

NEWSLETTER



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As per our yearly tradition, below our summary of the most recent tax, social insurance and immigration news relating to the **2026** calendar year.

1. **2026 changes to the expatriate tax facility (formerly the 30% facility): annual increase of salary thresholds**

Salary thresholds	Annual 2026	Annual 2025
Regular situation:	€ 48,013	€ 46,660
Alternative situation (less than 30 years old, with qualifying Master's):	€ 36,497	€ 35,468
Cap on base for the 30% allowance:	€ 262,000	€ 246,000

The amounts mentioned above represent the taxable salary after applying the tax-free 30% allowance. The salary thresholds should be exceeded on a continuous basis. When an employee's salary threshold changes (e.g. due to the annual increase, or after reaching the age of 30), the salary threshold should therefore be reset in the payroll to ensure the new threshold amount is exceeded.

By the end of the year, employers should review their payrolls for employees benefiting from the expatriate tax facility, to ensure that:

- The correct salary threshold is applied;
- The applicable salary threshold is exceeded;
- The end date of the expatriate tax facility is verified;
- The cap on the base for the 30% allowance is verified;
- Official decisions by the Dutch tax authorities are documented in the company's HR records.

Employees should also be aware that the so-called *partial non resident taxpayer status* has been repealed as per 1 January 2025. As of the 2025 tax year, this could affect their personal income tax position significantly (e.g. with respect to the Box 3 tax on their savings and investments). Further information on the transitional legislation that applies in this respect can be found in our previous newsletters.

We emphasize that the threshold salaries for the Highly Skilled Migrant (HSM) visa are determined differently than those for the expatriate tax facility.

2. 2026 Highly Skilled Migrant and EU Blue Card visa: salary levels

As per 1 January 2026, the following salary thresholds are expected for highly skilled migrants, Blue Card holders, key personnel of intra-corporate transfers (ICT) and recent graduates in The Netherlands. The amounts below are gross per month, and exclude an 8% holiday allowance. These thresholds apply to applications submitted as of 1 January 2026.

Salary thresholds	2026	2025
Highly skilled migrant – 30 years and older	€ 5,942	€ 5,688
Highly skilled migrant – younger than 30 years	€ 4,357	€ 4,171
Highly skilled migrant – eligible for the reduced salary requirement (e.g. graduated in The Netherlands)	€ 3,122	€ 2,989
European Blue Card holder	€ 5,942	€ 5,688
European Blue Card holder – reduced salary	€ 4,754	€ 4,551
Intra Company Transferee – 30 years and older	€ 5,942	€ 5,688
Intra Company Transferee – younger than 30 years	€ 4,357	€ 4,171

The amounts mentioned above represent the minimum gross salaries per month, excluding the 8% holiday allowance. Salaries for highly skilled migrants and EU Blue Card holders must meet market standards, and should be paid monthly.

The salary includes a fixed monthly cash amount and contractually agreed monthly allowances, excluding the 8% holiday allowance. All payments must be made into an employee-owned bank account.

If an application (either an extension or a new application) is submitted in 2025, the 2025 salary thresholds apply even if the employment only begins in 2026. However, if an employee changes employer and starts in 2026, the 2026 salary thresholds apply even if the IND was notified earlier (e.g. in December of 2025).

a. Administrative requirements

As from 1 January 2026, IND-recognised sponsors must retain proof of actual salary payments (not just payslips) for highly skilled migrants and EU Blue Card holders. The IND may request business bank statements or similar documents (such as batch payment overviews) to confirm that salaries are transferred to accounts that are in the employees' names. Such proof does not need to be stored in every personnel file, as long as it remains easily traceable for each employee concerned.

Our FAQ document explains how to determine an employee's salary threshold, and provides further relevant information.

b. Governmental IND application fees

The IND application fees will increase as per 1 January 2026. The following fees will apply to all applications submitted as from that date¹.

Application for	Fee
Highly Skilled Migrant or European Blue Card application:	€ 423
Extension application Highly Skilled Migrant:	€ 423
Employer recognition as a sponsor (regular):	€ 5,080
Employer recognition as a sponsor (reduced):	€ 2,539

3. 2026 social insurance contribution rates

The table below shows the new employee and national insurance contribution rates for 2026. The rates for 2025 have been added between brackets for comparison purposes.

a. 2026 national insurance contributions (volksverzekeringen)

Insurance	Percentage
General Old Age Pension Act (AOW)	17.90% (unchanged)
General Surviving Relatives Act (Anw)	0.10% (unchanged)

b. 2026 employee insurance contributions (werknehmersverzekeringen)

Insurance	Percentage
Unemployment Fund (AWf):	Low rate: 2.74% (unchanged) High rate: 7.74% (unchanged)
Disability Insurance Fund (Aof):	Low rate: 6.27% (2025: 6.28%) High rate: 7.63% (2025: 7.64%)
Government Implementation Fund (Ufo):	0.68% (unchanged)
Childcare surcharge:	0.50% (unchanged)

c. 2026 cap employee contribution wage

The 2026 maximum wage for the employee insurance contributions is € 79,409 per year (2025: € 75,864). Further details can be found in the Staatscourant 2025, 42324².

¹ Source: Regulation of the Minister for Asylum and Migration of 16 October 2025, No. 6725321, amending the Aliens Regulation 2000 (196th amendment), Article 1, Section K.

² <https://zoek.officielebekendmakingen.nl/stcrt-2025-42324.html>.

d. 2026 income-related contribution rates Health Insurance Act (Zvw)

The income-related contribution rates under the Dutch Health Insurance Act (Zvw) for 2026 are as follows.

Zvw contributions	2026	2025
Employer contribution rate (paid by employer):	6.10%	6.51%
Employee contribution rate (withheld from income):	4.85%	5.26%

e. 2026 cap Health Care Insurance Act wage

The maximum contribution wage for 2026 for the Health Care Insurance Act is € 79,409 (2025: € 75,864). This amount is identical to the maximum contribution wage for the employee insurances. Further details can be found in the Staatscourant 2025, 38055³.

Please note that employees must also conclude a private health care insurance with a health care insurance company. Further details can be found in the Staatscourant 2025, 33328⁴.

4. 2026 income tax rates Box 1

The 2026 income tax rates for Box 1 (excluding social insurance contributions, and for individuals below the Dutch pensionable ('AOW') age) are as follows.

Bracket	Amount (€)	Percentage
First bracket:	< 38,883	8.10%
Second bracket:	38,883 – 78,426	37.56%
Third bracket:	> 78,426	49.5%

Depending on the circumstances, various levy rebates may need to be taken into account.

5. 2026 income tax rates Box 2

Bracket	Amount (€)	Percentage
First bracket:	< 68,843	24.5%
Second bracket:	> 68,843	31%

³ <https://zoek.officielebekendmakingen.nl/stcrt-2025-38055.pdf>.

⁴ <https://zoek.officielebekendmakingen.nl/stcrt-2025-33328-n1.pdf>.

6. 2026 income tax rates Box 3

The 2026 box 3 tax rate is 36%. The deemed yield rates are as follows:

- Deemed yield of return on bank deposits:1.28% (estimated)
- Deemed yield of return on debt:2.70% (estimated)
- Deemed yield of return on other assets:6.00

The tax free threshold per person is € 59.357. Taxpayers will also be able to elect to be taxed on their “actual” yield.

7. 2026 corporate income tax rates

Bracket	Amount (€)	Percentage
First bracket:	< 200,000	19%
Second bracket:	> 200,000	25.8%

Should you have any questions, please get in touch with your regular Witscraft contact via telephone or e-mail, or simply send an e-mail to info@witscraft.com.

Disclaimer: the information provided in this document is general information only. It does not take into account your specific situation and is not meant as advice.