



It's about people

Especially for foreign employees from Europe who temporarily work in the Netherlands:

ET regeling explained

What is it & how does it work? Including an example, payslip explained.

By **Interim Transport Group**
We are ITG, we are transport.

What is ET regeling?

ET stands for extraterritorial. The ET regeling is a Dutch regulation for the foreign employee's who temporarily work in the Netherlands. As a foreign employee, you can have double housing costs, extra costs of living allowance, and double travel expenses.

This regulation gives employees an allowance by giving up a part of your taxable wage and receive that part as net salary.

This means that part of your salary is tax free. So you pay less loonheffing (income tax). Which results in a higher net salary.

The amount of the ET regeling depends on the number of hours worked. By fewer working hours the amount ET regeling exchange is less, which is a lower ET advantage.

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How does ET regeling work?

A part of the taxable wage is given up and replaced with a net salary. The maximum amount that can be replaced is 30% of the salary.

There are strict terms to follow ET regeling correctly. There are 3 salary components to use:

- 1 Travel expenses
- 2 Double housing costs
- 3 COLA (Cost of living allowance)

Foreign employees probably have these costs. For instance when they travel home, And employees have a house in their country as well. This means double costs.

Most of the time the costs of living allowance are more expensive in The Netherlands which brings extra costs for working here. Because foreign employees must deal with these kinds of costs, the Dutch government has created this regulation to help foreign employees.



ITG Interim Transport Group

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Our drivers enjoy a fair salary and good guidance. Our planners have direct contact with all 250 drivers in their own language. It's about people.

At ITG we score together.

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