

Belastingdienst



# IA Investment Committee

## Supporting presentation

13<sup>th</sup> November 2015

## Table of contents

<b>Chapter</b>	<b>Purpose</b>	<b>Pages</b>
-	Executive summary	2-5
<b>1</b>	Context: Target Operating Model and De Jong Cube	6-12
<b>2</b>	Investment proposal for set-up of Switch	13-21
<b>3</b>	Investment proposal for IA recruitment campaign	22-31
<b>4</b>	Outlook to next Investment Committee	32-33
<b>I</b>	Budget tables for Working Group	34-42
<b>II</b>	Explanation D&A products	43-45



## BD has four priorities for the implementation of the IA in 2016

- Planning for the 2016 IA activities is fully underway with the most important initiatives being the following:
  1. Preparing the operational start of Switch on 1 January 2016, which involves
    - Setting up the Switch organisation “shell”
    - Identifying the work which could be executed in Switch in the near future
    - Negotiating with the Unions to reach an agreement on how to identify the people across the BD which can move to Switch after the IA implementation
  2. Driving forward the recruitment of new employees to fill skills gaps in the organisation through the implementation of key IA priorities, with three priority areas
    - 500 tax auditors and accountants to strengthen personnel comfortable with the use of new D&A tools in the primary processes
    - 100 call agents to experiment and implement new interaction strategies
    - 50 data scientists and analysts to enlarge the Data & Analytics function
    - 30 IT specialists to support implementation of D&A
    - 30 business controllers to strengthen the Finance function
  3. Identifying and starting the implementation of the projects which need to be started to achieve the 2016 strategic priorities
  4. Implementing the 32 projects included in the first IA roadmap, with an emphasis on building the preconditions for change (building capacity and capability)
- An overview of the expected budget needs for the four activities are included on the following slides and detailed information is given in the appendix



## The focus for today's Investment Committee decisions is on Switch and the IA recruitment campaign

Activity	Description of budget number	Planned spend 2015	Estimated spend 2016	For decision today?
<b>1</b> Switch	Expected spend based on transfer schedule of BD employees into Switch and benchmark costs	0	52	✓
<b>2</b> Hiring of new employees	Expected spend based on recruitment schedules of business units and benchmark costs	0	34	✓
<b>3</b> Projects in second IA roadmap	Provisional budget requests from project leaders of non-D&A projects	0		x
	Provisional budget requests from project leaders of D&A projects	0	To come in January and May 2016	x
<b>4</b> Projects in first IA roadmap	Budget requests from project leaders of non-D&A projects	15		x
	Budget requests from project leaders of D&A projects	18		x

The funding requests for IA projects for 2016 are in preparation and will be presented to the next Investment Committees



# De ontwikkelingen in de vijf verandergebieden worden mogelijk gemaakt door overkoepelende opdrachten

## Overkoepelende opdrachten

**A. Organisatie ontwerp**  
Ontwikkelen van oplossingen voor overkoepelende vragen omtrent organisatie structuur

**B. Ondersteuning**  
Optimaliseren van de kritieke support functies die IA doelen helpen realiseren

## Investeringsagenda verandergebieden

**1. Interactie met burgers en bedrijven**  
Interactie strategie realiseren tot een 'naadloze' interactie

**2. Informatie-gestuurd toezicht en inning**  
Optimaliseren van processen d.m.v. gebruik van informatie en risk profiling

**3. Ontwikkeling van data-analyse**  
Verbeteren van zowel het data fundament als de analytische producten

**4. Sturing en verantwoording**  
Verbeteren van de interne planning en control van de organisatie

**5. Ondersteuning door informatievoorziening (IV)**  
Rationaliseren van legacy systemen alsmede ontwikkelen van nieuwe IV capaciteiten

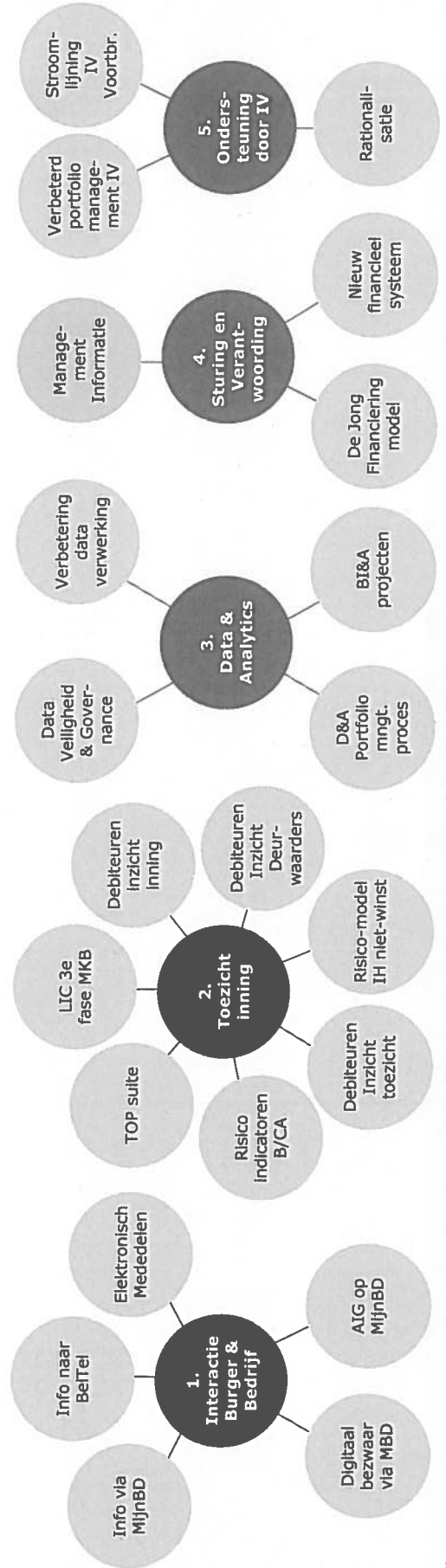


Legenda: ● Focus vandaag

### Overkoepelende opdrachten



### Investeringsagenda verandergebieden



## Section 1

# Context and discussion: Target Operating Model and De Jong Cube

## Target Operating Model: Question for discussion

We are finalising the discussions on the Target Operating Model in December 2015 and will work on the individual segments from January 2016 onwards.

Do you have any suggestions for prioritisations in the first 6 months?



# The TOM is being developed with reference to a clear set of design assumptions

## Assumption

## Implication

- The overarching objective is to:
- drive structural tax revenues
  - reduce operational costs
  - improve the customer experience

This is best achieved through a customer-focused orientation

- The primary organizing axis will be customer segments: accountability for delivering results (revenues, costs, customer experience) will be clearly assigned to individual leaders of customer segments.
- End-to-end processes will be structured around the needs and behaviours of identified customer segments.
- Activities may be conducted across customer segments to achieve benefits of scale, to provide flexibility and to avoid duplication. However, the establishment of any cross customer segment units will not dilute the accountability for results held by customer segment leaders (e.g. any cross-segment activity will only be conducted to specifications agreed with relevant segment leaders).

We need to avoid establishing customer-facing silos

- BD will be run as a single, unified organisation: The TOM will provide a single, comprehensive, BD-wide framework, spanning all parts of the organizational and operational set up.
- The TOM will be maintained and governed by the BD Board: Decisions to develop and invest in the TOM will be taken by the Board to ensure coordination and avoid silos.
- There will be clear alignment between the TOM and the structuring of management information. (De Jong)

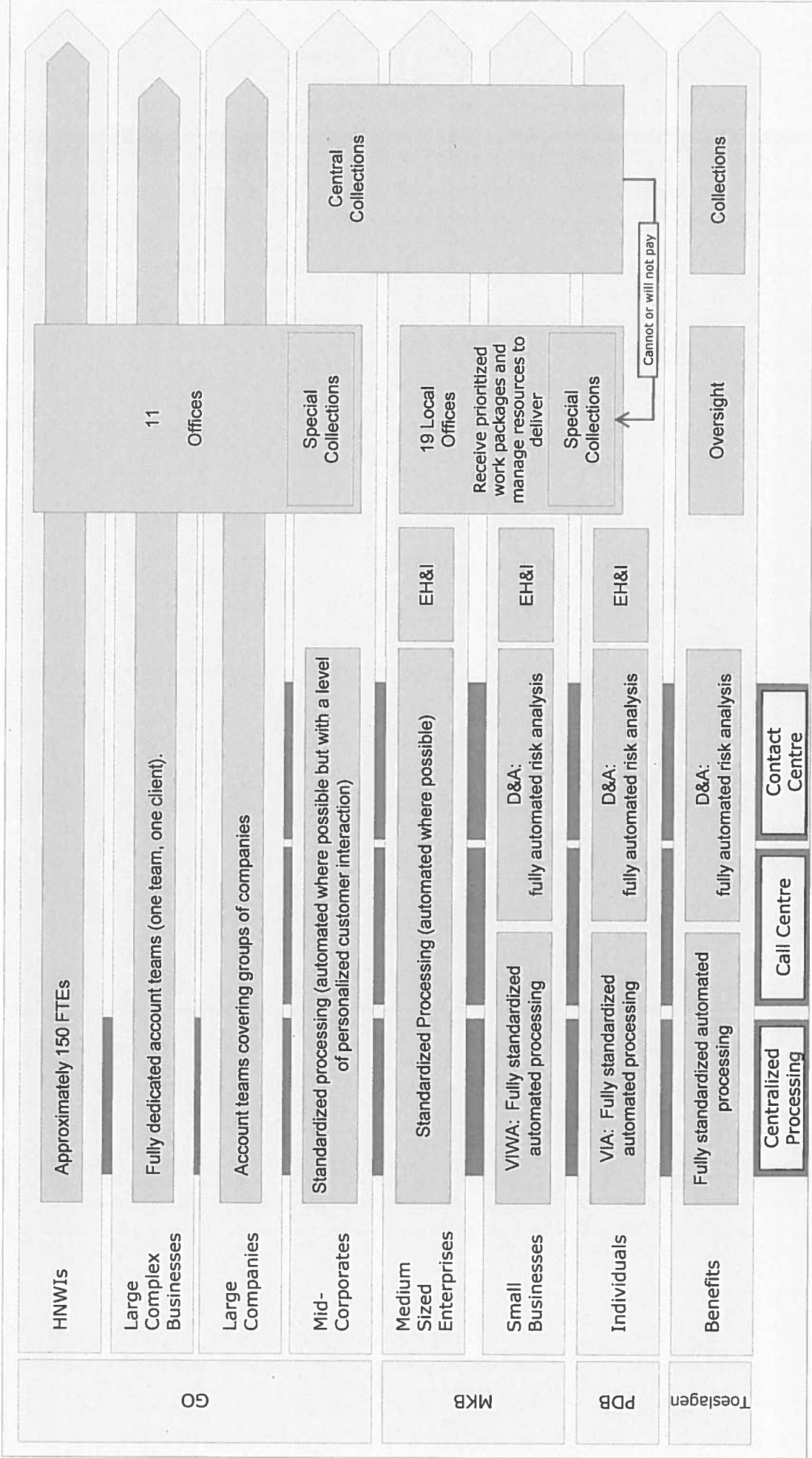
Activities will be automated and information-driven

- Activities will be automated wherever possible to save costs, to reduce opportunities for non-compliance and to make it easier for customers.
- Predictive analysis of customer data – including behavioural analysis – will inform compliance decisions.



# TOM hypothesis for development

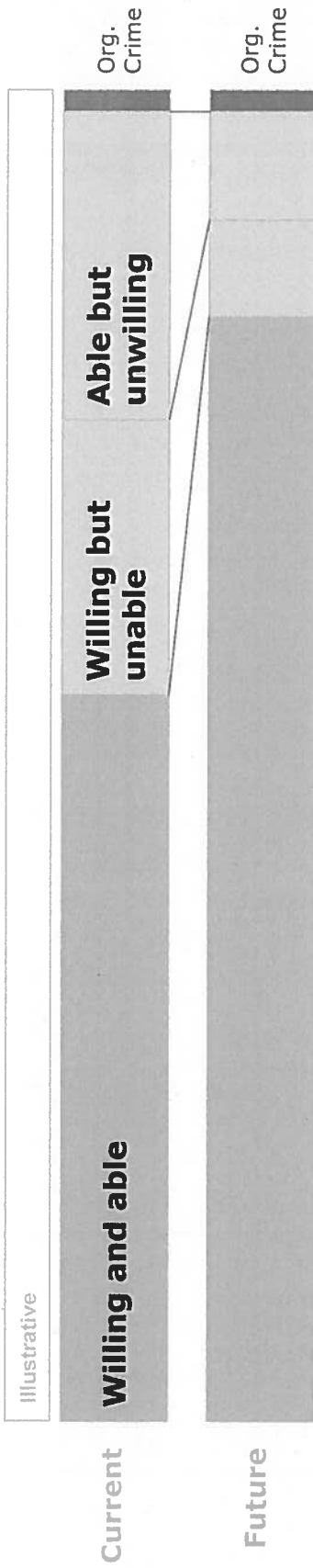
Specials (cars, gambling inheritance, ANBI, taxpayers abroad): do not act independently of customer segments; expertise through knowledge centers





# Developing segment customer interaction strategies

Optimizing the willing and able through the appropriate customer interaction strategies provides the basis for achieving the overarching objectives



	Willing and able	Willing but unable	Able but unwilling
Description	<ul style="list-style-type: none"> <li>Full compliance: Pay the full amount of tax which is due</li> </ul>	<ul style="list-style-type: none"> <li>Inability to comply: Cannot comply without support</li> </ul>	<ul style="list-style-type: none"> <li>Deliberate non-compliance: Deliberately seek to avoid or evade full payment of taxes owed</li> </ul>
Interaction Principle	<ul style="list-style-type: none"> <li>Make it easy and cheap for customers to comply</li> </ul>	<ul style="list-style-type: none"> <li>Simplify and make it easy to comply</li> <li>Streamline and automate processes</li> </ul>	<ul style="list-style-type: none"> <li>Make non-compliance difficult and painful</li> </ul>

## De Jong Cube: Question for discussion

We are starting to work in the Cube now and will improve this sequentially as we are introducing new concepts, capabilities and systems.

Are there other things to be considered as we start working with the Cube?

## De Jong Cube

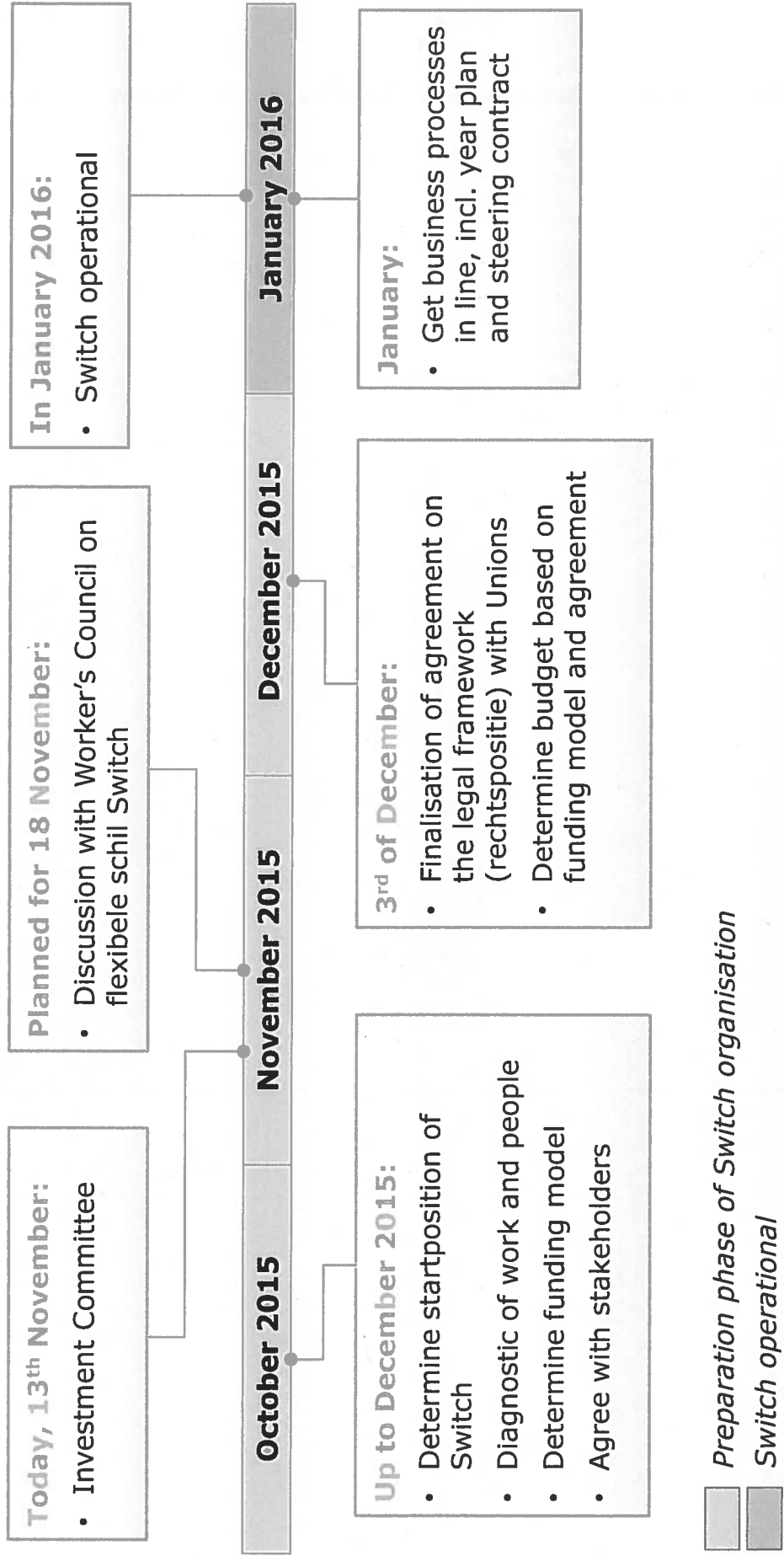
- Will follow before Investment Committee meeting on 13 November

Section 2

**Investment proposal for set-up of Switch**

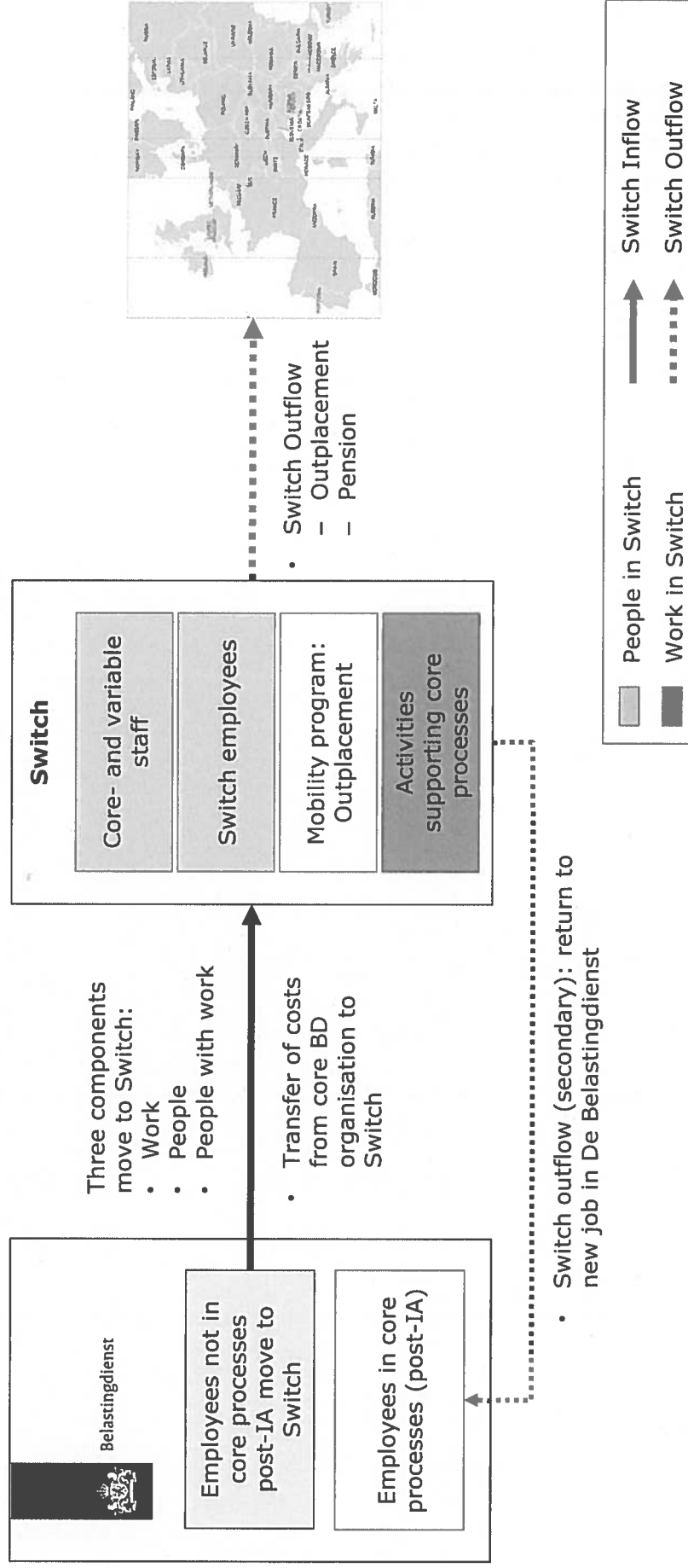
# Until the end of 2015 we are focusing on negotiations with the Unions and the further operationalisation of Switch

Preferred timeline of activities for Switch (Q4 2015 - Jan 2016):



In 2016, Switch the temporary facility through which the mobility program under the IA will be implemented, becomes operational

Process underlying Switch in IA implementation





## Switch is based on a number of guiding principles

- In the Investment Agenda BD processes are adapted/modernized to turn the BD into an information based highly automated organisation. As a result of this certain tasks will no longer be performed. Switch embodies the good employer the BD is and thus provides provides clarity to BD employees by separating those employees whose tasks will no longer be performed in the future BD and assisting them to their new, individual perspective.
- Switch is a temporary organisation which will be dissolved in 6-8 years, during this period Switch is a regular part of the BD

### Organisation

- The principles for selecting people to transfer to Switch are within the boundaries of governmental policy, specific application of it in the BD is to be agreed with the Unions
- Employees whose tasks will not be performed in the future BD through the changes under the Investment Agenda move to Switch
- Employees can apply to move to Switch voluntarily under agreed conditions after which the normal Switch options (internal and external mobility program) will be available to them
- Employees which have been transferred to Switch will spend part of their time on production, with the remainder spend on mobility and training. The distribution of this time depends on the individual profile.

### Work

- All work that is transferred to Switch is temporary work by nature

What are your comments on these guiding principles?

## The Switch funding model used by BD has six components

<b>A</b>	<b>Switch fix costs</b>	<ul style="list-style-type: none"> <li>• Wages of Switch management and permanent staff (~30 FTE)</li> <li>• Operational costs, incl. housing and facilities</li> <li>• Baseline level of education through internal sources (~20 FTE)</li> <li>• Semi-fixed costs for managers in Switch (1 per 20 Switch FTE)</li> </ul>
<b>+B</b>	<b>New inflow in year t</b>	<ul style="list-style-type: none"> <li>• Cost of managing Switch intake</li> <li>• Wages of employees transferred to Switch in current year</li> </ul>
<b>+C</b>	<b>Inflow from year t-1 to t-7</b>	<ul style="list-style-type: none"> <li>• Wages of employees transferred to Switch in previous years</li> </ul>
<b>+D</b>	<b>Arrangements</b>	<ul style="list-style-type: none"> <li>• Costs of financial arrangements with Switch employees (e.g. Van Werk-Naar-Werk and towards early pension)</li> </ul>
<b>+E</b>	<b>Education</b>	<ul style="list-style-type: none"> <li>• Costs of educational programs beyond baseline level of education provided internally</li> </ul>
<b>-F</b>	<b>Outflow in year t</b>	<ul style="list-style-type: none"> <li>• Outflow through one of three channels               <ul style="list-style-type: none"> <li>– Mobility to a new position outside the Belastingdienst</li> <li>– Pensions and deceased</li> <li>– Mobility to a new position within the Belastingdienst</li> </ul> </li> </ul>

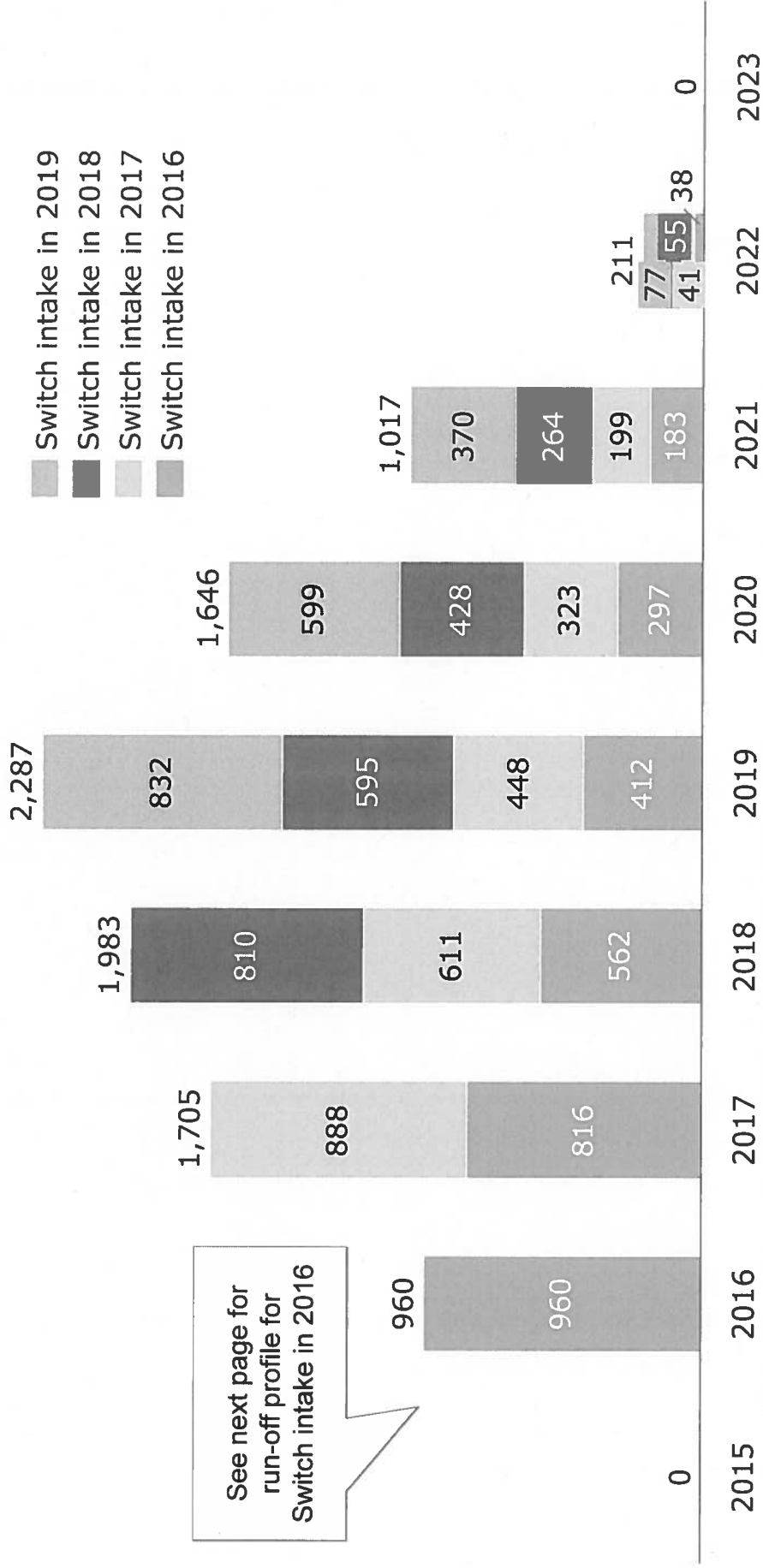
## Switch funding model in 2016 (provisional calculations)

	Item	P	Q	P x Q (MM)
<b>A</b>	Switch fix costs			
	Permanent staff	-	-	4
	Facilities	-	-	2
	BD Academy	-	-	2
	Semi-fixed costs	To come	To come	To come
<b>+B</b>	New inflow in year t			
	Intake	To come	960	To come
<b>+C</b>	Inflow from year t-1 to t-7			
	Wages	56,305	480 <sup>1</sup>	27
	Wages of people coming to Switch in prior years	56,305	0	0
<b>+D</b>	Arrangements	75,000	240	18
	Education			
<b>+E</b>	Educational programme	To come	To come	To come
	Outflow in year t			
<b>-F</b>	Mobility outside BD	0	0	0
	Pensions etc.	0	0	0
	Mobility within BD	0	0	0
				<b>€52MM</b>

1. 480 average occupancy throughout 2016 based on 0 people in Switch at beginning of 2016 and 960 people in Switch at year end 2016

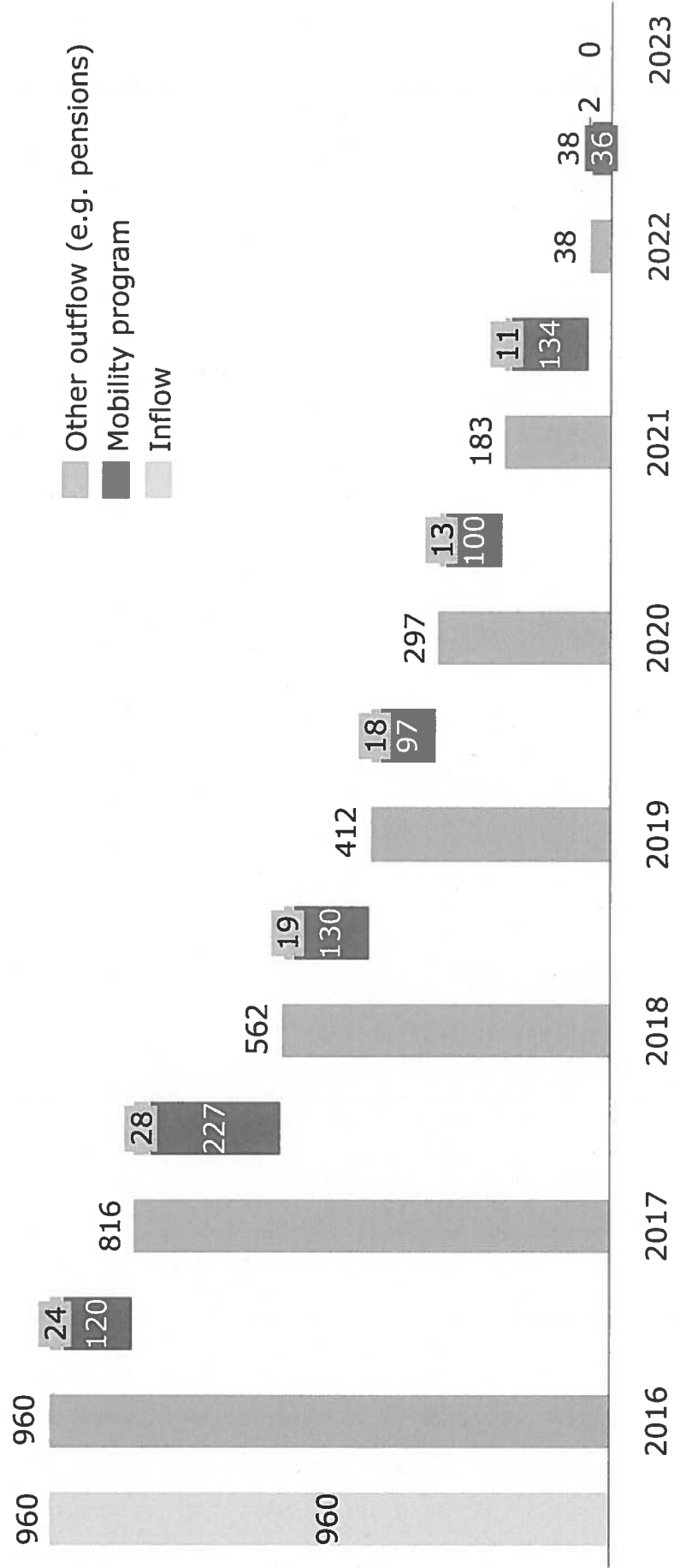
Based on our original assumptions, less than a third of employees flowing into Switch in 2016 will still be in Switch by 2020

Switch: Employees in Switch by year end and year of entering Switch (no change in assumptions since May 2015)



# Mobility program will drive the run-down of Switch employees in 2016

Run-down profile for employees transferred to Switch in 2016 (no change in assumptions since May 2015)



Average number of people from 2016 intake in Switch:

480	888	689	487	354	240	111	19
-----	-----	-----	-----	-----	-----	-----	----

The crucial assumption was that enough meaningful work could be transferred to Switch which is indeed the case

**Examples of activities on the long-list of potential Switch work**

- Assessment of single risks
- Re-assessment of oninbaargeleden items
- Processing VAT appeals by the SME segment, as far as these are not individually corrected
- Monitoring of the one-time tax exemptions on donations ('eenmalig verhoogde vrijstelling van Schenkbelasting')
- 'Systeemaanslagen' for VAT and Wage tax after 1-1-2016
- Processing negative standards VAT by the SME Kleinbedrijf segment
- Additional (PDB-)Monitoring activities (besides the HH-plan)
- Enkelvoudige uitworp IH NW van PDB, on top of the PDB-capacity conform HH-plan
- Singular uitworp of Income tax (NW) for SME's 'kleinbedrijf' segment (less focus on integration)
- SBA's for SMEs in relation to Collections
- Information sessions for starters
- Monitoring: Visiting 'high risk profile' addresses to prevent file-inaccuracy
- Cleaning statuses of UB collections
- Mass appeal handling (NB it is usually difficult to properly plan this work stream)
- Calling in case of omission/absence VAT and Wage tax (by MIA)

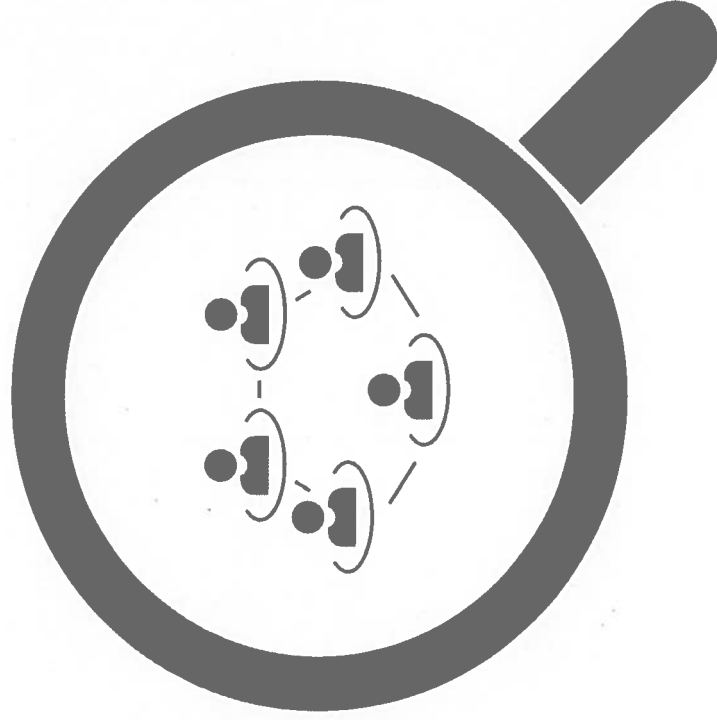
**The activities were selected by the business leads and discussions with the Unions are ongoing to clarify implications for BD employees**

Section 3

Investment proposal for IA recruitment  
campaign

# In 2016 we will be focusing on experienced recruitment

## Focus of hiring for 2016



**1** Aim to hire 700 new employees, most of whom experienced

Hiring experienced employees vs. starters means

- Less training required
- Larger investment to acquire new hires

The functions we target are

- Tax auditors and accountants
- Data scientists and analysts
- Business controllers

**3**



## Investment proposal: We propose to invest in future Belastingdienst by hiring 710 new employees in 2016

### Planned hiring of new employees in 2016

Change area	Business Unit	Qualifications	IA goal	Recruitment target 2016
1 Interaction with citizens, companies	BelTel	Call Agents	Better	100
2 Information-driven supervision	Belastingen	Tax auditors/ Toezichtsmedewerkers	Better	500
3	IV Accent	IT specialists to support project implementation	Better	30
4 Development of data analytics	Data & Analytics (now: BI&A)	Data Scientists and Data Analysts	Better	50
5 Steering, MI and results measurement	Finance (now: DGBel)	Financial experts	More in control	30

We propose to release €34m in 2016 and €68m in later years from the IA budget to hire 710 new employees – in the baseline total BD staff are decreasing

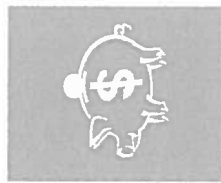
# 1 | 500 tax accountants/auditors/supervision staff will be hired to strengthen personnel comfortable with using new D&A tools

## Hiring new tax accountants/auditors/supervision employees: meeting of IA objectives



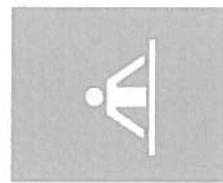
### Better

- *Drive structural tax revenues:* Additional staff required to enable technical implementation of innovation and analytical tools



### Cheaper

- *Reduce operational costs (indirect):* Implementation of analytical tools reduces number of people required for relatively simple tasks



### More in control

- No effect

### People needed for:

In general employees are needed who can work with the tools that D&A develops.

- 50 new to fill *Zeer Vermogende Particulieren* (now part of Groot O)
- 20 new high skilled to *Particulieren IH* who can work with D&A results from *IH niet winst*.<sup>1</sup>
- 180 to strengthen *Groot O (Q1 2016 BTW-carrousel fraud D&A results used)*<sup>1</sup>
- 250 to strengthen *MKB* (in 2016 *OB-negative (VAT risk model) D&A results to be used*)<sup>1</sup>

### Investment required:

- €25m in 2016, €50m 2017 →
- P x Q calculations in appendix

Note 1: See appendix II

# 1 | We will be hiring new people into BelTel incrementally, starting with 100 people in 2016 to pilot new interaction strategies

## Hiring new call agents: meeting of IA objectives



### Better

- *Improve taxpayer experience and through this increase compliant behavior and (indirectly) drive structural tax revenues*



### Cheaper

- No direct effect



### More in control

- No effect

### People needed for:

- Strengthening the Belastingtelefoon with 100 more highly skilled employees who are able to handle the more difficult questions

- Additional capacity at Belastingtelefoon used to run selected pilots on interaction with MKB

### Investment required:

- €3,8m in 2016, €7,5m 2017 →
- P x Q calculation in appendix

# 4

## To strengthen the Data & Analytics function, we are planning to hire 50 data scientists and analysts in 2016

### Hiring new data scientists and data analysts: meeting of IA objectives



#### Better

- *Drive structural tax revenues:* Better analytical tools will help Supervision staff to focus efforts on tasks with highest expected return



#### Cheaper

- *Reduce operational costs:* Better analytical tools will make some simple enforcement tasks superfluous



#### More in control

- Better Management Information will result in more informed decision-taking

#### Current situation:

- Data processing and analytics are spread across BD, with Broedkamer driving the D&A agenda
- Design of new D&A organisation ongoing
- Development of D&A pipeline ongoing

#### Desired situation:

- New unified Data & Analytics function which combines all analytical tasks
- D&A function of 250 – 300 people, including newly hired data scientists and data analysts

#### Investment required:

- €2,5m in 2016, €5m in 2017 →
- P x Q calculations in appendix

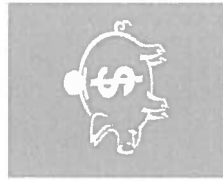
# 3 | To accelerate the adoption of new analytical tools in supervision processes we are hiring 30 IV-accent employees

## Hiring new IV-accent employees: meeting of IA objectives



### Better

- *Drive structural tax revenues:* Additional staff required to enable technical implementation of innovation and analytical tools



### Cheaper

- *Reduce operational costs (indirect):* Implementation of analytical tools reduces number of people required for relatively simple tasks



### More in control

- No effect

### People needed:

- In order to implement the tools that D&A develops, laying out of infrastructure and capacity is needed from the IV side.
- In 2016 these 30 IV-accent specialists will firstly mainly be working on facilitating the rolling out the D&A tools in supervision (change area 2).

### Investment required:

- €1,4m in 2016, €2,7m 2017 →
- P x Q calculations in appendix

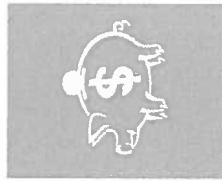
# 5 | We are also strengthening the Finance function by hiring 30 new financial experts

## Hiring new financial experts: meeting of IA objectives



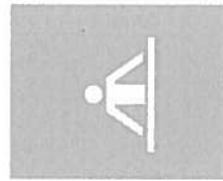
### Better

- Indirect effect
- Better control of business likely to steer efforts towards tasks generating more tax collections



### Cheaper

- No effect



### More in control

- Direct effect
- Business controllers will enable shift from monitoring legitimate spend to effective budget spend

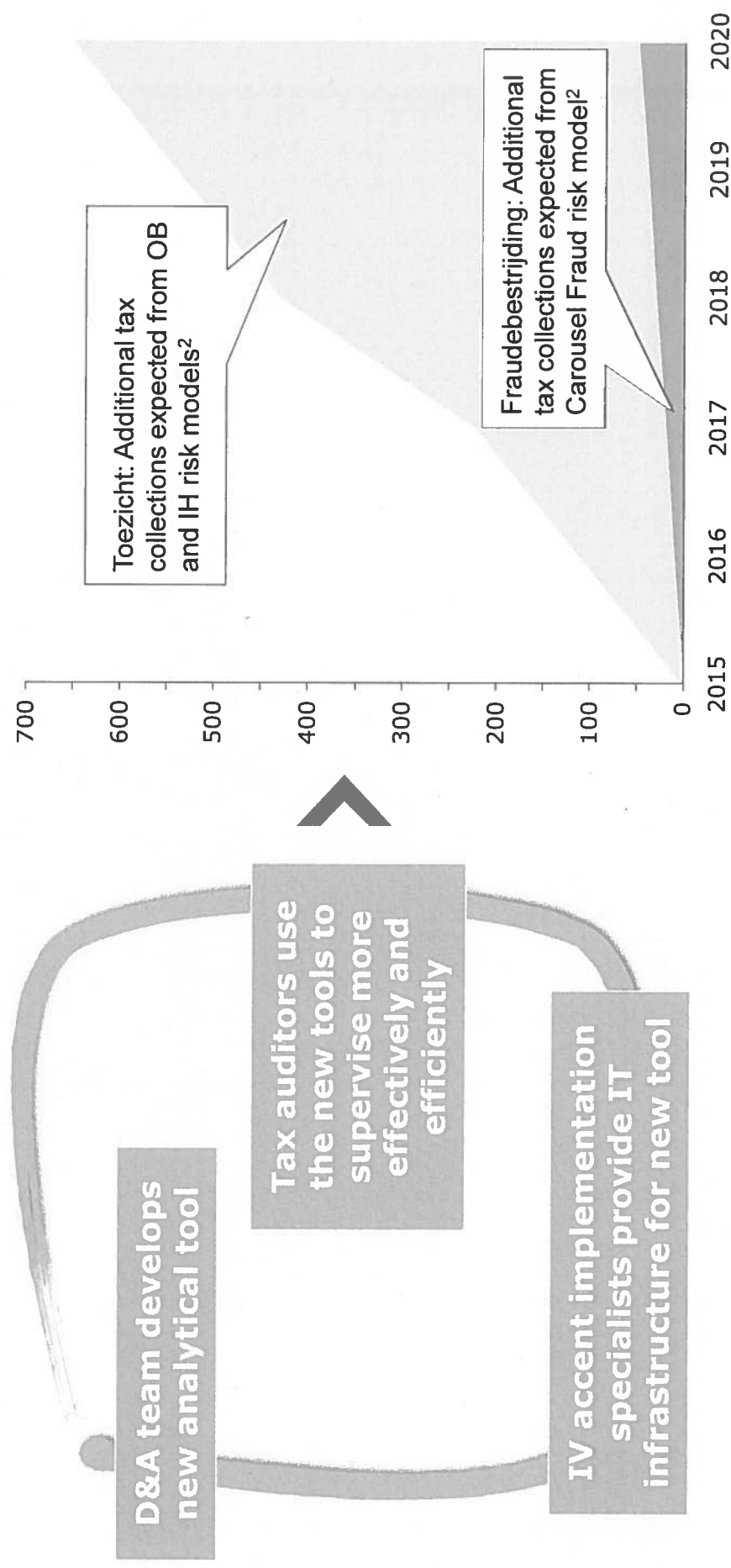
### People needed:

- Highly skilled business controllers who can monitor effective spend of budget and exercise genuine control within the business, projects, audits and controls
- Right now there is a lack of capacity and capability, focus is mainly on ensuring resources are spend legitimately and drawing up reports when requested.
- In addition to the business controllers other financial experts are needed to strengthen project control and make sure checks and balances and audits are well in place.

### Investment required:

- €3m in 2016, €3m in 2017 →
- P x Q calculations in appendix

The people we are hiring under the IA are contributing to the raising of additional tax collections using D&A tools



Note 1: Additional tax collections from Invordering (Dynamic Monitoring) not included in chart  
 Note 2: See appendix II



We have started the recruitment process, beginning with data scientists and analysts for D&A

**Update on recruitment campaign**

- BD published the first 20 vacancies for the D&A function in November 2015, including:
  - 5 vacancies for business analysts
  - 5 vacancies for data and information engineers
  - 5 vacancies for junior data and information engineers
  - 5 vacancies for data scientists
  - 1 vacancy for a project manager
- BD has published the first 15 vacancies for business controllers to strengthen the Finance function and has almost filled 5 of these vacancies
- An average recruitment cycle takes three months (without notice), hence the first inflow of specialists into D&A and Finance function is expected for Q1 2016
- If BD does not manage to fill all vacancies by itself part of the budget will be used for hiring recruitment agencies



Section 4

Outlook to next Investment Committee

The next Investment Committee meeting will take place in January  
 - we want to agree the topics for discussion with you today

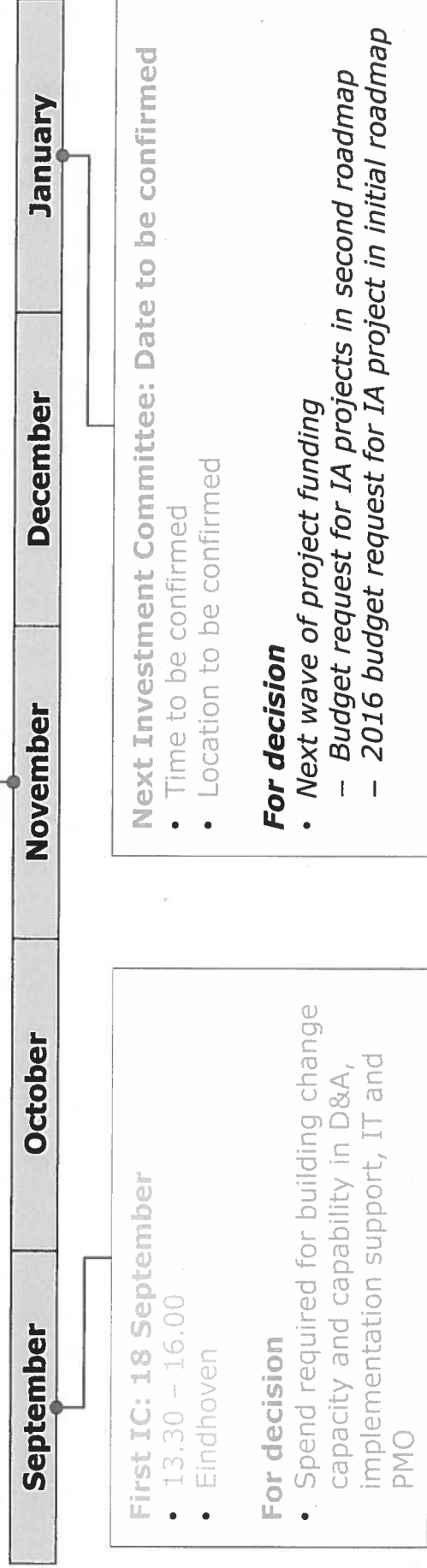
Outlook to upcoming Investment Committee

**Today: 13 November**

- 15.00 – 17.00
- Utrecht, location to be confirmed

**For decision**

- HR aspects, i.e. Switch and hiring of new staff
  - Switch funding model
  - List of activities which can be transferred to Switch
  - Budget for hiring additional staff in interaction and supervision



## Appendix I

# Budget Tables for Working Group

## Meerjarige reeksen budgetaanvraag November

Budgetuitvraag November	2016	2017	2018	2019	2020	2021	2022	2023	2024 ev
Aannemen Toezichtsmedewerkers	25.000	50.000	50.000	50.000	50.000	50.000	50.000	50.000	50.000
Aannemen Bel-telmedewerkers	3.750	7.500	7.500	7.500	7.500	7.500	7.500	7.500	7.500
Aannemen Data analysten en wetenschappers	2.500	5.000	5.000	5.000	5.000	5.000	5.000	5.000	5.000
Aannemen Business Controllers	1.500	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000
Aannemen IV-accident medewerkers	1.350	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700
Romp Switch (incl facilitair etc)	6.726	7.476	8.976	6.476	7.726	PM	PM	PM	0
Personeel in Switch (instroom 2016)	27.026	50.012	38.796	27.414	16.761	10.315	6.229	1.072	0
Arrangementen (instroom 2016)	18.000	18.000	0	0	0	0	0	0	0
<b>Totaal</b>	<b>85.852</b>	<b>143.688</b>	<b>115.972</b>	<b>102.090</b>	<b>92.687</b>	<b>78.515</b>	<b>74.429</b>	<b>69.272</b>	<b>68.200</b>

## PxQ's Personele Instroom

P x Q's personele instroom	P	Q	PxQ 2016	PxQ 2017 ev
Toezihtsmedewerkers	100	500	25.000	50.000
Bel-telmedewerkers	75	100	3.750	7.500
Data Analisten en Wetenschappers	100	50	2.500	5.000
Business controllers	100	30	1.500	3.000
IV-accent medewerkers	90	30	1.350	2.700
<b>Totaal</b>		<b>720</b>	<b>34.100</b>	<b>68.200</b>

## Uitgaven geplot op originele indeling (personele instroom)

Verzoek tot vrijgave budget personele instroom	2016	2017	2018	2019 ev
1. Interactie burgers en bedrijven				
Personeel Interactie instroom	3.750	7.500	7.500	7.500
2. Informatiegericht toezicht				
Personeel Toezicht en Inning	25.000	50.000	50.000	50.000
3. Stuurinformatie				
Versterken financiële functie: Instroom	1.500	3.000	3.000	3.000
4. Data en analytics (incl. business case DM)				
Data en Analytics: overige instroom	2.500	5.000	5.000	5.000
1./2. Vanuit Bouwblokken				
Personele instroom IV-accent	1.350	2.700	2.700	2.700
<b>Totaal</b>	<b>34.100</b>	<b>68.200</b>	<b>68.200</b>	<b>68.200</b>

## Beschikbare middelen op AP (personele instroom)

Beschikbare middelen voor personele instroom	2016	2017	2018	2019 ev
1. Interactie burgers en bedrijven				
Personeel Interactie instroom	15.000	20.000	25.000	25.000
2. Informatiegericht toezicht				
Personeel Toezicht en Inning	30.000	50.000	70.000	80.000
3. Stuurinformatie				
Versterken financiële functie: Instroom	3.000	3.000	3.000	3.000
4. Data en analytics (incl. business case DM)				
Data en Analytics: overige instroom	11.000	11.000	11.000	11.000
1./2. Vanuit Bouwblokken				
Personele instroom IV-accent	40.000	46.000	16.000	6.000
<b>Totaal</b>	<b>99.000</b>	<b>130.000</b>	<b>125.000</b>	<b>125.000</b>

# Opbouw Budgetuitvraag Switch<sup>1</sup>

Budgetuitvraag Switch	2016	2017	2018	2019	2020	2021	2022	2023
<u>Totale loonkosten instroom 2016</u>	<u>27.026</u>	<u>50.012</u>	<u>38.796</u>	<u>27.414</u>	<u>16.761</u>	<u>10.315</u>	<u>6.229</u>	<u>1.072</u>
Einde van het jaar zitten in Switch	960	816	562	412	183	183	38	0
Gemiddeld in Switch	480	888	689	487	298	183	111	19
Loonkosten	56	56	56	56	56	56	56	56
<u>Totale kosten arrangementen instroom 2016</u>	<u>18.000</u>	<u>18.000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Aantal arrangementeninstromers	480	0	0	0	0	0	0	0
Half jaar vertraging effarrangement	240	240	0	0	0	0	0	0
Kosten per arrangement	75	75	75	75	75	75	75	75
<u>Totale kosten Romp Switch</u>	<u>6.726</u>	<u>7.476</u>	<u>8.976</u>	<u>6.476</u>	<u>7.726</u>	<u>0</u>	<u>0</u>	<u>0</u>
Vaste staf	3.685	3.435	3.435	3.435	3.685	PM	PM	PM
Faciliteiten	1.500	2.500	4.000	1.500	2.500	PM	PM	PM
Belastingdienst Academie	1.541	1.541	1.541	1.541	1.541	PM	PM	PM
<b><u>Totale budgetuitvraag Switch</u></b>	<b><u>51.752</u></b>	<b><u>75.488</u></b>	<b><u>47.772</u></b>	<b><u>33.890</u></b>	<b><u>24.487</u></b>	<b><u>10.315</u></b>	<b><u>6.229</u></b>	<b><u>1.072</u></b>

<sup>1</sup> Gebaseerd op de aannames zoals die golden bij de aanvang van de Investeringsagenda muv een verdubbeling van het aantal arrangementen



## Nog beschikbare middelen op 9B art 10

Beschikbare middelen voor Switch	2016	2017	2018	2019	2020	2021	2022	2023
8. Werkbedrijf SWITCH								
Personele uitgaven SWITCH	63.000	91.000	120.000	138.000	120.000	75.000	35.000	6.000
<b>Totaal</b>	<b>63.000</b>	<b>91.000</b>	<b>120.000</b>	<b>138.000</b>	<b>120.000</b>	<b>75.000</b>	<b>35.000</b>	<b>6.000</b>

## Opbouw budget romp Switch

Kosten	2016	2017	2018	2019	2020
Loonkosten (34 fte)	3.077	3.077	3.077	3.077	3.077
Toelagen	9	9	9	9	9
Bijzonder belonen	5	5	5	5	5
Ambtsjubilea	7	7	7	7	7
FTE Gebonden budget	17	17	17	17	17
Reis en Verblif (niet OV)	55	55	55	55	55
Instel-/opstelkosten	500	250	250	250	500
M-budget					
FTE Gebonden budget	15	15	15	15	15
<b>Totaal budget</b>	<b>3.685</b>	<b>3.435</b>	<b>3.435</b>	<b>3.435</b>	<b>3.685</b>

## Flexibele Schil Switch (budgetaanvraag volgt later)

- De meerjarenbegroting 2016-2020 van de flexibele schil wordt verder uitgewerkt nadat de adviesaanvraag flexibele schil is goedgekeurd door de Concern Ondernemingsraad (november 2015). Deze flexibele schil zal per definitie gedurende de tijd groeien en krimpen.
- Hieronder staat een eerste aanzet ter illustratie:
  - 'Second opinion' op het Switchplan;
  - Aanvullende opleidingskosten om de mobiliteit te bevorderen;
  - Aanvullende onderzoeken door arbeidsdeskundigen en psychologen tijdens het VWNW-proces;
  - Aanvullende reiskosten in verband met mobiliteit;
  - Themabijeenkomsten;
  - Publiciteit/communicatie;
  - Loopbaancoaches;
  - Trainers;
  - Aansluitkosten Tekstkernel/Jobfeed;
  - E-learning/E-training, aanpassingen en extra modules;
  - Medewerkervolgsysteem;
  - Uitzwaaikosten;
  - Kennisintensivering coachend personeel;
  - Planners;
  - Werkvoorbereiders;
  - Inwerkers;
  - Etc.

Appendix II

**Explanation D&A products**

## Brief explanation of D&A products (1/2)

### D&A product

### Doel

Doelstelling is om de selectie van cases voor het auditproces voor IH aangiften effectiever te maken. Concreet: in de huidige situatie worden door middel van bedrijfsregels cases uitgeworpen voor een controle. In 30% van de gevallen leidt dit tot een positieve correctie (in het voordeel van de Belastingdienst). Doelstelling van dit project is om deze "hitrate" te verbeteren. Dit leidt tot een hogere belastingopbrengst en tot meer zinvol werk voor de medewerker. Daarnaast levert de ontwikkeling van dit model (en de onderliggende submodellen) voor het management de mogelijkheid om keuzes te maken in het soort werk dat wordt opgepakt op basis van handhavingsstrategie, politieke prioriteiten, beschikbare capaciteit, etc.

Risicomodel IH Niet  
Winst

Doelstelling is om het controleproces van de toezichtsmedewerker efficiënter te maken.

In de huidige situatie moet de medewerker in meerdere systemen gegevens (contra-informatie) ophalen om de aangifte te controleren. Met behulp van het IH dashboard wordt alle benodigde relevante informatie middels SAS VA aan de medewerker gepresenteerd. Tevens wijst het dashboard op opvallende zaken die nadere bestudering nodig hebben. Dit versnelt het proces van de analyse van de aangifte en maakt het werk van de medewerker zinvoller.

Dashboard IH Niet  
Winst

## Brief explanation of D&A products (2/2)

<b>D&amp;A product</b>	<b>Doel</b>
<b>OB negatief</b>	<p>Doelstelling is om de selectie van cases voor het auditproces voor negatieve OB aangiften effectiever te maken. Concreet: in de huidige situatie worden door middel van bedrijfsregels cases uitgeworpen voor een controle en vervolgens handmatig doorgeselecteerd. In gemiddeld 17% van de gevallen (landelijk) leidt dit tot een positieve correctie (in het voordeel van de Belastingdienst). Doelstelling van dit project is om deze "hitrate" te verbeteren. Dit leidt tot een hogere belastingopbrengst en tot meer zinvol werk voor de medewerker. Daarnaast vormt de introductie van het werken met het risicomodel de basis om processen te uniformeren over de teams en individuele medewerkers heen, workflow te introduceren, sturingsmechanismen aan te passen en organieke veranderingen toe te passen, waar noodzakelijk.</p>
<b>Carrousel Fraude</b>	<p>Doelstelling is om preventief BTW carrousel fraude proberen te verminderen. Concreet: In de huidige situatie wordt carrousel fraude (bij btw Carrousel fraude draagt een onderneming geen btw af, terwijl hij de btw wel in rekening brengt bij zijn afnemers) pas ontdekt bij de daadwerkelijke aangifte. In 2013 leverde dit 18.9 miljard euro op. Doelstelling van dit project is om door middel van subject identificatie deze fraude eerder te detecteren. Daardoor is het mogelijk deze fraude preventief te stoppen en de hoeveelheid werk per carrousel te verminderen. Dit gaat gepaard met het ombouwen van de analyseomgeving naar andere fraude typen en het centraliseren van het analyseproces met uniforme uitvoering.</p>