NEXPAT
TAX • COMPLIANCE • PAYROLL

Services & Fees 2026

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Hercules Advisory Group · Tax Advice B.V. · nexpat.nl

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Introduction

About the Netherlands

The Netherlands attracts international professionals with its open, English-speaking work culture, high quality of life and the 30% ruling for qualifying incoming employees. Its tax system is also known for its complexity, particularly in the year you arrive or leave and when you have income or assets in more than one country.

About Nexpat

Nexpat supports expats, international professionals and freelancers with their Dutch taxes: the personal income tax return, the 30% ruling and, when you start your own business, accounting and company formation. Nexpat is part of the Hercules Advisory Group, alongside TaxGate.

Qualified advice. Registered tax advisers (Register Belastingadviseurs) are affiliated with our firm, and our team brings experience from Deloitte, EY and RSM.

Fixed fees, clear criteria. Recurring work is delivered through packages with published criteria, so you know upfront which package applies and what it costs.

International by default. We work in English and specialise in cross-border personal tax: the 30% ruling, the year of arrival or departure, and income or assets abroad.

One point of contact. Personal tax, accounting, payroll and company formation under one roof.

Our Services

Recurring compliance work is delivered through annual or monthly packages with clear criteria. One-off matters are charged per matter. Advisory work, such as tax planning and structuring, is charged at hourly rates and is not part of any package except B.V. Pro incorporation.

Service	For whom	How it is charged	Page
Personal income tax	Individuals and expats	Fixed package (incl. VAT)	3
30% ruling	Employers and employees	Fixed fee	3
Accounting for freelancers	Freelancers (ZZP)	Annual package	4
Company formation (B.V.)	Founders setting up a Dutch B.V.	Fixed package	4
Accounting for B.V.s	Dutch B.V.s	Annual package	5
Consultation / Market Entry	New clients	Fixed fee	5
Immigration	Self-employed and DAFT	Referral; business plan	5
Payroll	Employers with their own entity	Per employee per month	6
Corporate matters	Existing B.V.s	Per matter	6
Tax advisory	Businesses and individuals	Hourly rate	7

How we work

1. Intake. You complete our client intake form (taxgate.nl/client-intake, operated by our sister brand TaxGate) and, for a new company, the B.V. incorporation form. In international or unclear situations we start with a Consultation or a Netherlands Market Entry Review.

2. Proposal. We confirm the package, scope, fee and delivery deadlines in a written service proposal.

3. Start. Once you have signed the proposal and our client acceptance checks are completed, we start the work.

Personal Income Tax

Dutch income tax return packages

We prepare and file the Dutch personal income tax return for individuals, expats and international professionals. Fees for private individuals include 21% VAT.

Feature	Start	Core	Pro
Fee (incl. VAT)	€395	€950	from €1,650
Situation	Dutch income and assets only	Ties with one other country	Multiple countries or structured income
Preparing and filing the return	✓	✓	✓
Check of deductions and allocation between partners	✓	✓	✓
Review of final assessment	✓	✓	✓
M-form (immigration/emigration year)	–	✓	✓
Foreign assets in box 3	–	✓	✓
Treaty review and relief from double taxation	–	✓	✓
Provisional assessment for the following year	+ €150	✓	✓
Income or assets in more than one other country	–	–	✓
Substantial interest, foreign real estate, equity compensation	–	–	✓
Residency position in case of dual residence claims	–	–	✓
Brief written explanation	–	–	✓
Coordination with foreign adviser	–	–	✓

Additional options (incl. VAT)	Fee
Fiscal partner, any package	from + €195
Childcare benefit application (excl. changes and final settlement)	€275
BSN registration: appointment and document check	€240

The provisional assessment is only available in combination with the annual return. Tax planning, structuring, objection and appeal procedures and tax audits are excluded and available separately at hourly rates.

30% Ruling

Applying for the 30% ruling

Foreign employees with specialised expertise working in the Netherlands may qualify for the 30% ruling, allowing employers to pay a tax-free allowance to compensate for extraterritorial expenses.

Package	Fee (excl. VAT)	Includes
Standard	€850	Eligibility check, salary threshold, application, employer coordination
DGA / Complex	€1,350	Everything in Standard, plus additional documentation and positioning for DGA cases

Accounting for Freelancers

ZZP / sole proprietor packages

For freelancers and sole proprietors (eenmanszaak), we offer a separate package track:

Package	Fee per year (excl. VAT)	Typical profile
ZZP Start	€1,495	Freelancer with a few Dutch clients
ZZP Core	€1,995	Occasional EU or foreign currency transactions
ZZP Pro	from €2,995	Structural EU trade, e-commerce or foreign VAT

Same criteria as the B.V. packages, with fair use of approx. 150 (Start) and 600 (Core) bank transactions per year. Includes the personal income tax return at Start level (Dutch income and assets only); international elements at the price difference with the Core or Pro income tax package. Fiscal partner from +€195 (incl. VAT). Clients transferring from another provider are subject to an onboarding phase charged on a time-spent or fixed-fee basis.

Company Formation

How our process works

Company formation is available through three packages. The Start package is limited to strictly domestic situations with a Dutch resident founder. The Core package covers a single Dutch B.V. with a clearly defined setup, which may also serve as a holding company. The Pro package is advisory-led and applies to a holding with one or more operating companies, multiple entities, cross-border situations or relocation, and wherever the structure needs to be defined first.

> **Every B.V. incorporation is combined with an accounting package. We do not incorporate without an agreed accounting package, which ensures compliance continuity from day one.**

In international situations (non-resident founder, relocation to or from the Netherlands, or ties in multiple countries), we assess your situation before issuing a proposal. If your intended structure is clear, this starts with a Consultation (€250, credited against the engagement); if not, with a Netherlands Market Entry Review (€750).

Feature	Start	Core	Pro
Fee (excl. VAT)	€1,795	€3,250	from €8,500
B.V. incorporation (incl. notary)	✓	✓	✓
VAT number application	✓	✓	✓
Business bank account application (one bank)	–	✓	✓
Custom articles of association	–	✓	✓
Single B.V., also as holding company	–	✓	✓
Holding with operating company / multiple entities	–	–	✓
Structure defined by	Client	Client	Nexpat
Advice and written tax memorandum	–	–	✓
Nature of service	Execution	Execution	Advisory + execution

Notary fees included; the KVK registration fee is not included. Incorporation only in combination with an accounting package. Acceptance of a bank account is at the bank's discretion.

Accounting for B.V.s

Dutch B.V. packages

We provide bookkeeping, VAT returns, annual financial statements and corporate income tax returns for Dutch B.V.s, delivered through annual packages. We do not act as a statutory auditor and do not perform audits, reviews or other assurance engagements.

Feature	BV Start	BV Core	BV Pro
Fee per year (excl. VAT)	€2,495	€2,995	from €3,995
Included			
Bookkeeping	✓	✓	✓
VAT returns	✓	✓	✓
Annual accounts (no audit)	✓	✓	✓
Corporate income tax return	✓	✓	✓
KVK filing	✓	✓	✓
Operational support interactions	–	Max. 2/month	Unlimited
Which package fits			
Bank accounts and payment providers	1 bank account	Max. 3 in total	More
EU VAT (ICP return / OSS)	–	Occasional	✓
Foreign currency transactions	–	Occasional	✓
Bank transactions per year (fair use)	Approx. 250	Approx. 1,000	No limit

Meeting any criterion in a higher column means that package applies. Inventory, a fiscal unity or multiple B.V.s always fall under Pro. Payroll is a separate service. Clients transferring from another provider are subject to an onboarding phase charged on a time-spent or fixed-fee basis.

First-year discount based on incorporation month

Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Discount	0%	5%	5%	10%	10%	15%	20%	25%	30%	35%	40%	40%

The applicable discount and discounted fee will be confirmed upon engagement.

Consultation & Market Entry Review

Choose the option that best fits your situation. Book online at nexpat.nl/contact.

Service	Includes	Fee
Consultation	Up to 60 minutes, online, for a specific tax, payroll or business question.	€250 excl. VAT; private individuals €300 incl. VAT
Netherlands Market Entry Review	Assessment of your business and proposed Dutch activities, online consultation of up to 60 minutes, written roadmap and implementation proposal.	€750 excl. VAT

The consultation fee is credited towards a subsequent engagement. The Market Entry Review is not credited against implementation work.

Immigration

We do not provide immigration services ourselves. Residence permit and immigration procedures are referred to a specialist immigration lawyer, who confirms fees directly with the client. We do prepare business plans for residence permit applications (self-employed and DAFT), from €2,500 excl. VAT. For BSN registration, see our appointment and document-check service under Personal Income Tax.

Payroll

Payroll administration

For employees of your own Dutch or foreign entity. We do not act as Employer of Record (EOR).

Feature	Start	Core	Pro
Fee per employee per month (excl. VAT)	€33	€50	from €75
Included			
Payslips	✓	✓	✓
Wage tax returns	✓	✓	✓
Annual statements	✓	✓	✓
Payment file for salaries and taxes	✓	✓	✓
Processing of 30% ruling	✓	✓	✓
Which package fits			
Variable pay, bonuses, allowances	–	✓	✓
Leave and absence registration	–	✓	✓
Employees abroad or in several countries (A1 situations)	–	–	✓
Long-term absence and reintegration	–	–	✓
Pension provider link	–	–	✓

One-off and additional (excl. VAT)	Fee
Payroll setup, resident entity	€325
Payroll setup, non-resident entity (incl. registration)	€450
Onboarding new employee	€160
Drafting employment agreement	€350
A1 assessment and application, where required	€350
Exit handling	€150 – €350

Corporate Matters

Corporate and compliance services

Corporate matters and compliance-only work are charged per matter and assessed case by case. We do not provide trust services within the meaning of the Wtt 2018 and do not act as director or legal representative of client entities.

Service (excl. VAT)	Fee
Compliance (bookkeeping by client or third party)	
Annual report and corporate income tax return	from €600
VAT return (per quarter)	from €150
KVK filing	from €300
Corporate changes and governance	
Director change and trade register	from €600
Amendment of articles of association	€800 – €1,500
Shareholder resolutions and minutes	€350 – €800
Attending meetings	Hourly rate

Service (excl. VAT)	Fee
Corporate events and restructuring	
Dividend distribution and supporting documents	from €450
Liquidation (excl. annual accounts)	from €950
Simple restructuring	€2,500 – €5,000
Complex restructuring	€5,000 – €15,000
Ongoing advice on restructuring	Hourly rate

Tax Advisory

Business and personal tax advice

Where a situation goes beyond compliance, we advise as a separate engagement, charged at €165 to €335 per hour excl. VAT, depending on seniority. Typical matters:

Area	Examples
Corporate income tax and VAT	Tax positions, VAT treatment of cross-border supplies, rulings
Structuring	Holding structures, restructuring, transfer pricing
Cross-border employment	Payroll tax for foreign employers, 30% ruling positions, A1 certificates
Personal tax	Emigration and immigration, equity compensation, objection and appeal procedures

Service Fees Summary

Business fees are exclusive of 21% VAT; fees for private individuals (personal income tax return, related options and consultations for private individuals) include 21% VAT. Fees are indicative, based on standard complexity and indexed annually on 1 January. A binding service proposal setting out the full scope, package criteria and delivery deadlines is provided before any engagement begins. In case of any discrepancy between this document and a signed service proposal, the service proposal prevails.

Service	Fee
Personal income tax return: Start / Core / Pro (incl. VAT)	€395 / €950 / from €1,650
30% ruling: Standard / DGA or complex	€850 / €1,350
ZZP package: Start / Core / Pro (per year)	€1,495 / €1,995 / from €2,995
B.V. incorporation: Start / Core / Pro	€1,795 / €3,250 / from €8,500
B.V. accounting package: Start / Core / Pro (per year)	€2,495 / €2,995 / from €3,995
Compliance only: annual report and CIT return	from €600
Consultation (60 minutes, online)	€250 (private individuals €300 incl. VAT)
Netherlands Market Entry Review	€750
Business plan for residence permit	from €2,500
Payroll package: Start / Core / Pro (per employee/month)	€33 / €50 / from €75
Payroll setup: resident / non-resident entity	€325 / €450
Employee onboarding / exit handling	€160 / €150 – €350
Drafting employment agreement	€350
Corporate matters (director change, articles, resolutions, liquidation)	Per matter, see Corporate Matters
Advisory work (hourly, depending on seniority)	€165 – €335

Current published pricing is maintained at taxgate.nl/pricing.

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Contact Us

Please contact us through the details below, or via nexpat.nl/contact, where you can also book a consultation online.

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