
# 30% ruling for posted workers

On 27 July 2020, the tax authorities published a guide for applying the 30% facility for employees who are posted from the Netherlands to certain countries for a relatively short period of time. This 30% ruling for posted employees means that the employer may, under certain conditions, provide the posted employee without further proof a tax-free allowance of 30% of the wages related to the foreign working days (comparable to the 30% scheme for posted employees). It is required, however, that the remuneration relating to days abroad is still taxed in the Netherlands on the basis of international treaties.

**Specific deployments of personel**

The 30% ruling only applies in the following cases:

- Employees seconded to countries in Africa, Asia (including Hong Kong and the part of Turkey east of the Bosphorus), Latin America and some Eastern European countries (Albania, Armenia, Azerbaijan, Belarus, Bosnia and Herzegovina, Bulgaria, Estonia, Georgia, Hungary, Kosovo, Croatia, Latvia, Lithuania, Macedonia, Moldova, Montenegro, Ukraine, Poland, Romania, Russia, Serbia, Slovenia, Slovakia and the Czech Republic);
- Employees who are sent from the Netherlands to practice science or to teach in another country;
- Civil servants who represent the Netherlands abroad;
- Civil servants, judicial officers and military personnel that the employer sends to the BES islands, Curaçao, Sint Maarten or Aruba;
- Military personnel who are sent to countries outside the Kingdom of the Netherlands.

**Duration of deployment**

In order to make use of the 30% ruling, the employee must stay abroad for at least 45 days in a 12-month period. Deployments shorter than 15 days do not count. However, once the 45-day condition is met, all deployments of at least 10 days may also be included in the calculation of the number of days to which the 30% rule may be applied. It therefore concerns relatively short assignments, so that wages are still taxed in the Netherlands. This is usually the case if the employee spends less than 183 days per year or 12 months abroad.

If the above conditions are met, the 30% ruling can be applied. No decision of the tax authorities is required for this.

**Rens van Oers**
Partner Global HR
+31 (0)6 - 30 70 94 20
r.oers@crowefoederer.nl

**Roeland van Esveld**
Partner Global HR
+31 (0)6 - 13 96 89 83
r.esveld@crowefoederer.nl