

Dear sir/madam,

Employees who come from abroad to work in the Netherlands often receive compensation for costs incurred while living outside their country of origin, known as **extraterritorial costs**. SEO Amsterdam Economics is evaluating the tax facilities for these extraterritorial costs, such as the **30% ruling** and the **ET regulation**. The results of this survey contribute to the decision-making in Dutch politics.

We would like to invite you to participate in this study. This questionnaire is aimed at people within the organization, for example, responsible for (international) talent recruitment or HR policy. If desired, you may forward the questionnaire to the person you consider most relevant.

How do I participate?

The survey can be opened through the QR code or the following link:

<https://www.seo.nl/evaluation/30percent-etk/employers/>

You can complete the questionnaire at the latest **Sunday April 14, 2024**. It takes about 10 to 15 minutes to complete the survey. Your information will be treated confidentially and is only used for this evaluation. If you consent, it will be linked (fully anonymously) with data from Statistics Netherlands (CBS). For this, we ask for your Chamber of Commerce number (KvK-nummer). To learn more about this click [here](#).



Survey among employees

In addition to a study among employers, we also conduct a survey among employees. This questionnaire is in English and is aimed at employees from abroad who work in the Netherlands or have done so in the past. Attached you will also find an invitation addressed to potential respondents. We would like to invite you to share this among relevant employees within your organization.

Contact

SEO Amsterdam Economics is conducting the research as commissioned by the Dutch Ministry of Finance. SEO is ISO certified for quality (9001) and information security (27001) and handles your information confidentially. Upon completion of the study and subject to the legal retention period, all data will be deleted. If you have any further questions, please contact SEO Amsterdam Economics at evaluation30percentetk@seo.nl or during weekdays from 9.00 to 16.00 at [020-3991255](tel:020-3991255).

Thank you in advance for your participation!

On behalf of the research team of SEO Amsterdam Economics

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