

Amstelveen, December 2024

Subject: **Payroll administration 2025**

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 (unless agreed upon otherwise).

- **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

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.

Transition of HR Salaris en Gemak to NMBRS

You have already been informed about the transition to NMBRS. Through this platform, you can submit data via the portal. Starting in 2025, we will increasingly make use of this system. Of course, you will be informed about this in a timely manner. During the initial months, we will continue to work according to the current method.

Before the end of this year, you will receive an email from NMBRS with instructions to create your login credentials. We kindly ask you to complete this process promptly. If you encounter any issues, please let us know. We are ready to assist you to ensure a smooth start in January 2025.

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 'Mededeling Loonheffingen Gedifferentieerd Premiepercentage Werkhervattingskas 2025' or 'Beschikking Loonheffingen Gedifferentieerd Premiepercentage Werkhervattingskas 2025' from the Tax Authority **as soon as possible** (if you haven't yet).

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 Blok & Van den Boogaard payroll salary administration form, 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 request you to provide us with an overview of these items no later than January 15, 2025, so that we can process them in the January payroll tax return.

Please note: in previous years, the final settlement of the Work-Related Costs Scheme (WKR) took place in February. This year, we will process the final settlement in the January tax return, which must be submitted by February 28 at the latest.

Even if you have not designated any items, we kindly request you to inform us.

Without your response, we cannot and are not allowed to submit the January payroll tax return!



The Work-Related Costs Scheme offers various opportunities to reward your employees in a fiscally beneficial way. We would like to draw your attention to the possibilities this scheme can offer your business! Feel free to contact our payroll specialists for more information.

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 employer 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.

WAB

Please note that we have to have the employment contracts (signed by employer and employee) 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

Daniëlle Hoekstra and Ron Visser

