

# Global Mobility Services Alert



January 2017

Recently, the Dutch government issued the new salary criteria for eligibility for the 30%-ruling for the year 2017 as well as salary criteria for knowledge migrants (KMR)

## **New salary criteria 30%-ruling for 2017**

The new norm for regular cases has been set at a taxable salary of € 37,000 (2016: € 36,889). This means that – in order to benefit fully from the 30%-ruling – the total salary (including 30%-allowance) must be at least € 52,857 (2016: € 52,699).

For Young Master's or PhD graduates under the age of 30, the norm has been set at a taxable salary of € 28,125 (2016: € 28,041). This means that – in order to benefit fully from the 30%-ruling – the total salary (including 30% allowance) must be at least € 40,179 (2016: € 40,059).

In cases where the taxable salary is above the minimum, but below the amount for full use of the 30%-ruling, the ruling can still be applied, however for a lower amount than 30%. For example, if the total salary is € 45,000, the 30%-ruling can be applied up to a maximum of € 8,000 (€ 45,000 -/- € 37,000).

For further details on the salary criteria, we kindly refer to the table included on page 2, below.

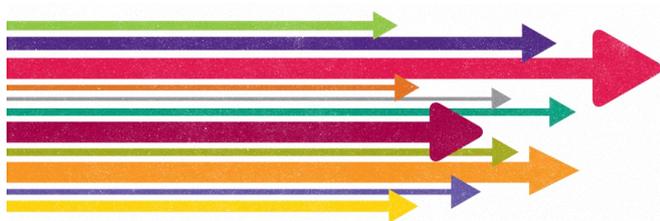
## **150km-zone**

The requirement of being hired from abroad and having lived outside of the 150km-zone for at least 16 months in the 2 years prior to employment in the Netherlands, was upheld so far and thus remains applicable.

## **Recommendations**

In view of the aforementioned, we recommend the following:

- Conduct a review in order to assess which employees are “safe” and which employees may be in danger of losing the 30%-ruling
- Review assignment/employment contracts and addenda in order to determine whether the ruling is being executed in line with the new regulations



## Salary criteria for 2016

Category	Taxable Salary	Incl. 30%-allowance	Further Conditions
General	€ 36,889	€ 52,669	
Scientists Researchers	N/a	N/a	Educational institutions / subsidized research facilities.
Medical specialists	N/a	N/a	Specific registration requirements
Young Masters	€ 28,041	€ 40,059	Must be under the age of 30
Doctoral graduates 30 years or older	€ 36,889	€ 52,669	If within 150km zone, must start work within 1 year of graduation
Doctoral graduates Under the age of 30	€ 28,041	€ 40,059	If within 150km zone, must start work within 1 year of graduation

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Category	Taxable Salary	Incl. 30%-allowance	Further Conditions
General	€ 37,000	€ 52,857	
Scientists Researchers	N/a	N/a	Educational institutions / subsidized research facilities.
Medical specialists	N/a	N/a	Specific registration requirements
Young Masters	€ 28,125	€ 40,179	Must be under the age of 30
Doctoral graduates 30 years or older	€ 37,000	€ 52,857	If within 150km zone, must start work within 1 year of graduation
Doctoral graduates Under the age of 30	€ 28,125	€ 40,179	If within 150km zone, must start work within 1 year of graduation

## Knowledge Migrants

### Salary criteria for 2017

Type Knowledge migrant	Monthly gross salary excl. holiday allowance	Monthly gross salary incl. holiday allowance
30 years and older	€ 4,324,-	€ 4,669.92
Younger than 30 years	€ 3,170,-	€ 3,423.60
After orientation year for graduated students	€ 2,272,-	€ 2,453.76
Indiv. with a European Blue Card	€ 5,066,-	€ 5,471.28

## Our assistance

Grant Thornton Global Mobility Services can assist in reviewing the eligibility of new and existing employees (e.g. quick scan) as well as handle 30%-ruling applications based on our agreement with the Dutch tax authorities. In addition, we provide guidance and assistance with respect to immigration questions and procedures.

## Global Mobility Services

If you have any questions, please contact your tax advisor or our Global Mobility Services line directly.

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