

Updated 7 December 2021

Dear UENL community,

Both my personal email box and that of the legal team has been flooded with questions. We can imagine that our prior update resulted in many questions, however, as you know, we are not able to answer all these individual questions. Instead, we have organized the following **FAQ**. Please read it completely.

On behalf of UENL,
Jessica

Addendum FAQ

How do I contact Taxperience?

Please make sure that any of your communication with the legal team is sent to unitedexpats@taxperience.nl, other mail addresses of Taxperience may not be used for this purpose, and the mails will be automatically deleted.

Who needs to fill out the survey and send the addendum?

Everyone who is filing a monthly objection letter, or has previously filed a monthly objection letter, should submit their addendum with the tax authorities and Taxperience. Also, everyone who is filing a monthly objection letter should fill out the survey. This survey will go live on Wednesday 8 December. The deadline for the survey is 26 December 2021.

If you are not yet submitting monthly objection letters, you should not mail the tax authorities and Taxperience with their addendum. Once you start submitting your first monthly objection letter, you should share the addendum with Taxperience and the tax authorities. You should also send your power of attorney when filing the first monthly objection letter to the tax authorities. Please bookmark the Take Action page of the website where you can find this information repeated.

When do I need to send the addendum?

You need to send the addendum as soon as possible. We already communicated a while ago that you should look for your addendum. The tax authorities already requested this in their first communication letter that they send to every individual.

The legal team is not able to sign the agreement with the tax authorities, without the majority of the addendums. So please make sure to send the addendum within the upcoming two weeks.

The deadline is 26 December 2021, also known as Boxing Day / 2e Kerstdag / 2nd Christmas Day.

Why do I need the addendum?

The addendum is the agreement that allows your employer to split your salary into 70 percent taxable and 30 percent tax free so that your gross salary is lowered by 30 percent. You both needed to sign a document, whereby you fully understand the consequences of this 30% reduction. The tax authorities want to check that you agreed to apply the 30% rule and lower the salary.

A bit more detail about the addendum: For almost all participants, the employer agreed a gross salary with them in the employment agreement (e.g., imagine this is 100). When the 30%-ruling is applied, the employer reduced the gross salary to 70 and paid 30 tax free, still a total of 100, but partly tax free. This is only allowed if an addendum is in place. It is also possible to pay the agreed 100 gross salary and 30 tax free on top of that, so 130 in total. In practice, this is rarely done as it increases the costs to the employer. The tax authorities want to make sure which way of processing is used and therefore need the addendum.

What do I do if I don't have an addendum?

Please make sure you and your employer search for the addendum in the HR administration. Please note that the text of the addendum might also be included in your employment agreement. If you are not able to find the addendum, we suggest you sign the addendum which is [available on the website](#)¹. Via this addendum, the prior verbal agreements and application in the payroll are recorded on paper now. Please request your employer to sign this document.

If you cannot arrange to have your employer sign the addendum before the deadline of 26 December, please sign the addendum yourself and also send in your employment agreement + at least one salary slip in which is shown that the employer applied the 30% rule (for most participants this means a 2020 salary slip)

If you are not able to retrieve the addendum, please let us know via the survey that will go live on 8 December. The following options will be included in the survey:

- Yes, my addendum has been sent to the tax authorities and Taxperience already
- I'm planning to send the addendum within the next couple of weeks, but I'm still looking for it or preparing one now
- No, I will not be able to share the addendum

What happens if I don't share my addendum?

The chances are very likely that you are not able to profit from the agreement with the tax authorities, because the authorities have the opinion that an addendum is necessary. We highly recommend you use the example addendum – since via this addendum the verbal agreements and application in the payroll are recorded on paper.

What happens if the addendum is not signed by my employer?

There are many situations that the employee only has the addendum with their own signature, and without the employer's signature. If you can't find a signed addendum by yourself and your employer, please share with the tax authorities the following documents:

- Addendum which only includes your signature
- Your employment agreement
- Three salary slips for the period the 30% rule still applied, so the tax authorities can check that the agreed salary on the employment agreement has been lowered due to the application of the 30% ruling.

¹ Link: <https://www.adealisadeal.nl/s/Addendum-employee-and-employer-sign-FINAL-12-9-17.docx>

How many addendums do I need to find?

You should send the addendum which relates to the objection period. So, if you are objecting to your April 2021 salary, and you are working for company X, you should find your addendum with company X.

Where do I need to send the addendum?

Please email a copy of the addendum to the legal team of Taxperience, this can be a scanned version. Please make sure to mention ADDENDUM in the subject line of your email to unitedexpats@taxperience.nl

The addendum should be sent, in hard copy, to the Dutch tax authorities by regular mail. The address to use is:

Belastingdienst
Postbus 8738
4820 BA BREDA

Please make sure to provide (by writing this on the addendum itself, on a separate Post-it note, or in a short accompanying letter):

- Your name
- Your BSN
- GBV-number. This is the number that is mentioned under 'Ons kenmerk' in the letters of the Dutch tax authorities in which they confirm receipt of your letter of contest and looks like: 91321.111111.1.0 If you have more than one GBV, please mention just one.

DO NOT SEND THE ADDENDUM TO THE TAX INSPECTOR. YOU SHOULD SEND IT TO THE POSTBUS ADDRESS.