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THE EMPLOYEE MOBILITY BUDGET: ALIGNING SUSTAINABLE TRANSPORTATION WITH HUMAN RESOURCE MANAGEMENT?

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Abstract

This paper discusses how a particular tool in the employment relationship has become part of a desirable transport future. We examine how and why the employee mobility budget has entered the set of sustainable transport measures in Belgium. In a discourse analysis, we examined 52 articles from newspapers, magazines as well as research reports. The main actors in the debate are identified using an exploratory social network analysis, and we discuss the various definitions of the employee mobility budget, the framing of the problems to be solved (in the first place congestion), and the main conflicts between actors. The results reveal the sustained efforts to put the idea on the agenda and the formation of a coalition of the willing. The fact that the mobility budget concept is highly compatible with the hegemonic discourse on employment relations contributes to its popularity. Finally, the individualisation of employment relations and the decrease in attention for environmental aspects are highlighted as potential threats of the type of sustainable mobility policy studied in this paper.

Keywords: Discourse analysis; Human resource management; Mobility budget; Sustainable mobility

1. Introduction: a Human Resource Management Tool for Sustainable Transport

Sustainable mobility can be seen as a discourse in which a desirable transport future is portrayed characterised by cleaner vehicles, a seamless public transport network, liveable walkable neighbourhoods and other elements. Although strong emphasis has been placed on emission reductions, the notion of sustainable mobility includes virtually all mobility-related strategies which are considered 'good' and 'desirable' (Boussauw and Vanoutrive 2017). Despite the problematization of particular policies, there often seems to exist a broad consensus on which measures are desirable and sustainable. What is often less clear is why and how a particular measure enters the set of desirable initiatives, while further knowledge about the origins might reveal important clues about the nature, construction and potential effects of strategies, and hence, their desirability. This genealogical perspective emphasises that sustainable and desirable transport futures are constructed rather than given. This paper addresses the origin of a particular sustainable transport measure: the mobility budget for employees in Belgium. The mobility budget is enthusiastically promoted by sustainable mobility proponents as a win-win solution for the congestion problem, environmental issues and employee dissatisfaction. The proposal also epitomises the shift towards self-entrepreneurial mobility policies and sustainable consumption strategies.

A mobility budget is generally understood as an individual budget provided by the employer to cover (work-related) travel expenses. With this virtual budget, employees can select and pay for transport equipment or services from a range of options, and it is argued that correct price signals would encourage them to become more multimodal and 'rational'. The primary target group for the budget are company car users, who, according to estimates by Laine and Van Steenberg (2016), drive larger vehicles and travel more kilometres as a consequence of the beneficial fiscal treatment of company cars and fuel cards which results in a social cost of €2 361 per company car per year. The idea of the employee mobility budget is related to flexible benefit plans (Baeten and Verwaeren, 2012; Barber et al., 1992; Hillebrink, 2006), parking cash-out programs (Shoup, 2005, 1997), and the popular notion of *Mobility as a Service*.

In this paper we focus on the reasons why the idea of the mobility budget has gained popularity in Belgium in the 2010s. We start from the premise that policy measures become acceptable and popular if they are part of a popular discourse which determines what can and cannot be said (Hajer, 1995; Mayr, 2008). Furthermore, discourses and particular solutions promoted in these discourses are actively constructed. Therefore, we list the relevant actors in the mobility budget debate together with their opinions. But first, we introduce the context of our study, the company car culture in Belgium, the popular explanations for the problems associated with this culture, and at a more general level, we discuss present-day discourses on labour and human resource management. This study not only illustrates how a particular idea has become perceived as an obvious solution, it also sheds light on the relation between employment policies

and sustainable mobility. Not only is the workplace considered an appropriate context to approach commuters (Bonham and Koth 2010; Dickinson et al. 2003) and is travel behaviour and transport policy influenced by human resource management (HRM) practices and discourses, mobility has also obtained a central position in HRM discourse. Highly mobile employees that are able to manage their mobility in an efficient manner have become prototypical of contemporary successful entrepreneurial staff members (Kesselring, 2015; Sennett, 1999; Sheller and Urry, 2006) the case of academic travel is another example of this trend (Storme et al., 2013; Hopkins et al., 2016).

2. Context and Definition

2.1 Belgium's Company Car Culture

In Belgium and in some neighbouring countries one can observe a culture of work-related travel cost remuneration by the employer (Potter et al., 1999; 2006; Vanoutrive et al., 2010). Not only is the employee compensated for business trips, they also receive compensation for commuting. The roots of this system can be traced back to the cheap rail season tickets in the second half of the 19th century (De Decker, 2011). Later on, commuting costs for employees were further reduced (Mérenne-Schoumaker et al., 1999; Verhetsel et al., 2009). Today commuting is subsidised in a variety of ways, from tax-free bicycle allowances, through public transport season tickets paid by employers without taxes on labour, to beneficial treatment of car commuting expenses.

Regarding company cars, the current system in Belgium makes a distinction between three types of trips. First, there are business-related trips, which are the *raison d'être* of company cars since employees are not supposed to pay for trips carried out on behalf of their employer. Second, commuting trips get a favourable fiscal treatment since work is considered a socially beneficial trip purpose. Third, private trips get a less favourable fiscal treatment, although it remains significantly cheaper to travel by company car than with a private car, especially since fuel cards provided by the employer are common.

Remarkably, business trips seem to have become a side issue, according to the perception of many. Which is in line with the observation that 'evidence from Belgium and the Netherlands suggests that [...] pure business use represents only about 20-30 percent of company car use, the rest being pure private use and home-work commutes' (Næss-Schmidt and Winiarczyk, 2010, p. 9). In other words, many people with a company car hardly make any business trips. There is even a name for this phenomenon in Belgium: 'salariswagen' or 'voiture salaire' (*salary car*). Indeed, a culture of company cars is well-established in Belgium. Meanwhile, the company car is associated with excessive use, safety issues, parking problems and other issues (De Borger and Wuyts, 2011; De Witte et al., 2008; Laine and Van Steenberghe, 2016; Shiftan and Keinan, 2012; for recent reviews outside Belgium see Roy, 2014; Scott et al., 2012).

2.2 From Under-Taxation to the Principal-Agent Problem

The two main explanations for the popularity of the company car in Belgium are firmly nested in economics (Zijlstra, 2016; cf. Cohen-Blankshtain, 2008). The first and dominant explanation is under-taxation. As a result of the fiscal system, many employees do not receive a company car because they need one for the job; but simply as part of their remuneration package. The progressive tax system makes that this is especially beneficial for higher incomes groups (De Borger and Wuyts, 2011; Harding, 2014; Næss-Schmidt and Winiarczyk, 2010; OECD, 2013; Shiftan & Keinan, 2012).

The other explanation can best be described as an example of the principle-agent problem, and more specifically the issue of split incentives (IEA, 2007). Employees with a company car are (partially) insulated from various price signals, and the provision of 'free' fuel cards to employees will result in over-consumption (Graus and Worrell, 2008). Employers on the other hand, might select suboptimal cars for the company car fleet as they are not willing to pay for certain features that would have been selected by the employees themselves (Shiftan et al., 2010). As will become clear, the mobility budget is explicitly framed as an attempt to bridge the gap between supplier and user. One of the main ways to bridge the gap is the option to cash-out any remaining budget at the end of the year. This is presented as an incentive to choose wisely.

2.3 Employment Relations in *the Era of Self-Control*

Explanations based on principle agent theory and under-taxation, however, can only provide a partial understanding of the employee mobility budget and its popularity. This section discusses theoretical work on changes in employment relations to provide a richer and more contextualised understanding of the employee mobility budget.

Rose (1999) provides an overview of the various phases in the employment relationship since the industrial revolution, based on the dominant perception of 'the productive subject'. The concept of the mobility budget is clearly rooted in the last phase, the period of 'self-control' within the liberated firm. In this era, which started in 1980s, the productive subject becomes primarily framed as a consumer, and through the act of consumption people are to shape their lives. People need to select a lifestyle from the range of options offered to them by commerce, marketing, media and social networks. They need to make sense of existence and enjoy freedom through acts of choice. As such, one is able to assemble, manage and market oneself (Dardot & Laval, 2013; Rose, 1992, 1999; Warde, 1994). As Rose writes:

The image of the citizen as a choosing self entails a new image of the productive subject. The worker is portrayed neither as an economic actor, rationally pursuing financial advantage, nor a social creature seeking satisfaction of needs for solidarity and security. The worker is an individual in search of meaning, responsibility, a sense of personal achievement, a maximized 'quality of life' and

hence of work. Thus the individual is not to be emancipated from work, perceived as merely a task or a means to an end, but to be fulfilled in work, now construed as an activity through which we produce, discover, and experience our selves (1999, p. 104)

The changes observed by Rose (1999) are reflected in the corpus of management books studied by Boltanski and Chiapello (2005, p. 62). The central theme of the 1960s was 'management by objectives', which meant that cadres were no longer told what to do, but what to achieve. Nevertheless, management was characterised by a calculating administrative rationality. In contrast, authors of management books from the 1980s onwards reject hierarchy and old-fashioned planning. The new company is depicted as a network in which employees hop from one project to the other, each time joining a new team. Flexibility is considered essential to remain competitive, and organisations are managed by coaches with a vision and skills as artistic managers.

The 1960s style is associated with control, coercion, exploitation and discipline. This top-down style is changed for mechanisms of self-control, which can be illustrated by the frequent use of terms such as 'trust', 'autonomy', 'freedom of choice' and 'responsibility'. This is considered a win-win situation since, on the one hand, employees regain autonomy and enjoy freedom of choice, while on the other hand, employers generate higher employee satisfaction and obtain a better position in the 'war for talent', while increasing productivity levels (Rose, 1999). Indeed, a new vocabulary has entered the field. The following quotes illustrate how this management discourse is applied in the case of the mobility budget.

The employees of the future have to be able to support their daily travel needs with a sustainable mobility package, in which multiple transport modes can be combined in an optimal way. Project team 'Multimodal commuting', BBL et al. (2010, p. 6)

The company empathizes with their employees with respect to [transport needs] for various reasons: sustainability, employees as internal customer, and the overall attractiveness of the company (they lose employees due to a lack of transport options). This also relates to a wider sociological evolution, in which the balance of power between the employer and the employee is shifting to the extent that one should now be talking about a labour-provider, being an employee that is willing to offer his or her services to the company. Hence, the employees are more and more in control over their remuneration package. For example, the demanded wage might be lower, while the demand for flexible working conditions is higher. Project team of Mobility Budget works!, Christiaens et al. (2013, p 48)

Further on, we will illustrate how an entrepreneurial attitude and self-control are matched with multi-modalism. But first, we position the rise of the self-control model in employment relations in general processes. Some 'material' changes have certainly impacted the discourse, such as the decrease in size of large corporations, the

development of ICT and the rise in education levels, but the discourse is also actively constructed. What Boltanski and Chiapello (2005) call 'the new spirit of capitalism', and Sennett (1999; 2006) 'the culture of the new capitalism', is perhaps best known as neoliberalism or neoliberalisation. Within the variety of approaches to the study of neoliberalism (Brenner et al., 2010; Ward and England, 2007), especially the literature inspired by Foucault (Foucault, 2013, 1991; Lemke, 2001) emphasises the discursive and cultural dimension (Dardot & Laval, 2013, Zuidhof, 2012).

Zuidhof (2012, 2014) defines neoliberalism as a discursive politics of the market, since it involves the construction of markets in spheres previously governed, valued and understood by other non-market norms and concepts (see also Mirowski, 2009). For example, roads are discursively transformed into roads transport markets so that pricing or privatisation becomes the most obvious way to manage them (O'Neill, 2013; Vanoutrive, forthcoming). In the workplace – one of the key sites of change under advanced liberalism or neoliberalism (Brenner and Theodore, 2002; Rose, 1999; Sennett, 2000) – the aim is to transform employees into market players, i.e. to construct entrepreneurial actors who permanently optimize their own behaviour. Also outside the workplace, the aim of neoliberalism is to transform citizens, family members and friends into self-entrepreneurial creatures (Dardot and Laval, 2013; Rose, 1992). With this, the discourse emphasises self-control, individual responsibility and ingenuity (Bauman, 2000; Dardot and Laval, 2013; Rose, 1999). Self-control is imposed through subtle incentives, and techniques of motivation and stimulation (Dardot and Laval, 2013). The ideal employee is immensely flexible, able to adapt to new technologies, new environments and new work atmospheres, inter alia through lifelong learning. Regarding the role of the state, it is well-known that neoliberal discourse is very critical of traditional government policies and institutions, but promotes a new kind of government which is entrepreneurial and provide incentives that entice individuals to adopt a more entrepreneurial attitude (Mirowski, 2009).

Based on this theoretical literature, we can define the employee mobility budget as a technology of government which is employed to transform employees into self-entrepreneurial subjects by making them individually responsible for their travel choices in a setting designed by the employer and the government. The promotion of this technology is part of the neoliberal political project which permeates the current sustainable transport policy discourse. This definition is contextual since the mobility budget is not a scientific concept, but a policy concept which is flexibly used in contemporary policy discourses. In other words, it can only be understood in the specific context in which it is employed. However, the employee mobility budget is part of a wider trend in sustainable mobility policy-making (Shoup, 1997; Potter et al., 1999; Givoni and Benister, 2010; Kamargianni et al. 2015) and, as a consequence, the insights from this analysis can be used in a wide variety of cases.

3. Methodological Approach: Policy-as-Discourse Analysis

In order to decipher the popular characteristics and the genealogy and sociology of the mobility budget concept, we performed a discourse analysis of publications in popular media, policy documents, and studies. There are many approaches used in the broad field of discourse analysis, mainly because discourse analysis is used by many different disciplines, each with their own interests, objects of study and objectives (van Dijk 2011). The approach to discourse analysis in this paper is closely related to the political approach, policy-as-discourse, and the main interest of this school is the political order. Here, discourse is about power and domination (van Dijk, 2011), and this school is also known as the Foucauldian school (Feindt and Oels, 2005; Foucault, 1991).

In political discourse analysis, language is not understood as a simple neutral means, but rather it is recognized as a medium (Fairclough, 2013). Language is a system of signification used by actors not just to describe the world, but to *create the world*. There are many possible realities and through a discourse, a certain reality is re-produced (Foucault, 1991; Fairclough, 2013; Hajer, 1995; Keller, 2011). Indeed, within the Foucauldian approach political problems and solutions are considered to be socially constructed.

In the last decade or so, numerous policy discourse studies in the field of transport planning and transport economics have been published (Brink, 2009; Cohen-Blankshtain, 2008; Flyvbjerg, 1998; Henderson, 2009; Smaal, 2012; Vigar, 2002). Most studies in the field examine the rise and fall of a certain discourse, or how discourses succeed each other in their hegemonic status. What is clear from the literature is that multiple discourses can co-exist. Moreover, not all discourses are represented equally in everyday life or policy. Once a certain discourse comes to dominate the way in which society conceptualises the world, there is 'discourse structuration' (Hajer, 1993, 1995). This is currently the case for the neoliberal discourse, which began to dominate since the 1980s.

A relevant concept from the field of discourse analysis with respect to this study is *the storyline*, which 'is a generative sort of narrative that allows actors to draw upon various discursive categories to give meaning to specific physical or social phenomena. The key function of a storyline is to suggest unity' (Hajer, 1995, p. 56). Once many actors draw from the same storyline, it becomes a sort of ritual. One of the rituals spotted in the discourse analysis presented below was the omnipresent reference to 'the congestion problem': this seems to be a problem accepted and shared by all parties involved. The main storyline of the mobility budget is about offering freedom of choice to individual employees, which will use this freedom to optimise individual travel behaviour, which in turn will result in more rational travel patterns and less congestion. As suggested earlier, discourses do not exist in isolation as they co-evolve with institutional settings, material possibilities, practices, techniques and concepts.

The corpus for the analysis are articles from newspapers, news portals, magazines and e-zines together with key documents in the field. With respect to the latter, we included all documents referred to by the news items, such as legislative proposals and project reports. For the mainstream media items we used the Lexis Nexis archive (21 April 2015; <https://academic.lexisnexis.nl/>) and Google Alert (26 October 2012 to 18 September 2015). For both channels the only search term was 'mobility budget' ('mobiliteitsbudget' in Dutch).

In the corpus we initially looked for clues regarding the following aspects: [1] Definitions and delimitations of the mobility budget concept, [2] The target group, [3] Problem-solution constructs, [4] Preconditions for success and [5] Outcomes of successful implementation. During the process we added the size of the company car fleet to the search criteria as we noticed that there was some ambiguity in the corpus regarding this seemingly straightforward fact. For the analysis we used NVivo 10 software from QSR international.

The focus is on the Dutch speaking discourse community in Belgium. French speaking actors are followers rather than leaders in the mobility budget debate. For example, the Walloon Business Federation refers to documents of 'Flemish' actors (Minet, 2015), and in contrast to its Flemish counterpart BBL, the Walloon environmentalist NGO IEW is more critical of market instruments in general, and the mobility budget in particular (Courbe, 2016). Furthermore, only sources which are easily accessible are retained, and a minimum of 100 words was used. Finally, doubles or articles with striking similarities were removed, this reduced the corpus from $n=186$ to $n=52$.

4. Results

4.1 Main Actors

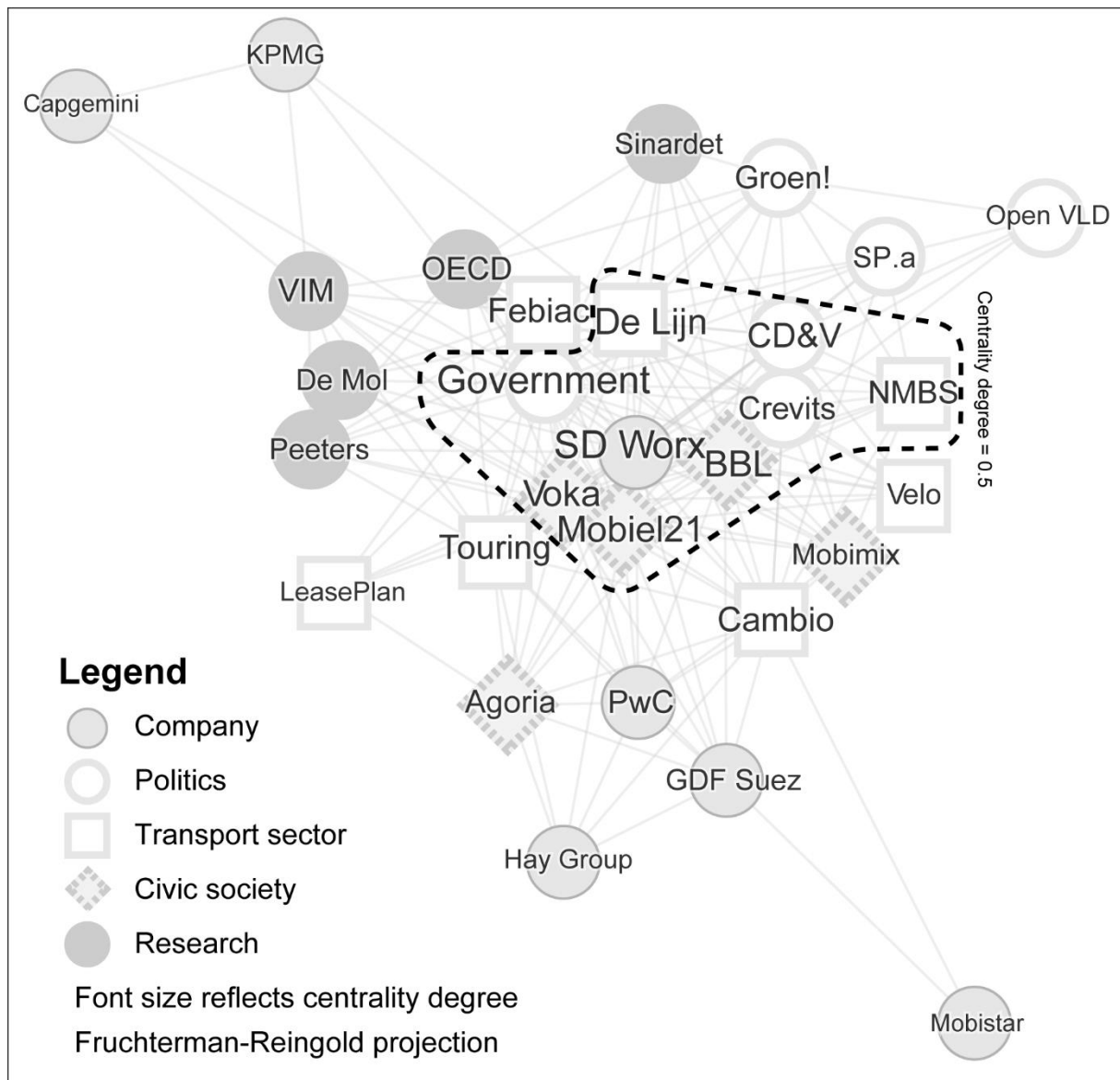
The actors are of central importance if one aims to understand the mobility budget debate and the discourse it draws from. As is often the case, just a few actors dominate the debate, and their affiliation might reveal something about their agenda. The relative importance of actors in the debate is revealed through social network analysis (Fruchterman and Reingold, 1991; Wasserman and Faust, 1994). The network analysis is based on the sources found through Lexis Nexis and Google Alerts. Key documents are not included due to their length, complex layering of actor presence (in abstract, main text, footnotes, references, and so on), and lack of importance for the general public. All actors that are mentioned in two or more items are included in the network, and the strength of a network tie between two actors is measured as the frequency that two actors are mentioned in the same article. The network is depicted using the Fruchterman-Reingold method (Fruchterman & Reingold, 1991, with the *R* package 'igraph' (Csardi, 2014)) so that key actors are more centrally located in Fig. 1, and actors with strong network ties are plotted in each other's proximity. This figure might look complex at first sight, but when one focuses on the core of the network inside the black

line, the number of actors is not too large, especially if one takes into account that the public transport companies (NMBS and De Lijn) play a rather passive role, and that the former transport minister Crevits is a member of the party CD&V. Although our focus is on the core of the network, we also included more peripheral actors since several of them are mentioned in the remainder of this section.

The actors depicted near the centre of the plot are the most influential players in the debate (see below). They appear in the media as advocate of the concept, representative of an important group, or as expert. More specifically, the following actors dominate the debate (eigenvector centralities > 0.5)¹:

- **BBL** is a large Flemish environmentalist NGO.
- **Mobiel 21** is an organisation which combines consultancy work with advocacy for sustainable mobility.
- **Voka** (Flanders' Chamber of Commerce and Industry) is a large employers' organization.
- **SD Worx** is a multinational in human resource management, pay-rolling and taxation. Over 3,500 people work for SD Worx and the headquarters are located in Belgium (SD Worx, 2016).
- **De Lijn** is the regional public transport company in the region of Flanders (bus, tram), and **NMBS** (SNCB) is Belgium's national railway company.
- The **government** is often ill-defined. In many press articles, we were unable to make a clear distinction between Federal and Regional government. Moreover, most references to the actor 'government' are passive. They include statements from others about what the government did, will do or should do. Former Minister of Transport in Flanders, Hilde **Crevits** was actively involved in the discussion.
- The Flemish Christian-democrats (**CD&V**) is the only party with an eigenvector centrality > 0.5 . Other parties in the debate include the Greens (Groen!), the social-democrats (SP.a), and the liberal-democratic party (Open VLD). Other parties are only mentioned once or are not mentioned at all.

¹ Eigenvector centrality, also known as eigencentrality, is a measure of the importance of a node in a network. In this case it is a measure of the relative importance of an actor in a social network. The method favours connections to highly networked actors over connections to actors with zero or only few other connections. The basis to calculate the eigenvector centrality is the adjacency matrix.



Note: The closer to the centre of the network and the larger the font size, the more central an actor is

FIG. 1: NETWORK OF ACTORS IN THE MOBILITY BUDGET DEBATE

4.2 A Short History of the Mobility Budget

In 2007, 2008 and 2010 there were some unsuccessful attempts by Flemish liberal-democratic politicians to pass a law introducing a ‘mobility allowance’ as an alternative for the company car (Senate 4-195/1; 5-274/1; 5-132/1). In parallel, the environmentalist movement BBL and the sustainable mobility movement Mobiel 21 separately submitted proposals to the Flemish government to finance projects to research and develop a ‘multimodal mobility package’ (BBL) or ‘mobility cheque’ (Mobiel 21). This resulted in a joint project proposal and in April 2010, a final report was published with the subtitle ‘towards a multimodal mobility budget?’. A wide range

of actors were involved via focus groups, steering committees and other meetings and the project attracted some media attention (BBL et al., 2010).

However, it is was the successor of this project, called *Mobiliteitsbudget werkt!*, which popularised the mobility budget concept. The Flemish government funded this project and the consortium consisted of BBL, Mobiel 21, and a regional branch of the Flemish association for entrepreneurs (Voka – Halle-Vilvoorde). The sources included in the analysis frequently mention this project which ran from 2011 to 2013. The final report was presented during an event in March 2013 where the Flemish Minister of Transport gave the final speech (Christiaens et al., 2013). From then on many proponents have referred to the promising results of this experiment, although figures were based on a limited number of self-selected employees of a limited number of self-selected companies. SD Worx was not a formal member of the consortium, but the company was actively involved, given that they volunteered to participate in the experiment, developed an online tool and co-authored the final report. SD Worx also had a major influence on the legislative proposal for the implementation of the mobility budget in Belgium which was submitted in November 2013 by the Flemish Christian democrats in the Federal Parliament (Van den Bergh et al., 2014).ⁱ

From 2013 onwards, the mobility budget has become a popular concept in policy circles and there has been a wide consensus on the general concept. To illustrate, party leaders and political scientists have started to argue in favour of a mobility budget. However, the 2013 bill never passed in the Federal parliament due to differences in opinion about the detailed design of the policy. So, the mobility budget has remained on the agenda, but environmentalists, trade unions, Flanders' Chamber of Commerce and Industry and political parties each propose a different approach. In the meantime, new research and development projects were initiated such as *Slim Mobiliteitsbudget* (smart mobility budget) coordinated by the Flemish Institute for Mobility (VIM) and KPMG consultants (2013-2016), and doctoral research within the framework of the Flemish Policy Research Centre on Commodity and Passenger Flows. In 2016, the mobility budget increased in popularity and the Federal government announced in October 2016 that the mobility budget is part of their agreement on the 2017 budget. Early 2017 Federal government introduced a bill, designed by SD Worx, and with a focus on the cash-for-a-car concept.

A timeline of the most important events, projects, proposals and media attention in provided in Fig. 2. The level of media attention is measured by the number of published news items.

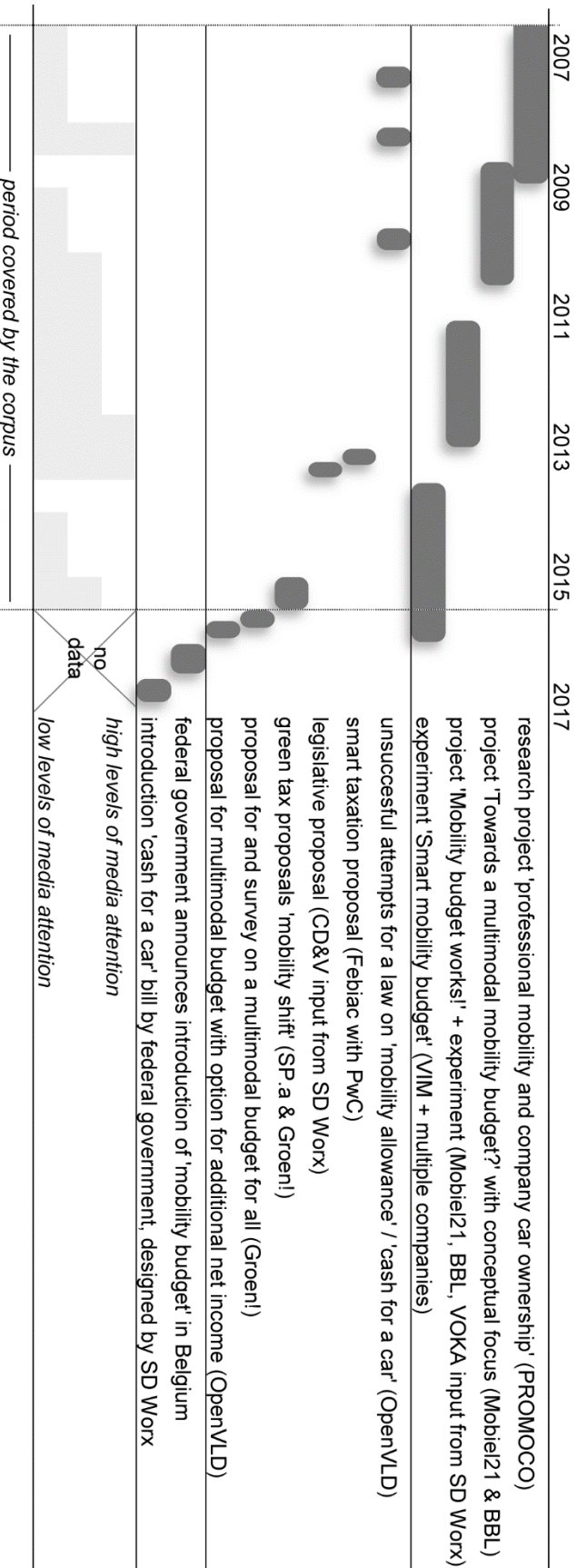


FIG. 2: OVERVIEW OF MOST IMPORTANT EVENTS AND MEDIA ATTENTION

4.3 Definitions: A Flexible Benefit Plan for Transport Options

As is often the case with popular policy concepts, their vagueness contribute to their success (Hajer, 1995). In the most popular version, the mobility budget is provided by the employer to the individual employee in order to cover travel expenses. As a consequence, travellers are subjectified as 'employees', while other groups of traffic participants are generally ignored. The individual employee is responsible for the management of this virtual budget and can choose the most 'rational' or efficient combination of travel modes from a range of multimodal travel options. This model can be found in at least 40 of the 52 sources used, while the remaining 12 sources did not contain an explicit description.

Many actors in the debate stress the need for an up-to-date and user-friendly web-based tool. During the project *Mobiliteitsbudget werkt!*, SD Worx developed and tested such a tool, which was considered an essential step, especially since the complex fiscal system discriminates between types of trips and transport modes (Christiaens et al., 2013, p. 12). Following quotes illustrate the perceived importance of a tool.

There is need for a management tool by which employees are able to see the range of opportunities available and the implications for their income. This management tool should ease the administrative burden for the employee (De Cat, 2014, p. 7).

The HR-company and some of its competitors developed a tool in which every transport mode has its own fictive value, including the contributions for social security and taxes. As a result budget neutrality is guaranteed. Employees are able to see the impact of each choice on their budget (De Crom, 2013, p. 37)

Calls for a user-friendly tool cannot be seen in isolation from the complexity and structure of the fiscal and legal system since transparent information is considered a necessary condition to optimise choice behaviour of employees. '[T]he current administrative system does not offer sufficient opportunities for flexible travel behaviour,' concluded Pans (2010, p. 4). 'There are possibilities in the current situation,' says an SD Worx representative, 'though this is an administrative muddle, it is much easier for an employer to distribute company cars to all his workers' (Vonck, 2014). One of the problems that companies encounter is insecurity, and due to the complexity it is hard to get an overview of the transport costs, according to Verboomen (VRT, 2012) who concludes that, 'a common thread is missing' and 'simplification is needed'. The statements by SD Worx are substantiated by their own studies and echoed by others, as many authors refer to their results. In 2012, SD Worx conducted a survey among employers, which gained much media attention. At least six other items in the corpus refer to this study.

Based on the identified barriers regarding the complex set of rules, many actors suggest that changes are needed in the current body of legislation. 'We need to streamline the current rules, because these are too complex' says Magerman (in De Pourq 2012). 'Fiscal

and juridical reforms are advisable. This can either be an optimisation of the existing regime or more exhaustive reforms in order to come to a unified tariff for the mobility budget' (BBL, 2014). The suggestions from these actors 'in the field' are in line with those from political parties. The 'juridical obstacles' need to be removed, according to a press release from the Flemish Christian democrats (Knop, 2013). And also the Green party advocates administrative simplification. The legislative proposal by van den Bergh and others (CD&V) is presented as a solution to the identified juridical barriers, even though it would have added articles to the existing system.

In general, it is up to the employer to choose the options from which employees can choose. The most frequently mentioned transport options are a company car, bicycle, bus and train, but also bike sharing and car-sharing schemes can be included in the 'pallet of multimodal transport options' (e.g. BBL et al., 2010). To some, a *Bonus*-option is an essential part of the whole concept: 'Proponents of the mobility budget concept assume that the employees will choose wisely, because at the end of the year the money left over in the budget will be paid to them' (Mouton, 2012). In the 2013 legislative proposal the emphasis was placed on sustainable mobility, although the *Bonus*-option - which basically implies a transformation of the tax benefit for company cars into additional wage - was included.ⁱⁱ

In theory, the objective is that employees with a mobility budget can choose for each trip the optimal combination of transport modes. However, company cars and season tickets need to be chosen beforehand and actors give little information regarding the timing, frequency or flexibility of decision-making moments for employees. Within our corpus the frequency varies widely from one day to a maximum of five years, the latter presumably based on the duration of car lease contracts, often four or five years.

Most disagreement exists over the size of the budget and the categories of employees who would get a mobility budget. In the majority of the cases, the possible input for the total amount of budget consists of *the current transport related costs*: 'The size of the budget is the equivalent of all the transport related costs for the employer, like the company car, fuel card and parking lots' (Van Dyck, 2014, p. 7). In some other references, such as the 2013 legislative proposal, employers can enlarge the budget by the inclusion of other fringe benefits, such as Christmas gifts and dinner cheques (De Crom, 2013; Knop, 2013; Van den Bergh, 2013). In several experiments, employees were financially rewarded if they made 'wise' (more sustainable) transport choices (Christiaens et al., 2013; Mouton, 2012; Zijlstra et al., 2014). Another point of divergence is the standardisation of the budget. The Greens propose a standardized mobility budget to which all employees are entitled, and which is based on commuting distance. However, this proposal from an opposition party is hardly taken seriously by other influential actors (Jns and Belga, 2013).

4.4 The Problem: from Hyperautomobility to Congestion and Unimodality

Policy discourses are often characterised by a strong problem-solution pattern (Cohen-Blankshtain, 2008; Fischer and Forester, 1993; Hajer, 1995). In our case, there is one clear, albeit vague, solution: the mobility budget. The problem is defined in different ways, although congestion turns out to be a common thread. For environmentalists and sustainable mobility advocates -who played a central role in the research and development projects in the first phase- the main problem is hyperautomobility. For them the company car is the icon of excessive car use. However, they carefully avoided radical anti-car rhetoric, and joined the anti-congestion discourse, which dominates mobility-related debates in Belgium. The explanatory memorandum for the 2013 legislative proposal illustrates this discourse well. The document states that:

'There is no other country with a more severe congestion problem than Belgium. The longest traffic jams in the world can be found in Antwerp and Brussels, [...] Congestion related problems in Belgium place a heavy burden on mobility and the environment, though also on the well-being of citizens and the Belgian economy. According to the OECD, the economic consequences of congestion and transport issues equate to one or two per cent of the Gross Domestic Product, this means 3.7 to 7.4 billion a year' (Van den Bergh et al., 2014, p.3).

To support the claim regarding the highest level of congestion, Belgian policy makers regularly refer to the INRIX scorecard (INRIX, 2014), and the 'heavy burden on the Belgian economy' is substantiated using OECD reports (OECD, 2013). Also SD Worx representatives refer to 'the congestion problem': 'One of the central societal challenges is mobility – or the lack of mobility. A helicopter view above Antwerp or Brussels on a rainy morning is a hallucinatory sight: rows and rows of queuing and stationary cars' (Magerman 2013, p.1). Nearly half of the sources explicitly refer to societal problems that need to be solved, and 'the congestion problem' is either the only argument used or a key argument in a longer list.

The necessity to address 'the congestion problem' is substantiated by many actors in different ways. In a macro-like approach, congestion costs are provided in absolute numbers (in billions) or relative to GDP (PwC & Febiac, 2013; Van den Bergh et al., 2014). Unsurprisingly, the Greens explicitly link congestion to environmental issues, as they frequently talk about 'polluting traffic jams' (Jns & Belga, 2013; Maerevoet, 2015). The chairman of the social-democrats, Crombez, says that congestion needs to be addressed because it now affects all members of society (SPA, 2015). An evocative style of reasoning is present in the work of Magerman (2013a) from SD Worx, especially in the paragraph called *Mobility is a problem*:

Behind the title of this paragraph there is no need for a question mark, this would be knocking on an open door. Those who commute to Antwerp or Brussels need to rely on a special type of neural wiring to cope with this situation day in day out, this while knowing that the situation will only get worse (Magerman, 2013a, p. 1)

The notion that action is needed, because the situation will get worse in the near future, is also present in other sources (PwC and Febiac, 2013; Van den Bergh, 2013). Congestion is primarily framed as a societal problem because of its perceived and urgent threat for economic growth.

However, a number of actors qualify the role of company cars as cause of congestion. Estimates of the number and share of company cars vary widely, and also experts doubt whether the company car is the main cause of congestion. Nevertheless, the mobility budget is welcomed by many of these actors for its less rigid character. Later sources more often focus on the lack of choice experienced by company car owners, and on the congestion evil. Nevertheless, a discussion has developed regarding the number of company cars and their role in congestion. Following quotes illustrate this debate:

- *'Febiac, the federation of the car industry, says there are 300 000 cars that might also be used for private purposes. However, according to SD Worx this is an underestimation. A representative sample of this HRM service provider shows that 30 percent of the officials and clerks ('bedienden') and 1.5 percent of the workers ('arbeiders') have a company car. This suggests a total of 456 000 cars. [...] More than half of all passenger vehicles that are registered on a company name are also used privately. And with a total of 5.4 million vehicles in our country, almost one in ten cars appears to be a company car, as we should have known'* (Vonck, 2014, p. 52).
- *'Allegedly, there are about 400 000 company cars in our country, this number is rapidly increasing (more than 60 000 new cars in the period 2010 to 2012). If we compare this to the total number of 14 million vehicles, this figure is relatively small. Although, each additional car in the daily commute is added to the already congested rush hours'*. memorandum of the 2013 bill (Van den Bergh et al., 2013, p. 2)
- In 2015 the Hay Group stated that there are 650 000 company cars in Belgium. According to De Cat (2015), editor of magazine Trends, this means just 11.8 % of the total fleet. *'Are these cars the cause of the congestion?'* he rhetorically asks, and continues: *'What about the messy spatial planning, poor infrastructure, and the quality of our public transport system?'*
- Kaesemans (2015), managing director of communications at the automobile federation Febiac, refers to the same study: *'650 000 vehicles [...] that is a significant, but not all that of a determining factor of the traffic on our roads'*. He continues by pointing out that these company cars do not come on top of the number of private cars, they are substitutes: people would buy and drive a private car if they did not have the company cars. *'If we look at the neighbouring countries, we observe that neither the number of cars per inhabitant, nor the number of kilometres driven is significantly different from our situation. In the Netherlands the number of company cars is much lower, there are, however, just about the same number of cars in total: about five per ten inhabitants'*.

- In an opinion article about company car policy in Belgium, political scientist Sinardet (2014a) claims that one out of two cars on Brussels ring road is a company car. According to him, there are over 1 million company cars driving around in total. Two out of the three the most congested cities of Europe and North-America are located in Belgium.

In the discussion, estimates of the total number of company cars in Belgium range from a minimum of 300 000 to a maximum of over 1 million. The relative number of company cars ranges from 3 % to 50 %, though the latter is in a specific geographical location. The impact of these cars on the congestion levels runs from a side issue to the essence of the problem: ‘people will buy and drive a private car’ versus ‘no wonder we have the most congested cities in the world.’

4.5 The Solution: Pragmatic Multimodalism

The mobility budget discourse idealises a new way of multimodal travel. In the future, trips need to become light, seamless, smooth and multimodal, as following quote illustrates: ‘The mobility budget eases transport mode switching: it allows for a variety of transport needs of the employees’ (Pans, 2010, p. 4). Also in the reports of the projects funded by the Flemish government, multimodality takes a central position, as following example illustrates:

Multimodal means that multiple transport modes are used for trips. This can mean that multiple modes are used successively in one trip or that the most appropriate mode is selected based on the type of trip. Multimodality combines the strengths of the individual and slow transport systems (fine-grained access) with the strengths of collective transport modes. Multimodality means that travellers are able to switch modes at strategic locations and/or are able to use a certain mode depending on the type of trip (2010, p. 6)

Multimodality is not only a key word in the mobility budget debate; it features in many debates about sustainable transport and it is promoted by many governments. Multimodality (as a policy objective) gained much popularity over the last three decades (Givoni and Banister, 2010), and this trend has been labelled *pragmatic multimodalism* by Shaw and Walton (2001). More precisely, they use this term to describe the shift in policy emphasis to promote ‘integrated transport’ in the UK. This shift was first announced in the Labour government’s White Paper *A New Deal for Transport* in 1998. Although the analysis of Shaw and Walton is mainly concerned with the effect on road building, their notion of a policy shift does seem to be useful in the context of the mobility budget. The concept of *pragmatic multimodalism* emphasises that policies should take into account the needs of car users as well as others by offering a wide range of transport options.

4.6 Conflict, despite a Solution and Consensus

In the first half of the 2010s, there was an apparent consensus on the implementation of the mobility budget, and few dissonant voices could be heard in the sources studied. However, no legislative proposal was successful so far, and one gets the impression that disagreement intensifies. To understand this, one needs to be aware of the current position of the company car in Belgium. First and foremost, reference is made to the economic role of company cars. Second, the company car is presented as the most obvious option to deal with 'excessive labour costs' in Belgium (KPMG, 2012). Company cars have been institutionalised and attacking them is, in the words of MP Van den Bergh, 'political suicide' (as he said during the presentation of his legislative proposal, 5 November 2013). This is also the explanation offered by Sinardet (2014a): 'there is only one big taboo in the discussions about tax reforms: the fiscal support to company cars'. One year later, his conclusion was almost literally confirmed by one of Belgium's leading politicians, Bart De Wever, during the so-called 'tax shift' debate. He confirmed that all issues were open for discussion in tax reforms, except for the company car (HLN, 2015). A nice summary of these arguments was provided by Magerman:

Combined with the ease of use, its status-enhancing value and the net wage advantage, the company car has become an irresistible element in the relationship between employer and employee. Taxing away the company car is because of these reasons not an option, there is also no democratic support to do so, apart from the fact that these kind of radical policy changes are unlikely to occur in our country (2013a, p. 1).

An often-observed strategy of corporate-minded actors is to pull alternative positions regarding the current position of the company car into extremes. Instead of proposing a small or slow increase in taxes for the company car, they depict these interventions as 'major government interventions', 'taxing away the company car' and 'abolishing the system of company cars'. Due to this juxtaposition the mobility budget is positioned as the only feasible option (De Cat, 2015; Magerman, 2013b, and the manoeuvre space of governments is constrained, in the words of Magerman (2013a, pp. 1–2):

Mobility means economic development and prosperity, but also intellectual development, knowledge, culture, leisure, personal development freedom and self-determination. It is not without reason that dictatorships want to control and curb mobility. Solving the mobility problem by major government interventions is therefore not an option.

In other words, the current position of the company car is the *point of reference*, as a result, the discourse sees the promotion of alternatives as the only 'realistic' option.

It is the dominant and special status of the company car that many environmentalists, but also social democrats and even the OECD, want to alter, as following examples illustrate:

- 'We need to tell the people that the current system for the company car is a poor system. With this system we will all be worse off in the longer term' said the newly elected chairman of the social-democrats (SP.a) in a press release, while referring to the need to make take 'more radical positions' in the debate (Maerevoet, 2015; SP.a, 2015).
- At the time when the Christian-democrats launched their legislative proposal, the environmental organisation BBL reacted with a short comment: 'It is to be welcomed that the CD&V submitted a legislative proposal, therefore they receive support from BBL. A drawback: CD&V regards the mobility budget as a complement to the system of company cars. Although the mobility budget does offer some promising results, the maximum effect manifest itself when the system of company cars is phased out' (Grietens, 2013).
- Sinardet (2014a) proposed to abrogate the current system for the company car in Belgium. The government should use this money in order to lower the labour taxes. His opinion article gained much attention (Sinardet, 2014b). The Christian-democrats were quick to respond: 'We already offer an alternative' (Christiaens, 2014). This alternative was, of course, their version of the mobility budget.
- The Greens proposed their version of the mobility budget on multiple occasions and in multiple press releases. They advocate a budget with a fixed part for all employees in Belgium and an additional part based on the individual commuting distance (max. 120 km) and (alternative) travel costs by train. Their approach was criticized by Kaesemans from Febiac (2015; Maerevoet, 2015) and others. Mainly, because the special position for the company car users is lost and the system does not recognise the company car as 'a work tool'.

It is interesting to look at the position of the environmental NGO BBL. They were involved in influential projects funded by the Flemish government (BBL et al., 2010), but they seem to be disappointed by the way turn the debate took. In 2014, BBL stated:

Instead of phasing out the support for the company car, governments decide to choose the path of least resistance, but probably also the path of a minimum result. With attempts to make the alternatives equally attractive to the company car the Minister hopes to promote sustainable travel behaviour. The results of this transport policy now depend on the individual and, as such, less congestion or pollution are not guaranteed, on the contrary (BBL, 2014, para. 1).

Also justice-related arguments are used in the debate. Both the Green party and the social-democrats frequently refer to the subsidies for company cars: 'Belgium is world champion in subsidizing the company car. 88 per cent do not have a company car, but do pay this bill' says Almaci, chairman of the Greens (Maerevoet, 2015). The social-democrats (SP.a) proposed a 'tax shift' of € 5.1 billion based on four central themes. One of these themes relates to mobility and concerns a shift from the company car to the mobility budget, worth € 0.5 billion; this shift would make travelling by train or bus

cheaper (de Roy, 2015). The NGO BBL refers to the OECD and echoes their message that it is also a matter of efficiency; it is simply inefficient to subsidize all modes of transport in one country (BBL, 2014).

Labour unions are also critical of the dominant version of the mobility budget, although they represent both company car drivers as well as others, and have (reluctantly) accepted wage increases via company cars at some companies. But proposals made in 2016 to use the mobility budget as a wage increase for higher incomes, and the fact that this was so openly said, resulted in critical reactions (Visie, 2016; Courbe, 2016).

5. Discussion and Conclusions

This paper discusses how particular tools and strategies become part of the imagined desirable sustainable transport future. More specifically, we examined how and why the employee mobility budget has entered the set of sustainable transport measures in Belgium. The real breakthrough came when the human resource management dimension started to dominate, which was fostered by a major provider of payroll services (SD Worx). The success of the concept in policy circles can be explained by the sustained efforts to promote the idea using press releases, research reports, survey results, and other communications, and its identification with the hegemonic discourse on employment relations. It is emphasised that, in the right context, company car owners can change their irrational unimodal travel behaviour into more flexible multimodal travel patterns (e.g. PwC and Febiac, 2013). By embracing the issue of split incentives as main cause for the problems associated with the company car, and thereby avoiding the thorny issue of under-taxation in the initial stage, a significant coalition of the willing was built. By turning the issue of the company car into a juridical and technical matter, the debate was partly depoliticised, which meant that technocrats were able to dominate the debate. Finally, the poor definition of the mobility budget seems to be part of its success.

Freedom and autonomy are central issues in the corpus, and are the most important values stressed by the actors in the debate, as to be expected in a neoliberal discourse. Employees are expected to optimise their travel behaviour by freely choosing from a set of transport alternatives in what was literally called a 'shop' (project *Mobiliteitsbudget werkt!*). This model exemplifies the ideal employee-employer relationship in the era of self-control (Dardot and Laval, 2013; Rose, 1999, 1992). The neoliberal character of the mobility budget can be seen in the creation of a quasi-market of mobility options from which employees can choose. Via the technology of the mobility budget employees are transformed into market players and responsible, active consumers. This way, market values and rationalities are introduced in the sphere of travel behaviour. However, despite the positive aspects of autonomy and responsibility, the general critique on such strategies applies as well. The individualisation of employee-employer relationships, responsibility and social dialogue ignores the social dimension of work and mobility.

The discourse is very similar to that of flexible benefit plans which have been promoted by phrases such as *'Collective labour agreement à la carte'* (Delsen et al., 2006; Hillebrink, 2006). In our case, this was rephrased as *'Mobility à la carte'* (e.g. Knop, 2013).

In the meantime, the initial environmental agenda is overlooked. It is yet another example of how eco-modernist environmentalists adopt an entrepreneurial and corporate-friendly attitude, but in the end have to conclude that environmental aspects are largely ignored (Essebo and Baeten, 2012; Paterson, 2007). Meanwhile, Flemish environmentalists joined employers in their 'less tax on labour' rhetoric, as the following quote illustrates:

In recent decades, multiple wage optimization techniques have been developed in order to cope with the high labour costs. [...]. The project members [from Voka, BBL and Mobiel21] can do nothing else than to conclude that a substantial reform of the fiscal system with regards to remuneration in our country is pressing. The most flexible, easiest and fiscal interesting way to introduce a mobility budget: make sure that the employees have more net salary left; as such the employees can make their own choices regarding mobility. The whole clutter of fiscal back-doors and benefit regimes can be avoided. (Christiaens et al., 2013, p. 53)

In the field of transport, the mobility budget goes hand in glove with the rise of 'pragmatic multimodalism'. On the one hand, pragmatic multimodalism recognizes that road building might result in a never-ending story; on the other hand, it clearly avoids anti-car policies; a modal shift through measures against the car is out of the question. In the new policy agenda the car is part of the transport system and can be used as a feeder mode for train, bus, and even bicycle. The concept of the mobility budget is primarily presented as a tool to alter transport mode choices. Other pathways to 'sustainable transport', such as reducing trips and kilometres, have a limited presence. The main argument of the research reported in this paper is that sustainable mobility measures which change employment relations, such as the employee mobility budget, need to be contextualized. By conceptualizing such measures as technologies of government which attempt to transform employees into self-entrepreneurial subjects by making them individually responsible for their travel choices, we place policy concepts in a broader framework of neoliberalisation. As a consequence, the insights can to a certain extent be transferred to similar initiatives elsewhere, including cash-out programs and voucher-based strategies. This contextualization of particular sustainable mobility measures also qualifies their 'green' character. Hence, the employee mobility budget is part of a trend in sustainable mobility policy-making.

All in all, this research demonstrates the importance of including employment relations in studies on transport policy and sustainable mobility. Furthermore, it illustrates that the wider context severely limits the degrees of freedom for changing the dominant status of the car and the company car in particular. The adoption of a neoliberal

‘sustainable consumption’ discourse seems an ineffective strategy to fundamentally challenge unsustainable practices and institutions.

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ⁱ This conclusion is based on a comparison of key documents using NVivo. Average Jaccard coefficient was 0.147, while 'Van den Bergh et al. 2014 – Magerman 2013a' was 0.212 and 'Van den Bergh et al. 2014 – Magerman 2013b' was 0.223 (for your information: 'Magerman 2013a – Magerman 2013b' was 0.282). With respect to Van den Bergh et al. (2014) we only used the explanation of the new legislation, not the articles.

ⁱⁱ On the one hand Article 10 states: 'The mobility budget should only be used to satisfy the mobility needs of the employee, in accordance with this law' (Van den Bergh et al., 2014, p. 29). Meanwhile, Article 12 states: 'The transformation of any remaining budget into a wage premium should be part of the written agreement [between employer and employee]' (Van den Bergh et al., 2014, p. 12).