

# NOW-conditions and differences

NOW conditions per scheme	NOW 1.0 main scheme (Group)	NOW 1.0 exception (operating company)	NOW 2.0 main scheme (Group)	NOW 2.0 exception (operating company)
Wage subsidy for the months	March/April/May 2020	March/April/May 2020	June/July/August/September 2020	June/July/August/September 2020
Number of months NOW	3	3	4	4
Turnover period: 3 consecutive months from:	March-July 2020	March-July 2020	June-November 2020	June-November 2020
Reference turnover	Average 3-month revenue 2019	Average 3-month revenue 2019	Average 4-month revenue 2019	Average 4-month revenue 2019
Reference turnover starting company or transfer of company in 2019	Average 3 months start/acquisition up to and including February 2020	Average 3 months start/acquisition up to and including February 2020	Average 4 months start/acquisition up to and including February 2020	Average 4 months start/acquisition up to and including February 2020
Minimal turnover decrease	≥ 20%	≥ 20%	≥ 20%	≥ 20%
Maximum turnover decrease	100%	100%	100%	100%
In case of a Group: Group ≥ 20% turnover decrease	Yes	No	Yes	No
If not a Group: individual company ≥ 20% turnover decrease	Yes	No	Yes	No
In case of a Group: Group < 20% turnover decrease; individual BV > 20% revenue decrease	No	Yes	No	Yes
Subsidy amount	Maximum 90% of the wage costs	Maximum 90% of the wage costs	Maximum 90% of the wage costs	Maximum 90% of the wage costs
Advance amount	80%	80%	80%	80%
Reference month wage costs	January 2020 (or November 2019 or March 2020)	January 2020 (or November 2019 or March 2020)	March 2020	March 2020
Maximum wage costs per employee per month	€ 9,538	€ 9,538	€ 9,691	€ 9,691
Permitted wage cost reduction	Not applicable	Not applicable	Not applicable	Not applicable
Refund for lower wage costs for other reasons	100% lower wage x 90% NOW	100% lower wage x 90% NOW	100% wage cost ex-employee x 90% NOW	100% wage cost ex-employee x 90% NOW
Refund for lower wage costs due to redundancy	150% wage cost ex-employee x 90% NOW	150% wage cost ex-employee x 90% NOW	100% wage cost ex-employee x 90% NOW	100% wage cost ex-employee x 90% NOW
Redundancy fine if no agreement with trade union/Works Council (> 20 employees)	Not applicable	Not applicable	5% NOW	5% NOW
Restriction on dividend payments	No	Yes, for claimant, Group head and Group companies	Yes, for claimant if advance ≥ € 100,000 or final ≥ € 125,000	Yes, for claimant, Group head and Group companies
Restriction on bonuses for management legal entity/Group head	No	Yes, for claimant, Group head and Group companies	Yes, for claimant if advance ≥ € 100,000 or final ≥ € 125,000	Yes, for claimant, Group head and Group companies
Restriction on purchasing own shares	No	Yes, for claimant, Group head and Group companies	Yes, for claimant if advance ≥ € 100,000 or final ≥ € 125,000	Yes, for claimant, Group head and Group companies
Restrictions on an intra-group secondment operating company	No	Yes	No	Yes
Agreement with the Association of employees	No	Yes	No	Yes
Informing works council mandatory	Yes	Yes	Yes	Yes
Requirement to encourage employees to retrain/learn new skills	No	No	Yes	Yes
Extra charge for employer costs	30%	30%	40%	40%
Subsidy Fixed Costs included in the turnover	Yes	Yes	Yes	Yes
Short-time working included in the turnover	Not applicable	Not applicable	Not applicable	Not applicable
Third-party expert statement	From €20,000 advance From €25,000 final	No	From €20,000 advance From €25,000 final	No
Accountants statement	From €100,000 advance From €125,000 final	Yes	From €100,000 advance From €125,000 final	Yes
Request period for advance application	From 6 April up to and including 5 June 2020	From 6 April up to and including 5 June 2020	From 6 July up to and including 31 August 2020	From 6 July up to and including 31 August 2020
Request period for final subsidy	From 7 October 2020 up to and including 31 October 2021	From 7 October 2020 up to and including 31 October 2021	From 15 March 2021 up to and including 31 March 2022	From 15 March 2021 up to and including 31 March 2022

# NOW-conditions and differences

NOW-conditions per scheme	NOW 3.1 main scheme (Group)	NOW 3.1 exception (operating company)	NOW 3.2 main scheme (Group)	NOW 3.2 exception (operating company)	NOW 3.3 main scheme (Group)	NOW 3.3 exception (operating company)
Wage subsidy for the months	October/November/December 2020	October/November/December 2020	January/February/March 2021	January/February/March 2021	April/May/June 2021	April/May/June 2021
Number of months NOW	3	3	3	3	3	3
Turnover period: 3 consecutive months from:	October 2020-February 2021	October 2020-February 2021	January-May 2021	January-May 2021	April-August 2021	April-August 2021
Reference turnover	Average 3-month turnover 2019	Average 3-month turnover 2019	Average 3-month turnover 2019	Average 3-month turnover 2019	Average 3-month turnover 2019	Average 3-month turnover 2019
Reference turnover starting company or transfer of company in 2019	Average 3 months start/acquisition up to and including February 2020	Average 3 months start/acquisition up to and including February 2020	Average 3 months start/acquisition up to and including February 2020	Average 3 months start/acquisition up to and including February 2020	Average 3 months start/acquisition up to and including February 2020	Average 3 months start/acquisition up to and including February 2020
Turnover decrease	≥ 20%	≥ 20%	≥ 20%	≥ 20%	≥ 20%	≥ 20%
Maximum turnover decrease	100%	100%	100%	100%	100%	100%
In case of a Group: Group ≥ 20% turnover decrease	Yes	No	Yes	No	Yes	No
If not a Group: individual company ≥ 20% turnover decrease	Yes	No	Yes	No	Yes	No
In case of a Group: Group < 20% turnover decrease; individual BV > 20% revenue decrease	No	Yes	No	Yes	No	Yes
Subsidy amount	Maximum 80% of the wage costs	Maximum 80% of the wage costs	Maximum 85% of the wage costs	Maximum 85% of the wage costs	Maximum 85% of the wage costs	Maximum 85% of the wage costs
Advance amount	80%	80%	80%	80%	80%	80%
Reference month wage costs	June 2020 (or April 2020)	June 2020 (or April 2020)	June 2020 (or April 2020)	June 2020 (or April 2020)	June 2020 (or April 2020)	June 2020 (or April 2020)
Maximum wage costs per employee per month	€ 9,691	€ 9,691	€ 9,718	€ 9,718	€ 9,718	€ 9,718
Permitted wage cost reduction	10%	10%	10%	10%	10%	10%
Refund for lower wage costs for other reasons	If decrease is more than 10%, a refund of the overpaid part	If decrease is more than 10%, a refund of the overpaid part	If decrease is more than 10%, a refund of the overpaid part	If decrease is more than 10%, a refund of the overpaid part	If decrease is more than 10%, a refund of the overpaid part	If decrease is more than 10%, a refund of the overpaid part
Refund for lower wage costs due to redundancy	If decrease is more than 10%, a refund of the overpaid part	If decrease is more than 10%, a refund of the overpaid part	If decrease is more than 10%, a refund of the overpaid part	If decrease is more than 10%, a refund of the overpaid part	If decrease is more than 10%, a refund of the overpaid part	If decrease is more than 10%, a refund of the overpaid part
Redundancy fine if no agreement with trade union/Works Council (> 20 employees)	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Restriction on dividend payments	Yes, for claimant if advance and final € 125,000 or more (2020)	Yes, for claimant, Group head and Group companies (2020)	Yes, for claimant if advance and final € 125,000 or more (2021)	Yes, for claimant, Group head and Group companies (2021)	Yes, for claimant if advance and final € 125,000 or more (2021)	Yes, for claimant, Group head and Group companies (2021)
Restriction on bonuses for management legal entity/Group head	Yes, for claimant if advance and final € 125,000 or more (2020)	Yes, for claimant, Group head and Group companies (2020)	Yes, for claimant if advance and final € 125,000 or more (2021)	Yes, for claimant, Group head and Group companies (2021)	Yes, for claimant if advance and final € 125,000 or more (2021)	Yes, for claimant, Group head and Group companies (2021)
Restriction on purchasing own shares	Yes, for claimant if advance and final € 125,000 or more (2020)	Yes, for claimant, Group head and Group companies (2020)	Yes, for claimant if advance and final € 125,000 or more (2021)	Yes, for claimant, Group head and Group companies (2021)	Yes, for claimant if advance and final € 125,000 or more (2021)	Yes, for claimant, Group head and Group companies (2021)
Restrictions on an intra-group secondment operating company	No	Yes	No	Yes	No	Yes
Agreement with the Association of employees	No	Yes	No	Yes	No	Yes
Informing works council mandatory	Yes	Yes	Yes	Yes	Yes	Yes
Requirement to encourage employees to retrain/learn new skills	Yes, if not met, 5% lower subsidy amount	Yes, if not met, 5% lower subsidy amount	Yes, if not met, 5% lower subsidy amount	Yes, if not met, 5% lower subsidy amount	Yes, if not met, 5% lower subsidy amount	Yes, if not met, 5% lower subsidy amount
Extra charge for employer costs	40%	40%	40%	40%	40%	40%
Subsidy Fixed Costs included in the turnover	No	No	No	No	No	No
Short-time working included in the turnover	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Third-party expert statement	From € 40,000 advance and final	No	From € 40,000 advance and final	No	From € 40,000 advance and final	No
Accountants statement	From € 125,000 advance and final	Yes	From € 125,000 advance and final	Yes	From € 125,000 advance and final	Yes
Request period for advance application	From 16 november to 27 december 2020	From 16 november to 27 december 2020	From 15 February up to and including 14 March 2021	From 15 February up to and including 14 March 2021	From 6 May up to and including 30 June 2021	From 6 May up to and including 30 June 2021
Request period for final subsidy	From 4 October 2021 up to and including 22 February 2023	From 4 October 2021 up to and including 22 February 2023	From 31 January 2022 up to and including 22 February 2023	From 31 January 2022 up to and including 22 February 2023	From 31 January 2022 up to and including 22 February 2023	From 31 January 2022 up to and including 22 February 2023

# NOW-conditions and differences

NOW-conditions per scheme	NOW 4.0 main scheme (Group)	NOW 4.0 exception (operating company)	NOW 5.0 main scheme (Group)	NOW 5.0 exception (operating company)
Wage subsidy for the months	July/August/September 2021	July/August/September 2021	November/December 2021	November/December 2021
Number of months NOW	3	3	2	2
Turnover period: 3 consecutive months from:	July-November 2021	July-November 2021	November and December 2021	November and December 2021
Reference turnover	Average 3-month turnover 2019	Average 3-month turnover 2019	Average 2-month turnover 2019	Average 2-month turnover 2019
Reference turnover starting company or transfer of company in 2019	Average 3 months start/acquisition up to and including February 2021	Average 3 months start/acquisition up to and including February 2021	Average 1 July 2021 up to and including 31 October 2021	Average 1 July 2021 up to and including 31 October 2021
Turnover decrease	≥ 20%	≥ 20%	≥ 20%	≥ 20%
Maximum turnover decrease	80%	80%	80%	80%
In case of a Group: Group ≥ 20% turnover decrease	Yes	No	Yes	No
If not a Group: individual company ≥ 20% turnover decrease	Yes	No	Yes	No
In case of a Group: Group < 20% turnover decrease; individual BV > 20% revenue decrease	No	Yes	No	Yes
Subsidy amount	Maximum 85% of the wage costs	Maximum 85% of the wage costs	Maximum 85% of the wage costs	Maximum 85% of the wage costs
Advance amount	80%	80%	80%	80%
Reference month wage costs	February 2021	February 2021	September 2021	September 2021
Maximum wage costs per employee per month	€ 9,812	€ 9,812	€ 9,812	€ 9,812
Permitted wage cost reduction	10%	10%	15%	15%
Refund for lower wage costs for other reasons	If decrease is more than 10%, a refund of the overpaid part	If decrease is more than 10%, a refund of the overpaid part	If decrease is more than 15%, a refund of the overpaid part	If decrease is more than 15%, a refund of the overpaid part
Refund for lower wage costs due to redundancy	If decrease is more than 10%, a refund of the overpaid part	If decrease is more than 10%, a refund of the overpaid part	If decrease is more than 15%, a refund of the overpaid part	If decrease is more than 15%, a refund of the overpaid part
Redundancy fine if no agreement with trade union/Works Council (> 20 employees)	Not applicable	Not applicable	Not applicable	Not applicable
Restriction on dividend payments	Yes, for claimant if advance and final € 125,000 or more (2021)	Yes, for claimant, Group head and Group companies (2021)	Yes, for claimant if advance and final € 125,000 or more (2021)	Yes, for claimant, Group head and Group companies (2021)
Restriction on bonuses for management legal entity/Group head	Yes, for claimant if advance and final € 125,000 or more (2021)	Yes, for claimant, Group head and Group companies (2021)	Yes, for claimant if advance and final € 125,000 or more (2021)	Yes, for claimant, Group head and Group companies (2021)
Restriction on purchasing own shares	Yes, for claimant if advance and final € 125,000 or more (2021)	Yes, for claimant, Group head and Group companies (2021)	Yes, for claimant if advance and final € 125,000 or more (2021)	Yes, for claimant, Group head and Group companies (2021)
Restrictions on an intra-group secondment operating company	No	Yes	No	Yes
Agreement with the Association of employees	No	Yes	No	Yes
Informing works council mandatory	Yes	Yes	Yes	No
Requirement to encourage employees to retrain/learn new skills	Yes, if not met, 5% lower subsidy amount	Yes, if not met, 5% lower subsidy amount	Yes, if not met, 5% lower subsidy amount	Yes, if not met, 5% lower subsidy amount
Extra charge for employer costs	40%	40%	40%	40%
Subsidy Fixed Costs included in the turnover	No	No	No	No
Short-time working included in the turnover	Not applicable	Not applicable	Yes	Yes
Third-party expert statement	From € 40,000 advance and final	No	From € 40,000 advance and final	No
Accountants statement	From € 125,000 advance and final	Yes	From € 125,000 advance and final	Yes
Request period for advance application	From 26 July up to and including 30 September 2021	From 26 July up to and including 30 September 2021	Unknown	Unknown
Request period for final subsidy	From 31 March 2022 up to and including 22 February 2023	From 31 March 2022 up to and including 22 February 2023	From 1 June 2022 up to and including 22 February 2023	From 1 June 2022 up to and including 22 February 2023