

## Split Billing in a nutshell

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### What is split billing?

Split billing allows the electricity costs linked to the home charging of an electric vehicle to be separated from domestic energy consumption and billed to the employer or fleet manager. Split billing is also known as *shared invoicing*.

### How does split billing work?

The split billing process consists of payment flows that are explained in detail later in this document. Split billing starts with the employee or single buyer who has an electric vehicle with charging cable or charging station. A prerequisite is that the charging cable or charging station is 'intelligent'. The intelligent charging cable or station is distinguished from a standard charging cable or charging station by an integrated communication tool that sends the home charging sessions to an online platform - the Mobiflow platform - on which all charging sessions, including their costs, can be consulted by the employee or single buyer.

(Note: the employer or fleet manager can currently only check the home charging sessions on the statement or payment request of the home charging sessions, where there is no possibility to export the data.)

### Why choose split billing?

Split billing is very popular with professional customers because it gives real-time insight into their employees' charging sessions. Professional customers who offer their employees an electric car as an extra-legal benefit can easily and smoothly reimburse the employee's home charging sessions thanks to the intelligent charging cable or the intelligent charging station. After all, the intelligent charging cable or the intelligent charging station creates a split between the electricity consumed for charging the car at home and other household energy consumption. On this basis, the electricity used specifically for charging can be easily and smoothly reimbursed by the employer to the employee. Split billing unburdens the employer, so to speak. After all, employers prefer not to receive manual expense reports for each home charging session of the employee.

### How does split billing activation work for the single buyer, fleet manager, employee??

The split billing set-up for both the single buyer, and the fleet manager and employee is explained in more detail in a separate guide (see [Split Billing set-up for single buyers](#), [Split Billing set-up for fleet managers and Split Billing set-up for employees \(with and without account\)](#))

In brief:

The single buyer (e.g. a private individual, a liberal professional or the owner of a sole proprietorship) completes the *Charging Services Order Form (CSOF)*, which is sent to him via a link from the Mobiflow support team. Once the support team gets the completed form back, they take care of the correct settings. Basically, the end customer only needs to set up his payment mandate after the account is created. Setting up the account, registration of the charging cable/charging station and activation of split billing are done by Mobiflow based on the elements in the CSOF.

In contrast, the fleet manager or employer does not have to fill in a Charging Services Order Form, but must send each of his employees an e-mail individually asking them to register their charging station or charging cable and link it to the split billing code provided in the e-mail. This e-mail is generated by the fleet manager from the Mobiflow platform ([Mobiflow](#)) and automatically sent to the employees using the data that the fleet manager enters for each employee individually on the Mobiflow platform.

The employee without an account is prompted after receiving the e-mail from the fleet manager to:

- Create his CPO<sup>1</sup> account by registering himself with his private email address;
- Registering his charging station and linking it to the split billing code in the employer's e-mail;
- Ticking his type of split billing contract and confirming the registration.

The employee with account only needs to log on to the Mobiflow platform and link his charging station with the split billing code in the employer's mail.

*(Note: in the case of a charging cable, our support team will send an additional email to the employee explaining how to connect the cable to the Mobiflow platform.)*

### What happens after split billing activation?

After activation, both Mobiflow and the employee/single buyer can track home charging sessions and the cost per charging session on the Mobiflow platform. The split billing process can start from then on.

*(Note: as split billing works today, the employer or fleet manager can only consult the public charging sessions with the charge card, not the home charging sessions. Ideally, the split billing sessions that run entirely on the Mobiflow platform today should also be visible on the employer side to check the consumption against the actual kilometres driven. Currently, this can only be checked in the settlement/on the payment request, with no possibility to export the data. However, this is currently being worked on in order to provide employers with a digital overview of employees' home charging sessions).*

### How does the split billing process work?

The split billing process consists of just a few simple payment flows. These payment flows involve three parties: Mobiflow, the employee/single buyer and the employer/fleet manager. The whole process is managed and coordinated by Mobiflow. The following is a schematic representation of the payment flows between these three parties.

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<sup>1</sup> CPO = Charge Point Operator

- 1 As usual, the employee or single buyer pays his [energy bill](#) to his energy supplier for the supplied energy he consumes at home: both the energy consumed for the home charging of his electric car, and the energy consumed for other electricity needs at home.

By activating split billing, Mobiflow has real-time insight into the home charging sessions thanks to the integrated communication tool in the intelligent charging station or intelligent charging cable. Mobiflow thus generates every time on the 1st day of the month:

- 2 A [debit note for the employee/single buyer](#) for his/her home charging sessions. This debit note is prepared by Mobiflow in the name of the employee/single buyer and is addressed to Mobiflow for payment. The debit note is mailed to the employee/single buyer with the message that Mobiflow will reimburse the amount mentioned on the note to the employee/single buyer.

- 3 A [payment request \(without VAT\) to the employer/fleet manager](#) for payment of the employee's or single buyer's home charging sessions. This monthly payment request summarises all homeloading sessions of all employees combined. Payment of home loading sessions should be made manually.

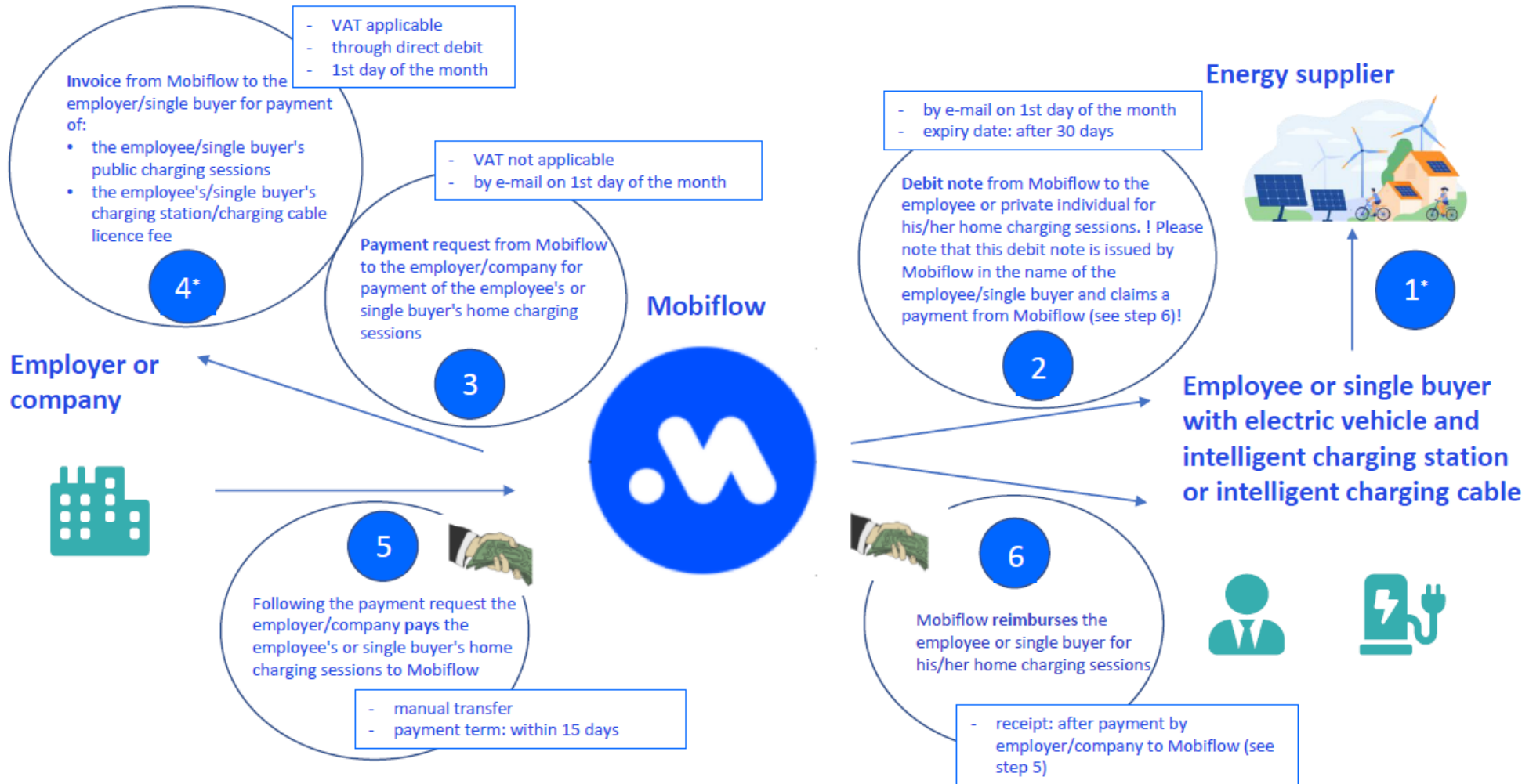
Why are the home charging sessions not subject to VAT? The split billing sessions to an employee are, in theory, a sale of electricity from a non VAT liable single buyer to a VAT liable company. In that case, the VAT on the sessions cannot be recovered by the company.

Why does this payment request have to be done manually? Currently, a manual action is required from the employer for payment of the employee's home charging sessions in order to manually credit these sessions.

- 4 An [invoice \(with VAT\) for the employer/fleet manager](#) for payment of the services subject to VAT, namely the public charging sessions and the licence fee for the employee's or single buyer's charging station or charging cable. The invoice is paid by direct debit.

- 5 [Payment of the employee's or single buyer's home charging sessions](#) by the employer to Mobiflow upon receipt of the payment request (see step 3).

- 6 [Reimbursement of the employee/single buyer for their homeloading sessions by Mobiflow](#). This reimbursement is deposited only after the employer has paid Mobiflow (see step 5)..



\* Steps 1 and 4 do not, stricto sensu, belong to the split billing process, but were added for completeness.

### What is the role of the single buyer?

The single buyer is sent a link to the *Charging Services Order Form (CSOF)*. On this form, the single buyer indicates whether he/she chooses the split billing option or not. If he/she chooses this option, he/she also immediately fills in the fixed reimbursement amount per kWh that will serve as the basis for calculating electricity consumption. As soon as the Mobiflow support team receives the completed form back, the support team takes care of the correct settings. Basically, the end customer only needs to set up his payment mandate after the account is created. Account set-up, charging cable/charging station registration and split billing activation are done based on the elements from the CSOF.

The activation of split billing is now a fact, the split billing process can start. The single buyer does not have to do anything for this, Mobiflow manages this process from A to Z. The single buyer only has to start charging and pay his/her usual energy bill to the energy supplier (*see step 1 of the split billing process*). The energy consumed for the home charging sessions is reimbursed to the single buyer by Mobiflow (*see step 6 of the split billing process*). The single buyer finds a summary of these home charging sessions on the debit note from Mobiflow to the single buyer (*see step 2 of the split billing process*).

A brief overview of the set-up and flow of the split billing process for single buyers can be found in the onepager *Split Billing set-up for single buyers*.

### What is the role of the employer or fleet manager?

The fleet manager or employer does not have to fill in a *Charging Services Order Form*, but they do have to send each of their employees an e-mail individually asking them to register their charging station or charging cable using a split billing code. This e-mail is generated by the fleet manager from the Mobiflow platform (*Mobiflow*) and sent using some data entered by the fleet manager on the Mobiflow platform, such as:

- the employee's private e-mail address. Although it is possible that the employee's professional e-mail address might already be used for the eMSP account for public charging sessions, split billing always requires the employee's private e-mail address to be passed on. Indeed, the split billing code must be linked to the home charging station registered at the employee's private address;
- the number of the charging card assigned to the employee;
- the type of contract for the charging station;
- the reimbursement rate per kWh per employee that will serve as the basis for calculating the electricity consumption of the employee(s)' vehicles. The employer can adjust this amount if

necessary, for example if the employee changes energy supplier. This rate is fixed per kWh and does not take into account varying day and/or night rates.

- The employee's bank account number.

The roadmap for generating this e-mail can be found in detail in the pdf manual: [Split Billing set-up for fleet managers](#).

Once the employer has sent out the e-mail to the employee from the Mobiflow platform, the employee can activate his charging station and link it to the split billing code in this e-mail. The employer or fleet manager can monitor on the Mobiflow platform in the Split billing section which employees have already activated their charging station and which have not. In the same way, the employer or fleet manager can also deactivate the split billing process per employee, e.g. when an employee leaves the company. The employee is notified of the deactivation via an automatic e-mail. After the employee has linked his/her charging station/charging cable to the split billing code, the split billing process can start. Mobiflow can track the employee's home charging sessions and send the employer or fleet manager a monthly payment request (*see step 3 of the split billing process*) for payment of the employee(s)' home charging sessions. For information, for payment of the public charging sessions as well as the licence fee for the charging cable or charging station, the employer will receive an additional invoice (*see step 4 of the split billing process*). Once payment for the home charging sessions has been made, Mobiflow can reimburse the employee for this (*see step 6 of the split billing process*).

### What is the role of the employee?

Unlike the single buyer, the employee himself is responsible for linking his charging station/charging cable to the split billing code. With the single buyer, setting up the account, registering the device and activating the split billing are taken care of by Mobiflow, based on the elements in the CSOF. The employee, on the other hand, is asked to do this himself, after receiving an e-mail from his or her fleet manager. After receiving this email, the employee must:

- Create his CPO<sup>2</sup> account by registering himself with his private e-mail address;
- Register his charging station and link it to the split billing code in the e-mail from the employer;
- Choose his split billing contract and confirm the registration.

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<sup>2</sup> CPO = Charge Point Operator

The above roadmap can be found in detail in the pdf manual: [Split Billing set-up for employees without an account](#). The employee with an account only needs to log on to the Mobiflow platform and link his charging station with the split billing code in the e-mail from the employer (see pdf manual: [Split Billing set-up for employees with an account](#)).

Once the split billing activation is done, the split billing process can start. The employee does not have to do anything for this, Mobiflow manages this process from A to Z. The employee only has to start charging and pay his/her usual energy bill to the energy supplier (*see step 1 of the split billing process*). The energy consumed for the home charging sessions is reimbursed to the employee by Mobiflow (*see step 6 of the split billing process*). The employee finds an overview of these home charging sessions on the debit note from Mobiflow to the employee (*see step 2 of the split billing process*). This debit note is issued by Mobiflow on behalf of the employee and claims a payment from Mobiflow. The debit note is sent to the employee via email with the message that Mobiflow will reimburse the amount mentioned on the note.

*(Note: When creating a CPO account, you need to select a contract that is on behalf of the employee. As soon as you start linking the split billing code, the contract in the employee's name with the monthly licence fee expires and is automatically charged to the employer. The original contract will be cancelled)*

### Can split billing be cancelled?

It can, for example if the employee leaves the company. The employee will be notified of the deactivation by Mobiflow via e-mail.

The employee can also terminate their split billing themselves. On the Mobiflow platform under the *Split billing* section, he indicates *'Terminate split billing'*.

***(Important: the whole split billing process only applies to reimbursing home charging sessions. For charging at public charging stations, costs are billed directly to the employer/fleet manager).***