

30% rule | additional information – how does it work?

If you come to work in the Netherlands, you are possibly confronted with extra costs, so-called [extraterritorial costs](#).

Your employer may grant you a free (untaxed) reimbursement for the extraterritorial costs that you incur. Your employer may also provide you with 30% of your wage, including reimbursement, tax-free. This facility is known as the 30% rule.

The '30% rule' at Delft University of Technology (TU Delft) entails that certain categories of international staff can receive tax exemption on approximately thirty per cent of their scale salary as listed in Annex A to the [CAO NU](#). This is to compensate for the extra costs they incur in living abroad, such as having to rent temporary accommodation, etc. In principle, the 30% rule applies to staff who have been expressly recruited from another country and who have a formal contract of employment in the Netherlands. The rule can only be applied if income tax is paid in the Netherlands.

How does it work?

1. The 30% rule questionnaire will be send to you by the HR Services department.
2. You have to fill and return the 30% rule questionnaire by email to HRServices@tudelft.nl.
3. HR Services is going to determine if you are eligible to the 30% rule. It's important that your resume/CV is updated and completed with detailed data.
4. The moment when you will arrive in the Netherlands you are going to get an appointment to collect your BS Number (social security number) and you need to inform us about your choice if you would like us to apply for you for the 30% rule. We can only apply for you after we have received your BS Number.
5. In case you are eligible to the 30% rule we will send you the filled 30% rule application form which you need to check, sign and send back to HRServices@tudelft.nl.
6. In case we don't have additional questions for you we will submit the application form for you.
7. It usually takes about two months before we receive the decision letter from the tax authorities.
8. After the 30% rule has been approved HR Services is going to recalculate your salary and the 30% rule will be paid in retroactive (unless you need to use [Tax exemption](#) on your salary).
9. The final decision letter will be send to your home address in the Netherlands.

Salary calculation

The 30% rule will be calculated on the gross salary. In the meanwhile you will see a reservation for the 30% rule mentioned on your salary slip, but it doesn't mean that it has been approved yet. At that moment the net amount is equal to a regular salary without the 30% rule. In case you need to use Tax exemption on your salary, the 30% rule can only start after the tax exemption period has ended.

The moment when the 30% rule has been approved the salary calculation looks like the following example:

maart 2018	
Bruto 3000,00 × 1,000000	Gross salary 3000,00
Inhouding 30% regeling	Deduction of 30% -/ 900,00 -
pensioenpremie	92,26 -
premie AOP	Pension contributions { 0,68 -
Loon voor loonheffingen	2007,06
loonheffing (wit)	Taxes & Soc. Premiums 303,42 -
Onbelaste toelage 30% regeling	30% net allowance 900,00
Netto maart 2018	2603,64

Example salary calculation with 30%

To see the differences comparing to the regular situation you can find the calculation below:

maart 2018	
Bruto 3000,00 x 1,000000	Gross salary 3000,00
pensioenpremie	163,27 -
premie AOP	1,61 -
Loon voor loonheffingen	2835,12
loonheffing (wit)	Taxes & Soc. premiums 683,00 -
Netto maart 2018	2152,12

Example regular salary calculation

Exceptional cases

Please note that in case you are hired as a PDeng Trainee there will be a deduction on your salary of less than 30%, because we are not allowed to pay you a gross salary less than the minimum wage. The exact calculation can be requested at HR Services, via email HRServices@tudelft.nl.

In case you have finished your PhD while your employment has started a while ago and you also meet the set of requirements for the 30% rule it can only be applied as of January 1st in the next year.

In case you are recruited from abroad and used the 30% rule before you need to meet the set of requirements for the 30% rule to be eligible again.