

Newsletter

March 2014

Crisis levy extended by one year

The substance of the extended crisis measure remains unchanged. Any employee wages in 2013 in excess of € 150,000 are subject to a crisis levy of 16% payable by the employer in March 2014. In view of the ongoing procedures, we also advise this year to object to the payroll tax paid as part of the crisis levy scheme. This objection must be filed within 6 weeks of payment of the payroll tax. We will be pleased to help you submit a letter of objection at your request.

Wage limits on application of 30% scheme

Depending on the specific case, a certain minimum wage limit may apply when using the 30% scheme in the salary administration. For example, as a minimum wage limit of € 36,378 applies in 2014 to employees (not being scientists) who are at least 30 years of age, the full 30% tax-free allowance cannot be used in some cases. The applicable minimum wage limits change each calendar year. Unfortunately, we see that these limits are not always reached in practice, threatening the continuation of the 30% scheme for the employee in question. Contact us if you have any questions or need a check on correct application of the 30% scheme.

A combined permit for residence and work: The Single Permit Act (GVVA) comes into effect on 1 April 2014

Implementation of the GVVA Act sees the introduction of the GVVA. The GVVA (also called Single Permit) is a combined permit for residence and work that entitles foreign employees to live and work in the Netherlands. The GVVA combines the residence permit and current work permit (TWV) in a single permit. No changes have been made to the conditions for the issue of a permit.

The GVVA is required for citizens of countries other than EEA and Switzerland (except Croatia) coming to the Netherlands to work for longer than 3 months. In case of foreign employees coming to the Netherlands for a shorter work period, the employer requires a TWV. The TWV obligation remains in force for certain categories. Nothing has changed for knowledge migrants.

Questions?

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

Kind regards,

Jean-Paul, Martijn, Maurice, Olav and Marlies



Courdid
Prinses Margrietplantsoen 83
2595 BR The Hague
The Netherlands

Telephone: +31 (0)70-3153470

Fax: +31 (0)70-3153479

Email: info@courdid.com

Website: www.courdid.com

