

30% rule | additional information – how does it work?

Coming to work in the Netherlands may entail extra expenses, so-called [extraterritorial expenses](#). The 30% Ruling (30% Regeling) is a Dutch tax exemption for employees who were hired directly from abroad. Under the '30% Ruling', certain categories of international staff can receive approximately 30% of their gross salary tax-free. This is to compensate for the extra costs incurred to live in the Netherlands. HR Services is responsible for initiating the application process for this 30% Ruling. Every new employee receives a questionnaire from HR Services. On the basis of this questionnaire, HR Services determines whether the employee qualifies for the 30% Ruling.

The 30% Ruling can only be applied to your salary after being granted by the tax administration and if you pay Wage Tax in the Netherlands.

The 30% Ruling is incorporated within the Individual Terms and Conditions of Employment Options Scheme (IKA).

How does it work?

1. The 30% rule questionnaire will be sent to you via the immigration portal (VisaCare) by the HR Services department. You will receive a separate email regarding the process.
2. You have to fill and upload the 30% rule questionnaire within 1 month after your starting date.
3. HR Services is going to determine if you are eligible to the 30% rule. If you are eligible the 30% rule application process will be started. If HR services believes that you are not eligible you will receive a rejection email with an explanation.
4. In the immigration portal you will have several ToDo's to upload the needed document for the application (cv, employment contract, HR addendum, etc.)
5. You will need to provide all needed documents within 4 months after your start date to receive the 30% ruling retroactively from your start date. If you miss this deadline we will not be able to process the 30% rule retroactively. This is the policy of the Dutch tax authorities.
6. HR services will submit the application to Sofi-expertise*. We can only apply for the 30% ruling after we have received your BSN number.
7. It usually takes about two months before we receive the decision letter from the tax authorities.
8. After the 30% rule has been approved HR Services is going to recalculate your salary and the 30% rule will be paid in retrospect (unless [tax exemption](#) is applicable).
9. The final decision letter will be sent to you via the immigration portal and will be processed to your salary as soon as possible.

* All universities in the Netherlands have a partnership with SOFIE (Social Fiscalisation). SOFIE is a virtual organization specialized in the field of cross-border work (taxes, social security, labour law and immigration). The applications for the 30% ruling are also part of this. SOFIE has an agreement with the Dutch tax authorities to process the 30% applications of the Dutch universities through an accelerated procedure on behalf of the tax authorities. As soon as an application meets all the conditions of the 30% ruling, the decision will be issued 4 times faster than when a regular application is submitted to the tax authorities. The latter procedure takes 3 to 6 months on average.

Exceptional cases for eligibility

1. The center of your social, legal and economic life was still outside the Netherlands

If you are already living in the Netherlands, but the center of your social, legal and economic life was still outside the Netherlands (for example, you were in the Netherlands due to your studies or hospitality agreement), you might still be eligible.

If you can prove that your main residence was not in the Netherlands during your studies / hospitality in the Netherlands then we can make an attempt to apply for the 30%
You must be able to prove with documents*, that your social/economic and legal life was outside the Netherlands. You will also need to attach a covering letter with reference to the documents.

If you worked in the Netherlands during this stay and received a salary or used an allowance of the Dutch government (such as rent subsidy or health care allowance) the tax authorities will consider you a resident and you will not qualify for the 30% rule. The tax authorities will be able to check this in their system.

*documents that are accepted by the tax authorities

- Rental contract with rent payments from your bank account (these need to be in your name)
- Utility payments with usage statements for the same property
- Bank statements with payment transactions which show payments abroad.
- Paid taxes abroad
- Employment contract abroad with payslips
- Statement of partner / children still living abroad
- Medical bills / dental visits abroad. Any medical information can be blacked out
- Memberships abroad (gym, clubs, ect.)

2. PhD study in the Netherlands or within 150km from the Dutch border

If you have finished your PhD in the Netherlands or at a university located within 150 km of the Dutch border, have found a new job within a year, and have lived more than 150 kilometres from the Dutch border for longer than 16 months in the 24 months preceding the commencement of your doctoral research. You will need to provide the tax authorities with a copy of your PhD degree.

3. Entered employment before finishing PhD study

It is also possible for the employment to take place in the run-up to obtaining the PHD title to fund the promotion or if you are offered an employment contract prior to the promotion. The prerequisite is that obtaining the PHD title is the reason for your employment. Note that this is not apparent from the UFO job profile of the position 'researcher 4' or 'lecturer 4' and will have to be included in the employment contract. The 30% rule does not take effect until the moment the PHD degree is obtained. You will need to provide the tax authorities with a copy of your PhD degree. It will be processed as of the 1st of the month after obtaining the PHD degree

4. You stayed in the Netherlands within the 24 months prior to your employment

If you stayed in the Netherlands for a period of less than 8 months within the 24 months prior to your start date at the TU Delft you might still be eligible for the 30% ruling.

To assess if you can qualify as an incoming employee the tax administration requires evidence of your actual living address during the 24 months before the start of your employment in the Netherlands. At least 16 out of these 24 months you must have lived at least 150km from the closest Dutch border. As evidence you can think of:

1. Bank statements or overviews of 17 months with withdrawals / transactions that show a location abroad. Please note the bank account will need to be in your name and the 17 different months will need to be highlighted.
2. Rental contracts abroad plus proof of payment of monthly rent over a minimum of 17 months and utilities bills (with user overview over a minimum of 17 months).
3. Overview of payment of municipality taxes abroad over a minimum of 17 months.
5. Registration and deregistration from the local municipal base administration.

Employment as a PDeng Trainee

In case you are hired as a PDeng Trainee there will be a deduction on your salary of less than 30%, because we are not allowed to pay you a gross salary less than the minimum wage. The exact calculation can be requested at HR Services, via email HRServices@tudelft.nl