



Employment tax  
with a personal fit.

## 2013 Tax Plan

September 2012

Following today's Queen's Speech and the presented Annual Budget, we have drawn up a brief summary of the most important proposals contained in the 2013 Tax Plan and other measures concerning the levy of payroll tax. Parliamentary discussion may of course give rise to changes.

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### **Travelling expenses**

As of 1 January 2013, it is no longer legally possible to provide employees with untaxed compensation of their commuting expenses, irrespective of the manner (own car, public transport) of travel.

The costs of business travel can in 2013 still be compensated untaxed up to a maximum amount of EUR 0.19 per kilometre.

With effect from 1 January 2013, commuter kilometres by company car will be treated as private kilometres.

This means that the definition of commuter travel will become very important in 2013. Commuter travel is assumed if it is determined by agreement where the fixed workplace (for one or multiple days) of the employee is located. Itinerant travel is thus not included and any such kilometres can continue to be compensated untaxed in 2013, unless the itinerant employee travels to the specific workplace for longer than one year. If the employee does not travel between the home and workplace within 24 hours, the resulting kilometres are not regarded as commuter travel.

Liberalised transitional schemes have been included for the use of public transport, company car and van.

Public transport tickets that do not fall under the transitional schemes and are used for both commuter and company travel are valued at the 'normal' market value (thus not at a lower value).

As regards the valuation of travel on behalf of the employer (for example, an employer who uses an own company bus to pick up various employees), the costs that the employee would have made if he had travelled a distance by public transport is applied.

## **Tax deductions for education**

The tax deductions for education schemes are further tightened.

Explicit point of departure is now that the tax deduction applies only to participation in full-time education. This prevents a claim for tax deduction being made if employees only follow certain parts of an educational programme.

The tax deduction will moreover only apply during the proportional period of time that the course to be followed by the participant forms part of the total educational programme. For example, if an employee due to an exemption needs to follow only 60% of the education programme (whereby the programme has a full term of 24 months), the tax deduction can only be applied during 15 months (60% of 24 months).

The tax deduction on achieving the basic qualification lapses.

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## **Payment of tax credit to persons not liable for premiums**

It is proposed that citizens of the Netherlands who are not liable for premiums (e.g., because they work in a different country in which they are liable for premiums) be offered the possibility to claim the payment of tax credit. This concerns citizens with little or no own income, who if they were liable to premiums in the Netherlands would have been entitled to the payment of tax credits.

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## **Tax credits in case of partial liability for premiums**

An adjustment is also proposed to the tax credit in case of partial liability for premiums. Persons who are insured and liable for social security premiums for only part of the year, are now entitled during the entire year to the premium part of the tax credits.

From 2013, the tax credits for social security schemes will be calculated proportionately to the time that an individual is insured and liable for premiums. Further detailing of the schemes will follow.

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## **Payroll tax figures 2013**

Go to the [appendix](#) for an overview, in figures, of the most important proposed changes to payroll tax in 2013.

The figures are not yet definitive, however. Check the [Courdid publications](#) for an update. You can find the figures under the heading “miscellaneous”.

## Other

### *VAR statement (Declaration of Independent Contractor Status)*

The Secretary of State for Finance yesterday announced the probability of replacement on 1 January 2014 of the current VAR application with a so-called Webmodule.

Purpose of the new Webmodule is to tackle the 'fictitious self-employment status' that the VAR in its current form can create. The contractor must complete the Webmodule on the site of the Chamber of Commerce. Both the principal and the contractor are bound to the decision on the tax status of the contractor. The principal will then have co-responsibility for the entered facts and conditions relevant to the service provided by the contractor to the principal.

The security provided to the principal by the current VAR-WUO (Declaration of Income Tax Status (profits from business activities)) and VAR-DGA (Declaration of Income Tax Status (income from activities at the company's risk and expense) statements will lapse on introduction of the new Webmodule.

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## Questions ?

Should you have any questions, please do not hesitate to call us or send us an email.

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