



## Explanation

### Personal income statement 2022

#### Notes on the questions

You can determine whether you are a qualifying non-resident taxpayer with the calculation tool available in the notes to your income tax return.

As a qualifying non-resident taxpayer, you may be entitled to the same deductible items and tax credits as residents of the Netherlands, such as deduction of interest on the home acquisition debt for your (foreign) owner-occupied home.

If you meet all conditions, you also have to submit a personal income statement. Fill in the statement and have it signed by the tax authorities of your country of residence 2022. You should preferably send the personal income statement simultaneously with your tax return. If this is not possible, you should already send your tax return. In that case, you need not request a postponement for filing your tax return. You should then as yet send in the personal income statement after having filed the tax return.

If you do not, we will consider you to be a non-qualifying non-resident taxpayer. In that case, you will be sent an assessment without the same deductible items and tax credits as residents of the Netherlands. We will contact you about this.

Send the form to:

Belastingdienst/Kennis- en expertisecentrum Buitenland  
PO BOX 2577  
6401 DB Heerlen  
the Netherlands

#### Do you have any questions?

More information can be found at [belastingdienst.nl](https://belastingdienst.nl).  
Or, call the Tax Information Line Non-resident Tax Issues: +31 (0)55 5 385 385. You can reach them from Mondays to Thursdays, from 8 a.m. to 8 p.m., and on Fridays from 8 a.m. to 5 p.m.

#### Conditions for qualifying non-resident taxpayers

In 2022, you are a qualifying non-resident taxpayer if you meet the following conditions:

- You pay taxes in the Netherlands on all or most of your income. This is the case if you pay taxes in the Netherlands on at least 90% of your worldwide income.
- You live in an EU country, Liechtenstein, Norway, Iceland, Switzerland, Bonaire, Sint Eustatius or Saba.
- You are able to submit a personal income statement from the tax authorities in your country of residence.

#### Example:

You live in Belgium and work in the Netherlands. Your income in the Netherlands is € 50,000. You pay taxes on all of this income in the Netherlands. You do not have any other income or assets. You live in an EU country and you pay taxes in the Netherlands on all or most of your income. You are a qualifying non-resident taxpayer if you are also able to submit your personal income statement.

#### Income and capital from a substantial interest also count

In determining the 90% criterion, we take more into account than just your income from work and home. Your assets and capital from a substantial interest also count. You may pay taxes in the Netherlands on all of your income from work. But still not meet the 90% criterion, as you may have substantial assets.

#### Example:

You live in Germany and are employed in the Netherlands. Your income in the Netherlands is € 50,000. You pay taxes on all of this income in the Netherlands. In addition, you have assets in Germany in the form of savings, shares, bonds and debentures.

According to the Dutch rules, your income from savings and assets amounts to € 6,400. You pay no taxes in the Netherlands on this income. You also have an income of € 50,000 on which you pay taxes in the Netherlands. In the Netherlands, you pay taxes on 88.7% of your total income of € 56,400, which is less than 90% of your income. This means you are not a qualifying non-resident taxpayer.

#### What is not included in determining the 90% limit

In determining the 90% limit, we do not take account of the negative expenses for income provisions, negative personal allowance, (negative) income from the owner-occupied home, expenses for income provisions, personal deductible items and the deduction due to little or no home acquisition debt.

#### Example

You live in Germany and work in the Netherlands and Germany. Your income in the Netherlands is € 50,000. You pay taxes on all of this income in the Netherlands. Your income in Germany is € 4,500. You pay taxes on all of this income in Germany. You have an owner-occupied home in Germany. Your (negative) income from an owner-occupied home amount to € 10,000.

### Notes on the questions (continued)

For determining the 90% criterion, your total income amounts to €54,500. In the Netherlands, you pay taxes on €50,000 of this income, which is 91.7%. Your (negative) income from an owner-occupied home do not count towards determining the 90% criterion. You are a qualifying non-resident taxpayer if you are also able to submit your personal income statement.

#### Tax partner

Do you have a partner? And do you want us to designate your partners as your tax partner? This is possible if you meet the following two conditions:

- You meet the conditions for tax partnership.
- Both you and your partner meet the 90% criterion. The joint worldwide income of you and your partner is taxed for 90% or more in the Netherlands.

#### Please note!

Do you and your partner qualify and does your tax partner not file a return? Your partner must also complete and send a personal income statement.

### Notes on the questions in the personal income statement

#### Question 2a

In case you do not know your exact date of birth, please fill in: 01-01-.... (dd-mm-yyyy).

The registration number is the number issued by the tax authorities of your country of residence. The tax authorities of your country of residence have included you in their records under this number.

#### Question 4a

Only complete this question if you as an entrepreneur or co-titleholder in a business realised profits from business activities that were not taxed in the Netherlands.

More information on profits from business activities is available at [belastingdienst.nl](http://belastingdienst.nl).

#### Question 4b

Fill in your wages and sickness benefits that were not taxed in the Netherlands.

Examples of wages and sickness benefits are:

- all income you received from your employer, such as wages, holiday pay, private use of a company car and bonuses
- sickness benefits
- trainee allowances

You can find the amounts in the annual income or benefit statement issued to you by your employer or benefits agency.

More information on wages and sickness benefits is available on [belastingdienst.nl](http://belastingdienst.nl).

#### Question 4c

Fill in tips, share option rights and other income from employment that were not taxed in the Netherlands. **Please note!** Fill in income from freelance work and extra earnings under question 4h.

#### Question 4d

Fill in your benefits that were not taxed in the Netherlands.

Examples of benefits are:

- pension benefits
  - old-age benefits, such as state old-age pension (AOW) from the Social Insurance Bank (svb)
  - redundancy benefits, such as redundancy payment for civil servants
  - early retirement benefits, such as vut
  - surviving dependants' benefits, such as the svb's surviving dependants' pension insurance scheme (ANW)
  - social assistance and unemployment benefits, such as ww or Wwb benefits
  - occupational disability benefits, such as Waz, IOAZ, IOAW, Wajong, WIA or WAO benefits
  - annuity payments that were subject to wage tax and national insurance contributions
  - lump sum annuity payments and lump sum pension payments from which wage tax and national insurance contributions were deducted
- You can find the amounts in the annual benefit statement issued to you by your benefits agency. More information can be found on [belastingdienst.nl](http://belastingdienst.nl).

#### Question 4e

Fill in this question if you had lump sum annuity or pension payments that were not taxed in the Netherlands.

#### Question 4f

Fill in your exempt income you had as an official with an international organisation.

Exempt income is income you receive if you work at any of the following organisations:

- the European Union
- the United Nations
- NATO
- the International Court of Justice
- the European Patent Office
- ESA/Estec

## Notes on the questions in the personal income statement (continued)

### Question 4g

Only complete this question if you received pension from the European Union.

### Question 4h

Fill in this question if you had income from work that was not taxed in the Netherlands and you have not entered under question 4a to 4g.

### Question 4i

State the revenue from providing premises, claims, life insurance policies, certain purchase options and rights of enjoyment.

The revenue minus the deductible expenses and the exemption are the results from providing assets. More information can be found on [belastingdienst.nl](https://belastingdienst.nl).

### Question 4j

Fill in spousal maintenance received and related lump sum payments.

You need to state the following spousal maintenance payments:

- spousal maintenance you received for yourself from your ex-partner
- old-age pension which your ex-partner continued to pay to you
- lump sum spousal maintenance payments you received from your ex-partner
- rent that your ex-partner continued to pay for the rented house
- rent that your ex-partner paid for your share of the home acquisition debt
- sums you received for the settlement of pension entitlements or annuity payments from which premiums were deducted
- the notional rental value of the house  
This only applies if in 2022 you lived in a house that was (jointly) owned by your ex-partner under a (provisional) maintenance arrangement. Was your ex-partner (co) owner of a part of the house? Please state a proportionate part of the notional rental value.

More information can be found on [belastingdienst.nl](https://belastingdienst.nl).

### Question 4k

Please state here regular payments and related lump sum payments from which no wage tax and national insurance contributions are withheld. The expenses you incurred in order to obtain or retain these payments may be deducted.

You must state, for example, the following regular payments:

- regular government grants for your owner-occupied home, such as a contribution for a subsidised owner-occupied home
- other regular payments and provisions or related lump sum payments, such as scholarships and annuity payments Provisions are payments in a form other than money, therefore payments in kind.

### Question 4l

By other income we mean:

- the taxable part of a payment received under a capital sum insurance policy
- refunded interest on the home acquisition debt

### Question 4n

Fill in this question if you used public transport to travel from and to your work and the one-way distance was more than 10 kilometers. More information can be found on [belastingdienst.nl](https://belastingdienst.nl).

### Question 4q

Fill in this question if you and your partner jointly held at least 5% of shares in a company that were not taxed in the Netherlands. More information can be found on [belastingdienst.nl](https://belastingdienst.nl).

### Question 4r

The Supreme Court ruled on 24 December 2021 that the system of investment yield tax or capital gains tax (box 3) in force since 2017 is in breach of the European Convention for the Protection of Human Rights and Fundamental Freedoms (ECHR). As a result, we had to replace the old method with a new one. For the year 2022, you may choose which method is the most favourable for you. From 2023 onwards, only the new method will apply.

Did you have assets and debts that were not taxed in the Netherlands in 2022? And was the value of these assets minus your liabilities higher than € 50,650 on 1 January 2022? If so, fill in your income from savings and investments for question 4r.

You calculate your income from savings and investments with the help of the 'Calculation Tool Income From Savings and Investments'. Below you can read how to calculate the savings and investments basis.

#### Calculation savings and investments basis

Your capital means your assets and liabilities that did not fall under taxable income in the Netherlands on reference date 1 January 2022.

Assets include:

- bank and giro balances, savings and premium deposits
- shares
- a second home or other immovable properties not located in the Netherlands

Liabilities include:

- a personal loan for consumption purposes, such as a car or a holiday
- a negative balance on a bank account
- a debt for a second home not located in the Netherlands

#### Example

The balance of your savings came to € 100,000 on 1 January 2022. In addition, as a result of buying a car, you had a debt of € 40,000. Your basis for savings and investment on 1 January 2022 is € 100,000 - € 40,000 - € 50,650 = € 9,350.

Assets not taxed in the Netherlands	€ 100,000
Debts not taxed in the Netherlands	€ 40,000
Tax-free allowance	€ 50,650
Basis for savings and investments	€ 9,350

In the Calculation Tool you enter € 9,350 as the Savings and Investments Basis.

**Notes on the questions in the personal income statement (continued)**
**Calculation tool for the basis for savings and investments**

Assets not taxed in the Netherlands	<input type="text"/>	A
Debts not taxed in the Netherlands	<input type="text"/>	B
Capital yield tax base	<input type="text"/>	C
Tax-free allowance	€ 50,650	
<b>Basis for savings and investments</b>	<input type="text"/>	D

**Please note!**

Is your basis for savings and investments € 0 or is it negative?  
Fill in € 0 in question 4r.

**The difference between the old and the new method of calculation**

With the old method, we assumed that you saved part of your assets and invested part of them. If, for example, you only had savings, we still assumed that you invested part of it. We then calculated a notional return on that part.

The new calculation method is based on the assets you actually have. In the process we use fictitious returns which are close to actual percentages for returns on savings or investments. Typically, it is much lower for savings than it is for investments.

First complete *Calculation tool for savings* and *Calculation tool for investments and other assets*. After that, it is easier to calculate your income from savings and investments.

**Calculation tool for savings**

Bank deposits and savings not taxed in the Netherlands	<input type="text"/>	A
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**Calculation tool for investments and other assets**

Shares, bonds and suchlike	<input type="text"/>	A
Money in cash	<input type="text"/>	B
Other receivables	<input type="text"/>	C
Immovable property outside the Netherlands	<input type="text"/>	D
Not exempted part of endowment insurances	<input type="text"/>	E
Entitlements to periodic benefit payments	<input type="text"/>	F
Other assets	<input type="text"/>	G
Sanction for net annuity or net pension	<input type="text"/>	H
<b>Total of investments and other assets</b>	<input type="text"/>	I
Add up letter A to letter H.		

**Calculation tool for gains from savings and investments according to the new method (question 4r)**
**The basis for savings and investments**

Copy from letter D from the calculation tool the basis for savings and investments.

**Savings.** Copy from letter A from the calculation tool savings.

Calculate 0.00% from B.

**Investments and other assets**

Copy from letter I from the calculation tool investments and other assets.

Calculate 5.53% from D.

**Debts.** Copy from letter B from the calculation tool the basis for savings and investments.

Calculate 2.28% from F.

**Taxable yield.** Add up C plus E and deduct G.

Copy from A.

Copy from letter C from the calculation tool the basis for savings and investments.

**The ratio between your share and the capital yield tax base**

Divide A by I and multiply by 100. Please round off to 2 decimal places.

Copy from H.

**Income from savings and investments.** Multiply H with J. Enter the result for letter K at question 4r.

<input type="text"/>	A
<input type="text"/>	B
<input type="text"/>	C
<input type="text"/>	D
<input type="text"/>	E
<input type="text"/>	F
<input type="text"/>	G
<input type="text"/>	H
<input type="text"/>	A
<input type="text"/>	I
<input type="text"/>	J
<input type="text"/>	H
<input type="text"/>	K

**Notes on the questions in the personal income statement (continued)**
**Calculation tool for gains from savings and investments according to the old method (question 4r)**

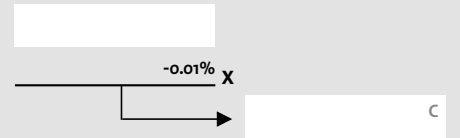
**The basis for savings and investments.** Copy from letter D from the calculation tool the basis for savings and investments.

 A

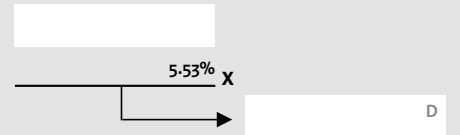
**Basis Box 1.** Copy from A, however, fill in a maximum amount of €50,650.

 B

Calculate 67% of B



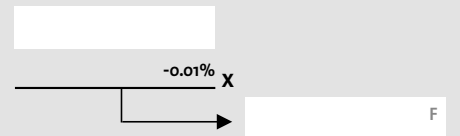
Calculate 33% of B



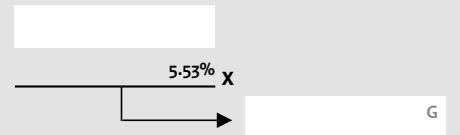
**Basis Box 2.** Deduct: A minus B, however, fill in a maximum amount of €911,700.

 E

Calculate 21% of E.



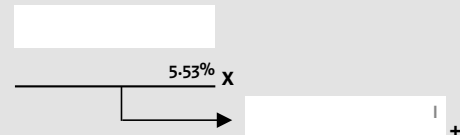
Calculate 79% of E.



**Basis Box 3.** Deduct: A minus B minus E.

 H

Copy from H.



**Income from savings and investments.** Add: C + D + F + G + I. Fill in results at question 4r.

 J +