

# GMS Flash Alert

2025-173 | 23 September 2025

## Netherlands – 2026 Tax Plan Package Presented

On Budget Day, 16 September 2025, the caretaker government in the Netherlands presented the 2026 Tax Plan package to the Lower House of Parliament (*Tweede Kamer der Staten-Generaal*).<sup>1</sup>

KPMG Meijburg & Co has published an analysis of the 2026 Tax Plan Package (click [here](#) or see “Related Resource” below) – highlighting (amongst other measures) the most significant changes proposed for payroll tax and social security contributions, including proposed changes that are not part of the 2026 Tax Plan Package.

One of the changes that is proposed is a levy for employers if they provide a car to an employee which is not fully emission-free and that can also be used for private purposes. The employer needs to pay a levy of 12% of the catalogue value of the car. This proposal should take effect as from 1 January 2027.

The Dutch expat 30% ruling will not be changed based on this year’s Tax Plan package. However, earlier adopted amendments have taken effect in 2025 (abolition of partial foreign taxpayer status option scheme) and will take effect in 2027 (decreasing the 30% exemption to 27%).<sup>2</sup>

### WHY THIS MATTERS

The proposals are intended to take effect on 1 January 2026, unless another date is explicitly stated. The changes may impact the Dutch income tax liability of employees, employer obligations and administration, and, potentially, the employer’s assignment-related costs.

With regards to the levy on fossil-fuel powered cars, the financial impact can be substantial for companies that do not have an electric car fleet. Also non-Dutch based companies can face this levy, for example if they are considered a wage tax withholding agent in the Netherlands for one of their assignees to the Netherlands. This can increase the assignment costs. Assignment policies with provisions on company cars may need revising if this measure enters into force.

The specific impact of the Tax Plan’s measures will depend on each taxpayer’s particular set of circumstances.

## Background and Next Steps

Every year at Budget Day (3<sup>rd</sup> Tuesday in September), the Dutch government presents its tax plans for the coming year. In the following months, the Dutch Parliament discusses the plans, adjustments can be proposed, and then both the Lower as well as the Upper House of Parliament must vote before the changes will take effect. After adoption of the legislative proposals by the Houses of Parliament, the final proposal is published in the "Government Gazette" (*Staatscourant*). This is expected for the end of December.

### MEIJBURG & CO INSIGHTS

It is essential to get in front of the changes described in this newsletter and to communicate quickly and clearly with key stakeholders, so that they can properly plan, budget, and prepare for making any necessary adjustments.

It is important to understand the changes and their potential impact on your business and your assignees subject to Dutch tax law, so that expectations can be appropriately set and proper compliance achieved, bearing in mind that the Tax Plan is a set of legislative proposals, i.e., not final yet. Affected parties may wish to contact their usual qualified tax professional; alternatively they may contact a member of the GMS tax team with Meijburg & Co in the Netherlands (see the Contacts section).

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#### FOOTNOTES:

1 On *De Rijksoverheid* website (in Dutch), [Belastingplanstukken | Prinsjesdag: Belastingplan 2026 | Rijksoverheid.nl](#).

2 See "[Changes to 30% ruling](#)" (October 31, 2024), a publication of Meijburg & Co in the Netherlands. Also see [GMS Flash Alert 2023-249](#), 20 December 2023, a publication of KPMG.

Also, readers may be interested in "[Dutch Government-Authorised Report on Expatriate Tax Regime Raises Questions about Fate of the 30% Ruling](#)" in *Mobility Matters* (September 2024), a publication of KPMG.

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#### RELATED RESOURCE:

"[Prinsjesdag 2025: wijzigingen voor de loonheffingen](#)" (18 september 2025) / "[Budget Day 2025: changes for payroll taxes](#)" (September 18, 2025), available in Dutch and English on the Meijburg & Co website.

## Contact us

For additional information or assistance, please contact your local GMS or People Services professional or the following professional with the KPMG International member firm in the Netherlands:



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**The information contained in this newsletter was submitted by the KPMG International member firm in the Netherlands.**

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