

Deloitte.

30% ruling application Deloitte



Purpose

The 30% ruling is a Dutch tax exemption for employees who are hired from abroad to work in the Netherlands. If certain conditions are met, the employer is allowed to pay up to **30 percent** of the employees salary as a **tax-free allowance**. The tax-free allowance is considered a compensation for the (additional) expenses the employee has to make because of working outside his or her home country.



Conditions

- 1 You should be **hired from abroad** or seconded to a domestic employer in the Netherlands. You should have a signed employment / assignment contract prior to taking up residence in the Netherlands.
- 2 You have a specific expertise that is not or rarely available in the Dutch employment market, which is currently measured based on your salary level. Your taxable salary should be **more than EUR 39.467** (2022) per annum. A lower salary threshold (EUR 30.001) applies if you are under the 30 years old with a qualifying master's diploma.
- 3 You did **not reside in the Netherlands or within 150 kilometers** from the Dutch border for the last 16 out of 24 months before starting your employment in the Netherlands.



Required documentation

- 1 **30% online questionnaire** to be filled in via your Deloitte GlobalAdvantage account, in which your Dutch tax ID number (BSN) is requested for;
- 2 **Copy of your employment contract/assignment letter** (signed by you and ING), which shows the amount of remuneration during the annual period of your work in the Netherlands;
- 3 **30% addendum and authorization** (manually signed by you and ING);
- 4 **Copy of your Curriculum Vitae (CV)** with the details of education, specific skills, previous work locations and work period (dates/days). If your foreign address is not mentioned on your employment contract/assignment letter it should be mentioned on your CV;
- 5 **Valid copy of your Passport or ID;**

*Additional documentation (applicable in specific cases, **will be requested for separately only if required**)*

- 1 In specific situations when the 150 km radius can be challenged we may need to receive **residency documentation** as evidence that your foreign place of residence was outside the radius of 150 km from the Dutch border for at least 16 out of 24 months;
- 2 The **previous 30% ruling grant letter** or grant letter details, in case it is a conversion of previous employer's 30% ruling to current employer's 30% ruling;
- 3 A copy of your **Masters Degree** when you are younger than 30 years of age and your gross income is less then EUR 56.381 (2022);
- 4 **Proof of IDW** that your foreign Master is comparable to a Dutch Master.

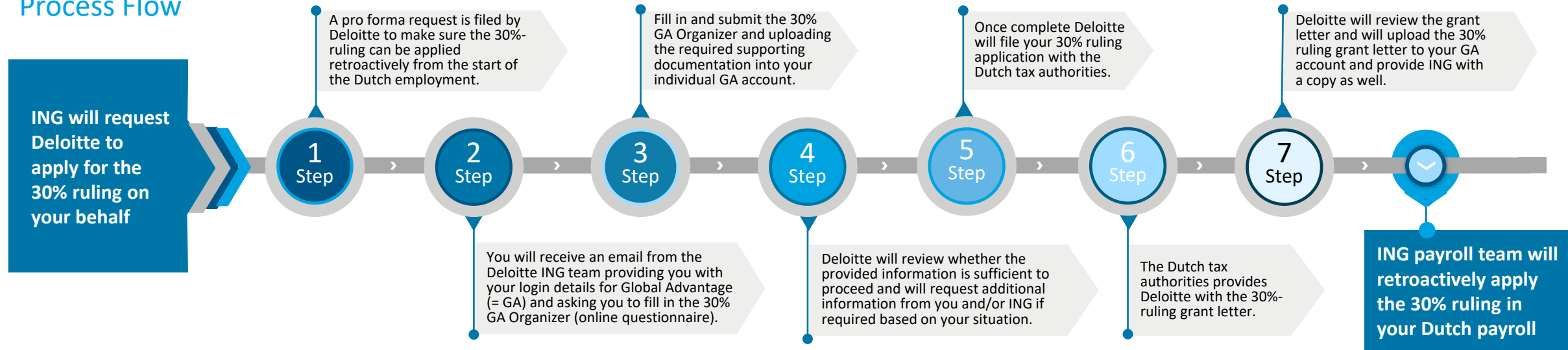


Benefits

- 1 **Up to 30%** of your gross wage will be **paid tax free** (only in case a gross salary agreement with ING has been made this will be a benefit for you) for a maximum period of **5 years**.
- 2 With the 30% ruling you can opt to be treated as a **so-called partial non-resident taxpayer** for box 2 (income from substantial shareholding) and box 3 (income from savings and investments). This might **reduce your tax burden on (deemed) personal income**.
- 3 With the 30% ruling you and your family are allowed to **exchange your foreign drivers' license** (if required) for a Dutch one in an **easy (only administrative) way**.

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Process Flow



FAQ's

Q1: "I have not received an e-mail yet with my GA login details or the request to fill in the 30% GA Organizer, why is that?"

If you have not yet been contacted by Deloitte at all, most likely ING has not yet formally initiated the support. Please wait until you are contacted by Deloitte. If you had already been in contact with Deloitte, please send an e-mail to NLDeloitteING@deloitte.nl once you actually start working in the Netherlands.

Q2: "How long does it take before the application for the 30% ruling is granted by the Dutch tax office?"

On average the Dutch tax authorities issue the 30% grant letter within 6-10 weeks after filing.

Q3: "From when will the benefit of the 30% ruling be applied in my payroll?"

Once the 30% ruling has been granted the ING payroll department will be able to process the 30% ruling (retroactively) in the NL payroll as of

your start date in the Netherlands (provided that the pro forma application has been filed within the 4-months deadline). In practice this will take a few months.

Q4: "For how long can the 30% ruling normally be applied?"

The 30% ruling has a maximum duration of 5 years. However, this is reduced by the time that you have previously lived or worked in the Netherlands during the last 25 years before the start of your employment in the Netherlands – excluding some short stays which are allowed.

Q5: "I already have the 30% ruling with my old employer, does a new application need to be done?"

You are still eligible to receive the 30% ruling during your employment with ING for the remainder of its duration, provided that the time between the termination of the previous employment and the moment of concluding a new employment agreement is less than 3 months. A new application needs to be done with the new employer.

Q7: "Does the wage requirement also apply to part-time workers?"

The minimum salary level needs to be met continuously. For part-time workers the same salary level is applicable, this will not be pro-rated. So in case you decide to start working part-time during your employment, please check whether the salary level is still met, otherwise this might have impact for the application of the 30% ruling.

Q8: "What is the impact if I will go on maternity/parental leave?"

If your wage does not meet the minimum salary level as a result of being absent due to a period of maternity or parental leave, the wage requirement may be applied as if this period of leave did not take place.

Contact your ING payroll team for any additional questions once the grant is delivered

SC.HR.Support.Impat.Payroll.Bank@ing.nl



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