



Netherlands Expense Reimbursement Procedure

This guide outlines the process of expense reimbursements in the Netherlands, including eligible expenses, applicable tax-free limits, and the required documentation. All reimbursements must comply with Dutch tax regulations, particularly the *Werkkostenregeling* (WKR).

Eligible expenses

If directly related to work activities and properly documented, the following expense categories may be reimbursed:

- ◆ **Travel expenses** – public transport, private vehicle use for commuting or business trips.
- ◆ **Home office expenses** – daily allowances for remote work.
- ◆ **Rental cars** – rental invoice (limited to business trip duration) and fuel receipts.
- ◆ **Work-related equipment** – laptops, phones, monitors, and desks.
- ◆ **Education and training** – job-related courses, certifications, and materials.
- ◆ **Other professional costs** – subject to management approval and WKR budget availability.

Reimbursement conditions

Expenses may be reimbursed only if they are directly related to business activity and adequately documented. The following categories are typically non-taxable:



1. Travel expenses

- Public transport – Fully tax-free when used for commuting or business-related travel.
- Private car use – Reimbursed up to €0.23/km tax-free
- Amounts above €0.23/km are considered taxable income unless covered under the WKR.



2. Home work costs

- A fixed daily amount may be reimbursed tax-free for each day the employee works from home.
- Only applicable if the employee **actually works from home** that day.
- Cannot be combined with travel reimbursement for the same day; each day is either a home-working day or a travel day, not both.
- Must align with documented remote work arrangements.



3. Meals & hospitality

- Business meals are generally partially taxable under the WKR. They are only tax-free if clearly business-related (e.g. during travel, overtime, or client meetings). Otherwise, they count against the WKR free space.



4. Work equipment & education

- Tax-free if the equipment or training is primarily used for the job.
- Equipment (e.g., laptops, desks) must be deemed necessary and typically remain company-owned to qualify.
- Education costs must be justified and approved.



5. Werkkostenregeling (WKR)

- The free space (vrije ruimte) for 2026 is 2% of the total taxable wage bill.
- If this limit is exceeded, an 80% final levy (eindheffing) applies to the excess.
- Some expenses may be declared under the WKR scheme instead of being reimbursed tax-free.
- Client entertainment, subscriptions, and other miscellaneous costs that are not otherwise tax-free fall under the WKR and must be work-related, supported by invoice/receipt, and approved under company policy. If not, they are treated as taxable wages.

! Documentation requirements

To ensure compliance and proper processing, employees must submit:

- Receipts/invoices – itemised, dated, and including VAT (if applicable).
Expense justification – a brief explanation of the business purpose.
- Approval – confirmation from the manager or assigned approver.
- Payroll compliance – documentation must be logged in accordance with WKR audit requirements.

! Submission deadlines

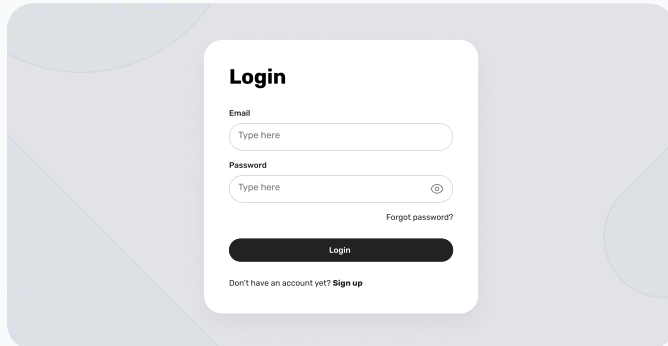
- All expense claims must be submitted by the **10th of the month** to be processed in the same payroll cycle.
- Claims submitted after the 10th will be included in the following month's payroll.
- If the 10th falls on a weekend or public holiday, the deadline will be brought forward to the previous working day.

Native Teams

For any questions regarding expense reimbursements, please
contact customersuccess@nteam.com

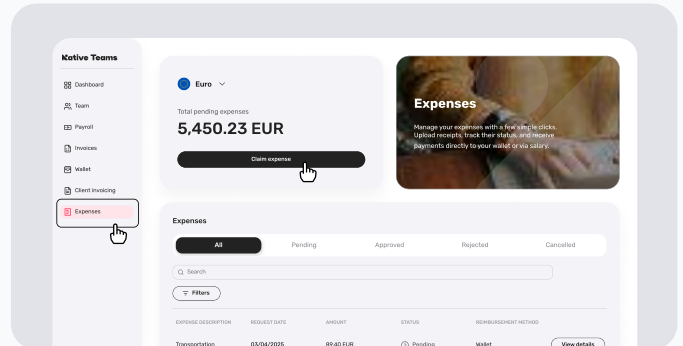
Expense Submission Process

Submitting via **Native Teams** Platform



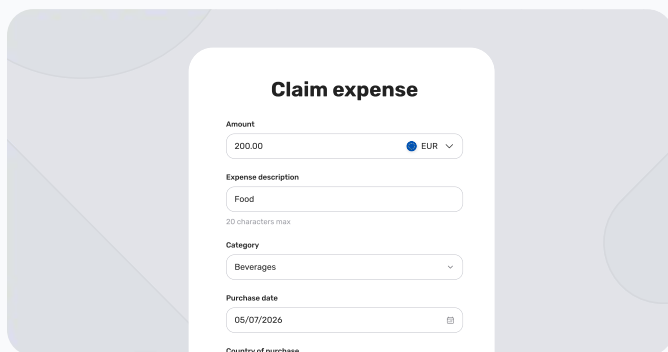
STEP 1

Log in to your Native Teams account.



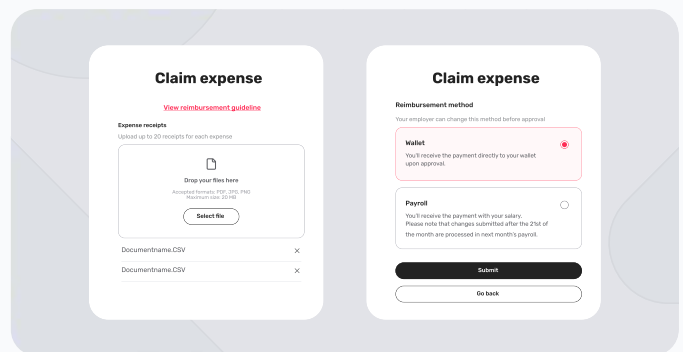
STEP 2

Click on the **Expenses** section on the left side menu and then on the **Claim expense** button.



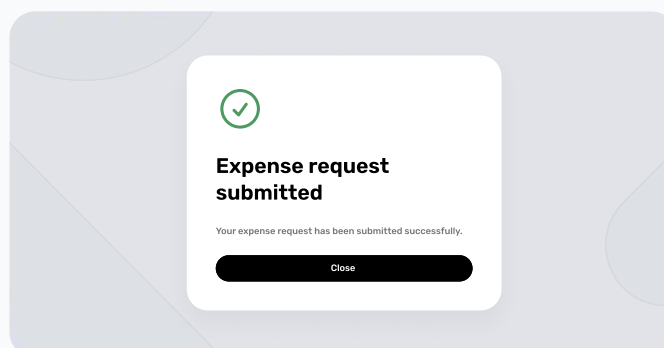
STEP 3

Fill in the required fields for the amount, expense description, category, purchase date, and country of purchase.



STEP 4

Attach a proof and select your reimbursement method: wallet or payroll.



STEP 5

Submit the claim and wait for your employer's approval of the reimbursement.