



Employment tax
with a personal fit



Newsletter

December 2016

“Opting in” Supervisory Board Member

As already announced in previous newsletters, the Supervisory Board member (SB-member) will no longer be considered an “employee” for wage tax purposes as of 1 January 2017. As of that date, the remuneration received by the SB-member does not have to be processed through the Dutch payroll administration. Instead the SB-member will have to take care of the income tax payment, the national social securities and the health insurance contribution.

Since the remuneration will not be processed through the payroll administration, this also means that some specific payroll benefits will no longer be applicable. For instance the 30% ruling. To avoid losing the 30% ruling, the SB member could choose to apply the “opting in” rule. By applying the opting in rule, the SB-member will still be considered being an employee for wage tax purposes. This means that the remuneration should be processed through the payroll administration.

Please note that the opting in rule is only applicable in case of a joint declaration (by SB member and the company) to the tax authorities prior to making the payment. Do not forget to take action!

Applying the opting in rule, does not affect the “employer”. The SB member will still finally bear the income tax, the national social securities and the health insurance contribution.

Questions?

Please do not hesitate to contact us if you have any questions.

Kind regards,

Jean-Paul, Martijn, Neetu, Olav, Marlies, Loredana, Josephine en Rik



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