



Tax Administration

# Application 2025

## Income tax and national insurance contributions

*Expat Scheme (30% facility)*

### What is the purpose of this form?

You can use this form to apply for our permission to make use of the Expat Scheme (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. If we receive your application later, you may only reimburse the actual extraterritorial costs tax-free until the effective date of the decision.

If your employee is eligible for the Expat Scheme 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](https://belastingdienst.nl/privacy) and see how we do this.

#### More information

For more information about the Expat Scheme go to [belastingdienst.nl](https://belastingdienst.nl) (English site) and search for 'Extraterritorial costs and the Expat Scheme'.

## 1 Origin of the employee

- 1a Was a previous employer of your employee already making use of the Expat Scheme, 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? See the explanation at the bottom of this form.
- Outside of the Netherlands. Enclose the following documents:
- a copy of the employment contract signed by you and the employee  
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. Such as emails showing this.
  - the employee's CV  
The employee's CV must show where the employee has lived and worked. If the CV does not provide enough information about this, we may ask for additional information.
- 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 Expat Scheme, 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 Expat Scheme. 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 Expat Scheme. 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 €35,468?
- 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 €46,660?
- No. The employee is not eligible for the Expat Scheme. 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 study, 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 payroll 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 payroll tax number here and go to question 5d.

5d Name of contact

5e Telephone number of contact

5f Email adress of contact

*Email is not a secure way of exchanging information. However, we offer you the option to provide us with an email address so we can email you about your application. If you want us to do that, you must give us permission to do so. By entering your email address, you give this permission.*

## 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 Expat Scheme (30% facility)**

7a	Sector code of the sector in which the employee is working	<input type="text"/>
7b	Employee's profession	<input type="text"/>
7c	Description of the work	<input type="text"/>
7d	Desired commencement date for the Expat Scheme	<input type="text"/> - <input type="text"/> - <input type="text"/>
7e	Date on which the employment contract for which you are making this request was signed or concluded	<input type="text"/> - <input type="text"/> - <input type="text"/>
7f	Date on which the employee joined your company	<input type="text"/> - <input type="text"/> - <input type="text"/>
7g	Date of the employee's arrival in the Netherlands	<input type="text"/> - <input type="text"/> - <input type="text"/>

**8 Documentation of the Expat Scheme (30% facility) in your payroll administration**

8a	Did you agree on the Expat Scheme with the employee?	<input type="checkbox"/> No. <i>It is compulsory to reach agreement on the Expat Scheme, but this can be done later. However, if you don't record anything, you will no longer be allowed to apply the Expat Scheme, 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 Expat Scheme with the employee when we audit your payroll administration.</i>
		<input type="checkbox"/> 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 Expat Scheme? And that, for this reason, the reimbursements could also be less than 30/70 of the agreed wage?	<input type="checkbox"/> No. <i>We strongly recommend you to agree with the employee that the taxable annual wage after applying the Expat Scheme 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 Expat Scheme. 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.</i>
		<input type="checkbox"/> Yes

**9 Signature****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

 -  - 

Signature

Write within the field.

Name of employee (or authorised representative)

Date

 -  - 

Signature

Write within the field.

Annexes (number)



**Explanation of the questions****For question 1b**

Indicate whether the employee's tax residence was in the Netherlands or outside the Netherlands. To do this, determine where the employee had his social and economic life at the time you concluded the employment contract. Consider the following questions:

- Where did the employee reside most of the time?
- Where was the employee registered in the personal records database?
- Where did the employee's partner, spouse or children reside?
- Where did the children go to school?
- Where was the employee a member of, for instance, a sports club?
- Where did the employee have bank accounts?
- Where had the employee taken out insurance?

If the answer to most questions is 'The Netherlands', choose 'In the Netherlands'.

**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.

**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 in the Netherlands, including the part preceding the term of 25 years.

**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).