



**rijksuniversiteit
groningen**

30% facility leaflet

This leaflet contains information on the 30% facility. You can read about who can apply for the facility, what it is exactly, what conditions need to be met, and how it works in practice.

Who can apply for the 30% facility?

The 30% facility is for employees who have been recruited abroad to come and work in the Netherlands. The 30% facility may also apply to employees of the University who are temporarily posted abroad. If this is the case, please contact HR Services to find out what the conditions are.

What is the 30% facility?

In brief, the facility means that a portion of your salary will not be subject to tax. This tax benefit can be used to cover the expenses of working and living abroad. These are known as 'extraterritorial costs'.

Examples of extraterritorial costs include:

- The extra costs of living due to higher price levels in the country of employment than in the country of origin, such as the extra costs of meals, gas, water and electricity.
- Costs incurred when applying for official personal documents or having these converted, such as residence permits, visas and driving licenses.
- The costs of medical examinations and vaccinations necessary for a stay in the country of employment.
- Double accommodation costs if the employee continues to live in the country of origin, for example hotel expenses.
- The costs of storing property that is not being taken to the new country of employment, travel costs to the country of origin, for example for visiting family or relatives (including the costs of family and weekend visits).
- A Dutch language course (i.e. the costs of following a course to learn Dutch for you and your family).

These costs are thus not reimbursed by your employer. The University of Groningen policy for Dutch language courses differs in some aspects.

What are the conditions for the 30% facility?

You have been recruited abroad to come and work in the Netherlands.

- You have an employment contract.
- You have specific expertise that is in short supply on the Dutch labour market. This is not assessed separately for academic staff and no salary standard applies to these staff. However, this condition does apply to non-academic staff. For further information about this salary standard, please contact HR Services (hr-services@rug.nl)
- You have lived more than 150 kilometres from the Dutch border for at least 17 of the 24 months prior to your employment in the Netherlands.

If you meet these conditions then you can submit an application. The Tax and Customs Administration will assess the application and grant permission to apply the 30% facility in your case. You will only qualify if you are required to pay tax in the Netherlands by law.

For how long will the facility apply?

The 30% facility applies for a maximum of 5 years. Any previous stays in the Netherlands will be deducted from this term. An exception to this rule applies to previous stays in the Netherlands more than 25 years ago: these will not be taken into account when determining the term of the 30% facility.

How can I apply for the 30% facility?

To apply for the 30% facility you must complete a questionnaire and submit it along with all requested information in good time to HR Services. The Tax and Customs Administration will send you the necessary documents. They will subsequently assess whether the 30% facility can be applied. Your employer will then inform you of the Tax and Customs Administration's decision and issue you with a copy of the decision. You are responsible for the timely submission of all the required information in support of your application. If the requested information is submitted to the Tax and Customs Administration too late or it is incorrect, then the start date of the 30% facility will be delayed. The employer cannot accept responsibility for any financial or other consequences, including a delay in the start date of the 30% facility. The employer will not compensate any financial loss as a consequence of such delay.

Application costs

We charge a fee for applying for the 30% facility on your behalf. The application costs are €350.

If your application is complex and we need to hire an external agency, we will also charge you for these additional costs. We will inform you in advance if that is the case.

FAQ

How is the 30% facility applied?

Step 1: The taxable income is calculated.

Your taxable income forms the basis for the calculation.

Step 2: The 30% facility is applied.

If the 30% facility is applied then you will not have to pay tax on 30% of your taxable salary. This means that tax is only levied on 70% of your taxable salary. The reduction in your taxable salary thus results in a financial benefit for you.

Starting from 1 January 2024, the fixed percentage of income considered to be tax-free in the context of the 30% ruling will be adjusted as follows:

- Maximum 30% of wages in the first 20 months,
- Maximum 20% of wages in the following 20 months, and
- Maximum 10% of wages in the last 20 months during which you can make use of the ruling.

These changes do not affect employees who were already making use of the 30% facility before 1 January 2024.

What happens to your pension accrual if the 30% facility is applied?

If you choose to apply the 30% facility then this will lead to a lower gross salary, which is the basis for your pension accrual. This means that you will not accrue pension benefits on this portion of your income.

It is possible to accrue pension on the basis of the salary as it was originally agreed rather than the lower gross salary. If you apply for the 30% facility, you can choose to accrue pension benefits based on 100% of your gross salary.

If you choose to accrue pension benefits based on the lower gross salary then this will come into force on 1 January of the following calendar year. This is because the ABP annual income is determined once a year in January or on the date of entry into employment. Any changes that affect your pension after this time will come into force at the start of the following calendar year.

Calculation examples

The amounts used are indicative and no rights can be derived from them. On the left you can see the financial benefits of the 30% facility, while on the right you can see the effect of continuing to accrue pension benefits based on your original salary (see previous question).

	Gross salary	Net salary without 30% facility	Net salary + 30% pension lower salary	Net salary + 30% pension original salary
Scale + step 50				
PhD candidate-00	2541	2141	2421	2349
Scale + step 10				
10-00	2960	2368	2765	2700
10-04	3557	2673	3164	3089
Scale + step 12				
12-00	4814	3246	4000	3909
12-04	5366	3495	4335	4231

Will implementation of the 30% facility affect unemployment and other benefits?

Because the gross salary is reduced, the social security benefits that are based on the gross salary will be reduced as well. This will affect any benefits on the basis of the Unemployment Insurance Act (WW), the Supplementary Benefit Scheme BWNU and any incapacity benefits (WIA/ABP/invalidity pension (AAOP)).

Can I cancel the 30% facility?

According to Dutch tax legislation, employees are allowed to change their tax-exempt allowances (including the 30% facility) at least once a year. Please note that unless you request otherwise, the 30% facility will automatically continue for the duration of the term as long as you meet the conditions.

Please inform HR Services no later than 1 November of the relevant calendar year if you no longer wish to participate in the 30% facility. The 30% facility will be cancelled as of 1 January of the following calendar year.

Will implementation of the 30% facility affect participation in the Terms of Employment Options Model?

If the 30% facility is applied it will not be possible to participate in the Bicycle Incentive Scheme and/or the Fiscal Commuting Allowance Scheme.

Do you have any further questions?

Please contact HR Services (hr-services@rug.nl). You can also visit the site of the Tax and Customs administration: www.belastingdienst.nl.

Although the information provided here has been compiled with the utmost care, no legal rights may be derived from it.