

# Mobility: Immigration alert

December 2022



## Netherlands

### New salary requirements for 2023

#### Executive summary

On 30 November 2022, the Dutch authorities published revised salary thresholds for Highly Skilled Migrant (HSM) Work and Residence Permits, Intra-Corporate Transferee (ICT) Permits and EU Blue Cards. The new salary requirements go into effect on 1 January 2023.

#### Background

HSM Work and Residence Permits are available to qualifying non-Swiss, non-EU/EEA nationals who are seeking to work in the Netherlands and are sponsored by Dutch companies that are registered with the Immigration and Naturalisation Service (IND). Qualifying individuals who seek to work in the Netherlands for 90 days or less are required to apply for an HSM Work Permit with the Employee Insurance Agency (UWV), while those who seek to work in the Netherlands for more than 90 days must apply for an HSM Residence Permit with the IND.

ICT Permits are work and residence permits that are available to qualifying non-Swiss, non-EU/EEA nationals who are managers, specialists or trainees and are transferred by companies located outside the EU to their linked entities in the Netherlands.

EU Blue Cards are residence permits that are available to non-Swiss, non-EU/EEA nationals who are considered highly qualified professionals.

#### Key developments

Effective 1 January 2023, individuals who seek to apply for HSM Residence Permits and ICT Permits must show proof

that their monthly income equals or exceeds the following amounts at the time of filing their application:

- ▶ Applicants 30 years or older: EUR 5,008 (up from EUR 4,840)
- ▶ Applicants below 30 years: EUR 3,672 (up from EUR 3,549)
- ▶ Applicants who graduated from Dutch universities or obtained a master's, post-master's or doctoral degree from designated foreign institutes (i.e., institutes that are considered among the top 200 universities globally by at least two sources such as [Times Higher Education](#) and [QS](#)): EUR 2,631 (up from EUR 2,543)

Individuals who seek to apply for HSM Work Permits with a start date of 1 January 2023 or after will be subject to the revised salary requirements even if they submit their application prior to 1 January 2023.

In addition, individuals who seek to apply for EU Blue Cards on or after 1 January 2023 must have a monthly income of at least EUR 5,867 (up from EUR 5,670) at the time of filing their application.

All the revised salary thresholds exclude the mandatory 8% [holiday allowance](#) in the Netherlands.

#### Impact on employers

Dutch employers may consider the new salary requirements for impacted individuals in their workforce and business planning for calendar year 2023.

## Key steps

EY will continue to monitor these developments. Should you have any questions, we encourage you to contact one of our immigration professionals.

## EY | Building a better working world

EY exists to build a better working world, helping create long-term value for clients, people and society and build trust in the capital markets.

Enabled by data and technology, diverse EY teams in over 150 countries provide trust through assurance and help clients grow, transform and operate.

Working across assurance, consulting, law, strategy, tax and transactions, EY teams ask better questions to find new answers for the complex issues facing our world today.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via [ey.com/privacy](https://ey.com/privacy). EY member firms do not practice law where prohibited by local laws. For more information about our organization, please visit [ey.com](https://ey.com).

Ernst & Young LLP is a client-serving member firm of Ernst & Young Global Limited operating in the US.

© 2022 Ernst & Young LLP.  
All Rights Reserved.

EYG no. 010813-22Gbl

2101-3682263  
ED None

[ey.com](https://ey.com)

### Natasha Doerga-Misier

Executive Director - People Advisory Services, Global Immigration  
Tel: +31 88 40 78307  
Email: [natasha.doerga-misier@ey.com](mailto:natasha.doerga-misier@ey.com)

### Claudia Duifhuizen

Manager - People Advisory Services, Global Immigration  
Tel: +31 6 29084340  
Email: [claudia.duifhuizen@nl.ey.com](mailto:claudia.duifhuizen@nl.ey.com)

### Juliana van Gulik

Senior - People Advisory Services, Global Immigration  
Tel: +31 88 40 72237  
Email: [juliana.van.gulik@ey.com](mailto:juliana.van.gulik@ey.com)