

Dear client,

For the coming year (payroll) we kindly ask you to follow the schedule stated below for sending your payroll changes to us. The schedule states the latest possible date on which you can provide us with your salary changes for that month.

Salary schedule

When you follow the schedule as below, you will receive the salary slips before the 20th of each month.

- **8 January**
- **8 February**
- **8 March**
- **8 April**
- **8 May**
- **8 June**
- **8 July**
- **8 August**
- **8 September**
- **8 October**
- **8 November**
- **8 December**

Salary changes

You can hand in your salary changes by e-mail using the mailbox on our website; the emailaddress is:

salaris@registeraccountants.com

If you don't have e-mail, please provide us with your salary changes per post (we no longer have a fax!). Because we use digital files we also prefer that we receive the changes digitally. We kindly request that you only use the Blok & Van den Boogaard payroll salary administration form. An up-to-date salary administration form is shown on our website (www.registeraccountants.com), please complete this form as much as possible.

Disposal/Communication Whk

In order to avoid stagnation in the production of January's payroll, we ask you to provide us with a copy of the form called 'Beschikking Loonheffingen Gedifferentieerd Premiepercentage Werkhervattingskas 2020' from the Tax Authority **as soon as possible**. In addition we ask you to provide us with the premium your insurer charges for the WGA/ZW-ERD insurance (in case you are a self-insurer).

Points of attention salary administration

Employee data

To keep our salary files complete we ask you to provide us (if we don't have them yet) with a copy of a valid ID (no driver's license) for each employee, a copy of the filled in wage tax form (you can get a blank copy from us or download the form from the website of the Dutch Tax Authority) and a copy of the signed employment agreement. In order for us to conduct a correct pay slip we will need this information.

Working costs regulation

We have advised you before to keep track of all the items regarding the utilization of free space. We kindly ask you to provide us with an overview of the items before January 31st, in order for us to process it in the wage tax declaration of January. This is the appointed time for the Tax Authority to give a final levy of the preceding financial year. Also when you have nothing marked as subject for the Working costs regulation, we would like to receive your reaction. **Without your reaction or statement, we won't be able and allowed to lodge in the Wage Tax Declaration for January!**

There are several possibilities within the working costs regulation, to provide your staff with attractive fiscal rewards. We would like to inform you about the possibilities within your company! Please contact our salary specialists Ron Visser and Nermin Korpos.

Trainees

Trainees should also be included in the payroll administration. For trainees the same administrative requirements apply as for 'normal' employees.

Cost allowances/'Kostenvergoedingen'

Please note that you may not use the name 'cost allowance', or in Dutch 'kostenvergoeding', on the payslip. You need to specify where the allowance is being given for. The authorities might fine you when using the term 'cost allowance' (or 'kostenvergoeding')!

Arbo services

Every employee in The Netherlands is obliged to have a contract with a specialized company regarding arbo services. In this contract you should arrange some minimum facts (such as policy regarding illness) and many other things.

GDPR

Please note that you have to meet the requirements regarding the General Data Protection Regulation. Make sure your employee data are secured and that you meet the legal terms of storing and destroying data.

30%-ruling

There are some changes regarding the 30%-ruling. We advise you to consult our website coming year regarding this ruling, when your employees have this ruling. In any case we advise you to check the ending date of the existing rulings for your employees and to provide our office with a copy of the letter from the Tax Authority in which the ruling is granted.

WAB

As of January 1, 2020, the rules regarding employment contracts and dismissal will change. We have informed you about this in October 2019. **Please note that we have to have the employment contracts for indefinite time of your employees in our files to prevent you from being charged with the high premium!** Please see our website for further information.

This overview is not comprehensive. If you have any questions about salary matters, please feel free to contact us or check our website www.registeraccountants.com.

Kind regards,

Blok & Van den Boogaard Registeraccountants
R.P. Visser and N.E.V. Korpos