



CHANGES IN 2024


The following changes in employment law are known for 2024:




**Introduction of statutory minimum hourly wage**  
From 1 January 2024, the statutory minimum hourly wage was introduced (€ 13.27 gross per hour from the age of 21). This replaces the fixed minimum monthly, weekly and daily wages and requires employers to pay employees at least the statutory minimum hourly wage. This means that the wage in a payment period must be at least the statutory hourly wage multiplied by the number of working hours.




**Reporting obligation CO2 emissions mobility**  
Every company with 100 or more employees will be obliged to report to the Netherlands Enterprise Agency (Rijksdienst voor Ondernemend Nederland) on business travel and commuting by its employees as from 1 July 2024. Earlier, this obligation would take effect on 1 January 2024.




**Reduction of the 30% rule**  
In December 2023, the Dutch Senate (Eerste Kamer) passed the legislative proposal to reduce the 30% rule. Firstly, this means that from 1 January 2024, the rule immediately will be phased down to a 10% rule over a five-year term. During the first 20 months of the term, 30% of the salary can still be reimbursed untaxed, in the next 20 months this drops to 20% and during the last 20 months to 10%. This reduction does not apply to situations where the 30% rule already applied before 1 January 2024. Secondly, the 30% rule is capped at the WNT (Standards for Remuneration Act) standard. At a higher salary, no tax-free allowance is permitted over the excess. For situations in which the 30% rule was already applied in December 2022 transitional law is applicable, as a result of which this salary cap will apply from 2026.




**Expiry of approval model agreement for self-employed workers**  
The Dutch tax administration (Belastingdienst) has - in light of the Deliveroo ruling - withdrawn approval of the 'free replacement' model agreement from 1 January 2024. If this model is used, the advice is to see if another model agreement is appropriate.




**Exemption of OV card from payroll taxes**  
Providing and reimbursing a public transport card (subscription or discount card) is - subject to conditions - exempt from payroll taxes as from 1 January 2024. However, the employee must also use this card for business purposes.




**Pension accrual from the age of 18**  
Part of the Future Pensions Act is that from 1 January 2024, the age of entry for pension accrual will be changed from 21 to 18.



**Discretionary margin in the work-related costs scheme (WKR)**  
In 2023, a temporary extension of the WKR applied, namely 3% over the first €400,000 of the taxable wage bill. This extension to encourage investment will no longer be valid in 2024. The discretionary margin in the WKR will be reduced from 3% to 1.92% over the first €400,000 of the wage bill for tax purposes. Above €400,000, a margin of 1.18% will apply.



**Abolition of the STAP budget**  
The STAP budget was abolished as of 1 January 2024.



**Internal whistleblowing reporting scheme**  
As of 17 December 2023, employers in the private sector with 50 - 249 employees must also have updated their internal guidelines to the Whistleblowers Protection Act (larger employers already had to). This includes an update on the types of wrongdoing that can be reported, how to report, and the deadlines that apply for an acknowledgement of receipt and a status update.

MINIMUM / MAXIMUM AMOUNTS 2024


As usual, a number of indexations also take place:

	2023	2024
WNT remuneration	€ 223,000 gross	€ 233,000 gross
Maximum transitional compensation	€ 89,000 gross	€ 94,000 gross
Maximum pensionable salary	€ 128,810 gross	€ 137,800 gross
Statutory minimum wage (from 21 years of age)	€ 1,995 gross per month € 460.40 gross per week € 92.08 gross per day (as of 1 July 2023)	€ 13.27 gross per hour
Maximum daily wage	€ 264.57 gross per day (as of 1 July 2023)	€ 274.44 gross per day
Untaxed home working allowance	€ 2.15 per day	€ 2.35 per day
Untaxed travel allowance	€ 0.21 per km	€ 0.23 per km


Of course, pay attention to any collective bargaining agreement increases as well!

POSSIBLE FURTHER LEGISLATIVE CHANGES


Also, a number of bills are pending:




**Bill to clarify employment relations assessment and legal presumption**  
This bill will be debated in the spring of 2024 and aims to clarify when a person is self-employed or an employee.




**Mandatory confidential adviser for undesirable behaviour in the workplace**  
This bill being debated in the Dutch Senate (Eerste Kamer) involves making it mandatory for employers with at least 10 employees to have a confidential advisor (internal or external).




**Competition clause reform**  
On 2 June 2023, the bill 'reform of non-competition clauses' was announced. This legislative proposal - which has yet to be drafted - aims to further restrict the use of non-competition clauses to make it easier to move on in the employment market.




**Bill to increase security for flex workers**  
On 3 April 2023, the bill 'more security for flex workers' was announced. The bill provides stricter rules for temporary employment contracts (including the provisions on succession of fixed-term employment contracts), strengthens the position of temporary workers and aims to abolish zero-hours contracts.



**Gender Equal Pay Act**  
This bill that is pending at the Dutch House of Representatives (Tweede Kamer) aims at equal pay for men and women. If adopted, the bill will (for companies with more than 50 employees) include an obligation to provide information that addresses pay differences between men and women in comparable positions.



**Bill monitoring equal opportunities in recruitment and selection**  
This bill was passed by the Dutch House of Representatives (Tweede Kamer) on 14 March 2023 and is now pending at the Dutch Senate (Eerste Kamer). The bill aims to prevent labour market discrimination in recruitment and selection by, among other things, requiring employers to establish a working method aimed at preventing it.



**Bill amending reintegration obligations second year of illness for small and medium-sized employers**  
This bill aims to provide clarity to small and medium-sized employers on how long the position of an employee that is incapacitated for work due to illness must remain available. The internet consultation on this bill closed on 24 November 2023.