

## Regulation for Personnel at Home

The Regulation for Personnel at home is a government regulation which makes it possible for private persons to hire staff in and around their home legally. A nanny under this Regulation can work no more than 3 days with one family during a week (real days, not hours). The maximum amount of hours a day is 12. Parents do not have to pay taxes and social security for the nanny, they only pay the gross hourly rate for the nanny. This makes nannies are not insured by the UWV and pay their taxes and ZVW benefits once a year to the tax-office.

Under the Regulation for Personnel at Home the parents and nanny sign a labour contract which Professional Nanny can provide. The parents become the employer, the nanny the employee, Professional Nanny is not involved in the contract.

The Regulation for Personnel at Home dictates some labour conditions: 8% vacation money (often within the agreed upon hourly wages), 4 weeks paid vacation and 6 weeks of paid sickleave (both rated on the average hours the nanny works).

The labour contract is for an unlimited time and can be ended by both parties considering the standard notice period of 1 month or 2 months when agreed upon by both parties. There is no approval needed from the UWV or judge to end the labour contract.

### **Extra labour conditions for nannies with a diploma (with kinderopvangtoeslag)**

Registrations are expensive and cost a lot of time, it is in everybody's best interest (especially the children) nannies stay with their families for a long period of time. This is why nannies need to get a salary and labour conditions comparable with what is offered by daycare centers and after school care. With their diploma they could go work in daycare centers also and we don't want them to leave on a short notice. That is why these nannies get paid when the family is on vacation, during national holidays and they get a yearly inflation correction by the 1st of January. Besides this Professional Nanny sets a minimal gross hourly rate. In 2019 these are the following rates:

1 child	€ 12,40
2 children	€ 13,75
3 children	€ 15,35
4 children	€ 16,90
5 children	€ 18,50
6 children	€ 20,10

The labour contract states the monthly payments go through Professional Nanny. The above figures are without the bureau costs of Professional Nanny.

### **Nannies without a diploma (without kinderopvangtoeslag)**

Nannies who are hired by parents based on their experience and/or foreign education, can also be hired under the Regulation for Personnel at Home. They pay their own income tax and ZVW benefits once a year to the tax-office. These nannies can not be registered within the Dutch childcare system which makes the parents have no right to kinderopvangtoeslag. The

nanny's determine the hourly rate they want to earn, but always get the minimum wages +8% vacation money set by the Dutch government. There are no costs with the local government, no interference from the inspection and no monthly bureau costs.

Professional Nanny Plus provides the labour contract, but is no part of it. In the interest of a long-term working relationship parents are advised to pay the nanny when the family is on vacation, during national holidays and to increase the agreed upon hourly rate yearly with the inflation figure. The parents pay the nanny themselves.

The labour contract is for an unlimited time and can be ended by both parties considering the agreed upon notice period of 1 or 2 months. There is no approval needed from the UWV or judge to end the labour contract.

### **From gross to net**

Nanny's are responsible for paying taxes and ZVW premium. To calculate how much taxes and ZVW you must pay, you go to the gross/net calculation of [www.Loonwijzer.nl](http://www.Loonwijzer.nl). If you type "bruto/netto" into Google you get this site as one of the first options. Fill in the gross (bruto) salary you got, scroll down, go to the next page and put ZVW on (aan or ja). The calculation now shows how much you earned net. The difference between the net and gross is the amount of money you have to put aside on a saving account for the tax-office.

### **Paying taxes**

You have to file a tax-report before the 1st of may of the following year. You can log in on the website of the tax office with your DigiD and fill in the form that is already waiting for you there.

For nanny's who are registered, Professional Nanny reports to the tax-office every year in January how much they earned. The tax office puts this number on your tax report form in advance under the caption "other income" (overige inkomsten). Always check if the number is correct and corresponds with your Yearly report. You can deduct your costs (travelling costs, liability insurance, telephone invoice, professional literature, your first-aid course and other professional costs. You must be able to prove you made the costs you deduct. When you walk or bike to your work, you can deduct 0,19 cent per kilometer. Over the remaining income you must pay taxes and ZVW.

Not registered nanny's, fill in the gross salary they got from their Yearly Report in with "other income" (overige inkomsten) on the tax report and can deduct their costs also.