

30% Ruling

in the Netherlands



This 30% tax ruling is relevant for employees of both Van Storm B.V. and Van Storm Projects B.V. when applicable. It gives an overview of the conditions and of steps to take. The rules and guidance are based on the Tax Authorities publication on 30% ruling that is available at www.belastingdienst.nl.

✓ 30% Ruling

The 30% ruling is a tax rule for employees who are hired from another country to work for a Dutch company. This rule allows, under certain conditions, a maximum of 30% of your salary to be paid without tax for up to 5 years. This 30% is a compensation for extra costs (called extraterritorial costs) that you may have when moving to the Netherlands. These costs include travel to the Netherlands and expenses for finding and decorating a new home.

Changes in the 30% Ruling

The ruling has changed in the past months. Starting in 2027, the 30% ruling will become a 27% ruling. Also in 2027, the salary threshold (minimum salary to qualify) will rise to €50,436. These two changes will mean that the tax benefit will be smaller from 2027 onwards.

✓ Conditions for the 30% Ruling

1. You were recruited from outside the Netherlands or sent to work there

To apply for the 30% ruling:

- You must have been recruited or transferred from another country.
- You must prove that you were living outside the Netherlands before starting your job.
- You must not have lived within 150 km of the Dutch border for more than 8 months in the 24 months before your job started.
- This means: you must have lived outside the Netherlands for at least 16 months in the 2 years before your first working day.

You can prove where you lived before with things like a rental agreement or registration with the local municipality (city hall).

2. You are employed by Van Storm

You must be employed by an employer (such as Van Storm) to use the 30% ruling.

This benefit is only for people in an employment situation.

If you are self-employed, you cannot use this tax benefit.

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3. Your specific skills are rare in the Dutch job market

This is based on several things, such as:

- Your salary
- Your age
- Your work experience
- Your education
- The type of job

None of these alone is enough. The combination of all these factors decides if your skills are considered "specific." Right now, if your salary is high enough, it is assumed your skills are specific. In 2025, after the 30% tax-free part is taken off, your taxable salary must still be: at least €46,660, or at least €35,468 if you are under 30 years old and meet extra training requirements.

If the 30% ruling fully applies, your gross salary is reduced by 30%, and this part is paid to you net (without tax). Important: The minimum salary rule is also a threshold. This means: if your salary is close to the minimum, the amount you get without tax can be much less than 30%. The actual tax calculation can be complicated. Ask us if you need help to understand your situation better.

Other important things to know

1. Retroactive period

The 30% ruling can start from your first working day if you apply within 4 months after starting your job. If you apply after 4 months, the ruling will start from the first day of the next month after the month of your application.

2. Duration:

The maximum period of the 30% ruling is 5 years.

3. Changing jobs:

If you change jobs, you can still use the 30% ruling, but only if: You still meet the conditions, and You start your new job within 3 months after leaving the old one

Other Benefits of the 30% Ruling:

Driving License

- If you have a foreign driving license, you usually need to take a driving test again to get a Dutch license.
- However, if you have the 30% ruling, you can exchange your foreign driving license for a Dutch one without retaking the test.