

Summary of terms of employment and helpful information for expats

This document summarises NIOZ's main employment conditions, derived from the <u>collective</u> <u>labour agreement for research institutes 2023-2024</u> and the <u>NWO implementing regulations</u> <u>2023-2025</u>. This document contains relevant information for expats about living in the Netherlands and a step-by-step plan to obtain a residence permit and citizen service number, and apply for the 30% Facility.

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Employment conditions summary

Salary and allowances

NWO-I, the NWO institute organisation, pays its salaries on or around the 23rd day of each month. Part of the income is deducted for unemployment benefits, disability, and income tax.

The holiday allowance is 8% of the gross annual income. It is paid in May of the relevant year. The end-of-year bonus amounts to 8.33% of the gross yearly income, and is paid in December of the appropriate year.

Pension Regulations

The <u>ABP Pension Fund</u> pension regulations apply to all employees at NIOZ.

Leave

In the case of full-time employment (40 hours per week), employees receive 338 hours of leave per year, consisting of 160 statutory hours and 178 non-statutory hours. In addition, NIOZ is closed on several Dutch holidays, i.e., New Year's Day, Easter Monday, King's Day, Liberation Day, Ascension Day, Whit Monday, Christmas Day, and Boxing Day. Employees do not have to use their leave hours for these days.

NIOZ is also closed several days per year: on these days, the institute closes its doors, and no work is done, partly for sustainability reasons. Every year, the Works Council determines these dates and communicates them via Intranet. Employees are required to use their leave hours on these days.

AVOM

The Tailor-made Terms of Employment, (the AVOM scheme) lets you use your non-statutory leave hours for various purposes. The maximum number of hours to be paid out is 120 per year for full-time employment. In addition, you can choose to purchase up to 80 additional hours per year, based on full-time employment.

Another interesting advantage of the AVOM scheme is the option of purchasing a bicycle to commute. If you use a bicycle for more than half of the days you commute, you can use the AVOM scheme once every five years to purchase a bicycle, with a maximum purchasing amount of €1,500. This will be deducted from your gross wage or your leave hours. Fill out the application form on the NIOZ intranet to use the AVOM scheme.

Relocation costs

In some situations, NIOZ compensates your relocation costs. This is subject to certain conditions. For more information about relocation costs, <u>click here</u>. Contact the HR Advisor if you have any further questions.

Allowance for temporary accommodation in the Netherlands

If the employer deems that daily commuting is not reasonably possible and the employee maintains another residence, the NWO Implementing Regulations describes specific

guidelines. Contact an HR advisor to apply for compensation for a temporary stay in the Netherlands.

Important matters for your employment at NIOZ

Municipal Personal Records Database

As a European citizen who settles in the Netherlands, you must register with a municipality and request a citizen service number (BSN, burgerservicenummer). This process occurs at the municipal office, such as the town hall in <u>Den Burg on Texel</u> or in <u>Reimerswaal in Yerseke</u>.

To complete this registration and obtain a BSN, you must visit the municipality office in person. You can make an appointment at the municipality office to complete your registration. Schedule this appointment during your first week in the Netherlands, as the process may take some time.

Citizen service number (BSN)

After successful registration at the municipality, it usually takes approximately two weeks to receive your citizen service number. The citizen service number is a unique identification number for contacting the <u>Dutch government</u>. You need this number for various administrative actions, such as opening a Dutch bank account, applying for health insurance, and applying for the 30% Facility scheme.

Dutch bank account

Once you have obtained a citizen service number, we recommend opening a Dutch bank account as soon as possible. This is necessary for transferring your salary. This process can be handled by visiting a bank office in person or submitting an online application. When applying, you must show your ID and BSN, and proof of your address in the Netherlands, such as your rental contract.

30% Facility for incoming employees

When you come to work in the Netherlands from abroad, additional costs may arise, also called extra-territorial costs. <u>The government compensates</u> for these costs, and you can claim this scheme under certain conditions.

The NIOZ can support you in this procedure. NIOZ and the employee can jointly apply to the Tax Office to compensate the extra-territorial costs by making available 30% of the employee's salary, tax-free, including compensation, during the first 20 months. The Tax Office's decision applies for a maximum of five years. This scheme is known as the 30% Facility. If you are eligible, you do not have to provide proof of the costs.

The tax-free compensation starts at 30% of your gross salary and will be decreased over the course of five years according to the following schedule:

- For a maximum of the first 20 months: up to 30% tax-free compensation.
- For a maximum of the following 20 months: up to 20% tax-free compensation.
- For a maximum of the following 20 months: up to 10% tax-free compensation.

This means that the tax-free compensation gradually decreases as time progresses within the five years.

To start the application procedure for the 30% Facility, you need documentation to prove that "the employee has lived more than 16 months before the start of the contract at a distance of more than 150 kilometres from the Dutch border".

The following documents are required for the application:

- Proof of registration and deregistration from the Personal Records Database at the municipality
- A rental contract and proof that you paid rent from your bank account in the last 17 months
- An invoice from your energy supplier in the previous 17 months
- An overview of your bank transfers over the previous 17 months

NIOZ will submit the application for this scheme. Please note that we can only apply for the 30% Facility if you have a citizen service number. The NIOZ cannot guarantee that the 30% Facility is approved. That decision lies with the Dutch Tax and Customs Administration and is subject to strict conditions.

Health Insurance

Health insurance is mandatory for everyone who lives or works in the Netherlands. At NIOZ, you can opt for collective health insurance with health insurers <u>Menzis</u> and <u>VGZ</u>, both of which have an English-language website. You can request your health insurance online if you have a citizen service number. By using the specific number for NIOZ employees (Menzis: 20337, VGZ: 87711039), you can calculate your monthly premium, including the corresponding discount. The collective discount applies only to supplementary insurance. Visit the <u>Zorgwijzer website</u> to compare prices and premiums of Dutch health insurance providers. Selecting appropriate health insurance is a crucial step towards adequate health care coverage during your stay in the Netherlands.

Learning Dutch

NIOZ provides the opportunity to take Dutch lessons. These lessons are offered in the form of in-company sessions that you can attend in person or online. They are suitable for beginners, semi-advanced and advanced participants. You can request Dutch lessons via the NIOZ Academy, where you can get more information about the available lessons and learning opportunities. Taking Dutch lessons contributes to effective integration and communication during your stay in the Netherlands.

Living in the Netherlands

Visit the website <u>"I am expat"</u> for detailed information on living in the Netherlands. This source provides insight into various aspects of life in the Netherlands, including Dutch holidays, the health care system, and the school system. The website offers valuable information to help you navigate the different aspects of daily life and culture in the Netherlands.

Housing

If you need to find a (rental) home, we can recommend the platforms <u>Funda</u> and <u>Pararius</u>. These websites offer an extensive range of homes.

If you are specifically looking for accommodation on Texel, you can visit the Campus de Potvis website. For more information about available rooms or renting a room, please submit a request via this <u>link</u>.

For accommodation in Yerseke, we can refer you to Guesthouse De Kêête. You can contact Jan Megens at <u>jan.megens@nioz.nl</u> for more information on available rooms in this guesthouse.

Residence permit

People who do not have a passport from a country in the European Union need a residence permit to work in the Netherlands. NIOZ is an accredited referee for the <u>Immigration and Naturalisation Service (IND)</u>. If you have been offered employment and a start date has been determined, we will start the application procedure for your residence permit. HRM Support will contact you to discuss the necessary documentation and complete the request successfully.

If the <u>Dutch Tax and Customs Administration</u> approves the request for the 30% Facility, and if NIOZ has paid the legal costs for your residence permit (and that of your family members), these costs will be offset against your salary. You must sign the additional 30% Facility document and the employment contract for this. NIOZ is taking the necessary steps to handle the administrative aspects of the residence permit and the 30% Facility.

Step-by-step guidance for residence permit > citizen service number > 30% Facility

- HRM Support will provide you with all the necessary information about the documents required by the Immigration and Naturalisation Service (IND) for your **Dutch** residence permit.
- 2. After submitting the necessary documents, HR Support will receive a letter from the IND within approximately four weeks indicating that they intend to grant you a residence permit. The IND requires some biometric data, such as fingerprints. After your arrival in the Netherlands, HRM Support assists you in planning an appointment with the IND. This only applies if you are traveling without a temporary residence permit (MVV).
- 3. After the IND has collected your biometric data, they will issue a residence permit for you. This takes about two weeks. HRM Support will also help you make an appointment to pick up the residence permit at the IND office.
- 4. You must submit a copy of your permit to HRM Support. During your first week in the Netherlands, an appointment will be made at the town hall in Den Burg (Texel) or

Reimerswaal (Yerseke) to register and obtain a citizen service number (BSN). You will need to bring your residence permit to this appointment. After registration, it will take approximately two weeks to receive your BSN.

5. Once you have obtained your BSN and submitted a copy of the municipality's BSN notification, HRM Support can apply for the **30% Facility**. The Dutch Tax and Customs Administration will respond to this request in approximately eight weeks.