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The 30% ruling is changing

What international employers need to know

From January 1, 2027

Reduced maximum tax-free allowance under the Expat Scheme.

Swipe →

The key change

From January 1, 2027

Current	Future
30%	**27%**
maximum tax-free allowance	maximum tax-free allowance
Under the 30% ruling	Under the Expat Scheme

This change applies to employees who became eligible on or after January 1, 2024.

Who keeps the 30%?

Good news for existing ruling holders



Employees who started benefiting from the 30% ruling **on or before 31 December 2023** will generally retain their existing entitlement.

There is no reduction to 27% for this group, provided the conditions continue to be met.

Who is affected by the 27% rule?

The 27% Scheme applies to:

Employees who first became eligible **on or after January 1, 2024.**

Returning expats requiring a new ruling assessment (see next slide)

In these cases, the **Expat Scheme** will apply from the relevant date

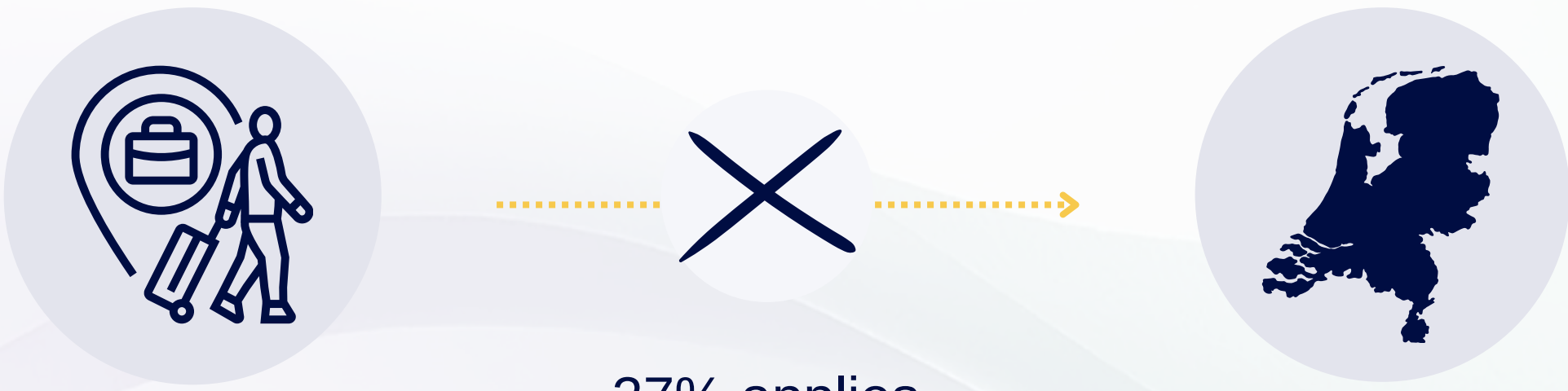
Continuation vs. returning employee

If the employee already benefited before January 1, 2024, and changes employer while meeting the continuation requirements:



30% ruling continues

If the employee qualifies as a returning employee and a new assessment is required:



27% applies

What employers should do now

Be prepared and stay ahead

- Review current and planned international hires
- Assess which employees qualify under the current and future rules
- Consider the impact before changing employment structures
- Review upcoming relocations and onboarding plans
- Seek timely advice to avoid unexpected tax or payroll implications

Our integrated Expat Scheme support

Everything coordinated through one team

Eligibility assessment & fast-track Expat Scheme applications

Immigration & work permits support

International employment support

Global payroll & tax coordination

Employment law & HR guidance

Ongoing compliance & renewals

One integrated team.
One coordinated process.



Why work with Briddge?

One partner for every stage of international employment

- Faster onboarding of international talent through a streamlined process
- Reduced compliance risks and administrative burden
- Coordinated advice across immigration, tax, payroll, employment law and HR
- Practical advice tailored to your international workforce
- One point of contact throughout the process



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Planning ahead makes all the difference

The change to the 30% ruling is coming. Whether you are hiring new international talent or supporting existing expat employees, early preparation is key.

Talk to our experts

Get in touch to assess how these changes may affect your current or future international workforce.

info@briddge.com +31 (0)85 018 7471 www.briddge.com

Offices in Amsterdam, Rotterdam, The Hague, Eindhoven, London & Los Angeles