FLEETEUROPE
FOR INTERNATIONAL FLEET & MOBILITY LEADERS

MOBILITY MATURITY MAP 2023

E-Book - June 2023

in collaboration with

Deloitte.

1st Mobility

Willis Towers Watson

with the expertise of

ALD Automotive

LeasePlan

Mobility Switch

OCTO

smart

Mobility Maturity Map 2023, your guide to the international alternative mobility landscape

The IPCC's* report on Climate Change 2023 shows a rapidly narrowing window of opportunity to enable climate-resilient development. At 24%, the transport sector is in the top list of CO_2 emissions producers worldwide. Therefore, clean and alternative mobility provides feasible opportunities for scaling up climate action.

The Mobility Maturity Map is an initiative of Fleet Europe's Smart Mobility Institute in collaboration with Deloitte and Willis Towers Watson. It aims to raise awareness and promote behavioural change favouring sustainable mobility, public transport and other clean and/or intelligent solutions.

The shift towards a new kind of corporate mobility
The way people get from A to B is changing. Convenience, clean transport and efficiency are at the top of the agenda for corporates, SMEs, governments and citizens alike so that mobility will look drastically different in a decade. Here's what we can expect:

1. The changing face of cars

According to insights company Kantar, cars currently account for 51% of mobility in large cities worldwide, and only a slight decline is likely (to 46%) by 2030. Over the next decade, however, those cars will increasingly be electric and/or autonomous.

2. Rising popularity of shared transport

On average, passenger cars are only used 4% of the time (1 hour per day), making car ownership far from cost-effective. Shared mobility will increasingly take its place.

Yves Helven
Head of Customer & Content Acquisition, Fleet Europe

Saskia Harreman
Corporate Mobility Expert, Smart Mobility Institute

3. Micromobility will become common

Micromobility (i.e., short-distance transportation using lightweight, single-person vehicles such as bikes and scooters) is already becoming popular among commuters. Kantar predicts that bicycle traffic in major cities worldwide will increase by 18% by 2030.

4. Public transport will remain the backbone of urban mobility

Public transport will go beyond station-to-station to serve people door-to-door by embracing shared and on-demand mobility.

New forces changing corporate mobility

Mobility managers, HR professionals and other corporate decision-makers must understand the rapidly maturing forces changing the mobility ecosystem. Only then will they be able to:

- approach the transition to alternative mobility strategically
- engage in informed dialogue with the various stakeholders
- prioritise the right markets.

We hope you enjoy this second edition of the Mobility Maturity Map. May it inspire your journey towards smart and sustainable corporate mobility!

* https://www.ipcc.ch/report/ar6/syr/

Acknowledgements

We thank Deloitte, Willis Towers Watson, and 1st Mobility for their vital support in creating this Mobility Maturity Map 2023.

Colophon

CHIEF EDITOR: Steven Schoefs | **DEPUTY EDITOR:** Alison Pittaway | **EDITORS:** Saskia Harreman, Jonathan Manning | **LEAD RESEARCH:** Saskia Harreman | **COORDINATION:** Bénédicte Crauwels | **SALES:** David Baudeweyns, Daniel Savigny | **PUBLISHERS:** Caroline Thonnon, Thierry Degives | **PICTURES:** ©Shutterstock | **LAYOUT:** STR8! | www.fleeteurope.com | Fleet Europe E-Book is published by Nexus Communication SA, Rue de Lantin 149, 4000 Liège (Belgium), contact@nexuscommunication.be | **TO CONTACT OUR TEAM:** FirstletterfirstnameLastname@nexuscommunication.be

CONTENTS

with the expertise of

ALD Automotive | LeasePlan
Mobility Switch
OCTO
smart

How EY is greening corporate travel

Marc Wittenberg, EY's Center of Excellence Lead Automotive Mobility, explains how fleet and mobility are helping the global company to shrink its carbon footprint.

Sustainability is one of the most important pillars in the global EY organisation's business strategy. EY plans to become net zero in 2025, and with such an ambitious target, it's essential to create a greener fleet and facilitate green and sustainable mobility solutions.

Corporate mobility is essential as a facilitator to meet with clients, as a benefit to attract and retain professionals, and to give us a tool to contribute to corporate goals.

For many years, EY has offered various transport solutions to our professionals, like e-bikes and car-sharing services in addition to public transport. But in 2021 in the Netherlands, there was a need to facilitate even more flexible, sustainable travel solutions and to start reporting on carbon emissions.

EY's Mobility as a Services (MAAS) solution is designed as an additional service, not a replacement for company cars. Our goal is not to shrink our fleet, although the quickest way to reduce carbon emissions is not to travel. So, it is crucial to encourage EY professionals to ask, "Do I really need to go to the office, or can we meet somewhere closer? Do we have to meet in person at all?"

The EY Procurement & Supplier Ecosystem Services' Automotive Mobility Center of Excellence's strategy is based on **four pillars:**

1. **Smart and innovative.** Through innovation, EY builds true value with a clear win-win for the professional, the global EY organisation, and the planet.
2. **Truly sustainable.** EY wants to reduce further its ecological footprint.
3. **Authenticity.** EY is looking for real, sustainable solutions. By pioneering in this area, we show our courage and authenticity.
4. **Positive stimulation.** We offer a wide range of incentives to enable a shift to more flexible and sustainable transport in a positive way, not by penalising.

Marc Wittenberg
EY's Center of Excellence Lead Automotive Mobility

4 tips for a fleet and mobility program

1. **Develop** global, regional and local mobility strategies.
2. **Create** awareness by communicating current status, possibilities, pros and cons (data-driven).
3. **Get buy-in** from leadership.
4. **Go for it!** Start pilots to gain experience and improve the services offered to your professionals.

Mobility Maturity Map

Corporate mobility is entering a new age of innovation. This is driven by the following five transforming forces that are explored in this Mobility Maturity Map:

1. **Level of urbanisation**
2. **Corporate intent for sustainable change in mobility**
3. **Uptake of public transport vs passenger cars**
4. **Availability of alternative mobility providers**
5. **Supporting legislation and fiscal incentives**

Analysis of these critical factors of mobility maturity delivers actionable insights to help mobility managers, HR professionals and mobility providers make the right choices.

Main findings

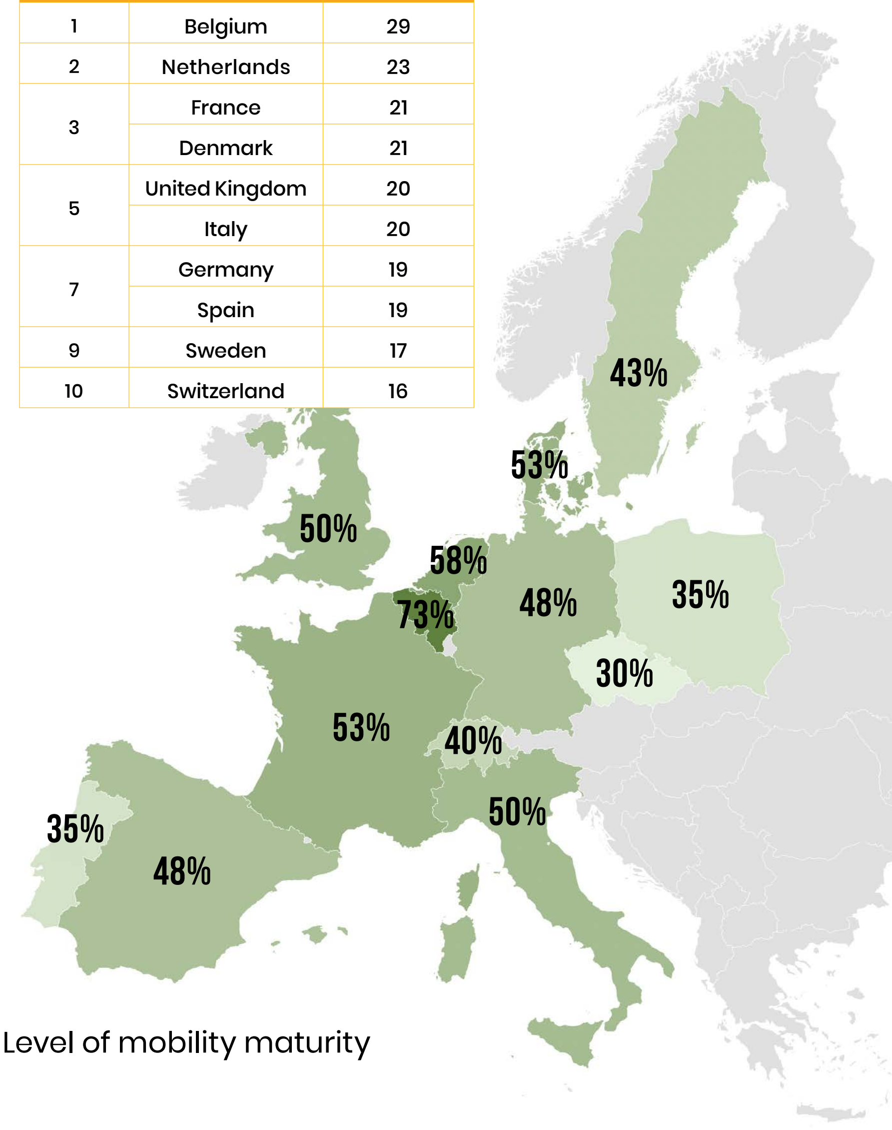
This 2023 edition shows that Belgium, the Netherlands, France and Denmark are currently best prepared for the smart and sustainable mobility revolution out of the 13 European countries studied.

Belgium tops the list with a mobility maturity score of 73%, achieving the highest score for government incentives for the second consecutive year. Belgium also ranks second for corporate initiatives and scores highly for supplier availability.

The Netherlands ranks second overall, climbing one position compared to last year, and achieves a reasonably balanced score across all domains. France and Denmark share third place. France leads in terms of corporate demand and level of urbanisation, while Denmark scores highly for supporting legislation.

Top 10 countries for corporate mobility

Ranking	2023	Total points (Max 40)
1	Belgium	29
2	Netherlands	23
3	France	21
	Denmark	21
5	United Kingdom	20
	Italy	20
7	Germany	19
	Spain	19
9	Sweden	17
10	Switzerland	16



Level of mobility maturity

The mid-table positions are held by the large European fleet markets: United Kingdom, Italy, Germany and Spain. Although they score highly for their level of urbanisation, they score low for corporate initiatives and changing public behaviour (Germany) and due to the lack of supportive legislation (United Kingdom, Italy and Spain). Like last year, the Czech Republic ranks in bottom place (30% maturity), largely due to the lack of government incentives.

Ranking	2023	Demographic demand	Corporate Demand	Public behaviour (cars /public transport)	Supplier availability	Supporting legislation	Total points (Max 40)	Relative maturity	Your action!
1	Belgium	4	8	3	3	11	29	73%	Go for it!
2	Netherlands	4	7	2	3	7	23	58%	Pilot
3	France	5	9	1	3	3	21	53%	Pilot
	Denmark	4	5	2	2	8	21	53%	Pilot
5	United Kingdom	6	9	2	3	0	20	50%	Pilot
	Italy	6	6	2	2	4	20	50%	Pilot
7	Germany	5	3	0	3	8	19	48%	Create awareness
	Spain	6	8	1	3	1	19	48%	Create awareness
9	Sweden	3	6	4	2	2	17	43%	Create awareness
10	Switzerland	4	7	3	2	0	16	40%	Create awareness
11	Poland	4	5	1	2	2	14	35%	Create awareness
	Portugal	4	3	1	2	4	14	35%	Create awareness
13	Czech Republic	4	3	3	2	0	12	30%	Create awareness

The significance of rising urbanisation

According to Demographia, 57% of the world's total population lived in urbanised areas in 2022, with 52% of the world's population living in cities with over 500,000 inhabitants. Due to technological innovations and behavioural changes, city mobility is one of the sectors that will change most in the future.

The ownership of private vehicles will decrease as 'mobility as a service' (which combines multiple modes of transport) becomes more prominent. However, legislation and appropriate governance measures will be needed to ensure new transport modes complement public transport and other forms of smart mobility rather than competing with them.

Regarding the demographic criteria determining the need for smart and alternative mobility, Italy, Spain and the United Kingdom scored highest with six points each. This ranking is based on the number of cities with over 500,000 inhabitants concerning the average density per city and the share of the total population living in these cities.

Level of urbanisation

	Share population in urban areas	No. of cities with 500,000+ inhabitants
United Kingdom	40%	16
Spain	35%	9
Portugal	33%	2
Netherlands	30%	3
Italy	29%	9
Germany	29%	14
France	29%	8
Denmark	28%	1
Belgium	28%	2
Sweden	26%	2
Switzerland	24%	3
Poland	19%	7
Czech Republic	11%	1

Corporate intent: an essential indicator of change
To decide where to prioritise their mobility solutions, mobility providers need to understand which corporates are catalysing change and shaping the need for alternative mobility ecosystems.

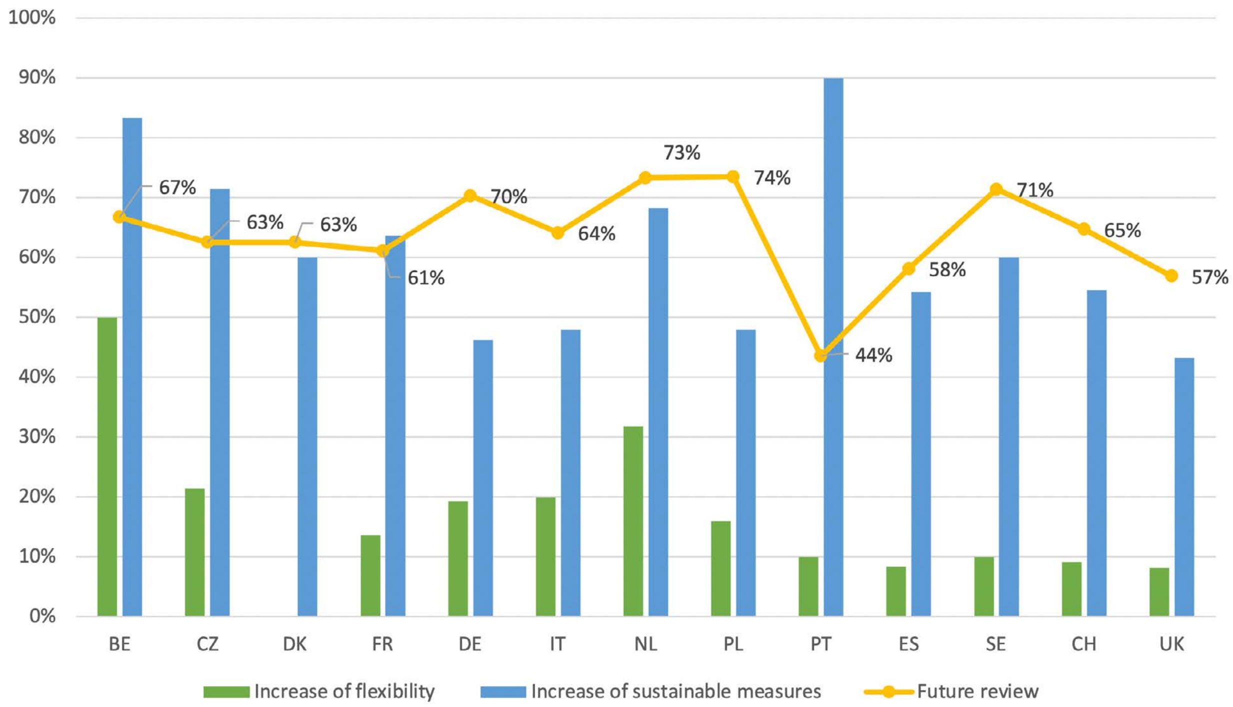
Research by Willis Towers Watson shows that, on average, 64% of approximately 400 corporates surveyed intend to review their mobility policy in the studied markets. 18% plan to increase flexibility and 61% want to increase sustainable mobility measures.

Corporates in the United Kingdom are leading the mobility change, with 14% phasing out company car policy in favour of a cash allowance. In second place are Dutch corporates, with over 10% transitioning from a company car offering to a cash allowance.

Additionally, at 7.4%, corporates in the United Kingdom are leading in terms of introducing a flexible benefits scheme.

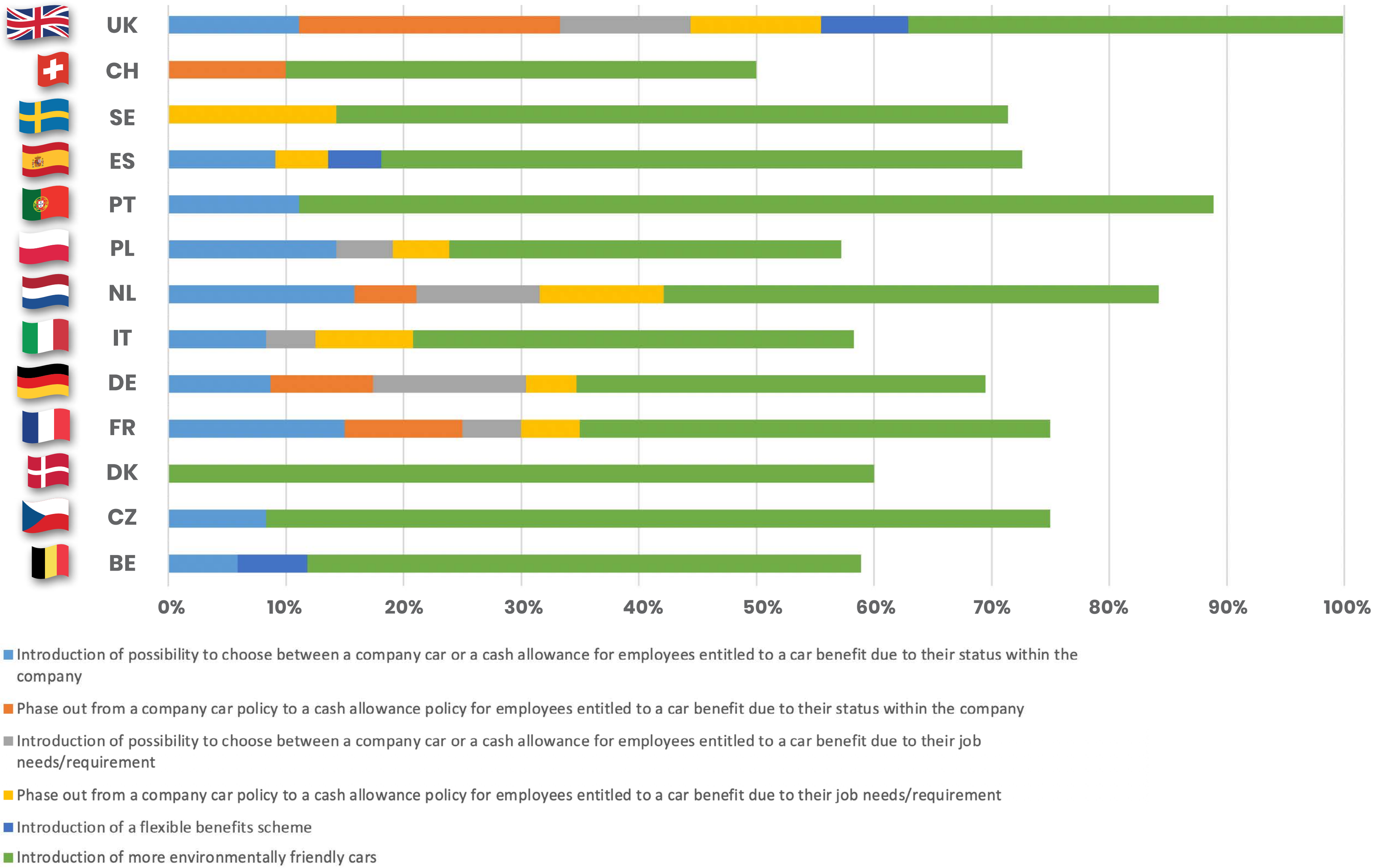
Meanwhile, over 78% of Portuguese corporates are planning to introduce more environmentally friendly cars.

Future objectives for policy review



Share of companies reviewing the policy and introducing more flexibility and environmental focus *(source: Willis Towers Watson)*

Corporate initiatives moving away from the company car towards alternative mobility



Alternative mobility benefits
There is much variation between European countries regarding the types of alternative mobility benefits. French corporates offer workforces an above-average range of alternative mobility options.

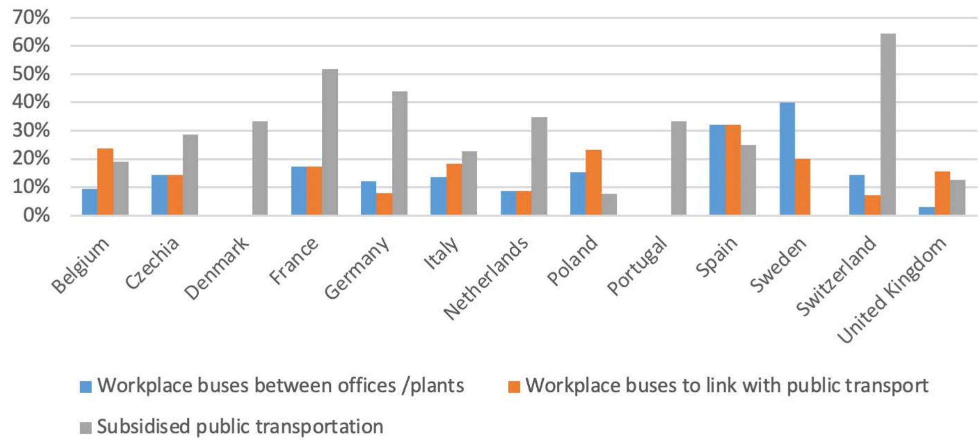
Spain and France are leading in providing subsidised public transport, shuttle buses to other company locations, and public transport hubs.

Belgium, the United Kingdom and the Netherlands top the table for giving bicycle-related benefits such as access to bike/e-bike and relevant accessories.

Switzerland is a frontrunner in providing employees with corporate car-sharing, ride-hailing and organised car-pooling opportunities.

Meanwhile, Belgium, Switzerland and France are leaders in providing a predetermined mobility budget for employees to use freely across various mobility solutions.

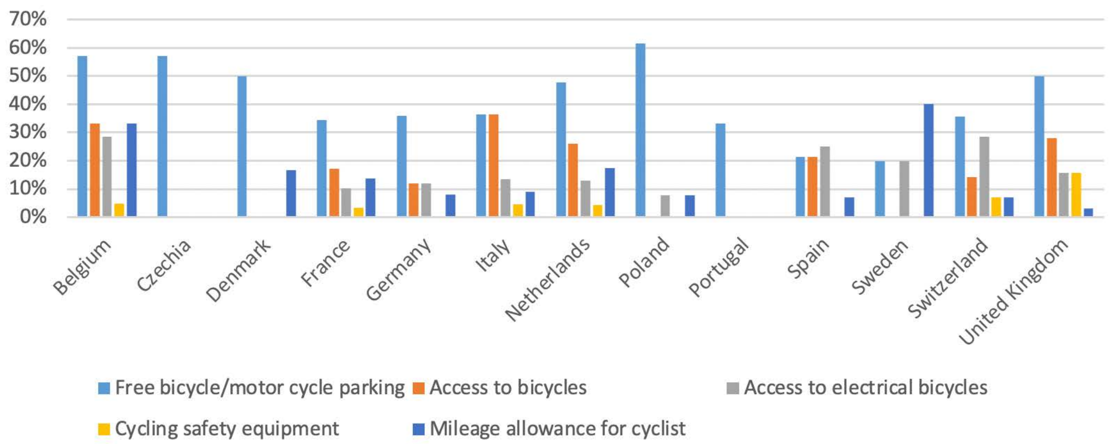
Public transport and workplace buses



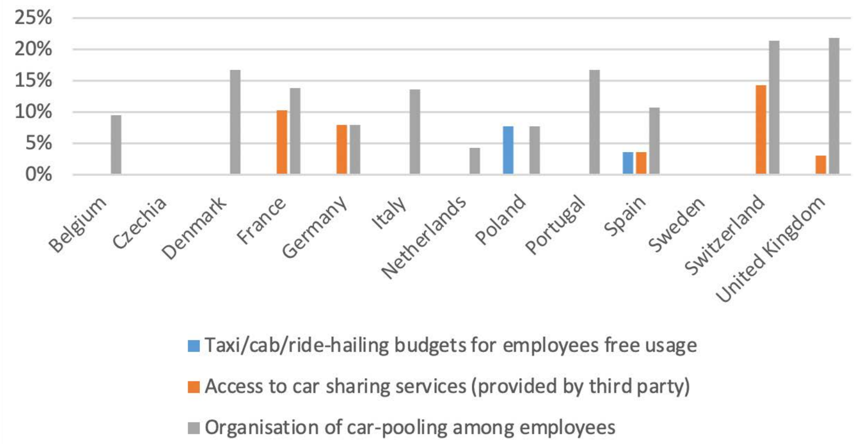
Share of companies offering additional mobility solutions for company car-eligible employees

(source: Willis Towers Watson)

Bicycle benefits



Car sharing / pooling



Share of companies offering additional mobility solutions for company car-eligible employees

(source: Willis Towers Watson)

The downward trend in public transport usage
The maturity of alternative mobility is best measured by comparing public transport uptake versus passenger car usage.

The effects of the pandemic have made it more challenging to predict commuting and work travel patterns. During the pandemic, 29% of people used trains less and coach/bus usage was reduced by 12%, while the use of passenger cars increased by 5%.

On a broad scale, the share of passenger cars per thousand inhabitants increased by 1%. Poland, Italy and Germany have an above-average number of cars per thousand inhabitants, whereas Denmark, Sweden and the United Kingdom have 26% fewer cars per thousand inhabitants.

The Netherlands was the only market that reduced the share of passenger cars by 1%.

Passenger cars per 1,000 inhabitants

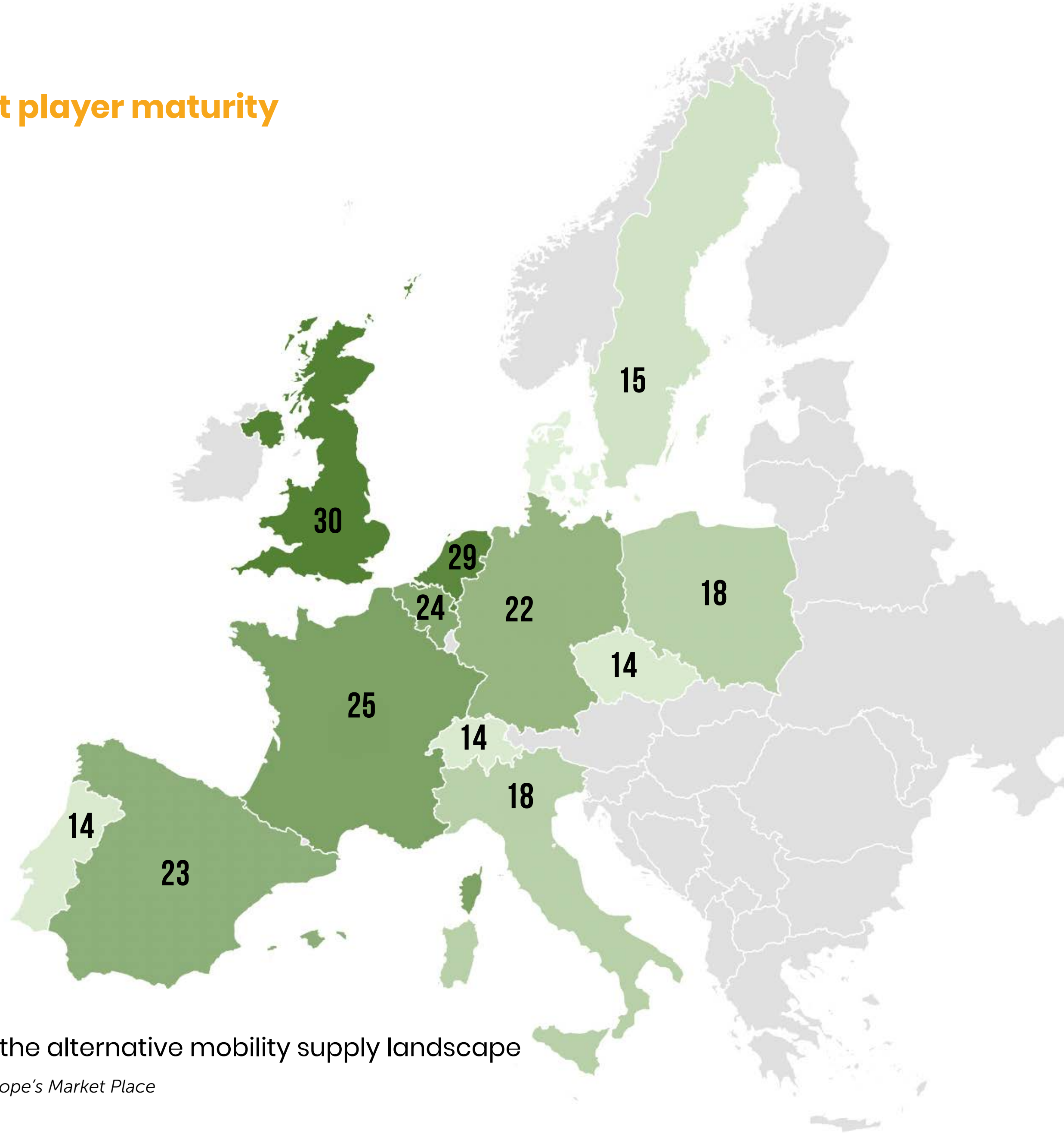
Local supplier maturity

Overall, the mobility landscape is complex and immature. Many existing suppliers are realigning their strategies to become service integrators or mobility providers.

The market is characterised by numerous start-ups providing innovative digital solutions and, at the other extreme, large leasing/rental/fleet management companies and car manufacturers who are expanding their services in the direction of 'mobility as a service'.

The highest supplier maturity is in the United Kingdom, Belgium, France and the Netherlands.

Market player maturity



Maturity of the alternative mobility supply landscape

source: Fleet Europe's Market Place

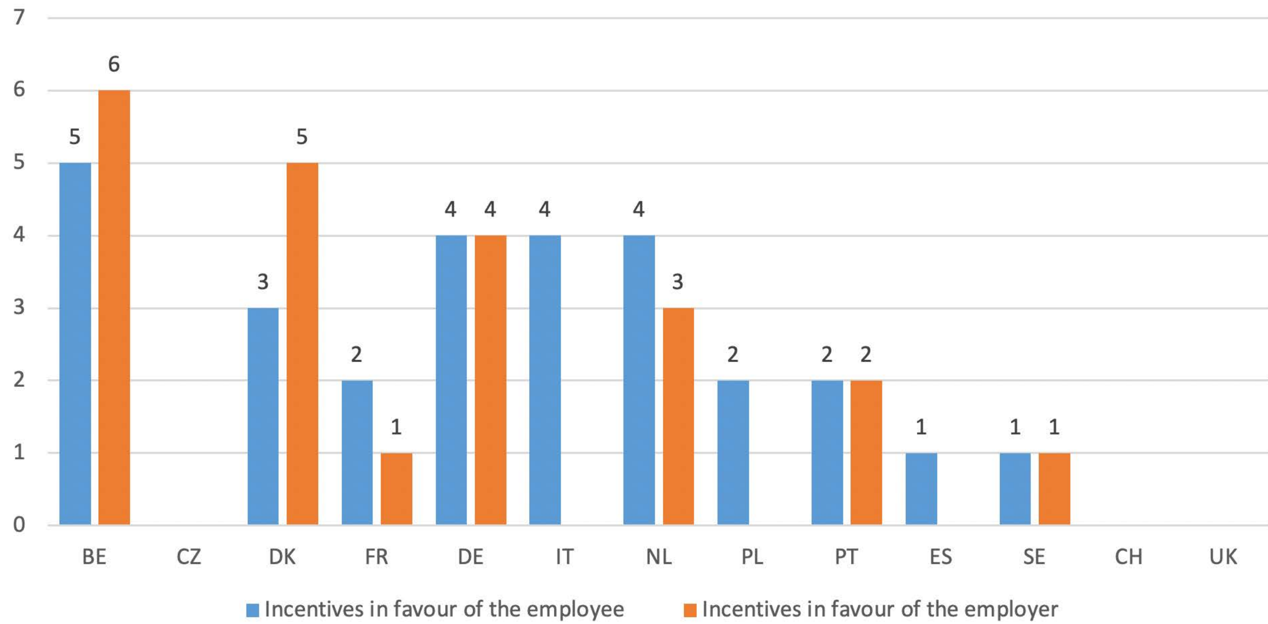
Legislation and fiscal measures are a crucial nudge
According to Statista, the transportation sector was the second-largest source of global fossil carbon-dioxide emissions in 2021 (after the power sector), releasing 7.6 $GtCO_2$.

Over 150 cities have implemented measures to curb vehicle use to promote greener mobility, including increasing awareness, limiting the number of cars in cities, or financially incentivising the use of more environmentally friendly modes of transport.

Regional and national governments are enacting similar regulations. Belgium leads the way in supportive legislation for employees and employers, followed by Denmark and Germany.

Legislation is still in its infancy in the Czech Republic, Switzerland and the United Kingdom.

Governmental support



Availability of government incentives supporting alternative mobility
(source: Deloitte)

Research scope and scoring methodology

The following 13 countries have been analysed: Belgium, the Czech Republic, Denmark, France, Germany, Italy, the Netherlands, Poland, Portugal, Spain, Sweden, Switzerland and the United Kingdom.

Scoring methodology		
KPI	**Scoring methodology**	**Scoring**
Demographic factor	• Share of large cities within a country with a population of >500,000 inhabitants. • Average and highest population density rates • Share of population living in urban areas. *Source: http://www.demographia.com/db-worldua.pdf - https://worldpopulationreview.com/countries*	max 6 points
Corporate mobility strategy	• Share of companies reviewing and implementing a new mobility policy, including additional mobility. • Percentage of companies focusing on more flexibility and environmentally friendly policy changes. *Source: Willis Towers Watson. 2023 Company Car Benefits Survey Report*	max 14 points
Public transport	• Changes in the modal split of passenger transport. • Change in the usage of public transport and the passenger car. *Source: Eurostat* *https://ec.europa.eu/eurostat/databrowser/view/TRAN_HV_PSMOD/default/table?lang=en* *https://ec.europa.eu/eurostat/databrowser/view/road_eqs_carhab/default/table?lang=en*	max 3 points
Market players in alternative mobility	• Share of market players in alternative mobility by country. *Source: Fleet Europe's Market Place*	max 3 points
Local regulation and incentives	• Availability of legislative measures promoting alternative mobility, not effectiveness. *Source: Deloitte Belgium* *Source: 1st Mobility GmbH*	max 14 points

Disclaimer: Data sources and content are likely to change over time. Before applying the information, it is recommended that you verify the latest data and regulations locally.

BELGIUM

With 29 out of 40 points, Belgium tops the Mobility Maturity Map. It scores highest in legislation maturity and performs well in all other factors determining the need for alternative mobility.

28% of the Belgian population lives in urban areas, with Brussels and Antwerp being the most significant cities. Belgium scores high (second) on demand from corporates for smarter sustainable mobility. 67% of the companies consulted by Willis Towers Watson mentioned they would review the company car benefits in the coming year with the predominant focus on introducing more environmentally friendly policies and behaviours (83%).

Supporting legislation

According to Deloitte, Belgium has a specific legislative regime for employees and employers for several alternative mobility solutions.

Public transport, employer-provided (e-)bike,
For the employee, the following solutions might be fully exempt from tax and social security in case of usage for commuting:

- Public transport
- Bicycle (e.g. mountain bike, speed pedelec, e-bike or race bike).

For the employer, in general, costs for the e-bike are 100% tax-deductible; however, 0% VAT recovery.

RANKING
1

RELATIVE MATURITY
73%

DEMOGRAPHIC DEMAND
Score: 4 I Max score: 6

CORPORATE DEMAND
Score: 8 I Max score: 14

PUBLIC BEHAVIOUR
Score: 3 I Max score: 3

SUPPLIER AVAILABILITY
Score: 3 I Max score: 3

SUPPORTING LEGISLATION
Score: 11 I Max score: 14

TOTAL POINTS (MAX 40)
29

Shared mobility

Multimodal and shared mobility is not yet fully facilitated. Only a limited yearly exemption of €430 is available for the employee for all other mobility solutions (not public transport or collectively organised transport by the employer).

Corporate car sharing

Belgium has a taxable benefit per day of usage; however, a yearly exemption of up to €430 per employee is foreseen. Corporate car sharing is exempt from regular social security contributions, and the employee receives an employer solidarity contribution based on the CO_2 emission of the car per month of usage.

The employer has a deductibility based on the CO_2 emission of the car (40% - 100%). VAT recovery is, in general, limited to 35% both for car and fuel costs.

Carpooling

For the employee, tax and social security are exempt from any intervention in the costs by the employer up to the price of a one-year-train subscription, provided certain conditions are met. For the employer, the costs are 100% tax-deductible.

Allowances for commuting purposes other than the car

A tax and social security exempted amount of €0.25 per km as a foot or bike allowance can be paid. Allowances paid by the employer for using a motorbike are tax-exempt, up to €430 per employee/year. For the employer, the costs are 100% tax-deductible.

Mobility budget

The mobility budget allows for company car-eligible employees to exchange their current company car for a mobility budget that can be spent on the following pillars:

- **Pillar I:** environmentally friendly company car follows the general tax regime applicable to company cars, i.e. subject to the so-called CO_2 tax (i.s.o. regular social security contributions, lump sum benefit in kind for the employee, and corporate tax deductibility for the employer in the function of the CO_2 emission of the car).

- **Pillar II:** alternative mobility solutions: all of them can be considered free of social security and taxes in the hands of the employee while remaining 10% tax deductible for the employer.

- **Pillar III:** annual cash allowance: subject to a solidarity contribution of 38.07% and exempted from taxes.

Disclaimer: Data sources and content are likely to change over time. Before applying the information, local verification of the latest data and regulations is required.

CZECH REPUBLIC

The Czech Republic ranks last due to the limited corporate action for introducing sustainable measures and the lack of governmental support. This is despite 63% of researched corporates expressing an intent to review their policies in the coming year. A low score in urbanisation also supports the low rank. With only one significant city, Prague, only 11% of the country's population lives in an urban area.

RANKING 13

RELATIVE MATURITY 30%

DEMOGRAPHIC DEMAND	CORPORATE DEMAND	PUBLIC BEHAVIOUR
Score: 4 I Max score: 6	Score: 3 I Max score: 14	Score: 3 I Max score: 3
SUPPLIER AVAILABILITY	**SUPPORTING LEGISLATION**	**TOTAL POINTS** (MAX 40)
Score: 2 I Max score: 3	Score: 0 I Max score: 14	12

Supporting legislation

The Czech Republic scores zero points on legislative support as incentives are entirely lacking.

On June 8th 2022, an amendment in the Czech Income Taxes Act ("ITA") related to electro-mobility was announced - a favourable tax treatment was introduced to support electro-mobility. Specifically, deemed taxable income for employees who use a low-emission company car for private purposes is lower than for ordinary company cars.

In the Czech Republic, taxing a company car used for private purposes via the monthly payroll is mandatory. As of June 2022 onwards, there is a possibility to tax only 0.5 % of the acquisition price of a low-emission company car used for private purposes via monthly payroll (in comparison, until May 31st 2022, 1% of the purchase cost of the company car was processed via the monthly payroll).

The change is valid as of 1 January 2022 retrospectively, so there was a possibility to correct pay-roll for previous months, i.e., a negative correction could occur in payroll.

The definition of a low-emission car is as follows:

- Battery electric vehicle (BEV)
- Fuel cell electric vehicles (FCEV)
- Hybrid electric vehicles that fulfil low emission conditions according to the "ITA".

Disclaimer: Data sources and content are likely to change over time. Before applying the information, local verification of the latest data and regulations is required.

DENMARK

Denmark scores 21 points and a 53% relative maturity score. Like Belgium, 28% of the population lives in urban areas. In Denmark, 63% of researched corporates intend to review their policies over the coming year, but with the primary intention of increasing the number of sustainable measures.

RANKING
3

RELATIVE MATURITY
53%

DEMOGRAPHIC DEMAND
Score: 4 I Max score: 6

CORPORATE DEMAND
Score: 5 I Max score: 14

PUBLIC BEHAVIOUR
Score: 2 I Max score: 3

SUPPLIER AVAILABILITY
Score: 2 I Max score: 3

SUPPORTING LEGISLATION
Score: 8 I Max score: 14

TOTAL POINTS (MAX 40)
21

Supporting legislation

Public transport

Tax-exempt for employer-provided public transport to cover the distance between home/workplace. All kinds of public transport are encompassed, including taxis.

To enjoy tax-free transportation between work/home, the employee must surrender standard tax deductions related to the transport between work/home (a tax deduction available to all employees residing more than 12 km from their workplace).

However, public transport provision is 100% deductible for the employer, but without VAT recovery.

(Employer-provided) (e-)bike

If a (shared) bike is rented only for the ride between work/home, then it is tax-free if paid for by the employer (see also under "public transport" for loss of deductions).

However, a personal (e-) bike financed by the employer is considered a taxable benefit since this is also put at the employee's disposal for private rides.

Providing an (e)-bike is 100% tax deductible for the employer but 0% VAT recoverable.

Shared mobility

Ride-hailing and monowheel usage are currently unlawful in Denmark. If a shared e-step is rented only for the ride between work/home and paid for by the employer, it is tax-exempt for the employee (see also under "public transport" for loss of deductions).

Disclaimer: Data sources and content are likely to change over time. Before applying the information, local verification of the latest data and regulations is required.

Corporate car sharing

Taxable as a schematical value. Minimum one month of taxation even if a car is only at the employee's disposal, i.e., the mere option of using the vehicle for private purposes will trigger taxation, even if it has not been used for personal purposes. Shared office cars can, however, be used for business purposes without any surcharge.

Salary sacrifice

Salary sacrifice models can be used to purchase public transport, public parking, company bike or e-step and taxi.

Allowances for commuting purposes other than the car

There is no commuting allowance.

Mobility budget

The national mobility budget in Denmark is not as transparent as in Belgium. There is a government budget for promoting sustainable mobility. Still, it's not specifically directed towards employees but is available for everyone through discounts on registration fees and free parking for electric cars.

For employees specifically, a government budget is allocated to finance specific initiatives. Tax-free employer-paid public transport between work and home, for example. This is to promote alternative and sustainable mobility within the workforce.

FRANCE

France scores a shared third rank with Denmark. 29% of the population lives in urban areas, with Paris being the largest. It is the second-largest city in Europe, with a population of 11,060,000. Cities like Grenoble and Toulon are populated below the threshold for this research (500,000 inhabitants).

RANKING 3

RELATIVE MATURITY 53%

DEMOGRAPHIC DEMAND	CORPORATE DEMAND	PUBLIC BEHAVIOUR
Score: 5 I Max score: 6	Score: 9 I Max score: 14	Score: 1 I Max score: 3
SUPPLIER AVAILABILITY	**SUPPORTING LEGISLATION**	**TOTAL POINTS** (MAX 40)
Score: 3 I Max score: 3	Score: 3 I Max score: 14	21

French corporates score highest in offering additional mobility solutions for employees who are typically eligible for a company car benefit (either instead, in combination or on top of the car benefit). For example, the introduction of workplace buses, subsidised public transport and mileage allowances for cyclists.

Supporting legislation

Public transport

Employers' participation in public transport costs is obligatory, and they must pay 50% of the employees' subscription fee for their commute. Employers can contribute more than 50% of the actual costs without paying social security contributions. However, any amount refunded more than the costs borne by the employee will constitute a benefit in kind subject to social security contributions.

Employer-provided (e)bike

The following will not be subject to social security contributions for the employee and the employer alike:

- Company bicycles constitute a benefit in kind; however, as a tolerance and simplification measure, the maintenance and installation costs will not be withheld as a benefit kind.
- Alternatively, as part of using a personal bicycle, it is possible to pay employees a flat-rate allowance, exempting them from social security contributions within the limit of €500/year/employee.

If the employee applies the deduction of 10% (flat rate) as business expenses within the framework of income declaration, the allowance received by the employer must be included in taxable income.

Shared office cars

Each company will have their policy, but usually, shared cars are for professional usage only and fuel costs are paid by the employer.

Disclaimer: Data sources and content are likely to change over time. Before applying the information, local verification of the latest data and regulations is required.

GERMANY

Germany ranks 7th position with a relative maturity of 48%. With 14 cities with over 500,000 inhabitants, 29% of the population lives in urban areas. The city cluster Essen-Duesseldorf is Europe's third-largest metropolitan area, with a population of 6,237,000. On the contrary, Germany scored relatively low on the corporate demand side. However, 70% of corporates intend to review their policies, only 46% plan to increase sustainability measures, and 19% to increase flexibility.

RANKING
7

RELATIVE MATURITY
48%

DEMOGRAPHIC DEMAND Score: 5 I Max score: 6	**CORPORATE DEMAND** Score: 3 I Max score: 14	**PUBLIC BEHAVIOUR** Score: 0 I Max score: 3
SUPPLIER AVAILABILITY Score: 3 I Max score: 3	**SUPPORTING LEGISLATION** Score: 8 I Max score: 14	**TOTAL POINTS** (MAX 40) 19

Supporting legislation

Public transport

Actual costs for public transport used for commuting (home-to-workplace) could be paid/reimbursed by the employer, free of tax and social tax if provided in addition to salary. Alternatively, employees can deduct costs, such as business-related expenses, via their personal income tax return, thus reducing taxable income.

Job bike

A monthly taxable benefit of 1% of the gross price is considered for a job bike. However, for 2020-2030, only 25% of the list price will be calculated. If an e-bike is motorised to support more than 25 km/h (this applies to e-scooters), a taxable benefit for commuting of 0.03% of the list price, multiplied by the commuting distance, must be considered monthly.

Shared office cars/pool cars

Using a pool car (or shared business car) for private use is a taxable benefit. The benefit is calculated, like a regular company car, but split between users.

Mobility budget

Employers may offer employees a mobility budget, allowing some tax benefits under specific prerequisites.

As a basic principle in Germany, the operation of a mobility budget can be complicated, particularly in the case of intermodal offers under the umbrella of a mobility budget.

The main two factors are:

1) the type of mobility used, and
2) the source type of salary or wage.

Disclaimer: Data sources and content are likely to change over time. Before applying the information, local verification of the latest data and regulations is required.

The main difference is the mobility offering granted and the "normal" salary vs salary sacrifice scheme. As the latter has only limited fiscal advantages, any information given in this overview is based on the prerequisite to fulfil the criteria of an additional mobility benefit.

Other factors are what the mobility is used for, the type of payment executed, and contractual arrangement (e.g. bike lease contract must be held by the employer to gain the tax advantage for the employee)

In April 2023, Germany launched a nationwide public transport ticket for just €49 per month. The 'Deutschland-Ticket' or 'D-Ticket' is valid on local and regional transport throughout the country and can be purchased on Deutsche Bahn's website, app and from transport companies across Germany. It is a digital subscription that the user can quickly cancel anytime.

ITALY

RANKING 5

RELATIVE MATURITY 50%

DEMOGRAPHIC DEMAND	CORPORATE DEMAND	PUBLIC BEHAVIOUR
Score: 6 I Max score: 6	Score: 6 I Max score: 14	Score: 2 I Max score: 3
SUPPLIER AVAILABILITY	**SUPPORTING LEGISLATION**	**TOTAL POINTS** (MAX 40)
Score: 2 I Max score: 3	Score: 4 I Max score: 14	20

With nine large cities of over 500,000 inhabitants and Genoa having the highest population density of 6,950 inhabitants per km² in Europe, Italy scores high in demographic needs. Italy generally scores 20 points out of the maximum score of 40. On the contrary, Italy scores average to low on corporate needs, with 64% of companies intending to review their policies over the coming year and a clear need for more robust environmental measures by 48% and increasing flexibility by only 20% of the companies interviewed, according to Willis Towers Watson.

Supporting legislation

Public transport

Reimbursements made to the employee for public transport season tickets do not count as taxable income; these include family members' expenses.

Employer-provided (e)bike, motorbike

Currently, there is no fiscal incentive scheme for bicycles and motorcycles provided by the employer in Italy. A discounted taxable benefit exists when the employer offers an eco-friendly company motorcycle (or car).

Recently a new tax rule on mobility was introduced (n. 274/2023). To encourage the use of bicycles for commuting, "mobility vouchers" (max €40/month) are granted by municipalities to all employed citizens.

This contribution does not constitute employment income, and the "mobility voucher" amount is irrelevant for tax purposes. However, a voucher is granted to reward home-to-work journeys consistent with environmental sustainability objectives.

Shared /serviced mobility, last-mile mobility

Car sharing and other mobility sharing might be assimilated into public transport depending on mobility solutions and conditions of services.

Mobility budget

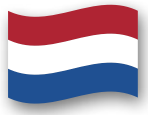
Italian fiscal legislation has no specific provisions for mobility budgets; however, employees can receive a maximum of €258.33 per year in goods and services (for example, public transport tickets) without this being counted as taxable fringe benefits.

Disclaimer: Data sources and content are likely to change over time. Before applying the information, local verification of the latest data and regulations is required.

NETHERLANDS

The Netherlands scores second on the mobility maturity rank with 23 out of 40 points. With 502 cars per 1,000 inhabitants, the Dutch score well below the European average of 567 on car ownership. 30% of the Dutch population lives in urban areas. Over 73% of corporates will review their company car benefits policy in 2023. 32% of the researched companies aim to introduce more flexibility in their mobility policies. Only the Belgian companies score higher, with half introducing more flexibility. 68% of Dutch companies will encourage and support more environmentally friendly

RANKING
2



RELATIVE MATURITY
58%

DEMOGRAPHIC DEMAND	CORPORATE DEMAND	PUBLIC BEHAVIOUR
Score: 4 I Max score: 6	Score: 7 I Max score: 14	Score: 2 I Max score: 3
SUPPLIER AVAILABILITY	**SUPPORTING LEGISLATION**	**TOTAL POINTS** (MAX 40)
Score: 3 I Max score: 3	Score: 7 I Max score: 14	23

Supporting legislation

Public transport

Dutch fiscal legislation allows companies to reimburse employees the total cost of public transport for their home-to-work travel, even if it is higher than the general reimbursement of €0.21 per km. The employee can use (one route of) public transport for the entire week or on weekdays only. This reimbursement is free of taxes and social security contributions, meaning no tax implications if the public transport is related to business travel or commuting.

Public transport costs related to business travel or commuting are tax exempt for the employer. Private use is considered salary but can be borne by the WRCS forfeit (Work-Related Cost Scheme with tax-free benefits and reimbursements to employees).

Employer-provided (e-)bike

Monthly subscription bike or other non-car modality

The employer pays a (monthly) subscription for a bike or other non-car modality (lease). A tax addition applies if the bike can be taken to the employee's home and/or is used for private travel. The tax added to the gross wage is based on 7% of the catalogue value of the bike. The employer can allow the tax addition to be borne by the WRCS forfeit.

Bike plan (salary sacrifice)

The employee can buy a bike through a fiscal structure from their gross salary. The gross income will be lowered in exchange for (net reimbursement for) a bike.

Cycling reimbursement

In the Netherlands, companies can give employees a bike worth up to €749 once every three years free of taxes. At least 50% of rides must be for home-to-work purposes. Additionally, the employer can give tax-free reimbursements for expenses and accessories (rain suit, lock, reparation and maintenance etc.) of up to €82 per year and pay bike insurance, also free of taxes.

For the employer: all costs related to the bike are not taxable. The employer contributions for the employee insurance are due over the tax addition. However, the tax addition can be borne by the WRCS forfeit.

Shared mobility

There are no employee tax implications if the shared mobility service (bike/car/scooter) is only available at the office for business travel, and the company pays for it. If the bike/car/scooter can be used for private trips, the rules of tax addition may apply.

The employer can reimburse the actual shared mobility costs tax-free (if it's business-related). Otherwise, costs are borne by the WRCS forfeit.

Allowances for commuting purposes

An employer can reimburse costs made for business travel and commute. There are no tax implications If the mileage allowance is related to business travel or commuting with a maximum of €0.21 per km.

Any reimbursement above that amount can be taxable, depending on the employer's decision (gross wage or WRCS). The actual costs can be reimbursed for public transport, and a tax exemption applies.

Mobility budget

Companies can pay a travel cost compensation of €0.21 per kilometre free of tax, regardless of the mode of transport used. The reimbursement can be higher for public transport if the actual costs are reimbursed.

If employees use a mobility platform on which multiple mobility providers offer their services via a company account; the company pays for it.

Tax implications depend on the use of the mobility budget. Therefore, the tax implications are known afterwards. In principle, the budget will be gross wage. Depending on the use and purposes of the options (private or business) the reimbursement can be tax exempt and borne by the WRCS forfeit. Otherwise, tax applies.

Disclaimer: Data sources and content are likely to change over time. Before applying the information, local verification of the latest data and regulations is required.

POLAND

RANKING
11

RELATIVE MATURITY
35%

Poland holds the 11th rank with a 35% relative maturity. With 687 cars per 1,000 inhabitants, it scored the worst among the researched countries. A number that can be explained by only 19% of the population living in urban areas.

DEMOGRAPHIC DEMAND	CORPORATE DEMAND	PUBLIC BEHAVIOUR
Score: 4 I Max score: 6	Score: 5 I Max score: 14	Score: 1 I Max score: 3
SUPPLIER AVAILABILITY	**SUPPORTING LEGISLATION**	**TOTAL POINTS** (MAX 40)
Score: 2 I Max score: 3	Score: 2 I Max score: 14	14

On a corporate need basis, 74% of Polish companies intend to review their policies in 2023. According to Willis Towers Watson, 16% want to introduce more flexibility, and 48% want a more environmentally friendly approach.

Supporting legislation

Revenues obtained from work before being taxed with PIT (Personal Income Tax) are reduced by employee tax-deductible costs. The possibility of settling them positively affects the final amount of income subject to PIT.

Employees who live close to their workplace have the right to reduce their income by PLN 250 per month, i.e., a maximum of PLN 3,000 for the entire tax year. On the other hand, an employee commuting from another town exercises the right to deduct costs of PLN 300 per month (no more than PLN 3,600 per tax year). In the case of having more than one employer, the total annual limit is slightly higher.

Suppose the employee incurs higher expenses for commuting to work by bus, rail, ferry, or public transport and spends more on commuting than the costs specified in the PIT Act. In that case, they may include the expenses incurred in the annual settlement. However, they must document them.

Business trips

An employee who was ordered to perform duties outside the employer's seat or the permanent place of their work is entitled to receive allowances and refunds to cover costs.

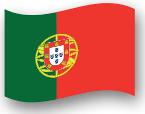
Disclaimer: Data sources and content are likely to change over time. Before applying the information, local verification of the latest data and regulations is required.

PORTUGAL

Portugal shares the 11th rank in the Mobility Maturity Map with Poland. However, the country scores 3rd on the level of urbanisation with 30% of the population living in cities.

On a corporate need basis, 44% of Portuguese companies intend to review their policies over the next 12 months. According to Willis Towers Watson, 10% want to introduce more flexibility, whereas 90% will present a more environmentally friendly policy.

RANKING
11



RELATIVE MATURITY
35%

DEMOGRAPHIC DEMAND	CORPORATE DEMAND	PUBLIC BEHAVIOUR
Score: 4 I Max score: 6	Score: 3 I Max score: 14	Score: 1 I Max score: 3
SUPPLIER AVAILABILITY	SUPPORTING LEGISLATION	TOTAL POINTS (MAX 40)
Score: 2 I Max score: 3	Score: 4 I Max score: 14	14

Supporting legislation

Public transport

Employees and employers alike don't pay social security contributions nor income tax over the amount of a monthly public transport pass. Public transport includes: bus, metro, train, tram, municipal bike sharing system in Lisbon.

Mobility budget

Employees don't pay social security contributions or income tax over the amount if the budget is used for public transport (e.g. monthly public transport pass).

Disclaimer: Data sources and content are likely to change over time. Before applying the information, local verification of the latest data and regulations is required.

SPAIN

Spain scores 7th, with 19 points on the mobility maturity ranking. The country scored high on the demographic need, with 35% of the population living in cities. On the contrary, it scores low on supportive legislation.

RANKING 7

RELATIVE MATURITY 48%

DEMOGRAPHIC DEMAND	CORPORATE DEMAND	PUBLIC BEHAVIOUR
Score: 6 I Max score: 6	Score: 8 I Max score: 14	Score: 1 I Max score: 3
SUPPLIER AVAILABILITY	**SUPPORTING LEGISLATION**	**TOTAL POINTS** (MAX 40)
Score: 3 I Max score: 3	Score: 1 I Max score: 14	19

On a corporate need basis, 44% of Portuguese companies intend to review their policies over the next 12 months. According to Willis Towers Watson, 10% want to introduce more flexibility, whereas 90% will present a more environmentally friendly policy.

Supporting legislation

Public transport

Companies can provide employees with a public transport remuneration of up to €136.36 per month (€1,500 per year, considering 11 months) as tax-exempt. The public transport tickets must be bought directly by the company, issued in the employee's name, and are not transferable and/or reimbursable.

Cycling reimbursement

There are currently no financial incentives for employers to give bikes to employees in Spain.

Tax reduction for sustainable vehicles

The Spanish Personal Income Tax Law provides tax reductions when sustainable vehicles (hybrid, electric, etc.) as a Benefit in Kind (BIK), reducing their BIK valuation by up to 30%.

Different regional governments, such as Asturias, La Rioja or Comunidad Valenciana, have included tax reductions/deductions for those individuals who have purchased a sustainable vehicle. However, this is done when the personal income tax return is filed and is independent of the employee/ employer relationship.

Employer benefits

From an employer's perspective, there is no additional incentive, deduction, etc., on Corporate Income Tax regarding 'green' mobility.
At a local level, different local governments (i.e. Madrid, Barcelona, Sevilla, Zaragoza, etc.) have included a tax reduction (up to 50%) of the BAT* for those companies who establish a transport plan for their employees aiming to reduce energy consumption and emissions caused by commuting and promoting the use of the most efficient means of transport, such as collective or shared transport.

Disclaimer: Data sources and content are likely to change over time. Before applying the information, local verification of the latest data and regulations is required.
** Business Activity Tax ('BAT') is a local tax annually levied in connection with the company's economic activities. The amount will depend on the specific activity carried out.*

SWEDEN

Sweden scores 9th with 17 points, scoring relatively low on demographic and corporate needs and supportive legislation. 26% of the Swedish population lives in urban areas. 71% of Swedish companies intend to review their policies in 2023,10% want to introduce more flexibility, and 60% present a more environmentally friendly approach.

RANKING
9

RELATIVE MATURITY
43%

DEMOGRAPHIC DEMAND Score: 3 I Max score: 6	**CORPORATE DEMAND** Score: 6 I Max score: 14	**PUBLIC BEHAVIOUR** Score: 4 I Max score: 3
SUPPLIER AVAILABILITY Score: 2 I Max score: 3	**SUPPORTING LEGISLATION** Score: 2 I Max score: 14	**TOTAL POINTS** (MAX 40) 17

On a corporate need basis, 44% of Portuguese companies intend to review their policies over the next 12 months. According to Willis Towers Watson, 10% want to introduce more flexibility, whereas 90% will present a more environmentally friendly policy.

Supporting legislation

Public transport

In Sweden, reimbursements for public transport tickets made by the employer have always been considered a taxable benefit if they are not used exclusively for business trips. Work/home travel is regarded as private use in this respect. Travelling costs for trips to and from work exceeding SEK 11,000 annually are deductible from the individual's income tax.

Employer-provided (e)bike

Swedish employers can provide bikes as taxable benefits. The value of the benefit is calculated using the capital cost, yearly depreciation and payments for accessories. The capital cost is based on the interest rate for long-term government bonds, to which 1% is added. As of the 1st of January 2022, employer-provided bikes are only taxable if the taxable value exceeds SEK 3,000 during an income year.

No employer social security contributions will be due, and no preliminary taxes will have to be withheld up to a benefit value of SEK 3,000.

Allowances/reimbursement of costs for commuting purposes (other than a car)

Travelling costs for commuting to and from work exceeding SEK 11,000 annually are deductible through the individual's income tax return. The basic requirement of a minimum of two kilometres between home and workplace must be fulfilled.

Mobility budget

Work/home travel is regarded as private travel. All reimbursements paid by the employer are taxable as if they were regular income, making the introduction of 'mobility budgets' for employees unattractive.

Disclaimer: Data sources and content are likely to change over time. Before applying the information, local verification of the latest data and regulations is required.

SWITZERLAND

Switzerland shows a 40% relative mobility maturity with 16 points. 24% of the Swiss population lives in urban areas. There are 546 cars per 1,000 inhabitants, at the same level as the European average.

65% of Swiss companies intend to review policies in 2023, and 9% want to introduce more flexibility, with various options such as workplace buses, subsidised public transport, access to (electric) bicycles, car sharing and carpooling solutions. 55% of Swiss companies will introduce a more environmentally friendly approach.

Switzerland scored zero points on legislative support as fiscal incentives are entirely lacking. However, public transport is being expanded and subsidised.

RANKING **10**

RELATIVE MATURITY **40%**

DEMOGRAPHIC DEMAND
Score: 4 I Max score: 6

CORPORATE DEMAND
Score: 7 I Max score: 14

PUBLIC BEHAVIOUR
Score: 3 I Max score: 3

SUPPLIER AVAILABILITY
Score: 2 I Max score: 3

SUPPORTING LEGISLATION
Score: 0 I Max score: 14

TOTAL POINTS (MAX 40)
16

Disclaimer: Data sources and content are likely to change over time. Before applying the information, local verification of the latest data and regulations is required.

UNITED KINGDOM

With 20 points, the United Kingdom shares 5th place with Italy and shows a relative mobility maturity score of 50%. They score highest in the ranking of demographic criteria, determining the need for smart and alternative mobility. It is based on the number of cities (16) with over 500,000 inhabitants. London has the largest population in Europe (11,262,000) and ranks 36th among the world's largest cities. 40% of the British population lives in cities.

43% of English companies intend to introduce environmentally friendly policies. 8% will introduce flexible mobility for personnel. The United Kingdom has the highest penetration of companies implementing additional mobility solutions for employees who are eligible for a company car (either instead, in combination or on top of the car benefit). On the contrary, the country scored among the lowest on the availability of supporting governmental incentives.

Supporting legislation

The United Kingdom is relatively simple because no specific frameworks are designed to support alternative mobility options.

The tax system has rules covering the treatment of mobility options. The employer pays for these, which are provided to employees as a benefit, e.g. car, motorbike, train ticket etc. If the employer pays the employee an allowance for mobility options, this is treated as salary/earnings and subject to standard income tax and social security.

RANKING 5

RELATIVE MATURITY 50%

DEMOGRAPHIC DEMAND	CORPORATE DEMAND	PUBLIC BEHAVIOUR
Score: 6 I Max score: 6	Score: 9 I Max score: 14	Score: 2 I Max score: 3
SUPPLIER AVAILABILITY	**SUPPORTING LEGISLATION**	**TOTAL POINTS** (MAX 40)
Score: 3 I Max score: 3	Score: 0 I Max score: 14	20

It is worth noting that in some cases, the benefit rules can be complex and end up with some undesirable/unintended consequences that make the idea of mobility options challenging, e.g. the rules on company car tax make ideas like carpooling and car-sharing complex and administratively onerous.

Disclaimer: Data sources and content are likely to change over time. Before applying the information, local verification of the latest data and regulations is required.

Distinct needs, tailored mobility policies

Making the switch from Car Policy to Mobility Policy can be challenging as it implies no longer relying on the idea that one size fits all. Employers and employees want flexible, sustainable, and digital mobility solutions - from electric vehicles and bikes to car-sharing and public transportation. This user-centric approach is complex for Mobility managers, HR professionals and other corporate decision-makers of international companies.

Many questions can be raised: where to start? How to align the mobility demands of all employees in different countries, while also meeting your corporate goals? At ALD Automotive | LeasePlan, we work with international clients to create mobility strategies tailored to their needs and goals in each country.

Assess local preferences and habits

The first step to design your new mobility policy is to find out how all your employees commute and what's attractive to them. You are no longer addressing just a reduced group of employees and that means accounting for more diversity.

The second step is to combine these habits and preferences with your company's commitments, such as your CO_2 emission reduction target.

"You want to use a mobility policy to attract and retain talent, but you must also align employees' mobility with your sustainability goals," says Clément Barbe, Global Product and Innovation Manager, ALD Automotive | LeasePlan. You must also consider national tax incentives for company cars, availability of public transportation, mobility alternatives and ecosystem maturity.

From Car Policy to Mobility Policy - 5-step methodology

- Mobility analysis, marketing intelligence and benchmarking
- Employee readiness
- Mobility selection based on CO_2, output and TCM modeling
- Mobility policy recommendations and optimization
- Implementation and follow-up of ALD Move

Navigating mobility across borders

To navigate diversity across countries, a common tech platform that can handle multiple nation-specific programs is required for efficient mobility policy management. Ideally it would effectively manage different mobility budgets for you.

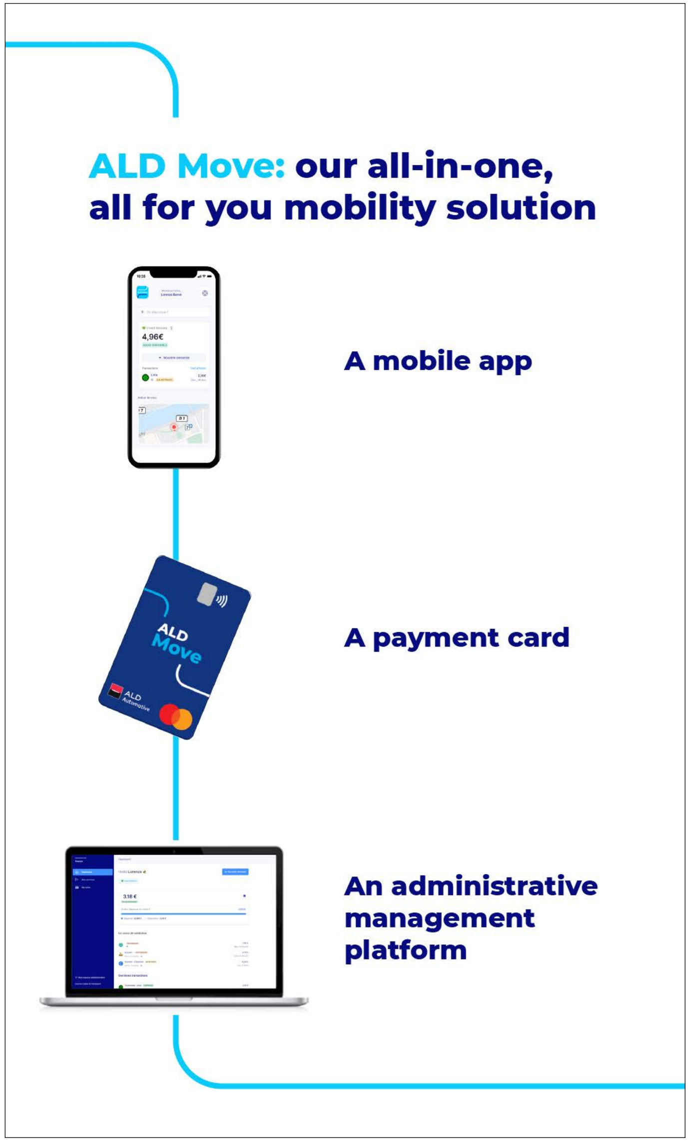
Due to subscriptions being a part of the equation, you must also consider if your company is covering all or some of the mobility costs.

Our “all-in-one, all for you” mobility solution

ALD Move is our MaaS solution allowing you to switch from managing car mobility to managing all forms of mobility. It supplies an app, payment card, administrative management platform all in one, including reporting on CO_2 emissions to better control your carbon footprint, cost of all mobility, and usage patterns.

We prioritize employee experience and engagement through providing modern and digital tools that empower employees to create their own mobility experience.

Ready to adopt the right mobility solution for your employees?
Contact our Consultancy team: **consultancy@aldautomotive.com**



Uncover your sustainable Mobility Masters

Employees prefer freedom and autonomy, so implementing a new mobility policy that introduces different eligibility criteria or a more restricted car choice can be a delicate process.

When people feel threatened or limited in the freedom to make their own choices, they react against that potential loss of control. This even happens when the message is positive; the more strongly people feel they are being persuaded to use bicycles or public transport, the more likely they are to respond with counterarguments, such as 'Cycling is unsafe' or 'Public transport is unreliable'. The solution is to stop trying to persuade people; empower them to convince themselves instead. But how?

Any change project begins with asking questions, consulting the stakeholders to gain their perspectives and engaging them in the process. Therefore, rather than telling your employees what to do, make them active participants in this transition.

There are several ways to do this. For example, ask questions to understand their reasons for resisting the change and work together to overcome the obstacles. Asking the right questions can also highlight the gap between what people say they want, and what they actually do, making them more willing to resolve that disconnect. Meanwhile, providing a menu of sustainable options for employees enables them to feel that they are still in control because they can choose the option that works best for them. With a participatory approach, you can develop the right smart mobility policy together.

> "PEOPLE ARE MORE WILLING TO ALTER THEIR BEHAVIOUR IF THEY UNDERSTAND THE NECESSITY FOR CHANGE AND THEIR CONTRIBUTION TO IT
>
> | mobility-switch.com

For help with empowering your employees as a catalyst for sustainable mobility, contact **Saskia Harreman** at **Mobility Switch**.

Cooperation Driving Smart Mobility

According to OCTO, there are three macro trends driving the transition to smart mobility today:

- **moving from a culture of ownership to a usership one,**
- **clean energy,**
- **the internet of things (IoT).**

Though rich in opportunities these trends still have some constraints of a mainly economic technological, and legal nature, which prevent the full expression of their potential.

To overcome such constraints, the annual OCTO Connected Forum has been working since 2021 to entail a close collaboration between all mobility providers, from both public – collective and private ones -, through long-haul operators, up to the newcomers of urban micro-mobility (bikes, scooters).

The real revolution will be the transition from fossil fuels to a zero-emissions scenario where the main driver is the environmental one.

Without an effort to reduce the emissions coming from the transport sector, which accounts for about 30% of global emissions, we will certainly miss the Paris Agreement targets reaffirmed at COP26 in Glasgow.

The last point is IoT. It is clear that IoT and autonomous driving bring significant potential benefits to system efficiency, with important and positive externalities.

The possibility of a better service for people (combined with lower total costs and a healthier life), the opportunity of growth for companies in the sector, and the prospect of greater efficiency will surely be the driving forces behind the transition from mobility as we have always known it towards a truly intelligent mobility, which will allow the OCTO Vision zero – zero crashes, zero congestion, zero pollution - to become a reality.

Info on **OCTO Connected Forum 2023**

Discover the #1 smart solution for fleets

Forget everything you think you know about smart. The maker of the once "cute, urban two-seater" has matured into a manufacturer of a highly connected premium SUV, the first of a range of electric vehicles suitable for a wide range of fleet needs.

As an OEM, the all new smart combines the winning combination of two worlds. Mercedes-Benz delivers the design expertise, as well as sales and aftersales support through its retail network, while Geely delivers its renowned battery technology capabilities and competitive production costs.

The result is the smart #1, which at 4.27 metres long, 1.82m wide and 1.63m high is significantly larger than the smart fortwo. It's a B segment SUV with the interior space of a C segment car, and an extremely impressive range of up to 440km (WLTP).

This premium car with a mainstream price is richly specified in all three of its trim levels, Premium, Pro+ and Brabus. The streamlined configurations make it simple for fleets both to position the #1 in company car choice lists and to order.

Specifications are identical across European markets, and incorporate several fleet-friendly features, including state-of-the-art safety technologies, such as Autonomous Emergency Braking, Adaptive Cruise Control, Evasive Manoeuvre Assist and Fatigue Detection, which have secured the #1 a five-star Euro NCAP rating.

Cutting-edge connectivity, accessed via voice command, the high-definition central screen or the Hello smart app, provide all the information that even the most demanding company car drivers expect. This includes a hand-holding approach to help first-time EV drivers transition effortlessly to battery power: intelligent navigation links live traffic monitoring with vehicle range and can, if required, re-route the #1 to local charging stations.

smart's partnership with DCS gives drivers access to more than 400,000 charge points throughout Europe, and the #1 can recharge its battery from 10-80% in under 30 minutes when plugged into a 150kW DC charger. For fleets keen to minimise charging costs, smart is collabo-rating with ABB E-mobility to offer home and workplace charging solutions.

Cost-conscious fleets enjoy further TCO savings in maintenance, thanks to the #1's free servicing for three years/45,000km through smart's comprehensive network of 300 service points across its European markets. smart Europe also simplifies electric fleet leasing by offering customisable leases, online contracting, and e-signing options. Dedicated fleet experts are on hand at every smart outlet in Mercedes-Benz showrooms to ensure an exceptional custo-mer experience.

Allied to strong residual values, the result is a car with an eye-catching TCO, attractive lease rates and high desirability for company car drivers.

René Müller, Head of Fleet Sales at smart Europe, said: "With the smart #1, we answer the needs of a contemporary fleet management and excite those looking for sustainable electric mobility with a leading body-to-space index, seamless user experience and intuitive techno-logy for maximum convenience."

The smart #1 is on sale in Germany, with attractively short delivery times of six to 10 weeks. It goes on sale in France in May; Italy, Spain and Switzerland in July, Netherlands, Portugal and UK in August; followed by Austria, Belgium and Sweden.For more details contact **fleet.europe@smart.com** or visit **global.smart.com**

Mobility is entering a new age of innovation

This report has provided insights into the current status of innovative and alternative mobility developments across 13 European countries.

The research shows the importance of aligning supply with demand and the critical role of local policymakers in stimulating the transition. Based on this research, Belgium – the most mature alternative mobility market – scores highly on all decisive criteria.

The mobility ecosystem is large, complex and evolving rapidly. The specifics within each market can – and will – change. In this second edition of the Mobility Maturity Map, we included three additional markets based on current information. Over the coming years, we aim to add more and provide insight into the year-on-year improvements related to smart and sustainable mobility evolution.

The scope of this study is limited due to the lack of available data. However, bringing together all the separate data this way still provides meaningful insights into corporate mobility markets' current maturity and attractiveness. We hope these insights support carefully considered preparations as the basis for developing successful initiatives as you embark on your alternative mobility journey.

About the authors

Fleet Europe is the leading business-to-business media platform for international corporate fleet and mobility leaders across Europe.

Our print and digital publications, annual directory and taxation guide provide essential information, market analyses, in-depth interviews, and best practices that help fleet and mobility decision makers make management decisions. In addition, the Fleet Europe website offers continuously updated information regarding fleet-related providers, services, solutions and fleet and mobility management innovations.

For more information, please visit
www.fleeteurope.com

Sponsoring partners

We would like to thank our sponsors – notably ALD, Mobility Switch, Octo and Smart – without whom this publication would not have been possible.

ALD Automotive | LeasePlan
www.aldautomotive.com

Mobility Switch
www.mobility-switch.com

OCTO
www.octotelematics.com

smart
uk.smart.com/en/

Expert partners

Thanks to Deloitte, Willis Towers Watson and 1st Mobility for their insight and expertise.

About Deloitte
At Deloitte, we challenge ourselves daily to do what matters most – for clients, our talent and society. We serve clients distinctively, bringing innovative insights, solving the most complex challenges they are facing and helping them grow in a responsible way. In our journey to become more purpose-driven, we embed purpose in all our decisions and actions.

Being a purpose-driven organisation, we aim to positively impact our people, clients and society through our core business. Our story on Sustainability demonstrates how we approach projects from a multi-disciplinary angle, in line with our vision or ambitions at Deloitte.

Deloitte aims to accelerate the transformation to the Future of Mobility for people & goods. Our team provides consulting and advisory services to clients across the ecosystem, including transport providers, enablers and employers.

Learn more at **www.deloitte.com**

About Willis Towers Watson
Willis Towers Watson (WTW) provides data-driven, insight-led solutions in the areas of people, risk and capital. Leveraging all colleagues' global views and local expertise, serving 140 countries and markets, we help you sharpen your strategy, enhance organisational resilience, motivate your workforce, and maximise performance.

Working shoulder to shoulder with you, we uncover opportunities for sustainable success – and provide a perspective that moves you.

Learn more at **wtwco.com**