



UNDERSTANDING

**DUTCH BENEFITS
PACKAGES**

CALCULATING ANNUAL COMPENSATION

Understanding Dutch annual compensation requires knowing how base salary, holiday allowance, year-end bonuses, and special tax rules fit together.

1. Annual Gross Salary (Jaarsalaris Bruto) – the foundation

Dutch salaries are sometimes expressed as gross annual base salary, excluding statutory allowances or bonuses. This means:

- Base salary = annual gross
- Holiday allowance (8%) = not included in the base
- 13th-month / year-end bonus = not included unless specified in contract or CAO

This differs from some EU markets (e.g., Belgium, Germany) where holiday pay may be included in “total gross.”

2. Statutory Holiday Allowance (Vakantiegeld) – 8% minimum

Dutch employers must pay at least 8% of the previous year’s gross salary as holiday allowance.

Key points:

- This is mandatory under Dutch law
- It is either paid in May or June, or sometimes monthly
- It’s calculated on gross salary plus overtime/irregular-hours supplements
- This is **not** the same as annual leave days (which are separate statutory entitlements)

Holiday allowance is taxed at the special tax rate for “bijzondere beloningen” (special remuneration), resulting in higher withholding than standard salary.

3. 13th-Month Salary / Year-End Bonus – common but not statutory

A 13th-month payment is not required by law in the Netherlands. However:

- Many companies offer it as part of CAO (Collective Labour Agreement)
- Some sectors (retail, logistics, public sector) include it as standard
- It often equals one month’s gross salary
- Pension/holiday allowance is usually not accrued over the 13th-month unless CAO specifies otherwise
- It is sometimes included in the total salary figure when discussing a role, but may not count towards any bonus calculation (which is usually based on 12 months’ salary). For example:

Salary including 13th month: €100,000
Bonus: 10%
Bonus amount: €9,230 (calculated from €92,308)

If present, it must be taxed using the special remuneration tax table, similar to holiday allowance.

4. Special Tax Rates on Bonuses & Holiday Allowance

Holiday allowance and year-end bonuses are taxed using “bijzondere beloningen” rules. Things to remember:

- Tax withheld may be higher than normal monthly salary tax
- Final tax reconciliation happens in annual tax filing

This explains why employees often see lower net amounts during bonus months.

So, to calculate your total contractual take home salary:

- Check if the Annual Gross Base salary quoted includes the 8% Holiday Allowance already. If not, add this on top.
- Check if there is a 13th Month payment, and if this is contractual
- Check if there are any bonuses, and if they are contractual
- Total up the above - remember only contractual payments will be guaranteed as part of your annual total take-home pay

BENEFITS COMPARISON

Enhanced benefits in the Netherlands tend to be based on company policy rather than being function specific or dependent on seniority. Benefits packages offered by companies can vary significantly, ranging from the legal statutory minimum, to enhanced packages with lots of additional perks and benefits. The guide below outlines some examples of statutory, market standard and enhanced benefits that we commonly see in the Netherlands.

	LEVEL OF BENEFITS		
	Statutory	Market Standard	Enhanced
HEALTHCARE & MEDICAL	<ul style="list-style-type: none"> Mandatory Basic Health Insurance (Zvw): All employees living or working in NL must maintain Dutch basic healthcare insurance. Mandatory Deductible (Eigen Risico) - set at €385 for 2026 Employer Zvw Contributions (6.10% for 2026) Long-Term Care (Wlz).- 9.65%, as part of the total national insurance premium (together with AOW and ANW) Sick Leave Payments: 70% for up to 2 years. 	<ul style="list-style-type: none"> Employer Contribution to Supplementary Health Insurance. Enhanced Sick Pay: 100% year 1 at many employers, and 70% in the second year Preventive Health & Wellbeing Programmes 	<ul style="list-style-type: none"> Full Reimbursement of Health Insurance Premiums. Wellness Budgets. Private Medical Services. Advanced Medical & Family Planning Benefits
RETIREMENT/PENSION SUPPORT	<ul style="list-style-type: none"> State Pension (AOW). New Pension System (Wtp) effective 1 January 2026 	<ul style="list-style-type: none"> Employer Pension Schemes with contributions. Partner/Survivor Pension. 	<ul style="list-style-type: none"> Higher Employer Pension Contributions Enhanced Retirement Counselling.
LIFE INSURANCE/ASSURANCE	<ul style="list-style-type: none"> No statutory requirement for employer life insurance. 	<ul style="list-style-type: none"> Accidental Death & Dismemberment Coverage. 	<ul style="list-style-type: none"> High-Value Life Assurance Plans. Voluntary Life Insurance Buy-Ups.
INCOME PROTECTION/DISABILITY SUPPORT	<ul style="list-style-type: none"> Long-Term Disability (WIA). Sick Leave Income Continuation. 	<ul style="list-style-type: none"> Short-Term Disability Enhancements. Supplementary Disability Insurance 	<ul style="list-style-type: none"> Long-Term Disability Top-Ups. Critical Illness Income Protection.
BENEFITS WITH TAX ADVANTAGES	<ul style="list-style-type: none"> Work-Related Costs Scheme (WKR). 	<ul style="list-style-type: none"> Home-Working Allowance. Commuting Allowances. 	<ul style="list-style-type: none"> Wellbeing Budgets under WKR. Generous Learning & Development Allowances.
HOLIDAY ALLOWANCE	<ul style="list-style-type: none"> Holiday Pay (8% annual salary). 20 statutory vacation days. 	<ul style="list-style-type: none"> Additional Leave Days. ATV/ADV Days. 	<ul style="list-style-type: none"> Unlimited or Generous PTO. Buy-Sell Leave Schemes.
PARENTAL BENEFITS	<ul style="list-style-type: none"> 16 Weeks Paid Maternity Leave. 1 Week Paid + 5 Weeks at 70% Paternity Leave. 26 Weeks Parental Leave. 	<ul style="list-style-type: none"> Employer Top-Ups for Parental Leave. Childcare Support. 	<ul style="list-style-type: none"> Fertility, Adoption & Surrogacy Support. Extended Paid Parental Leave. Family Wellbeing Programs.

30% TAX INCENTIVE FOR EXPATS

Highly educated foreign nationals working in the Netherlands (expats) may be eligible for an annual tax-free allowance from their employer of up to 30% of their salary. This tax benefit is intended to compensate employees for the additional expenses they incur, such as those relating to travel or furnishing a home. Since 1 January 2024, the tax benefit has been gradually scaled back.

- In 2026, to qualify, the employee must earn a minimum annual gross salary of approximately €46,660, or €35,468 for those under 30 with a master's degree.
- The tax-free allowance is capped at a maximum salary of €233,000 in 2026.
- The benefit follows a 30/20/10 structure: 30% tax-free for the first 20 months, 20% for the next 20, and 10% for the final 20 months (though 30% flat remains for those who joined the scheme before 2024).
- Partial Foreign Taxpayer Status: As of January 1, 2025, new 30% ruling applicants can no longer opt for partial non-resident status in Box 2 (substantial interest) and Box 3 (savings/investments). Those who had the ruling before 2024 had a transition period until Jan 1, 2026.
- To be eligible, employees must be hired from abroad, live more than 150 km from the Dutch border, and have specialised skills.

For those who started using the 30% ruling before January 1, 2024, the full 30% benefit remains in place for their entire five-year period. From January 1, 2027, the rate is expected to drop further to a flat 27%.

REGIONAL & INDUSTRY SALARY VARIANCE

Salary levels in the Netherlands vary significantly by region and sector. The table below shows what variance you might expect between salaries in different regions, and in different industries.

LOCATION	VARIANCE	
Amsterdam / Schiphol	+5% to +10%	International HQs, air freight concentration, and higher cost of living push salaries—especially in planning, procurement, SC tech, and customer logistics—to 5–10% above national norms.
Rotterdam	+5 to +10%	Salaries in Rotterdam (Europe's largest port) are typically 5–10% higher for logistics, planning, and operations roles due to talent scarcity and demand.
Randstad	+3% to +8%	Knowledge-economy corridor with higher competition for SC talent.
Venlo / Tilburg	0% to +5%	Large distribution hubs with strong 3PL presence. Salaries generally align to national averages, but operational roles can see slight uplift (0–5%).
Rural Regions	-5% to -10%	Outside major logistics and FMCG hubs, salaries may be 5–10% lower.

INDUSTRY	VARIANCE	
FMCG / Food & Beverage	+5% to +10%	High process complexity, regulated environments, and strong competition for planners and QA roles drive higher bands.
Pharma / Life Sciences	+8% to +15%	Regulated manufacturing and QA/RA requirements push salary levels above the national norm.
3PL / Transport / Warehousing	-5% to -10% for office +5% to +10% for operations	Head-office roles may sit below average, but: <ul style="list-style-type: none"> • Operations Managers • Warehouse Managers • Transport Planners often earn 5–10% more due to shift allowances, night premiums, and tight labour supply.
Tech / eCommerce	+5% to +12%	SC systems, data, analytics, and S&OP roles trend higher due to digitalisation and in-demand skills.
Manufacturing	0% to +5%	Stable ranges, but specialist engineering, maintenance, and CI roles trend slightly above median.
Industrials	0% to +10%	Office roles near median; plant-based, engineering, production, and CI roles earn +5–10% premiums in complex environments.



WHO ARE POD TALENT?

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