



Explanatory notes

Application for an exemption for wage tax and/or national insurance contributions

Explanatory notes and general conditions for your application

1 The conditions for application

To question 1a

You must have a Citizen Service Number (*Burgerservicenummer* or bsn) before you submit your application. If you do not have a Citizen Service Number, please apply. If you do not live in the Netherlands, take a valid proof of identity (a driving license, a passport or an identity card) and go to one of the following municipalities: Alkmaar, Almelo, Amsterdam, Breda, Den Haag, Doetinchem, Eindhoven, Goes, Groningen, Heerlen, Leeuwarden, Leiden, Nijmegen, Rotterdam, Terneuzen, Utrecht, Venlo, Westland and Zwolle.

If it is not possible for you to come to the Netherlands to apply for a Citizen Service Number, write a letter to the Netherlands Tax and Customs Administration (*Belastingdienst*). State clearly in your application why you are applying for a Citizen Service Number (bsn), for example, because you need the Citizen Service Number (bsn) to apply for an exemption from wage tax and/or national insurance contributions. You or your authorised representative must sign the letter.

Documents that must be sent:

- if an authorised representative is making the application on your behalf: a statement of authorisation
In this statement you declare whom you have authorised.
This statement must contain a date and your signature.
- a copy of a valid proof of identity (a passport or an identity card)
- a residence certificate
You can apply for a residence certificate to the tax authorities in your country of residence.

Send your application for a Citizen Service Number (bsn) to:

Belastingdienst
Postbus 2892
6401 DJ Heerlen
the Netherlands

To question 1b

The notion 'tax residence' means that you are liable for tax in your country of residence on your world income. It is not sufficient to only show that you have a residence in your country of residence or that you are registered there. You need a statement to show that you are resident for tax purposes in respect of your world income in your country of residence. Without evidence of your tax country of residence, we will not process your application.

Documents that must be sent

Enclose 1 of the following documents as proof:

- a 'Statement of tax liability in the country of residence'
You can download the form from: belastingdienst.nl. Fill in this form and arrange for the signing of the form by the tax country in your country of residence and have it stamped.
- a tax return and assessment from your country of residence
These documents must show that your total income is subject to taxation in your country of residence.

Please note!

A 'Statement of tax liability in the country of residence' does not automatically mean that we consider you to be a tax resident in your country of residence. If you also have long-term, personal ties to the Netherlands, such as immovable property or a partner who stays behind in the Netherlands, possibly with under-age children, it may be a matter of a double residence for tax purposes which means that we have to conduct further investigations in respect of your residence for tax purposes.

2 Your personal details and if applicable, the details of your partner

To question 2b and 2c

If you are a resident of the United Kingdom, Malta, Malaysia, Ghana, Japan and Ireland, we only grant an exemption for wage tax and/or national insurance contributions if the income is directly transferred to your bank account in that country. If you are a 'domiciled resident' of the United Kingdom or Malta, there is no difference as to whether the income is actually transferred to that country and you can skip question 2c.

The submission of a statement on your tax status from the tax authorities in your country of residence gives evidence as to whether you are a domiciled resident. Use the form 'Statement of tax liability in the country of residence' for that purpose. You can download the form concerned from: belastingdienst.nl.

Explanatory notes and general conditions for your application (*continuation*)

3 Information exemption from national insurance contributions

We define national insurance contributions as the following deductions in respect of your wages or your benefit: General Old Age Pensions Act (*Algemene Ouderdomswet* or AOW), Surviving Dependants Act (*Algemene Nabestaandenwet* or Anw) and the Long-Term Care Act (*Wet langdurige zorg* or Wlz). In addition, you may have to pay a treaty contribution in respect of the Long-Term Care Act. For more information about the treaty contribution, go to Central Administration Office (*Centraal Administratie Kantoor* or CAK).

To question 3a and 3b

The following income forms part of income from work:

- wages, termination benefit, payments under the Sickness Benefits Act and other income which you get as a result of being or having been in paid employment
- profit from a business operation in the event that you are an economic operator for income tax (e.g., the income you make from being self-employed)
- income from other work in which you are not in paid employment and you are not an economic operator (e.g., the income from your work as a postman or a childminder)

5 Wages or termination benefit

Do you have income from paid employment in the Netherlands? Or have you been in paid employment in the Netherlands and you are entitled to a termination benefit? Or did you get a termination benefit by way of an annuity entitlement or you arranged for the annuity entitlement to be deposited in a private company incorporated to make periodic payments (*stamrecht-bv*)? Complete this question if you are applying for an exemption in relation to such an income.

Documents that must be sent

Include the following documents:

- if you have received a termination benefit: the agreement with the employer or the decision from the Subdistrict Court showing the termination benefit
- if you received a termination benefit for which you made arrangements to deposit it in a private company incorporated to make periodic payments: the periodic payments agreement (*stamrechtovereenkomst*)

The foregoing is only possible if you were dismissed before 2014 and you were granted a termination benefit.

6 Benefit

Are you receiving a benefit pursuant to the General Old Age Pensions Act (*Algemene Ouderdomswet* or AOW), the Surviving Dependants Act (*Algemene Nabestaandenwet* or Anw), the Invalidity Insurance Act (*Wet op de Arbeidsongeschiktheidsverzekering* or WAO), the Work and Income (Capacity for Work) Act (*Wet en Inkomen naar Arbeidsvermogen* or WIA), the Unemployment Insurance Act (*Werkloosheidswet* or WW), the Invalidity Insurance (Self-Employed Persons) Act (*Wet arbeidsongeschiktheidsverzekering zelfstandigen* or WAZ), or the Invalidity Insurance (Young Disabled Persons) Act (*Wet arbeidsongeschiktheidsvoorziening jonggehandicapten* or Wajong)? Or are you receiving another benefit from the Netherlands? Complete this question if you are applying for an exemption from wage tax.

Documents that must be sent

Include the following documents:

- if you have a benefit other than a payment pursuant to AOW, Anw, WAO, WIA, WW, WAZ or Wajong: submit the documents which show what type of benefit you receive, from which benefits agency and the amount

7 Pension

You are receiving a pension which you have built up during the course of your working life at your employer or you are receiving a survivor's pension or a disability pension. Do you have a pension payment or will you get a pension payment shortly? Or are you commuting a pension? Complete this question if you are applying for an exemption from wage tax in relation to such an income.

Documents that must be sent with your application

Include the following documents:

- your pension policy or a statement from the pension provider showing your pension
Are you asking for an exemption in relation to various pensions? Please send the policy for every different pension or a statement thereof.
- if you commute your pension: the commutation agreement of the pension fund
- if you are receiving your pension from the General Pension Fund for Public Employees (*Algemeen Burgerlijk Pensioenfonds* or ABP): an overview of your years of service from the ABP
Please go to *MijnABP* to find the overview of your years of service.
- if you have built up – a part of – your pension, your bridging benefit or another right from work done outside the Netherlands: a statement from your employer showing which part of your pension was built up from work done outside the Netherlands
- if you are a resident of Belgium and if you have built up a pension before 1 January 2007 in what is referred to a C-policy: your C-policy

To question 7a

Are you a resident of Switzerland or the United Kingdom? And you have been receiving pension from the Netherlands from 25 December 2010? You can skip this question.

If you have built up a pension with the pension fund ABP, part of this pension may have been built up in public law employment and part outside it.

Since 1 January 2020, you accrue a pension from public law employment if you work for a body under public law. Before 1 January 2020, you only had public law employment if you had an appointment as a civil servant.

You will not find this division in your ABP service record. After your application, we will assess which part of your pension was accrued in public law employment. It is possible that you will then pay tax in the Netherlands on one part of your pension and pay tax in your country of residence on the other part of your pension. We will then give you a partial exemption for wage tax and/or national insurance contributions.

Explanatory notes and general conditions for your application (continuation)

To question 7b

A C-policy is a pension policy where you, as an employee, have taken out the insurance as a policy holder yourself, independently of your employer. From 1 January 2007 onwards, it was no longer possible to take out a C-policy. It may be so that you still receive payments from a C-policy.

8 Annuity

Do you receive a payment from an annuity insurance or from a banking annuity insurance? Or will you get the same shortly? Or are you commuting an annuity? Are you commuting the amount as a lump sum? Complete this question if you are applying for an exemption from wage tax in relation to one of these benefits.

An annuity is a fixed and regular periodical payment in money, which often serves as a supplement to the AOW benefit and the pension. An annuity comprises both periodical payments from a life insurance and annuity payments you receive from a bank (banking annuity).

An annuity has a period in which the annuity is build up and a period in which it is paid out. You are taking out an insurance or a bank savings product by way of an accrual policy. Once such a policy matures, the payments are determined in a benefit policy or in a banking savings product. Once the accrual policy matures and you decide not to enter into a new pay-out insurance policy or a banking savings product, we take the view that it is a commutation.

Documents that must be sent

Include the following documents:

- the benefit policy and the accrual policy of the annuity for which you are applying for an exemption
If you commute an annuity prior to receiving the payments, you only have to send the benefit policy.
- if you apply for an exemption for a banking annuity: the agreement with the bank where you are saving for your annuity and the agreement of the benefit period
- if the annuity ensues from a termination benefit: the annuity insurance policy of the banking agreement of the accrual period

Please note!

We are not able to grant an exemption on the basis of an offer from a bank or an insurer.

9 Space for possible extra applications for exemptions

Indicate extra applications for exemptions for which there was no space in question 5, 6, 7 or 8. We also need a number of documents to make the assessment. Read in the explanatory notes under question 5, 6, 7 or 8 to see what documents you have to include with the application.

11 The details of an authorised representative

To question 11a

You may authorise someone to apply on your behalf to grant exemption for wage tax and/or national insurance contributions. We will send our response to your authorised representative.

Documents that must be included

Include the following documents:

- a statement of authorisation
You submit a statement saying who is your authorised representative. This statement must contain a date and your signature.
- a copy of a valid proof of identity (a passport or an identity card) of the authorised representative.