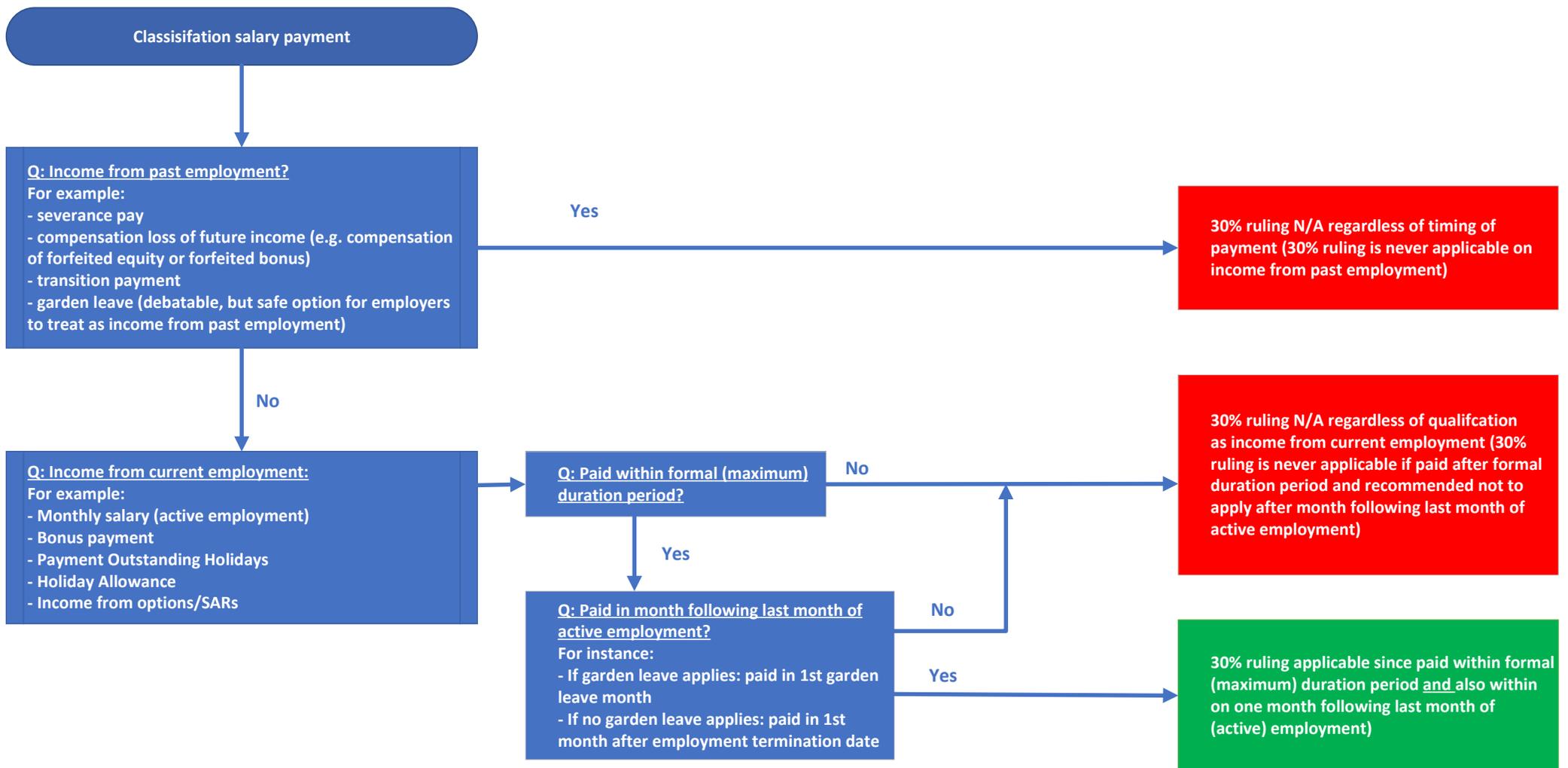


Decision tree 30% ruling application in payroll – recommended company position (payments in context of termination of employment)



Notes:

1. When term 'paid' is used, this is to be understood to include other taxable events / moments, such as exercise of options/SARs.
2. The term 'formal duration period' refers to the duration period as mentioned on the 30% ruling granting letter that may end prematurely due to not meeting salary norm anymore or due to legislative changes (e.g. plan to reduce maximum period to 5 years). If someone ceases employment or stops working before the legal employment end date, the 30% ruling can only be applied within the wage tax period (usually a month) following the wage tax period that the (active) employment stopped (provided that this is still within the formal duration period).