

Outgoing staff

Knowledge Centre for International Staff

KCIS provides social security, taxability, travel and health insurance information to Maastricht University employees who plan to go abroad for a temporary posting to do research or teach at a foreign university. Employees must keep their contract at UM (paid/unpaid) and go abroad for at least 6 weeks (with a maximum of 5 years).

Please be aware that the information and assistance provided for by KCIS is provided from an employer's point of view only. Temporarily postings outside the Netherlands could also affect one's personal (financial) situation. Make sure that you get a clear picture of the (financial) effects of your temporary posting abroad by seeking advice/assistance with a tax/financial advisor.

Social security: A1 form

Anyone who works in the Netherlands is generally covered by Dutch social security. If you will work abroad temporarily while your UM contract and salary remain in place, you will still be covered by Dutch social security by statutory law. To prove this, you will need an A1 form. Issued by the Dutch social security authority (SVB), this document demonstrates that you are covered throughout the period abroad. The A1 declaration ensures that your social security in the Netherlands will be continued. This also means that you will pay social security contributions in the Netherlands based on your total world income. Social security contributions based on your foreign income / scholarship need to be paid to the Dutch Tax Authorities by your foreign employer and/or by yourself through your Dutch Tax Return.

KCIS (after being notified) is responsible, on behalf of Maastricht University as your employer, to apply for the A1 form. Please note that if you travel to another country to work there without an A1 form and are involved in an accident and are injured or get sick, you and/or your partner and children might lose the right to claim any Dutch social security benefits.

In case you will not be socially secured in the Netherlands, you can opt for voluntary insurance for AOW and Anw. For more information see http://www.svb.nl/int/en/vv/index.jsp In some cases, you can also take out voluntary insurance for Dutch employee insurance schemes, such as the schemes for unemployment benefit (WW), sickness benefit (ZW) and incapacity benefit (WIA). This can be arranged via the Institute for Employee Benefit Schemes (UWV). You will find more information about this at www.uwv.nl

For more information, please refer to the **SVB** website.

Travel insurance

Maastricht University has taken out travel insurance for its staff's trips. The expenses incurred during the trip are settled in accordance with UM procedures. This means that UM travel documents (e.g., train tickets) should be used, or that you claim your travel expenses through the Finance Department.

For more information on the travel insurance or to apply, contact Stefan Groenveld on +31 43 3882047, s.groenveld@maastrichtuniversity.nl Note: stays abroad with a duration of more than 1 year should be reported to Wil Hoenjet in advance.

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Dutch health insurance

If you start working outside the Netherlands, but in Europe, and you remain covered by the Dutch social insurance schemes, you should apply to your health insurer for a European health insurance card (EHIC) so that you and any co-insured family members can receive medical care outside the Netherlands. If you are also going to live outside the Netherlands, you and any co-insured members of your family can register with a local health insurance institution showing your European health insurance cards.

If you start working outside the Netherlands, but remain covered by the Dutch social insurance schemes, please contact your Dutch health insurer to enquire about medical expense coverage during your stay abroad. This depends on the destination and its duration.

30% tax rule

The Dutch Tax Office allows Maastricht University to apply the 30% tax rule to the salary of scientific staff members who are seconded abroad (for at least 45 days) to do scientific work/teaching at a foreign institute or organisation, for the period they are seconded abroad. This is subject, however, to various criteria depending on the type of grant and/or refunds you will receive from UM.

If you are going to work abroad for at least 6 weeks, and your UM contract remains in place, ask your HR adviser to contact KCIS.

In case you already have the 30% rule but will have unpaid leave or your contract will be temporarily stopped, the 30% rule that you had will automatically stop and will no longer be applied. Because the Dutch Tax Authorities consider any period of unpaid leave / of termination of your contract as a determination of your fiscal employment, the 30% rule has to be applied for again with the Dutch Tax Authorities upon your return to Maastricht University. A new application for the 30% rule has to be submitted through which you again have to proof that you meet the criteria – based on the, at the time of your return, applicable laws and regulations regarding the 30%-rule.

Please contact the KCIS office in due time before your planned return to Maastricht University to see if the 30% rule can be applied for.

Family members

If your partner and your children continue to live in the Netherlands, they will remain covered by the Dutch social insurance schemes. However, in many cases, any family members who are moving abroad with you will no longer be covered by the Dutch social insurance schemes unless you move to the U.S., Australia, Canada, Israël, Norway, South-Korea, ánd your familymembers are mentioned on the A1form, ánd will not be working in the country you will be moving to. In case they will be working outside the Netherlands they will no longer be socially secured in the Netherlands. If you want to remain insured in the Netherlands, you can take out voluntary insurance under the AOW pension scheme and Anw survivor benefit scheme. For more information, go to http://www.svb.nl/int/en/vv/index.isp.

Visa/immigration processes

Note that all visa-related processes for a visit or stay outside the Netherlands must be personally arranged for by the UM employee (most host organisations assist their visitors throughout this process). KCIS only assists incoming foreign employees with immigration procedures for the Netherlands.

Maastricht University is not responsible for any support or advice given by third parties. Advice given to outgoing staff by UM is given from the employer's point of view only.

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