



One of the  
RSM team



Year-End Newsletter

2025

## COMPANY CAR

If applicable, the portal contains an overview of the cars you have provided to your staff as currently known to us. Please check this information and let us know which information, if any, requires adjusting, **no later than with the changes of December 2025**.

## SALARY CHANGES DECEMBER 2025

To ensure you can still pay the salaries for the month of December before the public holidays, we ask you to send us the salary changes for the month of December **as soon as possible**. Should this be an issue, please let us know.

## WORK-RELATED COSTS SCHEME

All employers are required to apply the work-related costs scheme. If the allowances, tax-free benefits in kind and postings you have designated exceed the available discretionary scope, as an employer you will be subject to the final levy of 80%. You must specify and pay any final levy for 2025 no later than when filing the wage tax returns for February 2026 or the second 4-week period of 2026, which is submitted in March 2026. Please inform us by 6 March 2026 at the latest of the amount, including VAT, by which the discretionary scope is exceeded. We calculate the final levy and include it in the wage tax return on the basis of this statement. The discretionary scope over the first € 400,000 of the taxable wage is 2.00%. The discretionary scope over the taxable wage in excess of this amount is 1.18%. If you still wish to include allowances, benefits in kind and postings in the discretionary scope in 2025, employees must have received these benefits before the end of the year. The 2025 discretionary scope cannot be used in 2026.

RSM offers an automated tool to help you label allowances and benefits in kind correctly and that provides instant insight into the discretionary scope and any final levy due. We also offer bespoke assistance. This not only means having access to an efficient solution, but also personal support if needed. We adopt a flexible approach based on your specific needs. For more information, please contact your RSM contact person.

## GIFTS TO THIRD PARTIES

Gifts to **non-employees** are subject to different rules than gifts to your employees. Gifts to non-employees are taxed for income tax purposes. You may pay any income tax/national insurance contributions for these non-employees if necessary. This is done by means of the 'final levy on public-law benefits and temporary bottlenecks of a serious nature'.

You may only apply this final levy to gifts to third parties that you also give to your employees at the same time and for the same occasion. You must inform the non-employee that you are applying the final levy. You must keep a record of the non-employees that have received a gift.

The final levy is calculated as follows:

- 45% if the value of the gift does not exceed €136 including VAT;
- 75% of the full value of the gift if the value of the gift exceeds €136 including VAT.

In the event of a staff party that is attended by third parties (not being partners of the employees), you must calculate the final levy on the costs incurred in respect of these third parties for the staff party in the same manner. Please provide us with a statement of the gifts you provided to and/or staff party costs you incurred with respect to **non-employees** in 2025 (amounts including VAT) and to which you wish to apply the said final levy.

## FIXED UNTAXED COMMUTING ALLOWANCE AND WORKING FROM HOME ALLOWANCE

The maximum untaxed commuting allowance remains at the 2025 level of €0.23 per kilometre from 1 January 2026. On 1 January 2026 the maximum untaxed working from home allowance will be increased to €2.45 per day (from €2.40 per day in 2025). Employees may still be given an untaxed commuting allowance for days that they do not work from home. An employer may not give both an untaxed commuting allowance and an untaxed working from home allowance for the same day. Not even if the employee is working both at home and at the office on that day. In that case, only one allowance must be selected. However, it is allowed to give an untaxed fixed allowance for both the commuting expenses and expenses related to working from home, based on the fixed agreements made with the employee regarding the ratio between the number of days working from home and the number of days at the office. Please inform us promptly of any changes in hours that employees will be working from home.

## LOW INCOME BENEFIT 2025

On 1 January 2025, the Low Income Benefit (LIV) was abolished. Since then an employer is no longer entitled to the Low Income Benefit. However, in 2025 the DTA did pay the LIV on the remunerated hours for 2024. The Youth LIV was already abolished in January 2024. As a result of the abolition, you will no longer receive LIV for 2025.



### 30%-RULING

Do you have employees with a 30%-ruling? With the end of the year approaching, it is a good time to assess whether these employees still meet the conditions to qualify for this scheme and to visualise the end of the term. From 1 January 2024, a limitation of the 30%-ruling applies to employees with a salary exceeding the WNT standard [Executives' Pay (Standards) Act (Wet normering topinkomens)] and to whom the 30%-ruling was applied for the first time from 1 January 2023. Finally, the end of the year is also a good time to determine whether to continue to apply the fixed tax-free reimbursement or if switching to reimbursing the actual (additional) costs of employment in the Netherlands (so-called extraterritorial costs) would be a better option. Please note: this choice can only be made at the beginning of the calendar year.

From 2024, the 30%-ruling has been capped. This means that from then onwards, the 30%-ruling may be applied to a maximum salary of €233,000 'only'. In 2025, this has been increased to a maximum of €246,000. If you choose to reimburse the actual costs and therefore do not wish to apply the 30%-ruling, no maximum applies.

### UWV BENEFITS

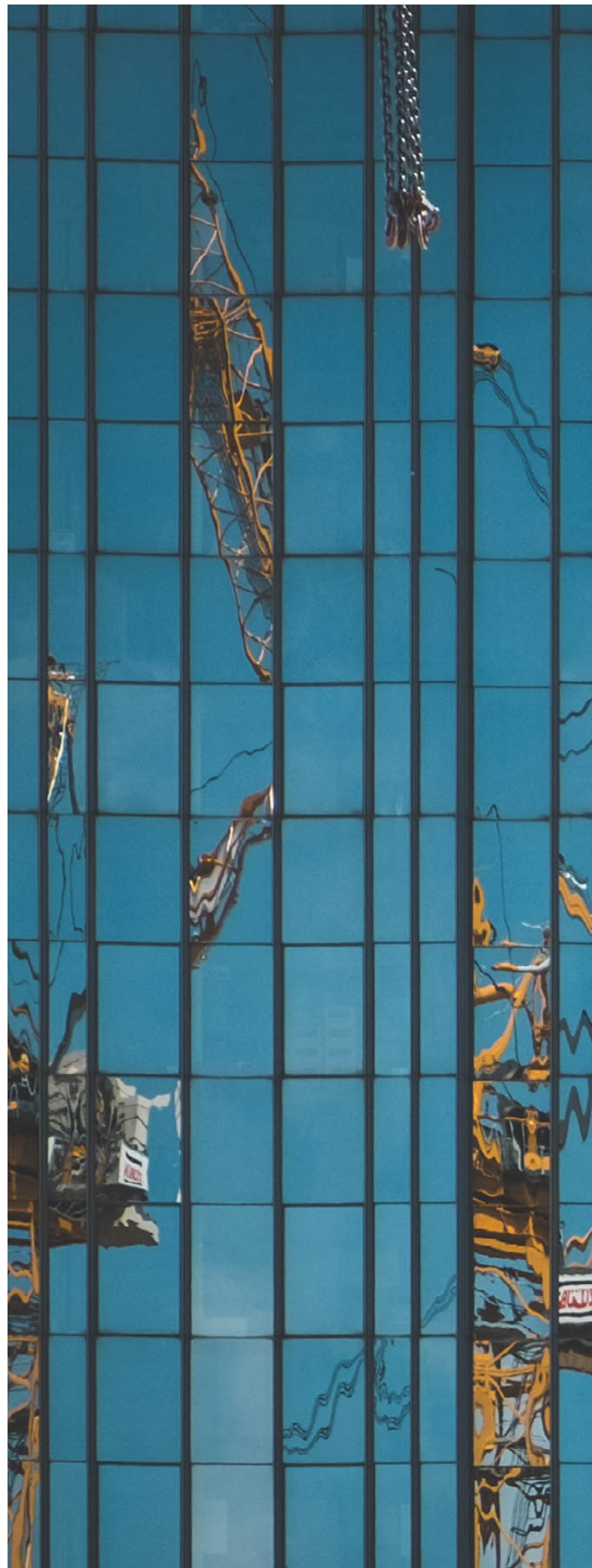
If you are claiming a safety net benefit from the UWV, for example maternity leave, parental leave or sickness benefit, please send us the benefit award confirmation document from the UWV. We need this in order to properly calculate the employer contributions and for verifying the employee's wage payment.

### TRAINEES

Please let us know if there are trainees in your company for whom you pay an allowance, if you haven't done so already. The allowance is considered taxable wages and must be included in the payroll unless the traineeship allowance is paid to the school.

### BALANCED LABOUR MARKET ACT (WAB)

The Balanced Labour Market Act entered into force on 1 January 2020. This Act provides that you pay the low WW (Unemployment Act) contribution for employees who have a **written** permanent employment contract with a fixed number of hours per week. In all other cases, you will pay the high WW contribution.



If, at the end of the calendar year, it becomes apparent that the number of hours worked by a part-time employee exceeds the agreed contract hours by more than 30%, the high WW contribution must still be paid retroactively from 1 January 2025. Check whether you may exceed this margin. At the end of 2025, we will process adjustments to the Disability Fund (AOF) contribution if the employee is paid above 30% more than the number of hours stipulated in their employment contract. If you have an employee who has been paid by the hour (on-call employee) for a period of one year, you will be legally required to offer this employee an employment contract for the average number of hours worked during that year. The employee is under no obligation to accept this offer. It is recommended to record this in the employee's personnel file.

### **MINIMUM WAGE**

The statutory minimum wage is indexed twice a year, on 1 January and 1 July. It has been announced that the statutory minimum wage will increase by 2.16% on 1 January 2026. On 1 January 2026, the statutory gross minimum hourly wage for employees aged 21 and over will be €14.71 per hour.

### **DIFFERENTIATED PREMIUM FOR THE RETURN TO WORK FUND (WHK)**

Around this time, you will receive the Whk decision 2026 from the DTA. Please forward it to us, allowing us to process the correct premium in 2026. If there will be a change in the WGA own-risk bearer status (you will bear the WGA-total and/or ZW-flex excess or you no longer bear the WGA-total and/or ZW-flex excess) as from 1 January 2026, and the DTA has not yet correctly stated this on the Whk decision 2026, we ask you to inform us thereof as well.

### **SALARY CHANGES 2026**

For proper and expeditious processing of the 2026 payroll administration, please submit any salary adjustments for January 2026 without delay. Consider also the adjusted commuting patterns and any working from home allowances of the employees as a result of working from home. Please also send us any correspondence you receive from third parties, such as the pension insurer, which is of relevance to the 2026 payroll administration.

If you have any questions in response to this Year-End Letter, please feel free to contact your advisor at one of the RSM offices.

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