



UNCLASSIFIED/NO MARKING

Tax guidelines for local employees and supplement recipients

Date	14 June 2024
Status	Final

Publication details

Version number	Version 1
Location	The Hague
Project manager(s)	
Contact	Conditions of Employment and Legal Status Division

Appendices

Author(s)	Conditions of Employment and Legal Status Division
-----------	--

Contents

	Publication details	2
1	Where am I liable to tax?	7
1.1	Underlying principle	7
1.2	How is the country where you are liable to tax determined?	7
1.2.1	Treaty for the avoidance of double taxation: employee is liable to tax either locally or in the Netherlands	7
1.2.2	Reciprocity arrangement: employee is liable to tax locally	10
1.2.3	Presumed reciprocity: employee is liable to tax locally	10
1.2.4	Double taxation: employee is liable to tax both locally and in the Netherlands	10
1.3	Tax liability of supplement recipients	11
2	Liable to tax locally	13
2.1	The tax owed locally is either remitted by or on behalf of the employer or you are responsible for remitting it yourself	13
2.1.1	The tax owed locally is remitted by or on behalf of the employer	13
2.1.2	You are responsible for remitting the tax owed locally yourself.....	14
2.2	Transitional arrangement in the event of erroneous non-payment of local tax	15
2.3	Supplements	15
3	Liable to tax in the Netherlands	16
3.1	The employer remits the salaries tax owed in the Netherlands; you receive your salary net.....	16
3.2	How is tax remitted in the Netherlands?	18
3.2.1	Salaries tax and national insurance contributions	18
3.2.2	The employer remits Dutch salaries tax.....	19
3.3	Salaries tax tables	20
3.4	Tax credits	21
3.5	Anonymous tax rate	21
3.6	Assessment of other countries' social security systems	21
3.7	Dutch income tax: resident and non-resident tax liability	22
3.7.1	Non-resident tax liability	22
3.7.2	Resident tax liability	22
3.7.3	Qualifying non-resident tax status	23
3.8	Income tax return assessment or refund	24
3.9	Supplements	25
4	Double tax liability	26
5	Appendices	27
1	- List of countries with which the Netherlands has concluded a general tax treaty	27
2	- List of countries with which the Netherlands is negotiating a treaty	30
3	- List of countries with which the Netherlands has made reciprocity arrangements	31
4	- List of countries with which reciprocity is presumed	32
5	- List of countries with which there is no tax treaty, reciprocity arrangement or presumed reciprocity	33
6	- List of countries where qualifying non-resident tax liability may exist if the conditions are met	34
7	- Model annual statement	35
8	- Explanatory notes to annual statement.....	36
9	- Relevant articles of the Legal Status (Local Employees) Regulations 2020.....	38
10	- Useful addresses and references to further information.....	42



Introduction

Who are these guidelines for?

These guidelines are intended for all local employees and supplement recipients as referred to in the Legal Status (Local Employees) Regulations 2020 (LSR 2020).

- Local employees are employed by the State of the Netherlands (hereinafter: the employer) on an employment contract subject to local regulations and local law at a diplomatic, consular or permanent representation of the Kingdom of the Netherlands abroad (hereinafter: mission).
- Supplement recipients are ex-employees and the surviving dependants (partner and children) of deceased employees or ex-employees who under the LSR 2020 are entitled to supplementation by the employer of their old age pensions, invalidity benefits or surviving dependants' benefits.

These guidelines do not discuss the position of ex-employees who receive an old age pension funded by the employer from a pension fund. This is because these ex-employees no longer receive any payments from the employer itself. Nor do these guidelines discuss the tax treatment of income from sources other than the employer or of capital, as this has nothing to do with the employer.

Why have these guidelines been drawn up?

A lot of questions arise about the tax treatment of local employees and supplement recipients. For example about whether they are liable to tax in the Netherlands, locally or in both countries, as well as general points about Dutch salaries tax and income tax. These guidelines answer the most frequently asked questions.

Contents of the guidelines

Chapter 1 sets out how it is determined in which country or countries a local employee or supplement recipient is liable to tax. Chapters 2 and 3 discuss local tax liability and tax liability in the Netherlands respectively. Chapter 4 deals with double taxation.

The appendices to the guidelines contain:

- lists of countries with which the Netherlands has concluded a tax treaty (with links to the text) or is negotiating a tax treaty;
- a list of countries where qualifying non-resident tax status may apply;
- the relevant provisions of the LSR 2020; and
- an overview of useful addresses and references to information about the Dutch tax system.

The text of each tax treaty can be accessed via the hyperlinks in appendix 1.

Other questions

- If you still have questions, contact the operational manager at your mission.
- For more information about Dutch tax law, and about your personal income tax situation, you can go to the Tax Administration website: www.belastingdienst.nl. You can also contact the Tax Administration's Department of International Issues (see appendix 10).
- The Dutch Tax Administration does not provide tax consultancy services. If you need professional tax advice, you are advised to contact a tax consultant.
- For information about the tax system in the country where you live, contact the local tax authorities.

These guidelines contain simplified explanations of complex aspects of the tax system. If regulations change, the text will be updated accordingly as soon as possible. No rights can be derived from the content of these guidelines.

Generally speaking 'employer' may be read as 'ex-employer' in the case of supplement recipients.



1 Where am I liable to tax?

1.1 Underlying principle

The underlying principle is that all local employees and supplement recipients must pay tax on the taxable payments (such as salary, allowances and supplements) they receive from the employer. This principle applies in the Netherlands under the Salaries Tax Act 1964 and the Income Tax Act 2001. In the country where the mission is based (hereinafter: the host country), it applies under local tax legislation. Dutch representations abroad comply with both Dutch and local tax legislation.

1.2 How is the country where you are liable to tax determined?

Under the Dutch Salaries Tax Act 1964, the employer must deduct and remit Dutch salaries tax for every person employed by the Dutch government, in accordance with Dutch tax provisions. This also applies to payments to supplement recipients. This obligation applies regardless of the person's nationality, place of residence and place of employment.

This obligation may cease to apply only if:

- the Netherlands concludes a tax treaty with another country for the avoidance of double taxation in which the taxing right is exclusively allocated to one country;
- the Netherlands has made reciprocity arrangements with another country; or
- there is presumed reciprocity.

The LSR 2020 explains how the employer applies the rules.

Mission version

The mission version for your mission sets out where you, as a local employee or supplement recipient, are liable to tax on your salary, allowances or supplement. The mission version also states whether there is a tax treaty or reciprocity (presumed or agreed).

This information is based on the employer's interpretation of the applicable legislation, tax treaties and reciprocity arrangements. No rights can be derived from it; only the Dutch and local tax authorities are competent to determine where you are liable to tax.

Below is a more detailed explanation of the workings of tax treaties, reciprocity arrangements and presumed reciprocity, and the effects on your tax liability.

1.2.1 *Treaty for the avoidance of double taxation: employee is liable to tax either locally or in the Netherlands*

The Netherlands has concluded bilateral treaties for the avoidance of double taxation and the prevention of tax evasion with over 90 countries. The aim of these treaties is to prevent situations in which people have to pay tax on their income or capital in two countries or where they do not pay tax in any country.

Tax treaties include an article on government service stating which country has the right to levy tax on the salaries of government employees. Usually, the tax position

of supplement recipients can also be determined on the basis of a bilateral tax treaty.

If there is a tax treaty, you must first of all determine if you are regarded as a resident of either or both countries (tax residence). A tax treaty applies only to natural persons who are resident in either or both of the countries that are parties to the treaty.

For the purposes of treaty law, a natural person is generally deemed to be resident in a country if, under the laws of that country, they are liable to tax there by reason of where they are domiciled, where they live or any other criterion of a similar nature. The 'centre of vital interests' is usually the deciding criterion if both countries claim the taxing right.

Often tax residence can be determined from the fact that the person has a permanent home available to them in one of the countries. If a person is living in a country temporarily they are unlikely to be deemed a tax resident there. Various factors and circumstances may be relevant in this context.

In some older tax treaties local employees at a diplomatic or consular representation who are nationals of the sending state are regarded as residents of that state. In your case the sending state is the Netherlands. In such cases the host country (the country where you work) cannot levy tax on your income as a local employee.

Tax treaties do not always allocate the taxing right on a specific income component, such as salary, exclusively to one country.

Older tax treaties in particular may provide that both countries are permitted to levy tax on a specific income component; this does not mean they are required to do so, however. In such a case, the treaty generally includes a provision for the avoidance of double taxation stating which country must grant the individual in question some degree of tax relief if they are liable to tax in two countries. This relief is granted through the arrangements by which the two countries' tax authorities levy income tax. The employer has no influence over this; its role is limited to deducting and remitting salaries tax.

In many cases the employee is granted a tax credit or exemption for the source of income taxed in the other country but the country of residence applies the 'exemption with progression' method. This means that the country of residence may, on the employee's other income, apply the income tax rates that would have applied if they had not been granted a tax credit or exemption. For example, if the country's tax system has several tax brackets and a higher rate in each tax bracket, the employee may end up having to pay a higher rate on other income that is taxed locally, such as income from another employer or from outside activities.

Employee living in host country. Example calculation illustrating effects of 'exemption under progression' method

Salary of local employee from employment at Dutch mission	40,000
Salary from other employment in host country (e.g. outside activities or family business)	10,000

Total income from employment according to host country	50,000
<u>Income tax brackets in host country</u>	
	<u>Tax rate in host country</u>
under 25,000	20%
25,000 to 35,000	30%
35,000 to 45,000	40%
45,000 and over	50%

The local employee in this example owes 14,500 in tax – before exemption – on their worldwide income.

Their salary of 40,000 is taxed in the Netherlands and exempt from tax in the host country under the exemption with progression method. The tax owed following the general rules (14,500) is reduced by 11,600, calculated as follows: $(40,000 / 50,000) \times 14,500 = 11,600$.

The local employee now owes 2,900 (14,500 - 11,600) on their income of 10,000 from other employment in the host country. If this 10,000 was the local employee's only income on which they were liable to tax in the host country, they would owe 2,000 in tax in the host country. The local employee therefore has to pay an extra 900 (2,900 - 2,000).

Liable to tax locally

In most of the tax treaties to which the Netherlands is party, the article on government service follows the OECD Model Tax Convention on Income and on Capital. Under this model, in the case of government service the taxing right on remuneration for work is allocated to the host country if one of the two following conditions is met:

- the employee is a resident and national of the host country;
- the employee did not become a resident of that country solely for the purpose of rendering services for the mission (put simply: the employee was living in the host country before they started working for the mission).

Liable to tax locally or in the Netherlands

Instead of following the OECD model, one of the following arrangements may be included in the treaty:

- only employees who are nationals¹ of the host country are liable to tax locally, which means that nationals of other countries are liable to tax in the Netherlands;
- employees who are nationals of the host country or of a country other than the host country or the Netherlands (third-country nationals) are liable to tax locally and employees who are nationals of the Netherlands are liable to tax in the Netherlands;
- all employees are liable to tax in the Netherlands.

Appendix 1 lists the countries with which the Netherlands has concluded a tax treaty.²

Appendix 2 lists the countries with which the Netherlands is negotiating a new treaty or an amended treaty.

¹ Employees who are nationals of both the host country and the sending state are generally liable to tax in the host country only if they are resident there; see the provisions in the relevant tax treaty.

² In some cases, following state succession, a previously concluded tax and social security treaty continues to apply in relations with new states. See, for example, Government Gazette 2019, 66194 on treaty relations with former Soviet and Yugoslav republics. State succession is when a new state takes on the rights and obligations of a former state.

If a tax treaty applies to your mission, the text will be available for inspection there. You can also consult the texts online using the hyperlinks in appendix 1.

1.2.2 Reciprocity arrangement: employee is liable to tax locally

The Netherlands has made reciprocity arrangements with a number of countries. This is not the same as a treaty, but it is a formal agreement between the tax authorities in the Netherlands and in the other country.

A reciprocity arrangement entails that:

- the host country will not levy tax on the salaries of local employees who work at its own representations in the Netherlands; and
- the Netherlands in turn will not levy tax on the salaries of local employees who work at Dutch representations in the host country.

If reciprocity has been agreed, all local employees of both countries are liable to tax only in the country where they work.

If the Netherlands enters into a tax treaty with a country with which it already has a reciprocity arrangement, that arrangement will cease to apply and the provisions of the tax treaty will apply instead. This may change the tax situation of employees.

Appendix 3 lists the countries with which the Netherlands has made reciprocity arrangements.

1.2.3 Presumed reciprocity: employee is liable to tax locally

The effect of presumed reciprocity is the same as that of reciprocity arrangements: all local employees are liable to tax only in the country where they work.

The difference is that in the case of presumed reciprocity the other country does not have a representation in the Netherlands. Reciprocity will only be presumed if the other country actually levies tax on the salaries of local employees employed by the Netherlands. If this is not the case, local employees will be liable to tax in the Netherlands.

If the Netherlands concludes a tax treaty with a country with which reciprocity was previously presumed, the provisions of the tax treaty will apply instead and the tax situation of employees may change.

Appendix 4 lists the countries with which reciprocity is presumed.

1.2.4 Double taxation: employee is liable to tax both locally and in the Netherlands

No tax treaty and no reciprocity (presumed or agreed)

If nothing has been agreed between the two countries, both the Netherlands and the host country have taxing rights on the salaries of local employees. In this situation the Netherlands can try to make reciprocity arrangements with the host country so that employees no longer have to pay Dutch tax and are only liable to tax locally.

Where double tax liability exists, the practice of international tax law is that it is up to the host country to unilaterally apply a means to prevent double taxation. This may lead to a tax exemption in your country of residence for the tax you have already paid in the Netherlands. In other cases the tax paid on your salary in the Netherlands may be credited against the tax owed in the host country.

Unfortunately not all countries are prepared to do this, and as a result tax must sometimes be paid in full in both the host country and the Netherlands. The employer has no influence over this.

In the LSR 2020 the employer has nevertheless set out a number of provisions that apply in such cases. In short, the employer bears the cost of the salaries tax owed in the Netherlands on the local employee's salary.

Difference of interpretation of a treaty

Double tax liability can also arise if the tax authorities in countries which signed a tax treaty interpret the article on government service differently. This occurs primarily in the case of older treaties in which the taxing right is not allocated exclusively to one country. Where this arises the Human Resources Department of the Ministry of Foreign Affairs (HDPO) may contact the Dutch Tax Administration and/or the Ministry of Finance. The Ministry of Finance may in turn, in exceptional circumstances, contact the competent authorities in the host country to reach a practical solution.

In this case, too, the provisions in the LSR 2020 apply, meaning in short, that the employer bears the cost of the salaries tax owed in the Netherlands on the local employee's salary.

1.3 Tax liability of supplement recipients

The provisions of the Salaries Tax Act 1964 and Income Tax Act 2001 apply not only to local employees in current service but also to ex-employees and their surviving dependants who receive a supplement.

In the case of supplement recipients, the obligation to remit tax in the Netherlands ceases to apply only if there is a treaty for the avoidance of double taxation which allocates the taxing right exclusively to the other country. Reciprocity arrangements or presumed reciprocity do not apply to supplements.

Most tax treaties include a provision on the taxation of pensions, annuities and social security benefits. The supplementation scheme provides a safety net where no provision exists for pension insurance³ through an external pension fund or insurance company that is separate from the employer. Supplements are generally treated in the same way as the similar types of remuneration covered by that provision. This can mean an ex-employee's supplement is taxed differently to how their salary was taxed while they were in current service.

In practice, the Netherlands generally levies tax on supplements. However, if the recipient is both a resident and a national of the host country, tax is generally only levied by the host country.⁴

If there is no tax treaty both the Netherlands and the host country have taxing rights on supplements.

Mission version

Chapter 9 of the mission version for your mission explains where you are liable to tax on your supplement. This information is based on the employer's interpretation of the applicable legislation and tax treaties. No rights can be derived from it; only the Dutch and local tax authorities are competent to determine where you are liable to tax.

Moving to another country

If you move out of the country where your mission is based, your tax situation may change. To find out where you are liable to tax on your supplement, consult the mission version for the country you are moving to. If there is no mission version (because you are moving to the Netherlands or to a country where the Netherlands does not have a mission), 3W WorldWide Working (3W) at the Ministry of Foreign Affairs can check where you are liable to tax.

³ See chapter 9 of the LSR 2020.

⁴ The LSR 2020 provides in article 4.11 that in the event of double taxation, tax on supplements is borne by the employer.

Under the LSR 2020 you are obliged to provide the employer with any information that is necessary for your supplement to be administered correctly. For example, if you move to another country you must immediately inform the operational manager at your mission. 3W will check whether your move changes your tax status and inform you of this.

One-off payment of supplementation entitlements

If you decide to commute your accrued entitlement to supplementation into a one-off payment (see article 9.10 of the LSR 2020), it will have to be determined which country can levy tax on this payment. Some tax treaties contain separate provisions on this. Tax on this one-off payment may be levied in a different country to tax on regular supplements.



2 Liable to tax locally

2.1 The tax owed locally is either remitted by or on behalf of the employer or you are responsible for remitting it yourself

If you are liable to tax locally there are two options:

1. the employer deducts the tax owed locally from your salary and remits it to the local tax authorities;
2. you are responsible for remitting the tax owed locally yourself.

Mission version

In most mission versions article 4.3 states who is responsible for remitting salaries tax. Generally this is the employer. Only in exceptional circumstances will the employer decide that employees are responsible for remitting salaries tax themselves.

2.1.1 *The tax owed locally is remitted by or on behalf of the employer*

In most cases the employer remits the tax owed locally. This is always the case if:

- this is required locally;
- the local tax system is highly complex, in which case the employer engages a local payroll company.

In certain other cases, for instance if you are in principle responsible for remitting salaries tax but are unable to demonstrate that you have done so, the employer may decide to deduct and remit salaries tax itself.

If the employer remits tax (and social security contributions), you will receive your salary net.

Example calculation

Your gross monthly salary is 3,000. You also receive gross overtime pay of 100.

The local social security system applies to you. Your share of the social security contributions is 400 and the employer's share is 550.

You are liable to tax locally. You have to pay 600 in tax on your salary and 20 on your overtime pay.

The employer is responsible for remitting the tax owed locally and the social security contributions.

You receive a net monthly total of 2,080. See the table below.

Payment type	Gross	Deducted local tax	Deducted employee's share of social security contributions	Net
Salary	3,000	- 600	- 400	2,000
Overtime pay	100	- 20	n/a	80
Monthly total	3,100	- 620	- 400	2,080

The employer remits the 620 in tax owed locally to the local tax authorities. The employer also remits the social security contributions owed locally to the local authorities (both the employee's share of 400 and the employer's share of 550).

2.1.2 *You are responsible for remitting the tax owed locally yourself*

If you are responsible for remitting tax on your salary yourself, you will receive your salary gross. You must then make the necessary payments to the local tax authorities.

Usually, the employer will have deducted from this gross salary your share of the social security contributions owed locally (or an amount equal to the contribution you would have owed if the local security system had been applicable to you). If you are insured under the local social security system, the employer then remits your contribution to the local authorities.

However, you may be responsible for remitting not only tax, but also local social security contributions yourself. This applies mostly in cases where the local authorities do not regard the mission as an employer responsible for making deductions at source (a 'withholding agent') because it is a foreign power. In such cases you will receive your full gross salary. You must take out local social security insurance and pay the contributions yourself.

You are required to report all forms of remuneration to the local tax authorities, including thirteenth-month bonuses, overtime pay, transport allowances and child education allowances. Some forms of remuneration may be exempt from tax. This depends on the local tax rules. The local tax authorities can tell you more.

For more information about the local tax rules that apply to you, consult the authorities in the host country.

Demonstrating that you have remitted the tax owed

If you are responsible for remitting tax locally, every year you must submit a statement from the local tax authorities to the operational manager at your mission to show that you have done so. The operational manager will save this statement in your digital personnel file.

If you do not submit such a statement, the employer will take measures depending on the local situation:

- the employer may inform the local tax authorities about the gross salary you received;
- the employer may start deducting the tax owed locally from your gross salary and remitting it to the local tax authorities; or
- the employer may simply deduct the tax you failed to remit from your gross salary. If you then demonstrate that you have remitted the tax after all, this amount will be reimbursed by the employer.

Example calculation

Your gross monthly salary is 3,000. You also receive gross overtime pay of 100.

The local social security system applies to you. Your share of the social security contributions is 400 and the employer's share is 550.

You are liable to tax locally. You have to pay 600 in tax on your salary and 20 on your overtime pay.

Payment type	Gross	Deducted employee's share of social security contributions	Net payment by employer	Local tax remitted by employee	Net after remittance of local tax by employee
Salary	3,000	- 400	2,600	- 600	2,000
Overtime pay	100	n/a	100	- 20	80

Monthly total	3,100	- 400	2,700	- 620	2,080
----------------------	--------------	--------------	--------------	--------------	--------------

If you are responsible for remitting tax and social security contributions yourself, you will receive a gross amount of 3,650. This is your gross salary of 3,100 plus the employer's share of the social security contributions of 550. You are then responsible for remitting 620 in tax and 950 in social security contributions (employer's share of 550 and employee's share of 400) to the local authorities. You must demonstrate to the employer each year that you have actually remitted these amounts.

If you are required to remit only tax or only social security contributions yourself, the net amount you receive from the employer will be adjusted accordingly.

In this example your disposable net monthly salary would be 2,080.

2.2 Transitional arrangement in the event of erroneous non-payment of local tax

In a small number of past cases tax on employees' salaries was erroneously not deducted and remitted in certain host countries or the Netherlands. This error was discovered and tax is now deducted from gross salaries and remitted correctly to the local or Dutch tax authorities. Transitional arrangements were introduced for the employees affected. The transitional arrangements have been included in the relevant mission versions.

2.3 Supplements

If you are an ex-employee or the surviving dependant of an employee or ex-employee and you receive your supplement gross, you are required to remit tax locally yourself.

You must on a regular basis submit a statement from the local tax authorities to the employer to show that you have remitted the tax owed.

This is because article 9.10, paragraph 1 of the LSR 2020 provides that articles 4.8 to 4.11 of the LSR 2020 (fixing gross salaries and payment of gross and net salaries) apply *mutatis mutandis* to supplements⁵.

If you do not submit such a statement, the employer will take measures depending on the local situation:

- the employer may inform the local tax authorities about the supplement you received;
- the employer may start deducting the tax owed locally from your supplement and remitting it to the local tax authorities; or
- the employer may simply deduct the tax you failed to remit from your supplement. If you then demonstrate that you have remitted the tax after all, this amount will be reimbursed by the employer.

If you move to another country, you must immediately inform the operational manager at the mission where you or the deceased ex-employee worked, so that 3W can process the changes. 3W will also check whether the move changes your tax status.

⁵ See the notes to the LSR 2020.



3 Liable to tax in the Netherlands

3.1 The employer remits the salaries tax owed in the Netherlands; you receive your salary net

It follows from the LSR 2020⁶ that if you are liable to tax in the Netherlands this does not affect your net salary. Employees who perform the same work at the mission receive approximately the same net salary regardless of whether they are liable to tax locally or in the Netherlands. Dutch salaries tax rates do not affect the amount of net salary received locally.

If you are liable to tax in the Netherlands, the amount you would have owed in tax had you been liable to tax locally is calculated and deducted from your gross monthly salary. Any personal allowances that you or your family members could have claimed in a tax return submitted to the local authorities are not taken into account.⁷ Although this amount is deducted from your gross salary, it is not remitted to the local or Dutch tax authorities.

The gross salary plus the employer's share of the social security contributions form the base for calculating salaries tax owed in the Netherlands. This is the taxable salary. If the Ministry of Finance has assessed the local social security system, parts of the employee's contribution may be deducted from the taxable salary to calculate the tax base and parts of the employer's contribution may be exempt from tax. See section 3.6 for further details.

Example calculation

Your gross monthly salary is 3,000. You also receive gross overtime pay of 100.

The local social security system applies to you. If for any reason you cannot be insured under the local social security system, an amount equal to the employee's share of the social security contributions is deducted from your gross salary, unless the mission version provides otherwise.

The employer is responsible for remitting the salaries tax owed in the Netherlands. The amount owed in the Netherlands is borne by the employer and is therefore not deducted from your gross salary.

The employer is also responsible for remitting local social security contributions if you are insured under the social security system. If you are required to take out local social security insurance yourself, you are responsible for remitting the contributions owed.

You receive a net monthly salary of 2,080. This net amount is calculated by deducting from the total of the gross salary and the gross overtime pay the amount you would have owed if you had been liable to tax locally (600 on salary plus 20 on overtime pay) and, if applicable, an amount equal to the employee's share of the local social security contributions.

⁶ Article 4.10 and explanatory notes.

⁷ Salaries tax remitted in the Netherlands is borne by the employer.

Payment type	Gross	Amount equal to local tax	(Amount equal to) employee's share of local social security contributions	Net payment by employer
Salary	3,000	- 600	- 400	2,000
Overtime pay	100	- 20	n/a	80
Monthly total	3,100	- 620	- 400	2,080

If you are responsible for remitting the employer's and employee's share of the local social security contributions yourself, you will receive a total net amount of 3,030 (3,100 minus 620 (local tax) plus 550 (employer's share)). After remitting the employer's share (550) and the employee's share (400) of the local social security contributions your net monthly salary is still 2,080.

Payment type	Gross	Amount equal to local tax	Amount equal to employer's share of local social security contributions	Net payment by employer	Employer's and employee's share of local social security contributions remitted by employee	Net after remittance of contributions by employee
Salary	3,000	- 600	550	2,950	- 550 - 400	2,000
Overtime pay	100	- 20	n/a	80	n/a	80
Monthly total	3,100	- 620	550	3,030	- 950	2,080

The gross amount of 3,100 plus the employer's share of the local social security contributions of 550 form the tax base of 3,650 for the employer to calculate and remit the salaries tax owed in the Netherlands to the Dutch Tax Administration. In calculating the amount of salaries tax owed on the different salary components (in this example: salary from current employment and overtime pay) the exemptions and tax rates that apply under the Salaries Tax Act 1964 are taken into account.

If the local social security system has been assessed by the Dutch Ministry of Finance and some or all of the local employer's or employee's contributions on the list are exempt from tax, the exempted amount can be deducted from the taxable salary (in this example: 3,650), lowering the tax base. For an explanation see section 3.2.1 (Employer's contribution).

Income Tax Act 2001

Any other taxes owed by the employee locally or in the Netherlands, such as income tax under the Income Tax Act 2001, must be paid by the employee. These taxes are not borne by the employer. This is discussed in 3.7 below.

3.2 How is tax remitted in the Netherlands?

3.2.1 Salaries tax and national insurance contributions

In the Netherlands, salaries tax and national insurance contributions are remitted to the Tax Administration by the employer as a combined amount. This combined amount is essentially a 'prepayment' of the income tax and national insurance contributions payable by the employee, and the amount remitted by the employer should be enough (or almost enough) to cover the income tax and national insurance contributions owed. There are three tax brackets for income tax and national insurance contributions, each with its own rate.

Further details on the tax brackets and associated rates are available on the Tax Administration's website www.belastingdienst.nl.

Covered by the Dutch social security system

National insurance contributions are only remitted in the Netherlands if at the start of your employment you opted for the Dutch social security system. You can do this if there is a bilateral social security treaty between the Netherlands and the country where your mission is based which allows for this. You must do so within the period specified in the treaty.⁸ This decision does not have retroactive effect and once made it cannot be altered.

Some bilateral social security treaties require all local employees with Dutch nationality to be insured under the Dutch social security system.⁹

Dutch nationals in European Union member states can no longer opt for the Dutch social security system. The transitional arrangement that previously allowed the employees concerned to be insured under the Dutch social security system in specific circumstances was therefore repealed on 1 May 2020.

If you are a local employee who is the partner of a civil servant posted abroad to the same mission, you may have to be insured under the Dutch national insurance system on the grounds of a notional provision of the Access to National Insurance (Expanding and Restricting Categories of Insured Persons) Decree 1999.

In this situation, it must be assessed each year whether your individual income from employment outside the Netherlands remained below the amount of the income-related combination tax credit. The tax credit amount is adjusted each year. As of 1 January 2024 it is €6,073. If you earn more than this, you do not have to be insured under the Dutch social security system. In this case the local social security system applies, in so far as such a system exists and the conditions applicable in the country in question are met. Local employees are also excluded from the Dutch social security system if they receive a social security payment under a foreign statutory scheme. If the partner of a civil servant posted abroad does not have to be insured under the Dutch national insurance system, in specific circumstances, eligibility for voluntary participation can be requested from the Social Insurance Bank (*Sociale Verzekeringsbank*; SVB). The contributions must be paid by the local employee.

The SVB is responsible for and tasked with implementing Dutch national insurance schemes. The SVB is competent to decide on whether or not Dutch social security schemes apply to an individual. The SVB can assess whether you are insured under the Long-term Care Act (*Wet langdurige zorg*; WLZ) scheme. If you wish you can ask the SVB to assess your insurance position under the WLZ.¹⁰

⁸ For local employees with Dutch nationality in Morocco this period is six months. For local employees with Dutch nationality in Bosnia and Herzegovina, Serbia, Tunisia and Türkiye this period is three months.

⁹ For example the bilateral social security treaty between the Netherlands and the United States of America. Under article 14 of this treaty local employees can request an exemption arrangement from the Social Insurance Bank.

¹⁰ [Apply for an assessment of your WLZ insurance position.](#)

If you work in multiple countries (because you work remotely, for instance), your social security position with regard to the following schemes will also have to be assessed:

General Old Age Pensions Act (*Algemene Ouderdomswet*; AOW), Surviving Dependants Act (*Algemene nabestaandenwet*; ANW), General Child Benefit Act (*Algemene Kinderbijslagwet*; AKW) and the Long-term Care Act (*Wet langdurige zorg*; WLZ).

Mission version

Article 5.2 of the mission version for your mission states whether a local employee with Dutch nationality can opt for the Dutch social security system. This information is based on the employer's interpretation of the applicable legislation and social security treaties. No rights can be derived from it; only the Dutch and local authorities are competent to determine under which social security system you are insured.

Employer's contribution

Salaries tax is, as a general rule, levied not only on gross salary, but also on the employer's share of the local social security contributions.

If, however, a country's social security system is comparable to that in the Netherlands, all or part of the employee's contribution is deductible from the gross salary and less tax (or no tax at all) is payable on the employer's contribution.¹¹ This exception only applies if the Dutch Ministry of Finance has given prior permission.

Requirement to take out Dutch health insurance

If the Dutch social security system applies to you, you must take out Dutch basic health insurance. This follows from the Health Insurance Act.

You are not required to take out supplementary health insurance but in most cases you can if you wish to.

Medical costs in some countries are much higher than in the Netherlands. Various Dutch health insurers offer supplementary international coverage, which allows for a higher amount of cover.

3.2.2 *The employer remits Dutch salaries tax*

The salary payments (salary plus any allowances taxable under Dutch salaries tax legislation) that a local employee receives form the tax base for calculating and remitting Dutch salaries tax.

Regular salary is taxed according to the standard Dutch salaries tax tables.

Additional remuneration is taxed according to the Dutch tables for special remuneration, taking account of the applicable conversion rules. See section 3.3.

Employee's salaries tax declaration and citizen service number (BSN)

If you are liable to tax in the Netherlands, you must complete a salaries tax declaration. You will need to fill in your Dutch citizen service number (*burgerservicenummer*; BSN).

3W will apply for a BSN for employees who do not yet have one. Until a BSN is issued, the anonymous tax rate¹² must be applied.

The BSN is the personal number by which an individual is known to the Tax Administration and other Dutch government bodies.

Annual statement

¹¹ See section 3.6.

¹² This is the highest salaries tax rate, without any tax credits.

After each calendar year ends, an annual statement (in Dutch) is drawn up for each individual.

The gross salary given on this statement is the gross salary plus any taxable allowances and the taxable employer's share of the social security contributions. This is the tax base used to calculate the salaries tax remitted by the employer in the Netherlands; see section 3.6.

In principle annual statements are drawn up at the end of February over the previous year by the external payroll company.¹³ They are then sent to the missions to be forwarded to local employees and supplement recipients.

Local employees and supplement recipients should keep these statements in a safe place. The statement is only issued once and is needed to file an income tax return with the Dutch Tax Administration. Most local employees and supplement recipients are, however, not required to file such a tax return.

More information about the requirement to file a Dutch income tax return is available from the Tax Administration's Department of International Issues (see appendix 10 for contact details).

Appendices 7 and 8 contain a model annual statement and the explanatory notes to it.

3.3 Salaries tax tables

If Dutch salaries tax is levied, the monthly amount to be remitted by the employer to the Tax Administration is calculated using one of the salaries tax tables at employee level.

The amount of salaries tax owed and the amount of the applicable salaries tax credit (generally employment tax credit on salary from current employment) can be determined from the table by looking at the salary amount in the table (= gross salary plus taxable allowances plus the employer's share of the social security contributions).

There are two kinds of tables for each year: white tables for remuneration from current employment and green tables for remuneration from previous employment. Both kinds of table give amounts for different age groups (below and above state pension age¹⁴). There are different tables depending on country of residence (the Netherlands, others countries from the selected group of countries (*landenkring*)¹⁵ and third countries). Based on salaries tax regulations, a monthly payroll administration decision is made to apply a period-based table (usually for monthly salary) or a table for special remuneration (for one-off payments such as holiday allowance, thirteenth-month bonus or performance-based bonus). In principle, as individuals in a non-standard situation, local employees and supplement recipients are generally liable to pay tax in the Netherlands but not social security contributions. When calculating the tax payable, conversion rules apply.¹⁶

¹³ Currently, the payroll company used by the employer is P-Direkt. From 2025, Mazars is expected to take over this role.

¹⁴ State pension age depends on the recipient's date of birth and is being raised in line with higher average life expectancy. Until the end of 2027 state pension age is 67; from 2028 it is 67 years and three months. See: [Your AOW pension age \(Social Insurance Bank website\)](#).

¹⁵ European Union member states, Liechtenstein, Norway, Iceland, Switzerland, Bonaire, St Eustatius and Saba. See section 3.7.3.

¹⁶ Employees should check that the Tax Administration applies the correct conversion rules when levying income tax too. In most cases they do not owe national insurance contributions in the Netherlands.

3.4 Tax credits

If a tax credit applies to you, the amount of tax (and national insurance contributions¹⁷) you owe in the Netherlands will be lower. Tax credits are made up of a contribution component (which is applied to national insurance contributions) and a tax component (which is applied to tax). Depending on your personal situation you may be entitled to full tax credit, partial tax credit or no tax credit at all.

In principle, if you are liable to tax in the Netherlands and you meet the other conditions, the tax component of employment tax credit may be applied to you. The salaries tax tables show the percentages and amounts with and without tax credit. You will have to sign a salaries tax declaration confirming that you want this employer (= the State of the Netherlands) to apply the tax credit. The form to do so can be found [here](#). (Please note that the Dutch Tax Administration refers to the form as a 'Statement of data for payroll taxes' and to salaries tax credit as: 'payroll tax reduction'). If you are entitled to salaries tax credit but do not choose to have the employer apply it, the employer will have to remit a higher amount. In this case, the employer will incur a disadvantage and, under article 4.10, paragraph 4 of the LSR 2020, will deduct the additional amount from your salary to compensate for it.

If you live in one of a selected group of countries (*landenkring*),¹⁸ as of 2019 you are only entitled to the tax component of the employment tax credit and not to the contribution component.

If you file an income tax return in the Netherlands, the salaries tax remitted by the employer is essentially a 'prepayment' of the income tax you owe. Earned income and supplements fall into income tax box 1 (= employment and home ownership).

Under certain conditions and where qualifying non-resident tax status¹⁹ applies, you may be entitled to more income tax credits than the employer is able to apply.

For income tax purposes, you may in some cases also be entitled to the general tax credit and the income-related combination tax credit. This depends on your country of residence.²⁰

3.5 Anonymous tax rate

Before a local employee starts work the employer must verify the employee's identity and save a copy of their valid identity document in the payroll administration system. Their Dutch citizen service number (*burgerservicenummer*; BSN) must also be entered in the payroll administration system and on the employee's salaries tax declaration. If this is not done, salaries tax must be remitted at the rate of 52% and the salaries tax credit cannot be applied.

Local employees and supplement recipients are obliged to provide their BSN to 3W/PB/LM. If they do not yet have a BSN, they must apply for one in the Netherlands through 3W/PB/LM.

3.6 Assessment of other countries' social security systems

The definition of 'remuneration' under Dutch salaries tax law is broad. Remuneration is defined for tax purposes as all payments from current or previous employment, including any allowances and contributions paid in connection with employment.

In order to determine for tax purposes the salary of employees who are not resident in the Netherlands and not insured under the Dutch social security system, it is

¹⁷ Most local employees don't have to pay national insurance contributions.

¹⁸ European Union member states, Liechtenstein, Norway, Iceland, Switzerland, Bonaire, St Eustatius and Saba. See section 3.7.3.

¹⁹ See section 3.7.3.

²⁰ There is a difference in treatment between residents of Belgium, Suriname, Aruba and the United Kingdom and residents of other countries.

important to know how foreign social insurance is classified. The Dutch Ministry of Finance has so far assessed the social security systems of 44 countries against the Dutch system. For each country and each type of social insurance the classification sets out whether or not the employee's contribution is deductible in the Netherlands and whether the employer's contribution is taxable or exempt. If a contribution is partially deductible or exempt this is also indicated. The employer is required to follow the classification when remitting tax in the Netherlands.²¹

After each calendar year the cumulative taxable salary is given in the Dutch annual salary statement. This amount will usually not match the gross salary given in your local cumulative salary statement for December or in your local gross annual statement.

3.7 Dutch income tax: resident and non-resident tax liability

Section 3.2.2 explains that the employer engages an external payroll company to calculate and remit the salaries tax owed in the Netherlands. An employee or supplement recipient who is liable to tax in the Netherlands may also have to fulfil obligations under the Dutch Income Tax Act 2001. Income tax is a matter between the person in question and the Tax Administration; the employer/ex-employer has no real part to play in this. This is in part because the Income Tax Act also covers other taxable income than that received from the employer (such as income from a business or capital). This section briefly sets out a number of relevant points of Dutch income tax.

The Income Tax Act 2001 distinguishes two categories of people liable to tax in the Netherlands:

- non-resident taxpayers: taxpayers who are resident outside the Netherlands but receive Dutch income on which tax has to be remitted in the Netherlands (local employees and supplement recipients fall into this category);
- resident taxpayers: taxpayers who are resident in the Netherlands.²²

3.7.1 *Non-resident tax liability*

For non-resident taxpayers the Tax Administration levies tax on the components that are taxable in the Netherlands. These components will usually be earned income, but may also relate to immovable property in the Netherlands.

Non-resident taxpayers are not eligible for tax credits (see sections 3.4 and 3.7.3) and deductible items.

Examples of deductible items include maintenance obligations (such as partner maintenance), personal obligations (healthcare costs) and mortgage interest tax relief. Since 2015 non-resident taxpayers are in some cases designated as 'qualifying non-resident taxpayers', meaning in practice that for income tax purposes they are treated the same as resident taxpayers (see section 3.7.3).

You can find practical information about living and working outside the Netherlands and paying tax on the [Tax Administration website](#) and on www.grensinfo.nl (the Dutch and German language website of the Cross-Border Employment and Enterprise Team).

3.7.2 *Resident tax liability*

The Tax Administration levies tax on the worldwide income of resident taxpayers. Worldwide income includes all forms of taxable income in box 1 (employment and home ownership), box 2 (substantial interest) and box 3 (savings and investments),

²¹ [Tax classification of foreign social security systems](#), announcement of 26 November 2020, DGBD 178296.

²² For the purposes of these guidelines, notional resident tax liability (which is relevant to civil servants posted abroad and their families) is disregarded.

regardless of the source or country from which this income originates. The only components that are disregarded are those on which the taxing right has been exclusively allocated to another country in a tax treaty. Depending on their personal situation, resident taxpayers may be eligible for tax credits, deductible items and a box 3 tax allowance.

3.7.3 *Qualifying non-resident tax status*

Since 2015, non-resident taxpayers have no longer had the 'right of option'.²³ Instead, the concept of qualifying non-resident tax liability has been introduced.²⁴

Qualifying non-resident taxpayers

A qualifying non-resident taxpayer is a non-resident taxpayer who:

- is a resident of another EU member state, or of Liechtenstein, Norway, Iceland, Switzerland, Bonaire, St Eustatius or Saba (known collectively as the *landenkring*); **and**
- pays tax in the Netherlands on at least 90% of their worldwide income, or on at least 90% of the joint worldwide income earned by them and their tax partner; **and**
- submits a personal income statement²⁵ from the tax authorities in their country of residence.²⁶

Since 1 February 2020 the United Kingdom has no longer been an EU member state. This means that in principle residents of the United Kingdom are no longer eligible to be qualifying non-resident taxpayers. However, under the Brexit withdrawal agreement, residents of the United Kingdom who were entitled to deductible items and tax credits on 31 December 2020 can continue to use them provided their situation does not change.

Appendix 6 contains a list of the countries where, if all the conditions are met, qualifying non-resident tax liability may exist.

Which tax credits are non-resident employees entitled to?

All employees insured under the Dutch national insurance system are entitled to the contribution component of salaries tax credit, regardless of the country in which they live. This only applies for the period of time during which an employee is insured under the Dutch system.

Anyone resident outside the Netherlands is not entitled to the tax component of salaries tax credit.

An exception applies for employment tax credit: residents of other EU member states, European Economic Area countries (Iceland, Norway and Liechtenstein), Switzerland, and the Caribbean part of the Netherlands (Bonaire, St Eustatius and Saba) are entitled to the tax component of the employment tax credit. This exception also applies to employees covered by the withdrawal agreement between the United Kingdom and the European Union.

²³ Until 2015, non-resident taxpayers could in certain circumstance opt to have the Dutch income tax rules for resident taxpayers applied to them. Note that those who did so **did not become** resident taxpayers, they were merely treated as such. Officially they remained non-resident taxpayers. The right of option did **not** mean that employees were free to choose where they paid tax.

²⁴ See the messages sent through the BZ messaging system on 17 December 2014 and 13 May 2015.

²⁵ See: [Download an income statement for qualifying non-resident taxpayers](#). Income statements for each year and explanatory notes can be downloaded in all EU languages, plus Norwegian and Icelandic.

²⁶ If you previously submitted an income statement to the Tax Administration and you are still a qualifying non-resident taxpayer, you do not need to submit a new income statement. If you have not always been a qualifying non-resident taxpayer in each of the last few years, you must submit an income statement to the Tax Administration.

Employees who live in Belgium, Suriname or Aruba are also entitled to the tax component of the general tax credit. Civil servants posted abroad are regarded as residents of the Netherlands, even though they do not physically live in the Netherlands. They are therefore entitled to the tax components of tax credits.

Income tax return

In most cases it is not necessary for local employees to file an income tax return in the Netherlands. The salaries tax and national insurance contributions remitted by the employer are in practice the final levy. However, if the Tax Administration invites you to submit an income tax return as a non-resident taxpayer, you must do so within the specified period. If you are unable to file an income tax return before the date specified²⁷ you can apply for postponement. You do not need to give a reason. Apply using the postponement form [Aanvraag uitstel aangifte inkomstenbelasting](#) (only available in Dutch) or call the Tax Information Line for Non-resident Tax Issues: +31 555 385 385. Make sure you have your citizen service number (BSN) ready. As a rule the deadline will be postponed to 1 September of the same year. If you need more time, you can submit a reasoned request.

If you are required to submit an income tax return and fail to do so, the Tax Administration has the power to issue an income tax assessment based on an estimate and to impose a fine on you as well.

If you did not receive a tax return form or a letter inviting you to submit a tax return, you may still have to submit an income tax return. If the amount you owe exceeds the applicable threshold²⁸ you must request an income tax return form yourself.

Practical information is available on the Tax Administration website: [Do I have to file a tax return as a non-resident taxpayer?](#).

If you deliberately fail to submit a tax return or deliberately file an incorrect or incomplete return you can also be fined. See the section on the Tax Administration website on [failing to submit a tax return or submitting a late or incomplete tax return](#).

The employer will not pay any fines imposed on you. More information about [fines](#) is available on the Tax Administration website.

3.8 Income tax return assessment or refund

You may receive either an assessment (meaning you pay extra) or a refund from the Tax Administration in relation to income tax/national insurance contributions. This usually happens because you have other taxable income or deductible items that are unrelated to the employer.

Tax assessment due to other income

You may receive an assessment because you have taxable income in box 3 (savings and investments; including income from a second home which is calculated on the basis of the capital yield tax base). In such a case the assessment relates to income which was not paid by the employer and on which the employer is therefore not required to deduct and remit salaries tax and national insurance contributions. The employer has no involvement in relation to any other sources of income that are taxable in the Netherlands.

Tax assessment for national insurance contributions

The Tax Administration has been known to send employees who are liable to tax in the Netherlands an assessment for Dutch national insurance contributions, even though the Dutch social security system does not apply to them. This is incorrect as these employees only have to pay tax. One reason this can happen, is that the person moved abroad from the Netherlands without deregistering from the Personal

²⁷ Usually 1 July of the following calendar year.

²⁸ For the 2024 tax year the threshold is €56. For the 2023 tax year the threshold is €52.

Records Database (Basisregistratie Personen; BRP) (previously known as the Gemeentelijke Basisadministratie Persoonsgegevens (GBA)).

If you receive an assessment based on the incorrect assumption that the Dutch social security system applies to you and that you are liable to pay contributions in the Netherlands, you will have to lodge an objection with the Tax Administration yourself.

Shortfall in amount of salaries tax and national insurance contributions remitted

In exceptional cases you may receive an income tax assessment because the amount of salaries tax and national insurance contributions remitted by the employer was too low. This may have happened because payments were entered incorrectly or too late or because your personal situation changed and you did not inform the employer in time. If this happens to you, contact the operational manager at your mission and present all the relevant documents.

You will be issued with a corrected annual salary statement for the relevant year (provided it was no more than five years ago). You can use the corrected statement to lodge an objection to the income tax assessment with the Tax Administration. How and when you can lodge an objection is explained in the assessment.

Excess amount of salaries tax and national insurance contributions remitted

If the amount of salaries tax and national insurance contributions remitted by the employer was too high, the employer will where possible ask the Tax Administration to issue an additional salaries tax assessment for the relevant year (provided it was no more than five years ago). The employee must first declare in writing that they will not submit an income tax return or refund application using the incorrect annual salary statement.

In exceptional cases the employee may have to submit a refund application for the overpaid tax themselves and transfer the refunded amount to the employer. This is laid down in the LSR 2020.²⁹ In such cases the employer will provide the necessary support in submitting the application.

3.9 Supplements

Chapter 3 is fully applicable to ex-employees and the surviving dependants of ex-employees who are liable to tax in the Netherlands.

If they receive a supplement that is taxed in the Netherlands, the green salaries tax tables apply. Because supplements are not income from current employment, the tax component of the employment tax credit is not applicable.³⁰

As noted in section 1.3, if accrued entitlement to supplementation is commuted into a one-off payment, it will have to be determined which country can levy tax on this payment. Some tax treaties contain separate provisions on this. Tax on this one-off payment may therefore be levied in a different country to tax on regular supplements.

²⁹ Article 4.10, paragraph 5 of the LSR 2020.

³⁰ Entitlement to employment tax credit only exists for income from current employment, such as salary, income from other activities and business profits. See: [Information about employment tax credit \('reduction on income tax'\) on the Tax Administration website](#) (in Dutch only). Supplements are income from previous employment.



4 Double tax liability

As a rule tax must be paid on salary and supplements. Ideally, tax is only owed in one country, but sometimes double tax liability does arise. In such cases, the employer remits the salaries tax owed in the Netherlands without deducting this amount from your gross salary (see chapter 3). Tax is then also remitted locally – either by you or by the employer (see chapter 2).

Tax treaties generally include a provision stating which country must apply a certain means to prevent double taxation. This prevents both countries levying full tax on the same income component. The arrangements for preventing double taxation are part of the system for levying income tax operated by the two countries' tax authorities; these arrangements have no effect on the amounts of salaries tax withheld and remitted by the employer. You may have to file a local income tax return to benefit from these arrangements.

Note that many tax treaties provide that the 'exemption with progression' method is to be applied. This means that earned income and/or supplements that are taxed in the Netherlands are exempt from local tax, but that the local tax authorities may tax your other locally taxable income (such as income from outside activities or pension payments) using the rates that would have applied if you had not been granted that exemption. The disadvantage for you is that you may have to pay a higher rate if your country of residence has a system of tax brackets where a higher rate applies to each tax bracket. The employer will not compensate you for this.

Double taxation usually occurs if there is no tax treaty, in which case both countries consider that they have the power to levy tax on a certain income component. According to international practice it is up to the host country to avoid double taxation. However, not all countries have a system in place to unilaterally avoid double taxation. Sometimes double tax liability therefore continues to exist, whether fully or partially. This may also occur if you have dual nationality. There is nothing the employer can do about this. You are not entitled to compensation from the employer for any financial disadvantage you experience as a result of this.

In some cases – even if there is no tax treaty – double taxation can be avoided in other ways. If there is a reciprocity arrangement or presumed reciprocity (see sections 1.2.2 and 1.2.3) the Netherlands will waive its taxing right in favour of the host country, provided that the other country actually levies tax.

Lastly, in some cases the mutual agreement procedure³¹ or arbitration procedure referred to in the relevant tax treaty can be successfully initiated in order to have one of the countries levy less or no tax. The EU Arbitration Convention may also provide scope for reaching an arrangement.

³¹ A mutual agreement procedure (MAP) can be initiated with the competent tax authorities in the host country or with the MAP team at the Large Companies Division of the Tax Administration in The Hague. For contact details see appendix 10.



5 Appendices

1 - List of countries with which the Netherlands has concluded a general tax treaty

(Date of entry into force and article(s) applicable to government employees and supplement recipients; situation as at 1 April 2024)³²

Consolidated treaty text number(s)	Date of entry into force	Article
Albania	01-01-2006	19
Algeria	01-01-2021	18/19
Andorra ³³	.....	18
Argentina	01-01-1999	20
Armenia	01-01-2003	19
Australia	01-01-1975	19
Austria	01-01-1969	20
Azerbaijan	01-01-2010	19
Bahrain	01-01-2010	18
Bangladesh 1993	01-01-1995	19
Bangladesh 2024 ³⁴	.....	20
Barbados	01-01-2008	19
Belarus	01-01-1998	19
Belgium 2001	01-01-2003	19
Belgium 2023 ³⁵	.....	17
Bermuda (Mini DTA)	01-01-2010	9
Bosnia and Herzegovina ³⁶	01-01-1984	15/18
Brazil	01-01-1992	19
Bulgaria 2020	01-01-2022	17/18
Bulgaria 1990 ³⁷	01-01-1995	19
Canada	01-01-1987	18/19
Chile	01-01-2023	18/19
Chile Protocol 2022 ³⁸	.....	...
China	01-01-2015	19
Colombia ³⁹	.....	17/18
Croatia	01-01-2002	19
Cyprus	01-01-2024	17
Czech Republic ⁴⁰	01-01-1972	20
Denmark	01-01-1999	18/19
Egypt	01-01-2001	19

³² This information is updated on a regular basis.

³³ Not yet in force.

³⁴ Dutch text of treaty not yet published in Dutch Treaty Series.

³⁵ Not yet in force.

³⁶ Originally concluded between the Netherlands and former Yugoslavia. The Netherlands and Bosnia and Herzegovina have agreed to continue the treaty. See Government Gazette, 2009, 14626 and Dutch Treaty Series 1998, 269.

³⁷ No longer in force as of 1 January 2022.

³⁸ Not yet in force.

³⁹ Not yet in force.

⁴⁰ Originally concluded between the Netherlands and former Czechoslovakia. The treaty continues to apply to relations with the Czech Republic and Slovakia. See Dutch Treaties Series 1995, 27 and Dutch Treaties Series 1995, 34.

Estonia	01-01-1995	19
Ethiopia	01-01-2017	17/18
Finland	01-01-1998	19
France	01-01-1974	19
Georgia	01-01-2004	19
Germany	01-01-2016	18
Ghana	01-01-2009	19
Greece	01-01-1981	20
Hong Kong	01-01-2011	18
Hungary	01-01-1988	19
Iceland	01-01-1999	19
India	01-01-1990	19
Indonesia	01-01-2004	20
Iraq ⁴¹	.....	17
Ireland 2019	01-01-2021	17/18
Ireland 1969 ⁴²	01-01-1965	18
Israel	01-01-1970	21
Italy	01-01-1994	19
Japan	01-01-2012	18
Jordan	01-01-2008	19
Kazakhstan	01-01-1996	19
Kenya ⁴³	.....	18/19
Kosovo 2020	01-01-2022	18
Kosovo old ⁴⁴	01-01-1984	15/18
Kuwait	01-01-2003	19
Kyrgyzstan ⁴⁵	01-01-1988	13
Kyrgyzstan ⁴⁶	.....	19
Latvia	01-01-1996	19
Liechtenstein	01-01-2022	18
Lithuania	01-01-2001	19
Luxembourg	01-01-1967	20
Macedonia	01-01-2000	19
Malawi ⁴⁷	.....	17/18
Malaysia	01-01-1985	19
Malta	01-01-1976	20
Mexico	01-01-1995	19
Moldova	01-01-2002	19
Moldova – Amending Protocol ⁴⁸	.....	...
Montenegro ⁴⁹	01-01-1984	15/18
Morocco	01-01-1987	19/20
New Zealand	01-01-1979	19
Nigeria	01-01-1993	19
Norway	01-01-1991	18/19
Oman	01-01-2012	19
Pakistan	01-01-1983	19
Panama	01-01-2012	17/18
Philippines	01-01-1992	19
Poland	01-01-2004	19
Portugal	01-01-2001	19

⁴¹ Not yet in force.

⁴² No longer in force as of 1 January 2021.

⁴³ Not yet in force.

⁴⁴ Originally concluded between the Netherlands and former Yugoslavia. The treaty continues to apply to relations with Kosovo on the basis of the approval given by the Dutch State Secretary for Finance. See Government Gazette, 2009, 14626.

⁴⁵ Originally concluded between the Netherlands and the former Soviet Union (Dutch Treaty Series 1987, 45). The treaty continues to apply as yet to relations with Kyrgyzstan following informal consent by Kyrgyzstan and approval by the Dutch State Secretary for Finance. See Government Gazette 2009, 14626. The continued application of the tax treaty with the former Soviet Union is expected to end when the tax treaty with Kyrgyzstan enters into force.

⁴⁶ Not yet in force.

⁴⁷ Not yet in force.

⁴⁸ Not yet in force.

⁴⁹ Originally concluded between the Netherlands and former Yugoslavia. The Netherlands and Montenegro have agreed to continue the treaty. See Government Gazette 2009, 14626 and Dutch Treaty Series 2007, 51 and Dutch Treaty Series 2007, 52.

Qatar	01-01-2010	19
Romania	01-01-2000	19
Russian Federation ⁵⁰	01-01-1999	19
Saudi Arabia	01-01-2011	19
Serbia ⁵¹	01-01-1984	15/18
Singapore	01-01-1968	19
Slovakia ⁵²	01-01-1972	20
Slovenia	01-01-2006	18
South Africa	01-01-2009	17/18
South Korea	01-01-1982	20
Spain	01-01-1973	20
Sri Lanka	01-01-1979	19
Suriname	01-01-1976	20
Sweden	01-01-1993	19
Switzerland	01-01-2012	18/19
Taiwan ⁵³	01-01-2002	19
Tajikistan ⁵⁴	01-01-1988	13
Thailand	01-01-1976	19
Tunisia	01-01-1996	19
Türkiye	01-01-1989	19
Turkmenistan ⁵⁵		
Uganda	01-01-2007	18
Ukraine	01-01-1997	19
United Arab Emirates	01-01-2011	18
United Kingdom	01-01-2011	17/18
United States of America	01-01-1994	20
Uzbekistan	01-01-2003	19
Venezuela	01-01-1998	19
Vietnam	01-01-1996	19
Zambia	01-01-2019	18
Zimbabwe	01-01-1992	19

⁵⁰ No longer in force as of 1 January 2022, following unilateral termination by the Russian Federation.

⁵¹ Originally concluded between the Netherlands and former Yugoslavia. The Netherlands and Serbia have agreed to continue the treaty. See Government Gazette 2009, 14626 and Dutch Treaty Series 2002, 184.

⁵² Originally concluded between the Netherlands and former Czechoslovakia. The treaty continues to apply to relations with Slovakia and the Czech Republic. See Dutch Treaty Series 1995, 27 and Dutch Treaty Series 1995, 34.

⁵³ Double Tax (Avoidance) Decree between the Netherlands and Taiwan, included and entered into force following publication in Bulletin of Acts and Decrees 2001, 213 and Bulletin of Acts and Decrees 2001, 256.

⁵⁴ Originally concluded between the Netherlands and the former Soviet Union (Dutch Treaty Series 1987, 45). The treaty continues to apply to relations between the Netherlands and Tajikistan. See Dutch Treaty Series 1998, no. 38 and Government Gazette 2009, no. 14626.

⁵⁵ Originally concluded between the Netherlands and the former Soviet Union. The treaty continued to apply to relations with Turkmenistan until Turkmenistan announced it would no longer apply the treaty as of 1 January 2000. The State Secretary of Finance approved the continued application by the Netherlands of the treaty concluded with the former Soviet Union to relations with Turkmenistan in the period between 1 January 2000 and 1 January 2010. See Government Gazette 2009, 14626.



2 - List of countries with which the Netherlands is negotiating a treaty

List of countries with which the Netherlands has not yet concluded a general tax treaty but is negotiating such a treaty (situation as at 1 April 2024)

Benin⁵⁶
Ecuador⁵⁷
Mozambique
Rwanda

List of countries with which the Netherlands has concluded a general tax treaty and is negotiating amendments to or the replacement of that treaty (situation as at 1 April 2024)

Bangladesh
Belgium⁵⁸
Brazil
Germany⁵⁹
Morocco
Portugal
Romania
Spain
Suriname⁶⁰
Sweden⁶¹
Thailand
Uganda

⁵⁶ Initial phase.

⁵⁷ Initial phase.

⁵⁸ A new tax treaty between the Netherlands and Belgium was concluded on 21 June 2023; parliamentary approval of this treaty is pending. The date of entry into force has not yet been decided. The situation of cross-border workers who work from home is still being discussed.

⁵⁹ Negotiations regarding cross-border workers.

⁶⁰ Initial phase.

⁶¹ Initial phase.



3 - List of countries with which the Netherlands has made reciprocity arrangements

(Situation as at 1 April 2024)

Costa Rica
Kenya⁶²
Nicaragua
Yemen

⁶² Reciprocity will end upon the entry into force of the tax treaty.



4 - List of countries with which reciprocity is presumed

(Situation as at 1 April 2024)

Benin
Burkina Faso
Côte d'Ivoire
Eritrea
Guatemala
Jamaica
Mali
Mozambique
Namibia
Rwanda
Tanzania
Trinidad and Tobago



5 - List of countries with which there is no tax treaty, reciprocity arrangement or presumed reciprocity

(Situation as of 1 April 2024)

Afghanistan
Angola
Burundi
Colombia⁶³
Cuba
Democratic Republic of the Congo
Dominican Republic
Iran
Iraq⁶⁴
Lebanon
Libya
Myanmar
Palestinian Territories
Peru
Russian Federation⁶⁵
Senegal
South Sudan
Sudan

⁶³ A tax treaty has been concluded with Colombia but has not yet entered into force.

⁶⁴ A tax treaty has been concluded with Iraq but has not yet entered into force.

⁶⁵ As of 1 January 2022 the Netherlands no longer has a tax treaty with the Russian Federation.



6 - List of countries where qualifying non-resident tax liability may exist if the conditions are met

(Situation as at 1 April 2024)

Austria
Belgium
Bonaire
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Iceland
Ireland
Italy
Latvia
Liechtenstein
Lithuania
Luxembourg
Malta
Norway
Poland
Portugal
Romania
Saba
Slovakia
Slovenia
Spain
St Eustatius
Sweden
Switzerland
United Kingdom⁶⁶

⁶⁶ Local employees living in the United Kingdom who were employed at the mission on 31 December 2020 and continue to be employed there may, under the terms of the Brexit withdrawal agreement, be treated as qualifying non-resident tax payers under certain conditions. Details are set out in the [Order explaining the tax consequences of the Brexit withdrawal agreement](#) and on the [Tax Administration website](#).



7 - Model annual statement

Dhr. X. XXXXXXXX
Mr/Ms X. XXXXXXXX

JAAROPGAAF 2023 ANNUAL STATEMENT 2023

Jaaropgaaf van het loon en de inhoudingen over de periode 01-01- 31-12
Annual statement over the period 01-01 to 31-12

Burgerservicenummer <i>Citizen service number</i>	123456789
Loon LB/volksverzekeringen <i>Salary for salaries tax/national insurance purposes</i>	53,856.00
Ingehouden LB/volksverz. <i>Withheld salaries tax/national insurance contributions</i>	8,601.00
Verrekende Arbeidskorting <i>Employment tax credit deducted from salaries tax and social insurance contributions</i>	1,173.00
Loon Zorgverzekeringswet <i>Salary for Health Insurance Act purposes</i>	0.00
Werkgevers Heffing Zvw <i>Employer's contribution under Health Insurance Act</i>	0.00
Werknemers Bijdrage Zvw <i>Employee's contribution under Health Insurance Act</i>	0.00
Verr. Levensloopverlofkorting <i>Deducted life-course leave tax credit</i>	0.00
Premies werknemersverzekeringen <i>Employee insurance contributions</i>	0.00

Loonheffingskort. met ingang van Salaries tax credit. as of	Code	Table
01-01	1	Wit / White

Speciale aanduidingen:
Special notes:

Naam en adres inhoudingsplichtige:
Name and address of withholding agent:

Ministry of Foreign Affairs
Rijnstraat 8
2515 XP The Hague
Netherlands

Keep this annual statement in a safe place.

This statement may be used to provide an overview of your salary to a third party. If an organisation requests to see a salary statement, you can submit a printout, photocopy or digital copy of this statement.



8 - Explanatory notes to annual statement

General

These are the notes to the annual statement. This statement contains the information that is relevant to the levying of income tax and national insurance contributions. The amounts have been rounded off in your favour. The employer's contributions under the Health Insurance Act and the employee insurance contributions are also stated.

Citizen service number

You will need this identification number in any communications with the Tax Administration.

Salary for salaries tax/national insurance purposes

This is the salary amount that is relevant for salaries tax and national insurance contributions. This is the total taxable salary paid out to you in the year for which the statement was issued.

Withheld salaries tax/national insurance contributions

This is the amount of salaries tax and national insurance contributions withheld by the employer from your taxable salary. If you are entitled to employment tax credit, it will have been deducted from the amount withheld. If you are exempt from insurance contributions on the grounds of conscientious objection, the amount withheld is made up of salaries tax and a levy in lieu of contributions.

Employment tax credit deducted from salaries tax and social insurance contributions

This is the total amount of the employment tax credit taken into account when calculating salaries tax and social insurance contributions.

Salary for Health Insurance Act purposes

This is the salary that is relevant for calculating contributions under the Health Insurance Act. It is the amount on which the employer has to remit the income-related employer's health insurance contribution. The amount on which this contribution is actually paid may be lower. This is because the Health Insurance Act sets a maximum salary amount on which the employer's contribution is owed. If you receive a pension or pre-pension payment, you will also have to pay your own income-dependent contribution. The employer will not reimburse you for this.

Employer's contribution under the Health Insurance Act

This amount is the contribution paid by your employer under the Health Insurance Act.

Employee's contribution under the Health Insurance Act

This amount is the income-related employee's contribution withheld from your net salary under the Health Insurance Act.

Deducted life-course leave tax credit

This is the total amount of the life-course leave tax credit to which you are entitled.

Employee insurance contributions

This is the total amount of employee insurance contributions paid by your employer.

Salaries tax credit – as of / code

The code indicates whether you are entitled to salaries tax credit and if so as of what date.

- code 0: salaries tax credit has not been taken into account
- code 1: salaries tax credit has been taken into account

The table that applies to you is also indicated here:

- white: remuneration from current employment
- green: remuneration from previous employment

Special notes:

If the withholding agent arranged transportation, this is indicated under 'Speciale aanduidingen'/'Special notes'.

Any questions?

Contact the P-Direkt contact centre: click Contact in the P-Direkt portal or phone +31 880 200 800. If your organisation does not use P-Direkt, contact your organisation's HR or payroll administration service.



9 - Relevant articles of the Legal Status (Local Employees) Regulations 2020

(Text as of 1 January 2023)

Article 4.8 Fixing of gross salary

1. An employee's salary is fixed as a gross amount.
2. The contributions to be remitted by the employer that are payable by the employee pursuant to article 5.3, or the amounts to be withheld pursuant to article 5.5, paragraph 2 or article 5.6, paragraphs 1 and 2 (a) are in any event deducted from the gross salary.

Article 4.9 Payment of gross or net salary; local tax liability

1. If salary is not taxable under the Salaries Tax Act 1964, it is paid net. The net salary is calculated by deducting from the salary amount referred to in article 4.8, paragraph 1:
 - a. the contributions or amounts referred to in article 4.8, paragraph 2; and
 - b. the amount of tax owed locally by the employee on the salary; or
 - c. the amount of tax that the employee would owe locally if the local tax authorities levied the tax payable locally on the employee's salary without taking into account any personal deductions the employee or their family members would have been entitled to.
2. The tax owed on the salary locally is remitted by the employer to the local tax authorities.
3. If, following a recommendation by the head of mission or otherwise, HDPO concludes that local circumstances are such that the employee should be responsible for withholding and remitting tax owed locally on salary to the local tax authorities, this will be included in the mission version. In this event, employees are responsible for remitting tax owed locally on their salary to the local tax authorities and, notwithstanding paragraph 1, their salary is paid gross. If so requested by the head of mission or 3W, employees are required to show each year that they have remitted tax owed locally on their salary to the local tax authorities.
4. If an employee is responsible for remitting tax owed locally to the local tax authorities but fails to do so, 3W may decide, notwithstanding paragraph 3, to pay the employee's salary net. In this event, the salaries tax owed locally by the

employee, as referred to in paragraph 1, is deducted from the salary referred to in paragraph 3.

5. If salary is paid net on the basis of paragraph 4 but the employee remits tax to the local tax authorities and can show this, the employee will be reimbursed for the amount demonstrably remitted.
6. The head of mission or 3W may provide the competent local authorities with a statement of the salary earned by the employee, as well as of the tax remitted locally on the salary by the employer and other information relevant to the levying of tax.

Article 4.10 Payment of net salary; Dutch tax liability

1. If salary is taxable under the Salaries Tax Act 1964, it is paid net. This net salary is calculated by deducting from the salary amount referred to in article 4.8, paragraph 1:
 - a. the contributions or amounts referred to in article 4.8, paragraph 2; and
 - b. the amount of tax that the employee would owe locally if the local tax authorities levied the tax payable locally on the employee's salary, without taking into account any personal deductions the employee or their family members would have been entitled to.
2. Salaries tax owed in the Netherlands is remitted directly to the Dutch tax authorities by the employer.
3. In calculating the amount of salaries tax owed in the Netherlands, the employer takes account of the general tax credit and employment tax credit prescribed in the Salaries Tax Act 1964 or comparable tax credits, by whatever name they are known.
4. If, at the written request of the employee, the employer has decided to disregard the credits referred to in paragraph 3 in the calculation referred to in that paragraph despite the employee being eligible for these credits, both the amount referred to in paragraph 1 and an additional amount, equal to the difference between the amount of salaries tax owed in the Netherlands and the lower amount of salaries tax that would have been owed if the employee had not requested that the credits referred to in the previous sentence be disregarded, will be deducted from the employee's salary as referred to in article 4.8, paragraph 1.
5. If the employer has remitted too much salaries tax to the Dutch tax authorities, the employee is required to cooperate in claiming a refund of the excess tax from the Dutch tax authorities. If the employee fails to cooperate, an amount equal to the excess tax will be withheld from the employee's salary.

Article 4.11 Payment of gross or net salary; double tax liability

1. If salary is taxable both locally and in the Netherlands, article 4.9 applies *mutatis mutandis*.
2. Salaries tax owed in the Netherlands is payable and remitted by the employer.
3. Paragraph 5 of article 4.10 applies *mutatis mutandis*.

Article 9.10 Fixing and payment of supplements

1. Articles 4.8 to 4.11 and 4.28 apply *mutatis mutandis* to fixing and paying supplements. 3W may, in individual cases, deviate from article 4.28, paragraph 5.
2. A supplement to be paid periodically, as referred to in article 9.4, paragraph 1, article 9.6, paragraph 1, article 9.7, paragraph 1, and article 9.8, paragraph 1 is set by the employer as a fixed amount which will remain unchanged for a period not exceeding 12 months. Early adjustment of that amount is possible if the employer believes that this is necessary due to special circumstances.
3. The supplement is paid monthly by the employer to the person entitled. If special circumstances necessitate this, the employer may modify the intervals at which the supplement is paid, where necessary in accordance with article 9.1, paragraph 2.
4. Notwithstanding paragraph 3, the employer may fix and pay a supplement as a one-off payment upon or after the termination of the employment contract at the written request of an employee or an ex-employee who may or may not already be receiving a supplement referred to in chapter 9. The employee's or ex-employee's request for commutation must be honoured unless the employer is of the opinion that this is contrary to compelling interests of the service.
5. The amount of the one-off payment is calculated using the formulas established by HDPO for this purpose, which in any event take account of the following:
 - the supplementation ceiling applicable to the person concerned;
 - the provisions referred to in this chapter to which the person concerned is entitled on other grounds and which are deducted from the supplementation ceiling;
 - the age of the person concerned;
 - the civil status of the person concerned;
 - the pension date referred to in the mission version;
 - a table showing the average life expectancy for the relevant country or region.
6. Paragraph 4 may be applied *mutatis mutandis* by the employer to an employee or ex-employee who is not yet receiving a supplement and whose employment contract or successive employment contracts has/have lasted for 15 years or less, if the mission where the person concerned is or was most recently employed has been closed or is scheduled to close within six months and no employees are or will be employed in that country after the closure.
7. Notwithstanding article 9.1, paragraph 1 (e), the qualifying salary for an employee or ex-employee to whom neither paragraph 4 nor paragraph 6 applies is determined as follows. From 1 January of the year following that in which pay scales were last fixed for the closed mission, the salary amount referred to in article 9.1, paragraph 1 (e) is to be adjusted by the employer in each case by reference to the rate of inflation in the country where the mission was located, subject to a maximum of 15%. If the inflation rate exceeds 15% HDPO may

decide to fix the adjustment level at more than 15%. The inflation rate is based on data from the Economist Intelligence Unit (EIU).

8. If special costs are incurred as a result of the payment of a supplement, these may be deducted from the supplement.



10 - Useful addresses and references to further information

3W

Visiting address (please make an appointment via [SSP](#))
Terminal Zuid building
5th floor
Schedeldoekshaven 101
2511 CW The Hague
Netherlands

3W

Correspondence address
Postbus 20061
2500 EB The Hague
Netherlands

- Telephone: +31 70 348 4000 (8.30 to 17.00 Monday to Friday (Dutch time))
- You can also ask your question via [SSP](#)
- Website: <https://www.sso3w.nl>

Tax Administration/Department of International Issues

Postbus 2865
6401 DL Heerlen
Netherlands

- Email address for questions:
P.BTL.IH.vragen.uitgezonden.overheidspersoneel@belastingdienst.nl (also for local employees and supplement recipients)
- Email address to request the correct tax return form:
Belastingdienst.uitgezonden.overheidspersoneel@Belastingdienst.nl (also for local employees and supplement recipients)
- Website: www.belastingdienst.nl

Tax Information Line for Non-resident Tax Issues

The Department of International Issues deals only with questions about taxation from people living outside the Netherlands and companies based outside the Netherlands who are liable to tax in the Netherlands.

- Telephone: +31 555 385 385 (8.00 to 20.00 Monday to Thursday and 8.00 to 17.00 on Friday (Dutch time))

Tax Information Line

Line open to individuals 8.00 to 20.00 Monday to Thursday and 8.00 to 17.00 on Friday (Dutch time)

- Telephone: 0800 0543 (from within the Netherlands only).

The Tax Information Line can also be reached from abroad by calling the BZ numbers +31 70 348 4030 or +31 70 348 4130 (calls are automatically forwarded by the switchboard).

For mutual agreement procedures

Tax Administration / Large Companies Division
Attn. MAP team
Postbus 30206
2500 GE The Hague
Netherlands

- Email: internationalezaken@minfin.nl

Various brochures and other publications for tax payers can be downloaded from the Tax Administration website www.belastingdienst.nl. Some of the information on the

website is [available in English](#). Note that the Tax Administration uses different English translations for many tax-related terms.

Ministry of Finance

Korte Voorhout 7
Postbus 20201
2500 EE The Hague
Netherlands

- Telephone: +31 70 342 8000
- Website: www.minfin.nl

Bureau for Belgian Affairs

Rat Verleghstraat 2
4815 NZ Breda
Netherlands

- Telephone: +31 76 548 5840 (Mondays to Friday from 9.00 to 16.00)
- Fax: +31 76 548 5809
- Contact form: [Bureau for Belgian Affairs](#)
- Website: www.svb.nl/en/bbz-bdz

Bureau for German Affairs

Takenhofplein 4
Postbus 10505
6500 MB Nijmegen
Netherlands

- Telephone: +31 24 343 1811 (Mondays to Friday from 9.00 to 16.00)
- Fax +31 24 343 1811
- Contact form: [Bureau for German Affairs](#)
- Website: www.svb.nl/en/bbz-bdz

Social Insurance Bank (SVB) - main office

Van Heuven Goedhartlaan 1
Postbus 1100
1180 BH Amstelveen
Netherlands

- Telephone: +31 20 656 5656 (general queries)
- Telephone: +31 20 656 5225 (voluntary insurance for old age pension (AOW) or surviving dependants' benefit (ANW))
- Website: www.svb.nl/en

Cross-Border Employment and Enterprise Team

- From within the Netherlands: phone 0800 024 1212
- From Germany: phone 0800 101 1352
- From Belgium: phone 0800 90220 (Mondays to Fridays from 9.00 to 16.00)
- Website: [Cross-Border Employment and Enterprise Team](#)

Grensinfopunt

Website: www.grensinfo.nl