

# Tips for foreign employees



The information in this document aims at contributing to a smooth start of living and working in the Netherlands and is intended for foreign nationals who will come to the Netherlands to start working with NWO-I. For additional information, please contact the personnel department of your institute.

The Dutch words for various terms are noted in italics for your convenience, for example: Citizen Service Number (*Burgerservicenummer*).

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## Before arrival in the Netherlands

### 1. Visa

If you are offered a position at NWO-I, you will be kindly requested to fill in your personal details on an information form, to provide a copy of a valid proof of identity and, if you are a NWO-I PhD student, to sign a training and supervision plan. Please make sure that for any family members joining you, the names and dates of birth are also stated. And note that for registration in the Netherlands birth certificates (to be obtained in the country of birth) and a marriage certificate when applicable, are required for yourself and all family members accompanying you (see point 4 below).

Once we have received your details, our administration will process them.

*If you have provided an email address, we will also send you a link to this document.*

We will request a visa for you and for the members of your family about whom you have stated that they are joining you. This procedure may take a month. If the members of your family are coming to the Netherlands later, please state this clearly. We can then arrange their visa later. In due course, you will receive a message from us stating that you can pick up an entry visa/ provisional residence permit (*MVV - machtiging voorlopig verblijf*) at a Dutch diplomatic mission in your country of residence.

### 2. Costs of travel and relocation

You will receive a full reimbursement based on the cheapest fares for the necessary travel costs from your country of residence to the Netherlands. The travel costs of your spouse/relational partner and the children being part of your family will also be reimbursed. You can claim these costs through your employee portal in personnel system YouForce

**Please note:** do NOT buy any tickets before you have received your visa and before your starting date at NWO-I is fixed.

You may receive a reimbursement of the transport costs and, if you are to be employed by NWO-I for a period of more than two years and live closer than 30 kilometres from your work location, a flat-rate refurbishment costs allowance of circa € 2,450. For details about the contributions in your specific circumstances, you can contact the personnel department of your institute.

## Arriving in the Netherlands

When you come to work at NWO-I, you are going to be located at a NWO-I Institute: AMOLF, DIFFER, Nikhef, ASTRON, CWI, NIOZ, NSCR or SRON. New employees should contact the personnel department at the institute where they are going to work well in advance of their arrival in the Netherlands. If you do not know whom you should be addressing please the personnel department of your institute.

### 3. Visa

If you have to come to the Netherlands on a temporary residence permit (see point 1), you must apply for a residence permit (*verblijfsvergunning*) upon arriving in the Netherlands. Your contact will tell you how to do that and take care that the necessary appointment is made on your behalf shortly after your arrival in the Netherlands.

**Please note:** you are **NOT** allowed to start working without the residence permit even if the starting date of your employment contract has already passed.

Members of specified states must also undergo a tuberculosis test at the municipal health service (*GGD*) within three months after arrival in the Netherlands. If this is applicable to you your contact will also give you the so-called 'TB test referral form', which contains an explanation how to proceed.

#### 4. Registering at the town hall (Basisregistratie personen - BRP) <sup>1</sup>

You must register with the Municipal Personal Records Database (*Basisregistratie personen - BRP*) if you are from abroad and are going to reside in the Netherlands for a period of more than four months. You must do this within five days after arriving in the Netherlands at the Civil Affairs Department (*afdeling Burgerzaken*) at the town hall (*gemeentehuis*) of the municipality where you are going to live. If you want to register your partner and/or children as well, they have to come with you to the *gemeentehuis*. You have to deregister if you are leaving the Netherlands for a period longer than eight months.

For registering, the following documents are required (for each applicant):

- A valid form of identification (passport or identity card).
- An original birth certificate in Dutch, English, French or German (or a translation by a sworn translator) and authenticated if required (certificates should not be older than three months).
- If applicable, an original marriage certificate, divorce decree, adoption papers, family book (*Daftar* or *Livret d'État Civil*) or former residence permit (translated and authenticated if required, certificates should not be older than three months).
- A rental/tenancy agreement (signed by both parties) or home purchase agreement.
- An employer's declaration of permitted official postal address (for applicants who have not yet found a permanent address and are therefore temporarily registering at the company address).

#### 5. Citizen Service Number2 (Burger Service Nummer - BSN)

The Citizen Service Number or 'social security number' (*Burger Service Nummer - BSN*) is a unique personal number for everybody registered in the Municipal Personal Records Database. You do not need to specifically request the Citizen Service Number. Anyone who registers with the Municipal Personal Records Database (see point 4) and does not have a BSN will automatically receive a BSN when registering. This will happen when you come to live in the Netherlands for the first time. As soon as you have received your BSN, you must inform NWO-I of this. NWO-I needs this number for paying your salary.

#### 6. IBAN - Bank account

NWO-I will pay your salary monthly around the 23<sup>rd</sup> day of the month to your personal IBAN account in the Netherlands. To open a personal account at a Dutch bank you should go to a local branch of a bank of your choice. There it is required to show your proof of identity and your BSN, as well as proof of your address in the Netherlands, for instance with a rental contract. Banks often want to see evidence of a regular income as well. Your NWO-I employment contract is proof of that. NWO-I can also provide an additional 'employer's declaration' should the bank specially ask for this.

#### 7. Health insurance (Zorgverzekering)

You must obtain a health insurance within four months after arriving in the Netherlands. The insurance company will send you the health insurance policy only after being informed about your BSN. If you apply for a health insurance within the four-month period you are insured, even if you do not have the policy yet. However, if you do not have the policy yet you will have to first pay health costs yourself and claim them after receiving the policy.

NWO-I has a collective contract with the insurance company OHRA that you can choose to participate in. You will receive information about this together with your employment contract. You are; however, free to choose a different health insurance company, for example in case it is cheaper for you.

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<sup>1</sup> Authentication for a document is required to be accepted by Dutch officials. Certificates should be in English and not older than three months. Getting the so-called apostille can be a time-consuming and complex process depending on the country you come from. You may find more info on <https://www.government.nl/topics/immigration>

## 8. Housing and (public) transport

### **Housing**

Some of the institutes primarily arrange the accommodation, please contact the personnel department of you institute to enquire if this is the case for you.

If you have to arrange your own accommodation, you could go to a bureau for student accommodation or others who rent accommodation such as housing corporations (*woningcorporaties*), estate agents or private persons. Your contact may help you with suggestions or names.

At the start of the academic year (August/September), many new Dutch students are looking for suitable accommodation in university cities. It is therefore difficult for foreign PhD students and postdocs to find accommodation in this period. Your contact however will usually help you to find temporary or longer-term accommodation.

Please note: the months July and August are holiday months and that staff might be away for vacations, in which case some of the things may be delayed. We strongly advise you to discuss your arrival with your contact or the group staff well in advance preferably as soon as your arrival date is set.

**Offices for student accommodation** are active in university cities. They often rent out furnished rooms for 'short stay' as well. Your contact can usually inform you about it.

Please note: Usually you will need a BSN to sign a rental contract. However, you may need a rental contract to receive a BSN. This may seem confusing and even impossible at first sight. However usually the landlord accepts that you provide the BSN later. It is however NOT possible to receive the BSN without one of the residence documents.

Please note: In addition to the first month's rent, you will often be requested to pay an agency fee and a reimbursable deposit.

**Housing corporations** let two kinds of housing: social housing (*sociale huur*) with a maximum rent of €879,66 per month (in 2024) and the free-market sector (*vrije sector*) where the rent may be higher. Houses let by a private individual or estate agent are part of the free-market sector. For social housing, your income may usually not exceed €47,699 for a single-person household or €52,671 for a multi-person household per year (2024). In larger towns and cities, there are usually long waiting lists for such accommodations.

### **(Public) transport**

NWO-I personnel can apply for a NS business card for commuting by train, bus, tram, metro. used for daily commuting. In addition an employee, using public transport for work can, in accordance with the conditions of the NS-Business Card, also make use of parking for his own bicycle or car at the station en route from home to the departure point, and a public transport bicycle and/or e-scooter en route from the destination station to the workplace..

You could also travel using your own OV chipcard or a bank card and declare your travelling costs, to a maximum of €170 a month.

Before travelling, you need to credit your OV-chipkaart with an amount in Euro's. Loading can be done using a ticket machine e.g. at railway stations or supermarkets. You could also choose to automatically load your OV Chipcard card by coupling it to your IBAN account. (Note: For a train journey, the credit should be at least € 20.00 for other forms of transportation the credit should be at least € 4.00.).

Detailed information is available on the OV Chipcard [website](#). You can plan your journeys using the NS [journeyplanner](#) or the 9292 public [transportplanner](#)

Many Dutch people use a bike to travel from home to work vice versa, as well as for leisure. NWO-I facilitates buying a bike for commuting through their AVOM scheme. NWO-I also provides a monthly commuter allowance for the costs of travelling from home to work vice versa to those living at a distance of more than ten kilometers from their work location. Detailed information on AVOM and other employee benefits is available on the NWO-I website.

9. Salary specification in YouForce

NWO-I provides salary specifications through your employee portal in personnel system YouForce. The workings of this portal will be explained to you as soon as you start work.

10. Taxes

In your contract of employment, agreements have been made about your salary. The amounts mentioned are nearly always gross amounts. NWO-I transfers your salary to your IBAN account (see 6 above) on a monthly basis. What is transferred is the net amount that remains after NWO-I has deducted an amount for your pension premium and for taxes and social insurance premiums (jointly called payroll taxes). The amount of tax that is deducted monthly approximates the taxes you owe. (The exact amount you owe, depends on your annual salary). Although you are formally required to settle any positive or negative balance, you may assume the balance to be zero under normal circumstances. After the year has ended, you can claim back any overpayment of payroll taxes from the Netherlands Tax and Customs Administration (*Belastingdienst*) by filing a tax return form (*aangifteformulier*). You may contact NWO-I for contact details of a tax consultant who may complete the necessary form for you for a fee (about € 180).

In addition to the above, your municipality can charge taxes for specific services such as water drainage (*rioolheffing*) and rubbish handling (*afvalverwerking*). You may ask your municipality for information on the taxes and the rates. In a number of situations, these taxes are incorporated in the rent and therefore paid via the landlord.

11. 30 percent rule

Employees entering the Netherlands from abroad are entitled to apply for the so-called 30 percent rule, which results in a considerably higher net salary. Certain conditions do apply to this, not all foreign employees automatically qualify for it. If you enable NWO-I to send your application form to the Tax Office within the first four months after your arrival the 30 percent rule may be applied to your salary retroactively to the start of your contract. If you are eligible for the 30 percent ruling, you can exchange your driving license for a Dutch one, regardless your country of origin.

12. Children, childcare/healthcare and housing allowances (toeslagen)

Child benefit (*Kinderbijslag*) is a contribution from the government to cover some expenses of raising a child. If you live or work in the Netherlands and you have a child or children under 18, you will receive Dutch child benefit. Dutch child benefit is paid automatically by the *Sociale Verzekeringsbank* (SVB) based on the information in the Municipal Personal Records Database.

Ages 0-5 years: € 279,49 per quarter, ages 6-11 years: € 339,38 per quarter, ages 12-17 years: € 399,27 per quarter (2024).

Furthermore, you may, depending on the income of you and your partner, qualify for a contribution towards specific costs from the Dutch government. Such a contribution is called an allowance (*toeslag*).

In 2024, there are four allowances:

1. healthcare allowance (*zorgtoeslag*) a contribution towards the costs of your health insurance;
2. supplement for child (*kindgebonden budget*) a contribution towards the costs of your children in addition to 'Kinderbijslag';
3. housing allowance (*huurtoeslag*) a contribution towards the costs of renting your accommodation;
4. childcare allowance (*kinderopvangtoeslag*), a contribution towards the costs of childcare.

To find out if you are eligible to an allowance and, if so, to what allowance, you can do a trial calculation at <http://www.belastingdienst.nl/rekenhulpen/toeslagen/>. **N.B.:** This webpage from The Netherlands Tax and Customs Administration (*Belastingdienst*) is only available in Dutch. If you want to receive an allowance then you must submit an application to the Netherlands Tax and Customs Administration (*Belastingdienst*). The supplement for child (*kindgebonden budget*) is the only allowance that you do not usually need to request yourself. You only need to request an allowance once. After that you will automatically receive the allowance each year depending on your income.

13. DigiD

If you go to your local government office or to the counter of a different government organization, in many cases you will have to prove your identity using your ID card, passport or driving license. Over the Internet, you can prove your identity by logging in with your so-called DigiD. Personal information about taxes, government allowances (*toeslagen*, see point 12), the status of claims with your healthcare insurance may be easily retrieved via internet using your DigiD. You can find more info on DigiD and apply for a DigiD via [www.digid.nl/en/](http://www.digid.nl/en/)

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## Appendix: useful links

<https://www.euraxess.nl/>

EURAXESS portal provides information to mobile researchers. The portal contains practical information concerning professional and daily life, as well as information on job and funding opportunities.

<https://www.zorgwijzer.nl/fag/new-to-holland>

This website guides people coming to the Netherlands to live, work or study, to the government organizations they may have to deal with.

<https://www.belastingdienst.nl/wps/wcm/connect/en/individuals/individuals>

Website of the Netherlands Tax and Customs Administration.

<https://www.ov-chipkaart.nl/en>

Here you can find information on OV-chipkaart for public transport.

<https://www.9292.nl/en>

Helpful website for planning your journey by Dutch public transport.

<https://www.ns.nl/en/travel-information>

Helpful website for planning your journey by train.

<https://www.government.nl/>

General information website.

# Appendix: Frequently asked questions and answers

For additional information, please contact the personnel department of your institute.

## 1. **Visa**

Q: Will NWO-I help with the visa process?

A: Yes. After NWO-I has received your completed information form, we will start the application process for the entrance visa for yourself and for the members of your family who will enter the Netherlands together with you.

Q: I have been asked to personally visit the embassy for the visa procedure. Will these travel costs as well as visa costs be reimbursed?

A: Visa (related) costs will be reimbursed to those employees, that do not apply for the so-called 30 percent rule (see point 11 in document above).

## 2. **Family**

Q: Can I take my family along?

A: Yes, you can take your spouse (husband/wife) and your children along with you under certain conditions. NWO-I can pay for the journey to the Netherlands for them as well. Please inform us in an early stage if you intend to bring along your family! When planning to take your family along, please make sure you have Acts of birth (birth certificates) and an Act of Marriage (if you are married and bring along your partner). These documents are required when registering at the town hall in the Netherlands.

## 3. **Age limit**

Q: Is there an age limit for working as a PhD student?

A: No, There is no age limit. Being a PhD student corresponds with a starting phase in a professional career. The standard age range for PhD students in the Netherlands when starting is 22 to 26 years. However, should you be somewhat older, please explain in your application letter the reasons for the apparent 'delay' in your CV, and convince us that you have the right focus and attitude needed to start this learning journey.

## 4. **Housing**

Q: Does NWO-I pay for accommodation?

A: NWO-I gives PhD students financial compensation for transportation of personal belongings to the Netherlands as well as a one-time amount of about € 2.450 for costs related to moving house ('refurbishing costs') on the condition that they have found housing within 30 kilometers of the workplace. NWO-I, however, does not pay the rent.

Q: Do I have to arrange my own stay or will I get an official accommodation?

A: You will have to make arrangements for your own housing. Usually the personnel department at a NWO-I institute will see to it that you receive assistance with a large number of practicalities. They will support you either directly or via the support staff of the organization where you are going to work.

You are free to choose to live by yourself or to share with others. The NWO-I Institutes are well equipped to help you in finding a place to live as they receive students from abroad on a regular basis.

Please note: Finding proper housing can be difficult, especially in August and September when many new students arrive. Support staff will help with advice and suggestions.

## 5. **Travelling to the Netherlands**

Q: What are the conditions for travelling to the Netherlands?

A: You are expected to travel economy class. You have to choose and arrange the flight yourself.



Q: I was told that economy class air fare would be reimbursed. There is a difference of 20 percent between different airlines for the economy fare. Could you please clarify?

A: The NWO-I guideline is "Full reimbursement, based on least expensive rates, for necessarily incurred travel expenses." This does not mean, however, that only the minimum fare will be reimbursed. In general regular economy fares will be reimbursed.

Please note: Do not buy tickets before you have your visa and your starting date at NWO-I is fixed.

Q: To what extent does NWO-I reimburse my costs?

A: Upon claim of the travelling costs (providing air tickets, train tickets, etc. as proof) these will be reimbursed by NWO-I. You are also eligible for reimbursement of actual costs of transportation of personal belongings up to a maximum of € 938.00. However if you stay in the Netherlands at least two years you will be reimbursed for costs of transportation of personal belongings up to 10 m<sup>3</sup> for yourself, 6 m<sup>3</sup> for your partner and 2 m<sup>3</sup> for each child accompanying you. Both travelling and transportation costs may be claimed through your employee portal in personnel system YouForce.

You will furthermore receive a refurbishment allowance of about € 2,000 if your stay will be at least two years and if you will be living closer than 30 kilometers from your work location.

Q: My parents went through the maps and found that from the airport, one needs to change t  
>rains/cab to get to the place of work/stay. The distance indicates the costs of a cab will be prohibitive. They are apprehensive I need to do this the first time with luggage. Is any form of help possible to make this easier?

A: Please contact the personnel department of your institute to make practical arrangements and get specific indications. Travel by train/ public transport in the Netherlands is easy. Access to the railway station is right at the Amsterdam Airport. (*Schiphol*).

Please check point 8 (Public) transport in the document above.

## 6. Medical

Q: Is health/medical insurance included? Would the institute healthcare be covering minor ailments?

A: As a NWO-I employee you are insured for disability, and loss of income during illness. You must pay the costs of a compulsory health insurance yourself. You can join the contract NWO-I has with the insurance company OHRA and let the monthly premium, (about € 100/115) be deducted from your salary by NWO-I.

## 7. Financial information, salary, 30 percent rule & costs of living

Q: What is the current gross salary for a PhD student?

A: Per 1 September 2023 the gross salary for a PhD student is:

1<sup>st</sup> year: € 2720

2<sup>nd</sup> year: € 3170

3<sup>rd</sup> year: € 3319

4<sup>th</sup> year: €3484

In addition, employees receive a holiday allowance, which will be paid with the May salary and an end of year bonus percent, which will be paid with the December salary. Contact your personnel department to enquire after the percentages of holiday allowance and end of year bonus.

Q: What is 30 percent ruling?

A: Employees entering the Netherlands from abroad are entitled to apply for the so-called 30 percent rule, which for a set time results in a higher net salary. Certain conditions do apply to this, not all foreign employees automatically qualify for it. If you enable NWO-I to send your application form to the Tax Office within the first four months after your arrival the 30 percent rule may be applied to your salary retroactively to the start of your contract. If you are eligible for the 30 percent ruling, you can exchange your driving license for a Dutch one, regardless your country of origin.

The 30% rule has been made more austere since 1 January 2024. The regulation goes from 30% to 10% of your salary in a 5-year period. In the first 20 months of the period, you still get 30% of your salary as tax-free allowance. Then this drops to 20% in the next 20 months. In the last 20 months, you will only get 10% of your salary as tax-free allowance.

Q: Personal expenses and weekly cost of travel may be high. It has been indicated that foreign students could apply for a further exemption (through NWO-I) in a 'so-called 30 percent ruling'. Is this always granted? Have there been cases when this was refused?

A: Costs of travelling between home and workplace may be partially compensated for by NWO-I. Specific examples can be given to individuals upon their request based on their personal circumstances. (Also see: *Transportation* in the document above)

Q: Would the salary change if I take my spouse/ children/ parents to the Netherlands?

A: No. The Dutch tax system, however, has deductibles and allowances for employees with a non-working partner or young children. Individuals may ask the NWO-I personnel department for assistance on requesting these from the tax authorities after their arrival in the Netherlands.

Q: What are the approximate living expenses in the Netherlands?

A: Some indications based on a 'single' PhD-student:

#### **Housing (incl. utilities)**

Depending on the workplace it may be easier or more difficult to get housing (help from universities/research institutes is available). Example: two of the NWO-I institutes (AMOLF, Nikhef) have access to housing close to the institute and for reasonable prices. Individually found housing can be much more expensive.

#### **Food at home**

Dutch universities and NWO-I Institutes have a canteen where lunch/dinner can be purchased for reasonable prices (€ 5 - 7). Because of the large choice in food shops it is, depending on the wishes for quality or price, possible to eat at a low budget. For a single person food costs are roughly € 267 a month.

#### **Food away from home**

Food outlets vary considerably in price, from snack bars, McDonalds, and simple restaurants to very expensive and exclusive restaurants. You pay € 5 for a meal at a simple snack bar and up to € 100 or even more for an exclusive dinner.

Costs of living in the Netherlands depend on the personal income (small or big budget), lifestyle, expenditure on clothing, sports etc.

#### **Transportation**

The Netherlands has a good public transport system, bus/train/tram/metro. Commute costs are relatively high but the transport is reliable. You can apply for a NS business card for commuting.

Most PhD students live within ten kilometres of their place of work and use a bike for transportation. You can buy a new bike or finance the cost for the bike by returning a small amount salary or holiday hours/holiday hours to NWO-I. The amount (gross salary and/or holiday hours) that may be used for a bicycle is a maximum of € 750 for employees with a one-way commuting distance of up to and including 7.5 kilometres. For employees with a one-way commuting distance of more than 7.5 kilometres a maximum amount of € 1,500 may be used. If your bicycle is more expensive than this, then the surplus costs are to be paid by yourself

#### **Insurance**

For an amount of approximately € 100 a year you get a standard third part insurance and an insurance for your domestic supplies/personal belongings (*inboedelverzekering*). A liability insurance (*aansprakelijkheidsverzekering*) costs some € 45 a year. We strongly advise you to take this out.

Q: What additional costs will I have to incur in the course of four years?

A: Please refer to the personnel department of your institute to enquire after their budgets for the necessary seminars, international conferences and travel. NWO-I will pay for courses you need to develop relevant 'soft' skills (like writing skills, presentation skills etc.).

However, for some courses, which are meant to enhance your career after your PhD (like a business orientation week or a career course), you are expected to invest a small part of your *transitievergoeding* in return.

Q: Will I have to pay anything at all to the institute such as tuition fees, exam fees or any kind of expenditure?

A: There is no tuition fee or exam fee. PhD students will have costs for the printing of their theses when they are finished at the end of the four years, but up to 75 percent of these costs will be reimbursed by NWO-I. However, NWO-I will not reimburse the costs for a reception/dinner when you receive your PhD. You are

not obliged to have such a reception anyway, and sometimes universities offer compensation for having it.

**8. Extension of the labor contract**

Q: I have heard that sometimes - due to unforeseen circumstances - people have to extend their PhD duration by a few months up to a year. So if this is the case for me, will I continue to get the salary in the Netherlands?

A: In a number of situations NWO-I can agree with an extension of the labor contract. However, for a PhD student the extension cannot be longer than one year (the maximum duration of the contract is five years). The group leader will agree upon such an extension after a request. During a contract extension the person involved is still a NWO-I employee and NWO-I will therefore continue to pay the regular salary.

Note: Sometimes an extension of a residence permit is also required. This may take two-three months processing via Immigration Service IND.

Note: According to NWO-I policies we will not hire a graduated PhD student on a postdoc position straight after his/her PhD contract.