

# Global Mobility

## Changes in Dutch taxation of Dutch stock option incentives

**On the 28 June 2022, the Dutch parliament (the Dutch House of Representatives) approved new Dutch fiscal legislation regarding the taxation of employee stock option incentives per 1 January 2023.**

Under the new legislation Dutch (wage) taxation the employee can choose the moment of taxation between:

1. The moment of the conversion of the stock option into shares; or
2. The moment of sale of the shares

In first situation, the shares received are often still restricted and cannot be sold, leading to cash flow issues.

Expectation is that this new legislation will make it easier for start-ups and scale-ups to attract talented employees and so stimulate the development of new companies in the Netherlands.

Although the legislation is still to be approved by the Dutch First Chamber (the Dutch House of Lords), it is expected that this legislation will come into effect as of 1 January 2023.



## Tweede Kamer

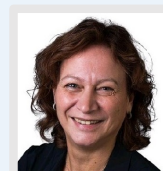
DER STATEN-GENERAAL

If you would like to learn more about the possibilities this new legislation will offer in the field of employee remuneration please contact either Maurice Bouwens or Peggy Ramaekers from Wesselman Accountants | Adviseurs.



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With extensive knowledge and experience, our cross-border taxation service can provide authoritative advice and support, ensuring you're compliant with all relevant local and international legislation. They can also help with tax planning to minimise your liabilities.

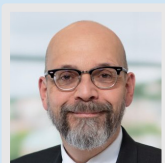
If you require guidance in this area when talking with your clients, please contact a member of the MGI Worldwide CPAAI Global Mobility Group who will advise and assist you in more detail about the obligations and points of attention for the relevant country.



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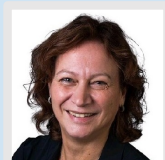
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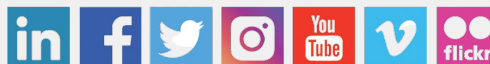
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