



Application 2023

Income tax and national insurance contributions

30% facility

What is the purpose of this form?

You can use this form to apply for our permission to make use of the 30% facility. Under this facility you are permitted under certain conditions to give an employee from abroad a tax-free allowance for the extra costs involved in his temporary stay in the Netherlands. You can also use this form to request permission to apply the facility to a new employee who was already making use of the facility with his previous employer.

Fill in and send the form

Please fill in the entire form, sign it and have it signed by your employee. Send the form with the requested attachments to: Belastingdienst/Kennis- en Expertisecentrum Buitenland, Postbus 2865, 6401 DJ Heerlen, The Netherlands.

Enclosing supporting documents

With this form, you must send 1 or more supporting documents. Failure to do so, means your request can't be dealt with. This may cause a delay in issuing our decision.

Do you want to make use of the facility from the first working day? If so, we must receive the application within 4 months of that date. Otherwise, you will only be able to use the facility from the first day of the month after that in which you made the application.

If your employee is eligible for the 30% facility we will send you a decision containing the commencement and end date of the facility.

Privacy

We treat the data of citizens and companies and your privacy with care. Please visit belastingdienst.nl/privacy and see how we do this.

More information

For more information go to belastingdienst.nl (English site) and search for 'Extraterritorial costs and the 30%-facility'.

1 Origin of the employee

- 1a Was a previous employer of your employee already making use of the 30% facility, and was the new employment contract entered into within the term of the decision and within 3 months of the final working day with this previous employer?
- No
Yes. Go to question 3a and enclose a copy of the employment contract signed by you and the employee. Hasn't the employment contract been signed within 3 months? Please send us supporting documents that the employment contract has been effectuated within this period. **Please note!** If your employee was suspended by his previous employer, the term of 3 months starts on the first day of suspension. If this is the case, enclose documentary evidence relating to the suspension period.
- 1b Where was your employee living when you entered into the employment contract?
- Outside of the Netherlands. Enclose a copy of the employment contract signed by you and the employee and the employee's CV. Has the employment contract been signed while the employee was already living in the Netherlands? Please send us supporting documents that the employment contract was effectuated before the day the employee entered the Netherlands.
- In the Netherlands. Go to question 2a.
- 1c Address outside the Netherlands where your employee lived at the time you entered into the employment contract
- Postcode and town/city
- Country
- 1d In the 24 months prior to his first working day in the Netherlands, had the employee lived for more than 16 months at a distance of more than 150 kilometres from the Dutch border?
- No
Yes. Go to question 3a and enclose the employee's CV. **Please note!** In order to verify whether your employee meets this condition, we might require additional documentary evidence. If this is the case, we will contact you at a later time.



2 Exceptions

- PhD (doctoral) candidate**
- 2a Was the employee living in the Netherlands or at a distance of less than 150 kilometres from the Dutch border for doctoral research and has he taken up employment with you within a year of obtaining his PhD?
- No. Go to question 2c.
 Yes
- 2b In the 24 months prior to his doctoral research, had the employee lived for more than 16 months at a distance of more than 150 kilometres from the Dutch border?
- No
 Yes. Go to question 3a and enclose the employee's CV. Also enclose proof showing the employee has obtained his PhD.
Please note! In order to verify whether your employee meets this condition, we might require additional documentary evidence. If this is the case, we will contact you at a later time.
- Returning employee**
- 2c Has the employee previously worked in the Netherlands under the 30% facility, and did this period of work start in the 5 years prior to the first working day for which you are making this application?
- No. The employee is not eligible for the 30% facility. There is no reason to submit this form.
 Yes
- 2d In the 24 months prior to the period of work referred to in question 2c, had the employee lived for more than 16 months at a distance of more than 150 kilometres from the Dutch border?
- No. The employee is not eligible for the 30% facility. There is no reason to submit this form.
 Yes. Go to question 3a and enclose the employee's CV.
Please note! In order to verify whether your employee meets this condition, we might require additional documentary evidence. If this is the case, we will contact you at a later time.

3 Specific expertise

- 3a Is the employee working as a trainee medical specialist at an educational institute designated by the Registration Committee for Medical Specialists (RGS)?
- No
 Yes. Go to question 4a. Enclose a copy of the following documents:
– the employee contract signed by you and the employee
– a statement of the educational institute that the employee works as a trainee medical specialist
- 3b Does the employee work as a scientific researcher with an educational institution designated as a research institution pursuant to Article 1.11, part (a) or (b), of the Aliens Act 2000 (Vreemdelingenbesluit 2000)?
- No
 Yes. Go to question 4a. Enclose a copy of the following documents:
– the employment contract signed by you and the employee
– a statement of the IND that the research institution is designated as such under Article 1.11, part (a) or (b) of the Aliens Act 2000
– if the institution is designated under part a: an approved conversion chart including job evaluation
- 3c Is the employee aged under 30, was he awarded a Dutch Master's title in university education or an equivalent foreign title, and does his taxable wage exceed € 31,891?
- No
 Yes. Go to question 4a. Enclose a copy of the following documents:
– the employment contract signed by you and the employee
– the employee's master's degree certificate obtained from an institute of university education
Please note! In order to determine the level of a foreign academic title, we may request that a credential evaluation be performed.
- 3d Does the employee have a taxable wage of more than € 41,954?
- No. The employee is not eligible for the 30% facility. There is no reason to submit this form.
 Yes. Enclose a copy of the employment contract signed by you and the employee.



4 | **Periods of work and residence in the Netherlands**

4a Has the employee previously lived in the Netherlands?

No

Yes

from - - through - -

from - - through - -

from - - through - -

4b Has the employee previously worked in the Netherlands?
See the explanation at the bottom of this form.

No

Yes

from - - through - -

from - - through - -

from - - through - -

4c Has the employee previously been in the Netherlands for private reasons such as holiday or family visits?
See the explanation at the bottom of this form.

No

Yes

from - - through - -

from - - through - -

from - - through - -

4d Has the employee previously worked or resided outside of the Netherlands whilst being an employee under Dutch law?
See the explanation at the bottom of this form.

No

Yes

from - - through - -

from - - through - -

from - - through - -

5 | **Employer's details**

5a Name

5b Address

Postcode and town/city

Country

5c Do you have a withholding tax number?

No. Contact the Tax information line for non-resident tax issues: 055 - 538 53 85 or from abroad: +31 555 385 385.

Yes. Fill in your withholding tax number here and go to question 5d.

5d Telephone number of contact



6 Employee's details

- 6a Name
- 6b Citizen service number (bsn)
*The employee will receive a Dutch citizen service number (bsn) when he registers at a municipality.
 Does the employee not yet have a bsn? You can still send in this form and inform us of the bsn as soon as the number is known.*
- 6c Date of birth - -
- 6d Address
 Postcode and town/city
 Country

7 Details of work under the 30% facility

- 7a Sector code of the sector in which the employee is working
- 7b Employee's profession
- 7c Description of the work
- 7d Desired commencement date for the 30% facility - -
- 7e Date on which the employment contract for which you are making this request was signed or concluded - -
- 7f Date on which the employee joined your company - -
- 7g Date of the employee's arrival in the Netherlands - -

8 Documentation of the 30% facility in your payroll administration

- 8a Did you agree on the 30% facility with the employee? No. *It is compulsory to reach agreement on the 30% facility, but this can be done later. However, if you don't record anything, you will no longer be allowed to apply the 30% facility, even in case of a favourable decision. To secure proof, arrangements should preferably be put in writing. It is also possible to record arrangements in a non-written way, as long as it is clear to us that you have agreed on the 30% facility with the employee when we audit your payroll administration.*
 Yes
- 8b Did you agree with the employee that your employee's taxable annual wage will stay above the required income level after applying the 30% facility? And that, for this reason, the reimbursements could also be less than 30/70 of the agreed wage? No. *We strongly recommend you to agree with the employee that the taxable annual wage after applying the 30% facility should still be above the required income level, and that, for this reason, the reimbursements could also be less than 30/70 of the agreed wage. If you fail to do so, and the wage falls below the required income level, the employee will no longer be eligible for the 30% facility. To secure proof, arrangements should preferably be put in writing. It is also possible to record arrangements in a non-written way, as long as it is clear to us that you have agreed on the abovementioned with the employee when we audit your payroll administration.*
 Yes



Please note!

- If you or your employee have this form filled in and signed by an external accountant or administrator, you must also enclose with this form a power of attorney showing that he is authorised for this purpose.
- Please sign the form and any power of attorney with a pen. We do not accept digitally signed forms or authorisations.

Name of employer (or authorised representative)

Date

 - - 2 0 2 3

Signature

Write within the field.

Annexes (number)

Name of employee (or authorised representative)

Date

 - - 2 0 2 3

Signature

Write within the field.

Explanation of the questions**For question 4b**

State all periods during which the employee has performed work in the Netherlands in the 25 years prior to his first workday at your enterprise. If such period started before the start of the term of 25 years, state the entire period during which your employee has worked in the Netherlands, including the part preceding the term of 25 years.

If your employee has, in the 25 years prior to his first workday at your enterprise, worked in the Netherlands for no more than 20 days, please answer 'No' to this question.

For question 4c

State all periods during which the employee has resided in the Netherlands in the 25 years prior to his first workday at your enterprise. If such period started before the start of the term of 25 years, state the entire period during which your employee has resided the Netherlands, including the part preceding the term of 25 years.

If your employee has, in this period, stayed in the Netherlands for a period of no more than 6 weeks per year, or for 1 period of no more than 3 consecutive months, such for the purpose of a holiday, a family visit, or other private reasons, please answer 'No' to this question.

For question 4d

It must be an employee in the sense of section 2 of the 1964 Wage Tax Act (Wet op de loonbelasting 1964).

