

Request

Income Tax

Social Security Contributions

Application for the 30% ruling



Why complete this form?

This form may be used to apply for the 30% reimbursement ruling (commonly known as the 30% ruling). The 30% ruling is a tax reimbursement scheme designed to compensate for the expenses a foreign employee experiences due to their temporary residence in the Netherlands. If your employee is deemed eligible to receive the 30% ruling, you will receive a confirmation letter specifying the start and end date of their qualification period. This letter will also specify the company name that the successful application is associated with.

Complete this form and return it

Please complete the required questions and return the form signed by (or on behalf of) both the employer and employee.

The completed form and any required attachments should be returned to:

IN Amsterdam
I-tower, ground floor
Strawinskylaan 1767
1077 XX Amsterdam

Please keep a copy of this document for yourself.

In order to receive the 30% ruling from the beginning of an employment contract, an application should be made within four months of the employee's starting date. If the application is made later than four months, the scheme can only become effective on the first day of the month following receipt of the application.

More information

Learn more about the tax office at www.belastingdienst.nl.

Learn more about the 30% ruling at www.inamsterdam.com.

You can also contact the tax office by telephone: 088 154 2955 or +31 (0)555 385 385 (from abroad).

1. Qualification status for 30% ruling

- 1a Does the employee receive a taxable salary of more than € 38.347? No Yes ► Continue with question 1g. With this application, please attach a copy of the employment contract or a copy of the latest salary slip.
- 1b Is the employee younger than 30 years, in possession of a master's degree from an academic institution and do they receive a taxable salary of more than € 29.149? No Yes ► Continue with question 1g. With this application, please attach a copy of the employment contract or a copy of the latest salary slip, plus evidence that the employee has a master's degree from an academic institution or other qualifying body.
- 1c Does the employee work as an academic researcher at a research institution designated pursuant to Article 3.18b, parts 'a' and 'b' of the Aliens Regulations 2000? No Yes ► Continue with question 1j. With this application, please attach the following documents:
- the employment contract for which you are sending this request
 - a statement from the research institution that the employee is working for as a scientific researcher.
- 1d Is the employee training to be a doctor or specialist at an institution designated by the Medical Specialist Registration Committee, the Social Physicians Registration Committee or the General Practice and Nursing Home Registration Committee? No Yes ► Continue with question 1j. With this application, please attach the following documents:
- the employment contract for which you are sending this request
 - statement from the research or training institution that the employee is working for as a physician-in-training to become a specialist
- 1e Does the employee have a doctorate degree (PhD) and did they start working within one year of completing this degree? No ► Unfortunately the employee is not eligible to receive the 30% ruling. Yes
- 1f Prior to their doctoral research abroad, did the employee live a minimum distance of 150 km from the Dutch border? No ► Unfortunately the employee is not eligible to receive the 30% ruling. Yes ▼ Please fill in their former address. Attach proof of registration from the population register of the town in which they lived.

Address _____ Postal Code _____
City _____ Country _____

1g Sector Code (for the sector in which the employee works)

1h Employee's occupation

1i General description of the employee's role

1j Desired start date of 30% ruling (dd-mm-yyyy)

____ - ____ - ____

2. Details of the employer

2a Name

2b Address

Postcode and city

Country

2c Do you have a company wage tax number?

No

Yes ▼ Please fill in your company wage tax number and continue from question 2e.

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2d Is your company registered with the Dutch tax office as an employer?

No ► Please contact the tax office (location Limburg, department Abroad/Buitenland): 055 538 5385 or +31 (0)555 385 385 (from abroad).

Yes ► Please attach a copy of your application.

2e Telephone number (application contact person)

2f Email (application contact person)

3. Details of the employee

3a Name

3b BSN (Personal public service number)

If the employee has not yet received their BSN, please see www.inamsterdam.com regarding the application.

3c Date of birth (dd-mm-yyyy)

____ - ____ - ____

3d Nationality

3e Gender

Male Female

3f Address

Postcode and city

Country

4. Employment and residence in the Netherlands

4a Did the employee live a minimum distance of 150 km from the Dutch border during 24 months prior to their first day of work in the Netherlands?

- No ► Unfortunately the employee is not eligible to receive the 30% ruling.
- Yes ▼ Please fill in their former address. Attach proof of registration from the population register of the town in which they lived, or other proof of registration.

Address

Postcode and City

Country

4b When did the employee live at this address? (dd-mm-yyyy)

from -- until --

4c Date of arrival in the Netherlands (dd-mm-yyyy)

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4d Has the employee worked in the Netherlands previously?

- No
- Yes ► from -- until --
- from -- until --
- from -- until --

4e Has the employee lived in the Netherlands previously?

- No
- Yes ► from -- until --
- from -- until --
- from -- until --

4f Has the employee spent time in the Netherlands previously? For example, for work, holidays or family visits? (See the explanation on the following page.)

- No
- Yes ► from -- until --
- from -- until --
- from -- until --

5. Details of the employment contract

5a Date on which the employment contract relating to this application was signed or entered into (dd-mm-yyyy)

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5b Start date of employment (dd-mm-yyyy)

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6. Signatures

Please note: When you or your employee allow this form to be completed and signed by an external accountant or administrator, you must also send a power of attorney request form detailing who has been given power of attorney to sign on your behalf.

Name of employer (or power of attorney) _____

Date (dd-mm-yyyy) _____

Signature of employer _____

Name of employee (or power of attorney) _____

Date (dd-mm-yyyy) _____

Signature of employee _____

Number of attachments _____

Additional information - Question 4f

You need only consider the 25 years prior to the date that you arrived in the Netherlands (see question 4c). Answer the question with 'no' when the employee has:

- worked a maximum of 20 days per year in the Netherlands
- spent a maximum of 6 weeks per year, or a one-time maximum of 3 consecutive months in the Netherlands for holidays, family visits or other private reasons.