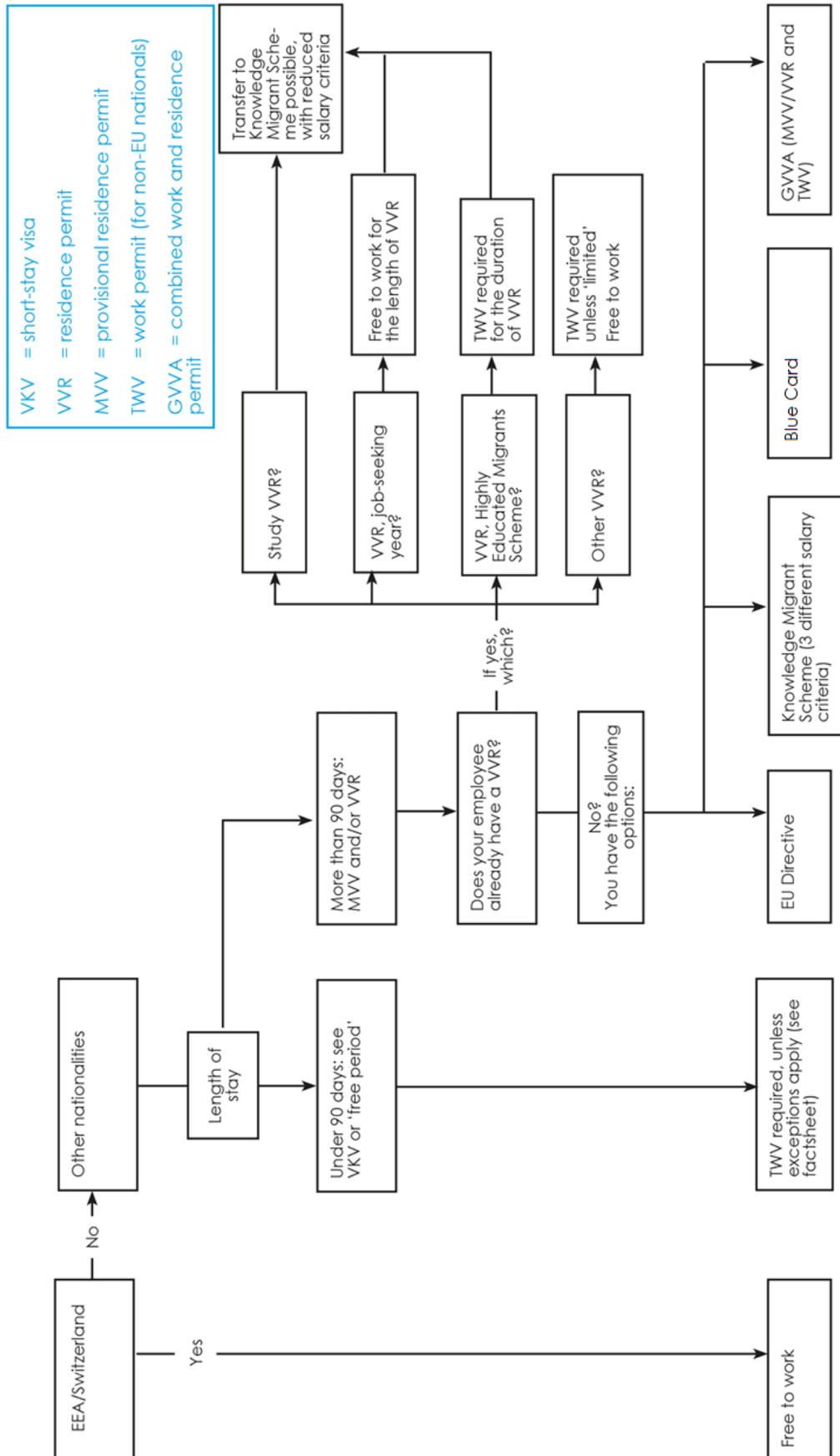


## **How do I hire a highly skilled international employee?**

**This factsheet contains information for employers wishing to hire international employees. It outlines what kind of arrangements you need to make and the options available. The flow chart will help you to determine which regulations and schemes are applicable in your case.**



## Free access to the Dutch labour market

Citizens from the EEA (EU, Iceland, Norway and Liechtenstein) and Switzerland are free to live and work in the Netherlands without a work permit for non-EU nationals (TWV) or a residence permit (VVR).

## Priority for EEA and Swiss citizens

In addition to free access, citizens from Switzerland and the EEA are given priority when filling vacancies in the Netherlands. They are known as the 'priority workforce'. A TWV (a work permit required for international employees from outside these areas) will not be issued until you can prove that you need to hire somebody from outside the EEA or Switzerland. Please note that you risk a fine of €12,000 if you allow an international employee to perform work without a TWV or a residence permit that includes working rights.

## Priority for knowledge migrants – special schemes

In order to attract highly educated and talented foreign citizens to the Netherlands, special residence permit schemes have been initiated. These schemes can be issued quickly and grant an exemption from the TWV work permit requirement. Please note that these schemes are only valid for long stays. They are only available to foreign nationals who will be remaining in the Netherlands for more than 90 days.

## How do I make use of these special schemes?

For each special scheme you wish to use, you must submit a one-time application for recognition to the [Dutch Immigration and Naturalisation Service \(IND\)](#). This application is subject to payment and administrative charges. If it is approved, you will become a 'recognised sponsor' and you will be listed in the [public registry](#) of recognised sponsors. Sponsors have both rights and responsibilities, which are outlined on the [IND website](#). This site also provides the application form and the current fee schedule.

## Which special scheme should I choose?

The relevant flow chart shows which permits you require for your international employee and the options available. See below for the specific details of each scheme.

*Note that there are no special schemes for short-term stays.*

If your employee will be remaining in the Netherlands for no more than 90 days within a period of 180 days, then you are not eligible for this special scheme. In such cases, you will usually need to apply for a work permit for non-EU nationals (TWV). There are exceptions for certain categories, e.g. for work involving scientific or other research.

If your employee needs a short-stay visa, you can look this up in the ['immigration procedures by nationality'](#) overview. Employees apply for short-stay visas themselves, via the Dutch representative in their own country. Those who do not require a short-stay visa may not stay in the Netherlands for more than 90 days. This is referred to as 'free-period residency'.

What special schemes are there?

- Knowledge Migrant Scheme;
- Researchers under EU Directive 2016/801;
- European 'Blue Card';
- Job-seeking year for highly educated persons;

### **Knowledge Migrant Scheme (application by employer)**

Knowledge migrants do not require a work permit for non-EU nationals (TWV) to work in the Netherlands, nor do any family members travelling with, or arriving after, the migrant. An accelerated admissions procedure applies, to family members as well.

*Who can be a knowledge migrant?*

To be eligible for knowledge migrant status, employees must either earn a specified minimum salary or perform a certain type of job. If the salary criteria alone is assessed, the salary must be in conformity with market standards.

### Salary criteria

There are three salary [criteria](#), which are set annually. The standards for 2019 are:

- €4,4500 gross per month for foreigners aged 30 or older;
- €3,299 gross per month for foreigners aged under 30;
- €2,364 gross per month for foreigners transferring from a residence permit for 'study' or the 'job-seeking year for highly educated persons'. Employees who are eligible to apply for the job-seeking year for highly educated persons, but who refrained from doing so because they already found a job, may also apply for what is referred to as a lower salary criterion. Instead of a copy of the orientation year residence permit, you need a copy of the document that formed the basis of their eligibility for the job-seeking year:
  - copy of the Bachelor's or Master's diploma awarded in the Netherlands up to three years before your current application; alternatively, if the diploma has not yet been granted, a statement issued by the institution of higher learning from which the student will be graduating;
  - copy of the researchers directive residence permit;
  - in the case of a foreign diploma, an IDW international credential evaluation must be added to your file. Employees apply for this themselves; see [the IDW](#). A regular application for an IDW costs €123, and the processing time is four working weeks. An urgent request costs €176, with a processing time of two working weeks.

### Jobs exempted from the salary criteria

- scientific researchers being hired by an educational or research institution when the position indicates that the appointment falls under job code 01 of the Dutch Universities Job Classification System (*Universitair Functieordeningssysteem*, UFO). 'Scientific researcher' is a broad concept and includes PhD students, non-PhD researchers, post-docs, university lecturers and trainee technological designers (TOIOs);
- trainee specialist doctors (AIOs);
- guest lecturers.

*Further information*

More information (including which documents you must have on file according to the administration and storage obligations of recognised sponsors) and the application form are available on [the IND website](#).

## **Researchers under EU Directive 2016/801 (application by employer)**

Researchers falling under this EU Directive do not require a work permit for non-EU nationals (TWV) to work in the Netherlands, nor do any family members travelling with, or arriving after, the migrant. An accelerated admissions procedure applies, to family members as well.

*Who falls under EU Directive 2016/801?*

The EU Directive defines researchers as follows: "a third-country national who holds a doctoral degree or an appropriate higher education qualification that gives that third-country national access to doctoral programmes, who is selected by a research organisation and admitted to the territory of a Member State for carrying out a research activity for which such qualification is normally required."

It is important that research be the researcher's primary task, i.e. that at least 50% of the researcher's time is spent on research activities. For example, your employee may perform teaching duties, provided they are within the context of research and demand no more than 50% of the researcher's time.

### **Only available to research institutions**

The Immigration and Naturalisation Service will assess whether you qualify as a research institution based on the following conditions:

- You are a public research institution that falls under the Dutch Universities Job Classification System (UFO); or
- You are a public research institution included in the annex to the Higher Education and Research Act; or
- You are a private research institution included in the National Academic Research and Collaborations System (NARCIS); or
- You are a private research institution that has received a Research and Development Work (S&O) declaration for the current or previous calendar year. (Salaries tax and National Insurance Contributions (Reduced Remittances) Act (WVA)).

*Further information*

Further information (including which documents you must have on file according to the administration and storage obligations of recognised sponsors) and the application form are available on [the IND website](#).

## **European Blue Card (application by employer)**

A European Blue Card is intended for employees who perform work requiring advanced qualifications within the European Union. A Blue Card enables these workers to settle in a different European country more easily. In practice, a Blue Card adds little to the special Dutch schemes targeted at highly educated workers.

### **Who is eligible for a Blue Card?**

Employees must:

- earn at least €5,272 gross per month;
- have a qualification demonstrating that they have completed a higher-education degree of at least three years;
- have at least a one-year employment contract for a highly qualified job.

*Further information*

For a full list of criteria and the application form, please see [the IND website](#).

### **Job-seeking year for highly educated persons**

During what is referred to as a job-seeking year, scientific researchers and students with a higher education degree may remain in the Netherlands for one year with the goal of finding a job as a highly educated migrant or starting an innovative business. During this year, they are free to participate in the Dutch labour market and may carry out any type of work (job, work placement, volunteer work).

### **Who is eligible for the job-seeking year?**

The following non-EU groups are eligible to apply for a residence permit in the context of the job-seeking year for highly educated persons:

- international students who have successfully completed a Bachelor's or Master's programme at a Dutch institution of higher education (research university or university of applied sciences) based on a residence permit for students;
- highly educated persons from abroad who have successfully completed a Master's or PhD programme at one of the universities listed in the top 200 of the worldwide ranking list;
- researchers who have actively participated in scientific research projects in the Netherlands.

An application can be made up to three years following completion of one of the aforementioned grounds.

With this job-seeking year, the person is free to move on the Dutch labour market just as if he was Dutch, so no extra salary requirements apply and no work permit is applicable. . The job-seeking year expires after one year and cannot be extended. During this year, the applicant becomes eligible for easy access into the knowledge migrant residence permit (kennismigrantenregeling), through a reduced salary requirement of only €2,364 gross per month. The change from a job-seeker permit to knowledge migrant residence permit needs to take place during the job-seeking year. *Please note that, if you apply for the residence permit under the Knowledge Migrant Scheme after the job-seeking year has ended, the reduced salary requirement is no longer applicable.*

### **Other schemes (regular)**

#### **Combined work and residence permit (GVVA, application by employer)**

If you do not wish to make use of one of the schemes described above, you may apply for [a combined work and residence permit \(GVVA\)](#). The GVVA, also called a 'single permit', gives internationals from outside the EEA and Switzerland the right to live and work in the Netherlands

for a period of longer than 90 days. The GVVA combines a residence permit and the current work permit for non-EU nationals (TWV) into one permit.

The application must be reviewed by both the Immigration and Naturalisation Service (IND) and the Employee Insurance Agency (UWV), but a single decision will be issued within five weeks.

The UWV applies strict rules when issuing TWV work permits and approving GVVA applications, and tests for priority workforce criteria in the Dutch labour market. Do you wish to hire an employee from outside the EEA or Switzerland? If so, you will need to prove, among other things, that you have attempted to recruit both in the Netherlands and in these countries, and that you have notified the Employee Insurance Agency of the vacancy. An overview of the requirements can be found on [the IND website](#).

### **Work permit for non-EU nationals (TWV, application by employer)**

In principle, you must apply for a TWV for international employees who are staying in the Netherlands for fewer than 90 days, or who are staying for longer, but to whom no special immigration procedure applies. There are, however, a number of exceptions to the general rule requiring employers to apply for a work permit for non-EU nationals (TWV), as discussed below.

#### General exemptions

The following groups of migrants are free to operate in the Dutch labour market (and therefore do not require a TWV):

- labour migrants from the EEA and Switzerland;
- labour migrants who have held valid work permits for five continuous years, and who have not since moved their principal residence outside the Netherlands.

#### Specific exemptions

- employees hired via a company or employment agency. In such cases, the company or agency in question must apply for the permit. However, be sure to check whether the employee has received the correct permit, and keep a copy of it for your own records;
- employees with a residence permit stating '*Arbeid is vrij toegestaan, TWV niet vereist*' (Free to work, no work permit (TWV) required);
- employees with a sticker in their passport stating '*Arbeid is vrij toegestaan*' (Free to work). This sticker is valid for a limited time, which is stated on the sticker itself;
- employees with a residence permit for '*arbeid als zelfstandige*' (self-employed work), provided the work falls under the type of work for which the residence permit was issued;
- employees whose principal place of residence is not in the Netherlands and whose work in the Netherlands is short-term and incidental (e.g. musicians);
- employees of organisations that have international agreements with the Dutch government stating that no permit is required;
- if you are a participant in the [International Trade Regulation](#), a work permit or GVVA is usually not required. This also applies if you are a foreign service provider from the EEA or Switzerland who sends an employee to work in the Netherlands (cross-border service provision). You must still register the employee with the Knowledge Industry pilot, however;
- if your business supplies goods to an international customer, and employees of this international customer come to the Netherlands to check, certify, inspect or otherwise examine, familiarise themselves or gain experience with the goods in question, in order to be able to use the goods following delivery;
- cross-border service provision;

- is your business based in Switzerland or another country in the EEA? In that case, no work permit is necessary in most cases if you wish to have an employee temporarily work in the Netherlands.

#### *Specific exemptions for academic staff*

- lecturers or scientific personnel appointed to teach or conduct research at your institution. This includes short-term teaching and academic staff as well;
- visits qualifying as business meetings. Such visits may last no longer than four weeks within a thirteen-week period. PhD conferral ceremonies fall within this category.

#### *Further information*

Further information on conditions, exemptions and the application procedure can be found on [the IND website](#).

#### *How do I apply for a work permit for non-EU nationals (TWV)?*

Is there no exemption for the TWV? You can apply for a work permit for non-EU nationals via the [IND website](#), where you will also find the specific criteria for each scheme.

#### *Residence permit with another purpose of stay?*

If your intended employee already has a residence permit (e.g. linked to the stay of their partner), it is quite possible that it contains the statement 'arbeid vrij toegestaan' (free to work). In that case, you do not need to apply for a work permit for non-EU nationals (TWV); in all other cases, you do. Be sure to take careful note of the expiry date of the permit. You may only apply for a work permit for non-EU nationals for the duration of the permit.

#### *Residence permit for study purposes*

Does your intended employee currently have a residence permit for study purposes? After graduation, the applicant will become eligible for a 'knowledge migrant' residence permit, subject to a reduced salary requirement of €2,364 gross per month. In this case, you must apply for a 'change of limitation' to knowledge migrant status. For more information, please visit [the IND website](#).

## Other practical matters

### Basic health insurance

International employees are obliged to take out a basic health insurance policy if they are socially insured in the Netherlands.

*People are socially insured in the Netherlands if they:*

- fall under wage tax legislation; or
- qualify as Dutch residents as defined by the Social Insurance Bank (SVB).

#### *Wage tax*

People fall under wage tax legislation if they are gainfully employed. For example:

- employees who have a contract with you;
- people on a zero-hour contract;
- visiting professors with a fixed part-time appointment for which social premiums are paid in the Netherlands.

This does not include:

- unpaid researchers, such as scholarship recipients;
- employees seconded from other institutions who come to work for you temporarily, but are not added to your payroll.

It is advisable to inform your employee of the requirement to take out a basic health insurance policy. For further advice, you may direct questions to the [Social Insurance Bank \(SVB\)](#). It is also a good idea to inform the employee of any other required types of insurance, e.g. third-party liability, home-country repatriation, etc.

### Citizen service number (BSN) via registration in the Personal Records Database

A Citizen Service Number (*burgerservicenummer*, BSN) is a unique personal number issued to every person registered in the Personal Records Database (*Basis Registratie Personen*, BRP). A BSN is automatically issued by the municipality where the migrant registers in the BRP. A BSN is required for various matters, such as opening a bank account and taking out a health insurance policy. Your employee will receive a BSN automatically upon registering with the BRP.

### BRP registration via the RNI

People staying in the Netherlands for less than four months cannot register with the BRP in every municipality, and therefore may not automatically receive a BSN. These people must register with the Register of Non-residents (*Registratie Niet-Ingezetenen*, RNI) to obtain a BSN. To do so, non-residents must register in person, present valid proof of identification and supply their residential address in their home country. Non-residents will receive their allocated BSN straight away at the service counter during registration, as well as a summary of the personal details collected. BRP registration via the RNI is possible in eighteen Dutch municipalities. The [Dutch government website](#) provides more information on where and how this is possible.

### **30% facility**

The 30% facility is a tax scheme that allows the additional costs incurred by international employees when they move to the Netherlands to be reimbursed tax-free. The facility is only intended for employees who contribute a specific kind of expertise.

In coming to work at your organisation, international employees sometimes incur additional costs. These can include expenses associated with searching for accommodation, a suitable school for their children or the cost of a language course ('extraterritorial' expenses). You may reimburse these costs tax-free. One option is to refund the actual costs incurred; however, if your employee satisfies certain criteria, they may also be eligible for a special reimbursement facility offered by the Dutch Tax and Customs Administration, known as the '30% facility'. This facility does not depend on nationality – even Dutch citizens who qualify as incoming employees can make use of it. Further information on the 30% facility can be found on [the website of the Dutch Tax and Customs Administration](#).

## **Further information**

### **Key legislation**

- [Foreign nationals \(Employment\) Act \(WAV\) \(Sections 2 and 8 especially\);](#)
- [Foreign Nationals \(Employment\) Act \(Implementation\) Regulations 33. Ancillary work by students.](#)

### **Information from the Immigration and Naturalisation Service (IND)**

The [IND website](#) contains information on topics such as:

- special immigration procedures (admission and residence);
- recognised sponsor status;
- the GVVA/single permit.

### **Information from the Employee Insurance Agency (UWV)**

- [work permit for non-EU nationals \(TWV\) – application.](#)

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