



Global Immigration alert

November 2025

Netherlands

New salary-related requirement for companies sponsoring highly skilled foreign nationals and EU Blue Card holders

Executive summary

Effective 1 January 2026, companies that sponsor highly skilled foreign nationals and EU Blue Card holders in the Netherlands will be required to retain additional documents to demonstrate compliance with salary-related obligations. This requirement is part of the Dutch government's commitment to strengthen its knowledge migrant scheme.

Background

The Dutch government has been revising its [knowledge migrant](#) framework to ensure that it aligns with the country's economic goals. This new documentation requirement is part of the previously proposed adjustments to reinforce the system's integrity and close loopholes that have led to misuse.

Key developments

Starting on 1 January 2026, the Immigration and Naturalisation Service (IND) will require companies to maintain their business bank account statements or an overview of batch payments in their records. These documents will need to prove that highly skilled foreign workers and EU Blue Card holders receive their salary in a payment account in their name, within a period not exceeding one month. Currently, companies are only required to maintain payslips in their records. The IND may request these documents during inspections and impose sanctions for non-compliance.

Impact on employers

These changes introduce new procedural requirements for companies employing impacted individuals. Employers may update internal processes to ensure compliance and mitigate delays and business disruptions.

Key steps

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



Shape the future
with confidence

EY is building a better working world by creating new value for clients, people, society and the planet, while building trust in capital markets.

Enabled by data, AI and advanced technology, EY teams help clients shape the future with confidence and develop answers for the most pressing issues of today and tomorrow.

EY teams work across a full spectrum of services in assurance, consulting, tax, strategy and transactions. Fueled by sector insights, a globally connected, multi-disciplinary network and diverse ecosystem partners, EY teams can provide services in more than 150 countries and territories.

All in to shape the future with confidence.

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. EY member firms do not practice law where prohibited by local laws. For more information about our organization, please visit ey.com.

© 2025 Ernst & Young LLP.
All Rights Reserved.

EYG no. 009873-25Gbl

2101-3682263
ED None

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, legal or other professional advice. Please refer to your advisors for specific advice.

ey.com

Natasha Doerga-Misier
Partner – People Advisory Services, Global Immigration
Tel: +31 88 40 78307
Email: natasha.doerga-misier@nl.ey.com

Charlotte de Heer
Manager – People Advisory Services, Global Immigration
Tel: +31 6 21252163
Email: charlotte.de.heer@ey.com

Ben Willis
Partner – EY Global Immigration Competency Lead
Tel: +44 20 7951 9589
Email: ben.willis@uk.ey.com