

30% RULING CHECKLIST

Prepare

- Check salary requirement

Collect data from **employee**:

- Passport
- Signed employment contract
- BSN
- CV with locations of study and places of residence, including time indications
- Address where the employee lived before the start of the employment contract with your company
- Master's degree if employee is younger than 30 and wants to be eligible for the reduced salary criterion
- Anywr Netherlands also asks you to fill in a questionnaire so that we have a precise overview of the situation

Company data collection:

- Wage tax number
- Signed and valid authorization/Power of Attorney if you are working with Anywr Netherlands for the application

Fill in and sign the form

- Request for payroll taxes for the expat scheme (30% ruling)
- Sign application in pen (or Anywr NL on your behalf)

Submit

- Send your signed form and all attachments to: Tax and Customs Administration/Knowledge and Expertise Centre Abroad, P.O. Box 2865, 6401 DJ Heerlen

Assessment and decision

- Receive decision Tax Authorities within 8 weeks.
- Or:*
- Receive decision Anywr NL within 1 week of receiving all necessary documents

Implementation in your payroll administration

- Full benefit **or** partial benefit?
- End date

Obligations

- Your company is obliged to meet the required annual salary of the employee.
- The employee remains employed by the Dutch employer.
- You may only apply the scheme with a valid decision.
- You keep your payroll records and the decision of the Tax and Customs Administration regarding the 30% ruling for 7 years after the employee's termination of employment.

Anywr Netherlands can cover every aspect of your employees' immigration and relocation process.

By working with Anywr Netherlands you offer your employees smooth transitions and a positive relocation experience. It is our passion to make your employees feel welcome!

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