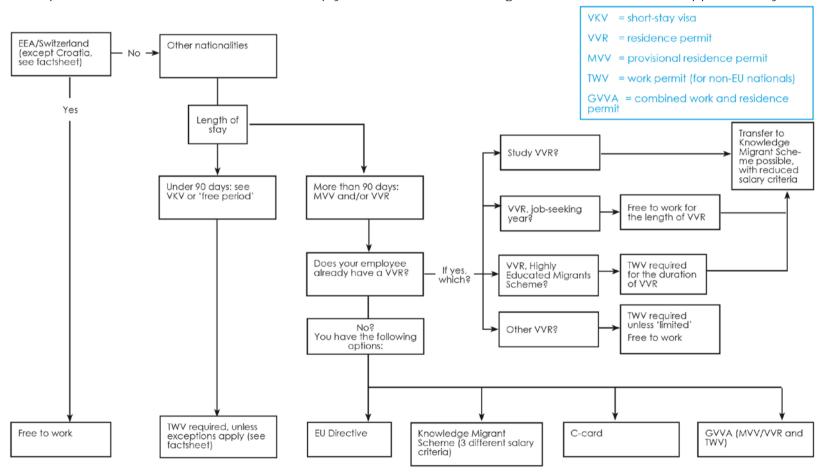


How do I hire a highly skilled international employee?

This factsheet contains information for employers wishing to hire international employees. It outlines what needs to be organised, and what options are available. The flow chart will help you to determine which regulations and schemes are applicable in your case.





Free access to the Dutch labour market

Citizens from the EEA (EU, Iceland, Norway and Liechtenstein) and Switzerland are free to live and work in the Netherlands without a work permit (TWV) or residence permit (VVR).

Priority for EU/EEA and Swiss citizens

In addition to free access, citizens from Switzerland and the EEA are given priority when filling vacancies in the Netherlands. This is known as 'priority workforce'. A TWV (a work permit required for international employees from outside these areas) will not be issued until you can prove that you need to hire somebody from outside the EEA or Switzerland. Please note: you risk a fine of €12,000 if you allow an international employee to perform work without a TWV or a residence permit that includes working rights.

Priority for highly skilled migrants - lenient schemes

To make it more attractive for highly skilled migrants to come to the Netherlands, several special resident permit schemes are created, such as the Knowledge Migrant Scheme. It is sensible to take advantage of these schemes where possible. These schemes know a quick procedure and a work permit exemption.

Be aware: These resident permit schemes only apply for stays longer than 90 days.

How do I make use of these special schemes?

For each special scheme you wish to use, you must submit a one-time application for recognition to the Dutch Immigration and Naturalisation Service (IND). This application is subject to payment. If it is approved, you will become a 'recognised sponsor' and you will be listed in the <u>public registry</u> of recognised sponsors. Sponsors have both rights and responsibilities, which are outlined on the <u>IND</u> <u>website</u>. This site also provides the application form and the current fee schedule.

Which scheme should I choose?

In the flowchart you can find out which procedures apply for your international employee and which opportunities are available. The details of each scheme are given below.

Note: These schemes are not applicable for stays shorter than 90 days

There are no special schemes available for employees staying in the Netherlands for fewer than 90 days. In such cases, you will usually need to apply for a work permit for non-EU nationals (TWV). There are exceptions to certain categories, e.g. for work involving scientific (or other) research.

To determine whether your employee needs a 'short-stay visa' (VKV), please check the overview in 'immigratieprocedures per nationaliteit'. Employees apply for short-stay visas themselves, via the Dutch representative in their own country. Those who do not require a short-stay visa may not stay in the Netherlands for more than 90 days. This is referred to as 'free-period residency'.

What special schemes are there?

- Knowledge Migrant Scheme
- Researchers under EU Directive 2005/71
- European 'C-card'
- Orientation year for graduates

Knowledge Migrant Scheme (application by employer)

Knowledge migrants do not require a work permit (TWV) to work in the Netherlands, and nor do any family



members travelling with, or arriving after, the migrant. The accelerated admissions procedure also applies to family members.

Who can be a knowledge migrant?

To be eligible for knowledge migrant status, employees must either earn a specified minimum salary or perform a certain type of job.

Salary criteria

There are three salary criteria, which are set annually. Those for 2017 are:

- € 4.324 gross per month for foreigners aged 30 or older.
- € 3.170 gross per month for foreigners aged under 30; or.
- € 2.272 gross per month for foreigners transferring from a residency permit based on study, a Orientation year or a research residence permit. This lower salary criteria also applies for employees who are eligible for a Orientation year but who do not (need to) apply for it. In such cases the employer cannot add a copy of the job-seeking resident permit to its administration. A document proving the eligibility to the job-seeking year needs to be kept in the file.

This can be:

- o Copy of Bachelor or Master degree in the Netherlands in the past 3 years (or a declaration of the university or university of applied science that the person has graduated)
- o Copy of residence permit onderzoekersrichtlijn;
- o In case of a foreign degree, the evaluation of this degree by IDW should be in the file. The employee applies for this document through the IDW. A regular application at IDW costs around €123 and it takes around 4 weeks to administer.

Jobs exempted from the salary criteria

- Scientific researchers being hired by an education or research institution and whose appointment resolution states that the appointment falls under job code 01 of the Dutch Universities Job Classification System (Universitair Functieordeningssysteem, UFO). 'Scientific researcher' is a broad concept, and includes PhD students, non-PhD researchers, postdocs, university lecturers and trainee technological designers (TOIOs).
- Trainee specialist doctors (AIOs).
- Guest lecturer.

Further information

More information (including which documents you must have on file under the administration and storage obligations of recognised sponsors) and the application form are available on the IND website.

Researchers under EU Directive 2005/71 (application by employer)

Researchers falling under this EU Directive do not require a work permit (TWV) to work in the Netherlands, and nor do any family members travelling with, or arriving after, the migrant. The accelerated admissions procedure also applies to family members.

Who falls under EU Directive 2005/71?

The EU Directive defines researchers as follows: "a third-country national holding an appropriate higher education qualification granting access to doctoral programmes and who is selected by a research organisation to carry out a research project".

It is important that research be the researcher's primary task, i.e. that at least 50% of the researcher's time is spent on research activities. For example, your employee may perform teaching duties, provided they are within the context of research and doesn't take up more than 50% of the work.



Only eligible for research institutions

The IND uses the following conditions to check if you are a research institute:

- You are a public research institute, making use of the UFO job classification system; or
- You are a public research institute which is included in the list of institutions in the annex to the "Wet op het hoger onderwijs en wetenschappelijk onderzoek", or
- You are a private research institute listed in the National Academic Research and Collaborations System (NARCIS), or
- You are a private research institute, which has been provided a S&O declaration from the Tax Authorities for this year or the previous year

Further information

More information (including which documents you must have on file under the administration and storage obligations of recognised sponsors) and the application form are available on the IND website.

European C-card (application by employer)

A European C-card is intended for employees who perform work requiring advanced qualifications within the European Union. A C-card enables these workers to settle in a different European country more easily. In practice, a C-card adds little to the special Dutch schemes targeted at highly educated workers.

Who is eligible for a C-card?

Employees must:

- earn at least €4,968 gross per month.
- have a qualification demonstrating that they have completed a higher-education degree of at least three years; and.
- have at least a one-year employment contract for a highly qualified job.

Further information

For a full list of criteria and the application form, please see the <u>IND website</u>.

Orientation year highly educated persons

During this 'job-seeking year', international highly educated persons have one year to find a job as a knowledge migrant or to start a business. During this year, they are free to operate on the Dutch labour market.

Who is eligible for a job-seeking year?

Only international students who have studied under a residence permit issued for the purposes of studying in the Netherlands (either at a research university or a university of applied sciences) may apply for a 'job-seeking year' residence permit. Such students must also have a Bachelor's or Master's degree from a Dutch education institution. The job-seeking year permit is intended to allow people to search for a job as a knowledge migrant, or start your own business, and may only be applied for by the person in question. During the job-seeking year, this person is free to operate in the Dutch labour market. This means that you do not need to apply for a work permit (TWV) for an employee holding a residence permit of this kind. The job-seeking year expires after one year, and cannot be extended. During this orientation year the applicant is eligible for entering the knowledge-migrant residence permit scheme with a reduced salary requirement of €2.272 gross per month. Once the orientation year has passed, this reduced salary criteria no longer applies. Once a person has obtained the reduced salary criteria, it will stick. Even if the person changes employer, or turns 30. Only a gap between residence permits changes this.



Other schemes (regular)

Combined work and residence permit (Single Permit, application by employer)

If you do not wish to make use of one of the schemes described above, you may apply for a combined work and residence permit (Single Permit). The Single Permit, also called a 'single permit', gives internationals from outside the EEA and Switzerland the right to live and work in the Netherlands for a period of longer than three months. The Single Permit combines a residence permit and the current work permit for non-EU nationals (TWV) into one permit.

The application must be reviewed by both the Immigration and Naturalisation Service (IND) and the Employee Insurance Agency (UWV), but a single decision will be issued within five weeks. The UWV applies strict rules when issuing TWV work permits and approving Single Permit applications, and tests for priority workforce criteria in the Dutch labour market. If you wish to hire an employee from outside the EEA, Switzerland or Japan, you will need to prove, among other things, that you have attempted to recruit both in the Netherlands and these countries, and that you have notified the UWV of the vacancy. An overview of the requirements can be found on the UWV website.

Work permit for non-EU nationals (TWV, application by employer)

In principle, you must apply for a TWV for international employees who are staying in the Netherlands for fewer than 90 days, or who are staying for longer but to whom no special immigration procedure applies. There are, however, a number of exceptions to the general rule requiring employers to apply for a work permit (TWV).

General exemptions

The following groups of migrants are free to operate in the Dutch labour market (and therefore do not require a TWV):

- working migrants from the EEA, Switzerland or Japan;
- working migrants who have held valid work permits for five continuous years, and who have not since moved their principal residence outside the Netherlands.

Specific exemptions

- Employees hired via a company or employment agency. In such cases, the company or agency in question must apply for the permit. However, be sure to check whether the employee has received the correct permit, and keep a copy of it for your own records.
- Employees with a residency permit stating Arbeid is vrij toegestaan, TWV niet vereist ('Free to work, no work permit (TWV) required').
- Employees with a sticker in their passport, stating Arbeid is vrij toegestaan ('Free to work'). This sticker is valid for a limited time, which is stated on the sticker itself.
- Employees with a residence permit for arbeid als zelfstandige (self-employed work), provided the work falls under the type of work for which the residence permit was issued.
- Employees whose principal residence is not in the Netherlands, and whose work in the Netherlands is short-term and incidental (e.g. musicians).
- Employees of organisations that have international agreements with the Dutch government stating that no permit is required.
- Usually no work permit or single permit (GVVA) is required if you are participating in the UWV
 Knowledge Industry pilot. This also applies if you are an international service provider from
 the EEA or Switzerland, and you have an employee come to work in the Netherlands (crossborder service provision). You must still register the employee with the Regeling Internationaal
 Handelsverkeer, however.
- Your business supplies goods to an international customer, and employees of this
 international customer come to the Netherlands to check, certify, inspect or otherwise
 examine, familiarise themselves or gain experience with the goods in question, in order to
 be able to use the goods following delivery.
- Cross-border service provision



• If your business is based in Switzerland or in the EEA, then usually no work permit is necessary if you wish to have an employee work in the Netherlands temporarily.

Specific exemptions for academic staff

- Lecturers or academic staff coming to teach at a university or university of applied science. This also includes both short-term teaching and academic staff.
- Visits qualifying as business meetings. Such visits may last no longer than four weeks within a thirteen-week period. PhD conferral ceremonies fall within this category.

Further information

More information on conditions, exemptions and the application procedure can be found on the <u>UWV website</u>.

How do I apply for a TWV?

If you do not use any of the special schemes or if the relevant work does not fall under one of the exemptions, you can apply for a work permit for non-EU nationals (TWV) via the <u>UWV portal</u>, where you will also find the specific criteria for each scheme.

Residence permit with another purpose of stay

If your intended employee already has a residence permit (e.g. one linked to the stay of his/her partner), it is quite possible that it contains the statement arbeid vrij toegestaan (free to work). In that case you do not need to apply for a work permit (TWV), but pay attention to the expiry date on the permit.

Residence permit for study purposes

Does your intended employee currently have a residence permit for study purposes? After graduation the applicant will become eligible for a knowledge-migrant residence permit, subject to a reduced salary requirement of €2,272 gross per month. In this case, you must apply for a 'change of limitation' to knowledge migrant status. For more information, please visit the IND website.

Other practical matters

Basic health insurance

If your international employee is covered by social insurance in the Netherlands, he/she must also take out a basic health insurance policy.

People are socially insured in the Netherlands if they:

- fall under wage tax legislation; or
- qualify as Dutch residents as defined by the Social Insurance Bank (Sociale Verzekeringsbank).

Wage tax

People fall under wage tax legislation if they are in gainful employment. For example:

- employees who have a contract with you;
- people on a zero-hour contract;
- visiting professors with a fixed part-time appointment for which social premiums are paid in the Netherlands.

This does not include:

- unpaid researchers, such as scholarship recipients;
- employees seconded from other institutions who come to work for you temporarily but who are not added to your payroll.



It is advisable to inform your employee of the requirement to take out a basic health insurance policy. It is also a good idea to inform the employee of any other required types of insurance, e.g. third-party liability, home-country repatriation, etc.

BSN via registration in the Persons Database

A Citizen Service Number (burgerservicenummer 'BSN') is a unique personal number issued to every person registered in the Persons Database (Basis Registratie Personen, BRP). A BSN is automatically issued by the municipality where the migrant registers in the BRP. A BSN is required for various matters, such as opening a bank account and taking out a health insurance policy. Your employee will receive a BSN automatically when registering with the BRP.

BRP registration via the RNI

People staying in the Netherlands for less than four months cannot register with the BRP in every municipality, and therefore may not automatically receive a BSN. These people must register with the Register of Non-residents (Registratie Niet-Ingezetenen, RNI) to obtain a BSN. To do so, non-residents must register in person, present valid proof of identification, and must also supply their residential address in their home country. Non-residents will receive their allocated BSN straight away at the service counter during registration, as well as a summary of the personal details collected. BRP registration via the RNI is possible in eighteen Dutch municipalities. The Dutch Government website provides further information on where and how this is possible.

30% facility

The 30% facility is a tax scheme that allows the additional costs incurred by international employees when they move to the Netherlands to be reimbursed tax-free. The facility is only intended for employees who contribute a specific kind of expertise. In coming to work at your organisation, international employees sometimes incur additional costs. These can include expenses associated with searching for accommodation, a suitable school for their children, or the cost of a language course ('extraterritorial' expenses). You may reimburse these costs tax-free. One option is to refund the actual costs incurred. However if your employee satisfies certain criteria, he/she may also be eligible for a special reimbursement facility offered by the Dutch Tax and Customs Administration, known as the '30% facility'. This facility does not depend on nationality – even Dutch citizens who qualify as incoming employees can make use of it. More information on the 30% facility can be found on the website of the Dutch Tax and Customs Administration.

Further information

Key legislation

- Foreign nationals (Employment) Act (Wet arbeid vreemdelingen, Wav) (Sections 2 and 8 especially)
- Wav implementation regulation 33 Ancillary work by students.

Information from the Immigration and Naturalisation Service (IND)

The **IND** website contains information on topics such as:

- special immigration procedures (admission and residence);
- recognised sponsor status;
- the Single Permit

Information from the Employee Insurance Agency (UWV)

• Work permit for non-EU nationals (TWV) – application



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