car and other modes of transportation are spending options based on their actual value. While the concrete implementation has yet to be seen, it is promising that the government dares to tackle these issues.

It is also groundbreaking that all employers who offer company cars to their employees will be required to introduce this (renewed) Mobility Budget, whereas up until now, the introduction of a Mobility Budget was the employer’s choice.

In addition to adjusting the Federal Mobility Budget, we see that the new government will focus both on reducing car usage and promoting different ways of using cars, such as carpooling and shared mobility, alongside improving classic alternatives like public transportation.

Figure 9: If you had to pick, which of these options is the most desirable for your organisation?



- Offer every employee a mobility budget, regardless of whether they are entitled to a company car or not
- Every employee has the right to work from home for 100% (if their job content permits)
- Give every employee a company car

Navigating the complex road ahead

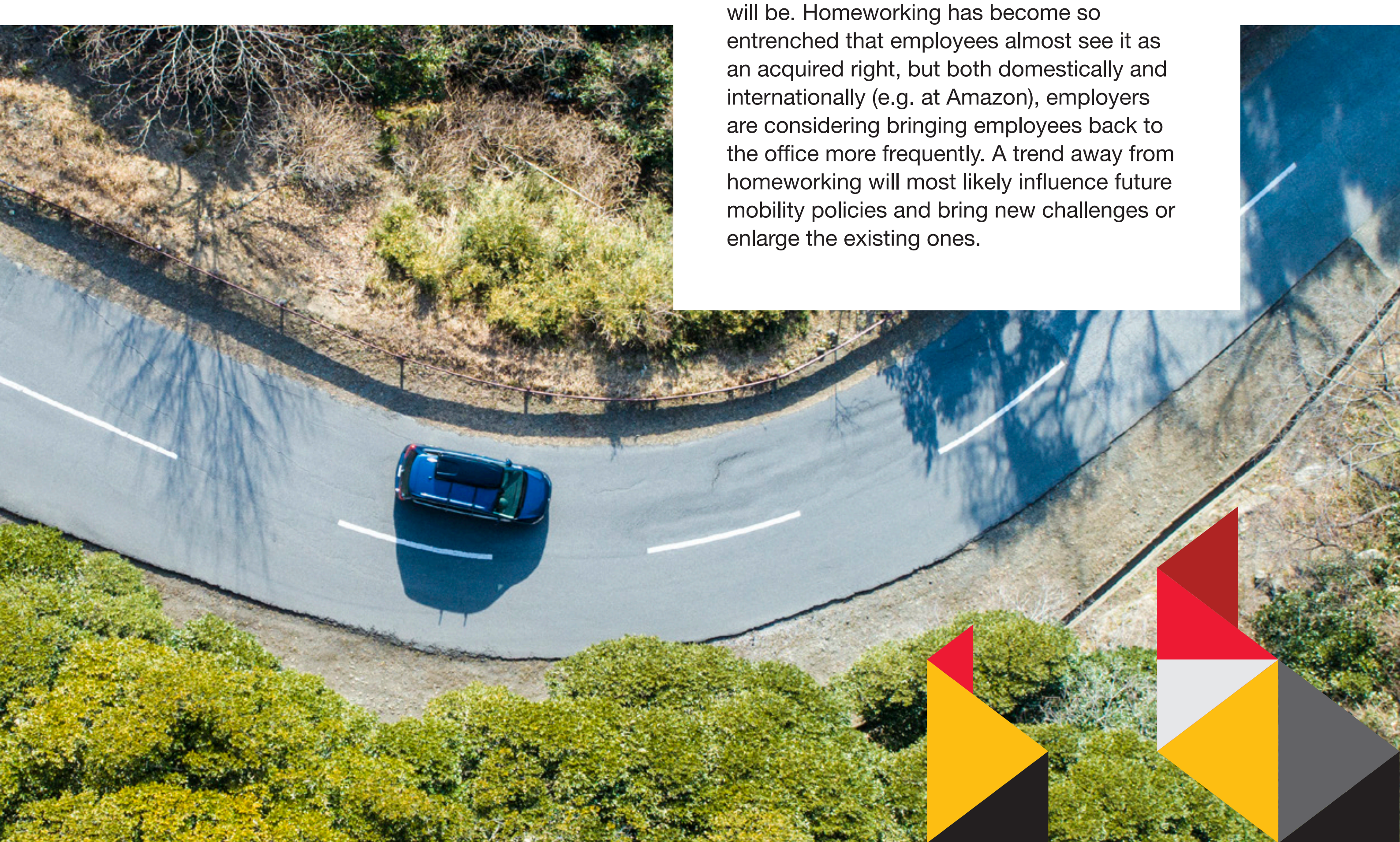
Projecting forward, we still see some challenges and uncertainties on the horizon. The coalition agreement of the recent installed Belgian Federal Government has a clear focus on electric driving. However, a more realistic transition is foreseen. It has been established that electric driving is not yet for everyone, mainly due to the higher cost of these vehicles, the lack of adequate charging infrastructure (both public charging facilities and those of companies or individuals) and uncertainty regarding sufficient energy supply. For these reasons, it has been decided to lower the fiscal penalisation of plug-in hybrids as well as exploring the option of a so-called social lease.

On the other hand, Belgium has committed itself, through various international agreements (such as the EU Green Deal), to significantly reduce its CO_2-emissions, aiming for a 55% reduction by 2030 and achieving net-zero emissions by 2050. A transition of the vehicle fleet plays a particularly important role in this; therefore we expect that electric driving or emission free driving (e.g. hydrogen) will remain a priority in future decision-making.

However, the European support package aiming at stimulating the European car industry also includes the delay of CO_2 quota. It remains to be seen to what extent member states will alter their policies in line with the European plans.

Looking at the supply chain, specific challenges for the European automotive sector are noticeable. Fuel consumption, production cost, quality of batteries and innovation should be tackled on the long term to remain competitive. This geopolitical landscape increases uncertainty for businesses, which make long-term decision making complicated. These ever-changing circumstances and policies mean it is difficult to make a fitting choice in, for example, the mobility field. With a clear, realistic view on mobility, the new Belgian government brings hope for stable legislative framework. It remains to be seen how their ideas will be executed in practice.

The new Belgian Federal Government also appears to be focusing more on carpooling and shared mobility in its coalition agreement, as well as continuing to promote the demand for other mobility solutions besides the car. It remains an interesting question as to how companies will try to organise themselves in this regard and what the trend in homeworking will be. Homeworking has become so entrenched that employees almost see it as an acquired right, but both domestically and internationally (e.g. at Amazon), employers are considering bringing employees back to the office more frequently. A trend away from homeworking will most likely influence future mobility policies and bring new challenges or enlarge the existing ones.



Conclusion

Company car dominance persists amid growing electrification while the Federal Mobility Budget adoption stagnates due to legislative and administrative hurdles, but change is coming... Are you prepared?

This report serves as a continuation of our report published last year. Although this year the focus partially differed from that of the previous year, resulting in slightly different questions, the outcomes allow for a comparison between the two periods, enabling the identification of potential trends. This chapter, which also constitutes the conclusion of our report, summarises the most notable similarities and differences.

Company cars remain omnipresent in remuneration packages. All respondents indicated a willingness to provide a company car to at least a portion of their staff. This exceeds the result of the previous survey, where 97% of respondents stated they offered a company car. It should be noted, however, that in this year's survey, one respondent expressed the intention to stop providing company cars all together in the medium term.

The electrification of the fleet appears to have made further progress. Specifically, 68% of respondents expressed the intention to offer only electric vehicles, albeit with exceptions where absolutely needed. This represents an increase of nearly 10 percentage points compared to the previous year when 59% of respondents indicated this.

We also observe significant changes regarding the composition of engine types. Whereas diesel and gasoline vehicles were the clear leaders in fleet composition last year, this year, plug-in hybrids and fully electric vehicles have taken the lead, with the latter standing out prominently. We also see the emergence of respondents with an entirely electric fleet.

Idle fees were a topic that remained undiscussed last year. This is understandable, given that it is a relatively new concept and awareness of its existence is still growing. Currently, 90% of companies cover these idle fees, though there is no active monitoring of these costs. This might change in the future, as some companies are seeking other providers that offer a clear breakdown of charging costs.

Within our focus group, approximately 87% of respondents provide home charging equipment, marking a remarkable decrease compared to last year (94%). However, in contrast, this year no respondent indicated not reimbursing home charging costs, whereas last year, only 97% provided reimbursement of home charging costs. While it may be too early to speak of a trend, as the percentage of employers providing a home charging station is still very high, this is something we will continue to monitor in the future. One possibility we have observed in the broader market, though not regularly mentioned in this survey, is companies are no longer providing a home charging station within the TCO, but merely offering it within a flexible income plan to mitigate their rising fleet costs.

Finally, the Federal Mobility Budget appears to have made no further breakthrough. 40% of our respondents offer the Federal Mobility Budget to their employees, a mere 2.5% more than last year. Our report highlights several critical issues hindering its broader adoption, notably the complexity of legislation, the administrative burden and the perceived inequality among employees not eligible for a company car. Our survey clearly demonstrates that companies are not opposed to the Federal Mobility Budget, but further implementation is stalled due to the aforementioned issues. We can therefore only applaud the amendment of the Federal Mobility Budget as introduced in the coalition agreement. Although we will have to wait for more concrete elements and details to be defined, we note that this a big step in the right direction: towards a realistic, multimodal mobility landscape.

> “Our survey clearly demonstrates that companies are not opposed to the Federal Mobility Budget, but further implementation is stalled due to the complexity of legislation, the administrative burden and the perceived inequality among employees not eligible for a company car.

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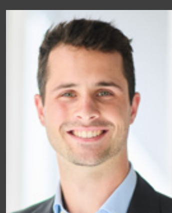

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