**ALTERNATIVE OPTIONS**

# Dependent Employment

# in the Netherlands

Date of publication

Dependents can work on base for the US Government under the NATO SOFA and US-NL Stationing Agreement. Check USAJOBS for job announcements: <https://www.usajobs.gov/>

Dependents have the option to be employed through a Dutch or international payroll company. See the link below for more information: <https://business.gov.nl/regulation/payrolling/>

**Dutch Medical Health Insurance**

When you work on the Dutch economy (either employed, self-employed or through a payroll company), you will be required to take out Dutch medical insurance. Dutch authorities DO NOT consider TRICARE insurance as sufficient medical coverage.

**For more information, contact or visit us at:**

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**US EMPLOYER:**

If a US company has a satellite office in the Netherlands, the company could hire a dependent as a local employee in the Netherlands.

If a US company has no office in the Netherlands, then any telework for such country will be regarded as (independent) Home Based Business activities.

A US company can send employees on a business trip, but such business trip can only be done for a limited period of time.

\* In accordance with paragraph 3-6, Army Regulation 27-3, legal assistance for employment matters is limited. Assistance on private business activities is outside of the scope of the legal assistance program.

**NL EMPLOYER:**

Pursuant to a 2013 amendment to a 1986 US-NL agreement regarding dependent
employment, US dependents no longer require a work permit for gainful
employment during their stay as a NATO dependent stationed in the Netherlands.

\* More information about this change be found at the link below. See paragraph 3, amending Article II of the 1986 US-NL agreement: <https://zoek.officielebekendmakingen.nl/trb-2013-116.pdf>

\* Any revenues from local employment are NOT exempt under NATO SOFA and will thus be taxed by the Dutch tax authorities.

**SELF-EMPLOYMENT:**

The self-employed individual must register their business with the Chamber of Commerce: (<https://www.kvk.nl/english/>).

\* Dutch authorities consider teleworking from the Netherlands as Home Based Business activities performed in the Netherlands.

For US dependents, favorable conditions pursuant to the US-NL Friendship Treaty apply. See link below for more information. Nevertheless, the process of setting up a business involves a lot of paperwork and administrative requirements.
<https://tcc.export.gov/Trade_Agreements/All_Trade_Agreements/exp_005868.asp>

\* Any revenues from self-employment are NOT exempt under NATO SOFA and will thus be taxed by the Dutch tax authorities.