

30% facility

tax and labour law issues

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Program

- ▶ Benefits
- ▶ Conditions
- ▶ Request procedure
- ▶ Labour law issues
- ▶ Q & A

Benefits

- ▶ Incoming employees
- ▶ Compensation relocation costs
- ▶ Up to 30% of total reward tax free
- ▶ For a period of max. 5 years
- ▶ Employee gets higher net wage
- ▶ Employer has less wage costs

Conditions

Employment

Specific
expertise

Recruited from
outside The
Netherlands

Valid decision

Specific expertise

- ▶ Amount of taxable wage
 - ▶ Main rule: > 39.467 euro (2022)
 - ▶ Younger than 30 years old with Master title:
> 30.001 euro (2022)
 - ▶ Scientist at assigned institute: no minimum

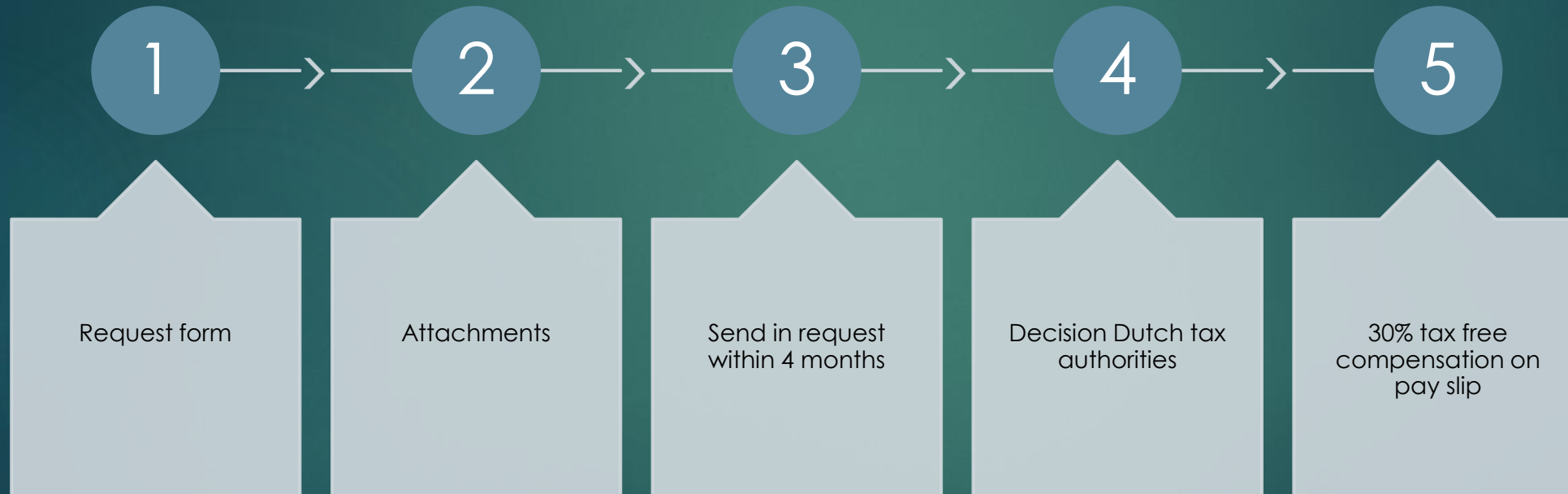
- ▶
$$\begin{array}{r} \text{Total reward} \\ \text{minus } \underline{\text{tax free compensation}} \\ \text{=} \\ \text{taxable wage} \end{array}$$

Recruited from
outside NL

Last 24 months at least 16
months living more than 150
km from the Dutch border

Or a continuation at another
Dutch employer within 3
months after the end of the
previous Dutch employment

Procedure



Labour law issues

The tax benefit applies for 5 years (until 2019 this was 8 years)

- Shortened duration if the employee previously worked or resided in the Netherlands

The ruling can be used in a permanent or temporary employment contract

Inform the employee about the temporality of the 30 % facility

- in the employment agreement (TIP);
- one month (or sooner) before the expiring.

Labour law issues

Notice the application form 2021 (still valid)

Did you agree on the 30 % facility
with the employee?

Did you agree with the employee
that your employee's taxable annual
wage will stay above the required
income level?

Q & A



Questions about
presentation



Questions about
your situation



Other questions