



# The Netherlands Solution

The Payroll Advisor B.V. are specialist providers of contract management solutions for contractors working in the Netherlands. We want to be your partner of choice based on our competence, superlative service, choice of solutions, high retentions and fair pricing.

As part of a global contract management organisation we offer an international perspective to our local offerings. In other words, we are **glocal** – global yet local.

We ensure that contractors, recruitment business and their corporate clients all stay within the law and that

the immigration, tax, social security, employment and labour-leasing laws are all observed painlessly and, for you, in the background.

Our unique compliance portal provides you with accurate real-time information on the compliance status of all our contractors.

For the contactor, he or she is assured of the very highest retentions possible under the law, excellent service and fees that are the best value for money obtainable.

“ The purpose of The Payroll Advisor B.V. (TPA B.V.) is to provide all our clients – contractors, recruitment businesses and corporate clients with the most appropriate immigration, tax and social security solutions that are possible under law.

We aim to provide these solutions offering the highest level of service, surpassing the offerings of competitors and exceeding the expectations of our clients.

We aim to be regarded as the most highly reputed company in the Dutch contract management. ”

## The Payroll Advisor B.V.

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## The Netherlands Solution

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### Retention (a typical contractor with the 30% Ruling)

**63% (±5%)**

- Illustrated projections do not take into account any additional taxable income you may have other than for this assignment

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### Eligibility

- All nationals
- A degree required for work permit applicants

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### Work Permits

- Our Dutch company can sponsor work permits (fast track application process)
- Highly skilled migrants conditions applicable (> 30 years old min. gross salary EUR 4,240, excluding 8% for holiday pay; otherwise min. EUR 3,108 gross salary, excluding 8% for holiday pay)
- The total cost of the work permit is: EUR 1,850 (with an entry visa/provisional residence permit), EUR 1,550 (without an entry visa/provisional residence permit)

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### Features

- The contractor is employed by TPA B.V., the Employer
- The Employer runs a payroll and deducts the necessary tax and social security costs
- The employer and employee social costs are part of the contract value
- We assist with opening a Dutch bank account
- We assist with completion and filing of the Dutch income tax return
- Portal with real time information on the compliance status of the contractor

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### Benefits

- Only practical solution in the Netherlands since the withdrawal of VAR status on 1.1.2016
- Easy to implement
- Open to non-EU/EEA nationals and non-graduates
- Immigration services
- TPA B.V. is expert in Dutch payroll, employment law, labour-leasing, tax and social security
- High retention through the use of the 30% Ruling and claiming Extraterritorial expenses
- Eligibility for unemployment benefits
- Protection from Dutch Chain Law and Third Party Liability law for the contractor, agency and Dutch client
- TPA B.V. provides a single point of contact

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### 30% Ruling

- Contractors who are not border workers and have not worked in the Netherlands in the past 2 years may apply for a 30% Ruling under which 30% of income is not subject to Dutch tax and social security

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### STIPP

- TPA B.V. contributes to additional compulsory pension scheme required in the personnel service sector
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**Certification  
NEN4400-1**

- TPA BV holds NEN 4400-1 certification and has SNA quality mark from the Dutch Labour Standards Foundation
- Certification means a reliable employer and business partner
- Dutch clients need to pay only 25% of the invoice amount (including turnover tax), instead of 55%, into our designated tax account (G account)

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**Collective Labour  
Agreement**

- We fully comply with the collective agreement of ABU, which is the largest union of temporary workers in the Netherlands

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**Medical Insurance**

- Contractors are required to hold a local private health insurance
- TPA B.V. has an advantageous group policy that is available to its contractors

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**Registrations**

- TP B.V. will make all required registrations for taxes and social security in the Netherlands
- The only registration the contractor must do in person is registration at the town hall

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**Fees**

- 5% of the monthly invoice
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