

ICTY Staff Separation and Relocation Guide



What to do when leaving



Staying in the Netherlands



Relocating to your home country





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SUPPORTING THE NEEDS
OF OLDER & VULNERABLE
EMPLOYEES



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ICTY Staff

Separation and Relocation

Guide



Separating from an employment can be an extremely stressful situation, heightened even more so by the possibility of having to also leave the city, country, or region as a whole. It is recommended that you begin the relocation process as in advance of your planned departure as is possible.

This booklet is not intended to help overcome every eventuality but gives information and general guidance to reassure staff and lead them in the right direction so as to go through this life change effectively.

It has been created through research and interviews with staff members conducted by Anna Salvarli, intern with the Staff Union, and great help from Lilly Todorovic-Sudetic from the ICTY Staff Welfare Office, and Christine Zandvliet, legal officer with the General Services Section.

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ICTY Staff Separation and Relocation Guide

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Disclaimer:

The ICTY Staff Union cannot provide any authoritative interpretation regarding the application or interpretation of domestic legislation. Information in section 3 on relocating was obtained from government websites in July 2012.

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Acronyms

AOW	Algemene Ouderdoms Wet – Dutch old age pension
ANWB	Algemene Nederlandse Wielrijders Bond – Dutch automobile association
BSN	Burgerservice Nummer (previously SoFi number)
CS	Contributory Service
CVZ	College voor Zorverzekeringen – Dutch health insurances
CWI	Centrum voor Werk en Inkomen – Dutch employment centre
EEA	European Economic Area
EFTA	European Free Trade Association
EU	European Union
EURES	European Employment Services
FAR	Final Average Remuneration
GBA	Gemeentelijke Basisadministratie – Municipal administration
HRS	Human Resources Section
ICSC	International Civil Service Commission
IND	Immigratie en Naturalisatie Dienst – Immigration and naturalisation service
MFA	Ministry of Foreign Affairs
MRB	Motorrijtuigenbelasting – Motor vehicle tax
MVV	Machtiging tot voorlopig verblijf – Temporary authorization to stay
OECD	Organisation for Economic Co-operation and Development
OZB	Onroerendezaakbelasting – Property taxes
RBC	Regionale Belastinggroep – Regional tax administration
RDW	Rijksdienst voor het Wegverkeer – Dutch organisation for approval of and registration of vehicles in the Netherlands
ROA	Rate of Accumulation
SNOVE	Supporting the Needs of Older and Vulnerable Employees
SoFi	Sociaal Fiscaal Nummer – Social tax number
SVB	Sociale Verzekeringsbank – Social insurance
UNFCU	United Nations Federal Credit Union
UNJSPF	United Nations Joint Staff Pension Fund
UWV	Uitvoeringsinstituut Werknemersverzekeringen – Dutch employee insurance agency
VEU	Visa and Entitlement Unit

What to do when leaving

This section covers different aspects of what needs to be done upon leaving the ICTY, the UN, The Hague, the Netherlands and the European Union. For those wishing to pursue a UN career and who are soon to separate, it is advisable to register for an external account on Inspira to apply for job openings (see Useful Resources page 50).

Leaving the ICTY

Check-Out Form

Once the Human Resources Section (HRS) is notified that a staff member is leaving (post abolished, pension, other employment, etc.), they will send him/her a separation memo with a check-out form as soon as possible. The form may also be downloaded from the Tribunal/Staff Utilities/Forms/Personnel/Check-Out Form and must be signed by various sections of the ICTY. The Safety and Security Section will retain the form after completion and forward it to HRS.

It is important at this stage to discuss all outstanding leave, allowances and education grants with Staff Administration prior to leaving.

Visa and Entitlement Unit (VEU)

Staff members leaving the ICTY should contact the Visa and Entitlement Unit (VEU) 2-4 weeks prior to departure. The following needs to be returned to the VEU (Room M-37):

- Ministry of Foreign Affairs (MFA) cards of you and your family members/servants issued to you by the VEU
 - ~ Persons returning a MFA/ID card may request to be issued with a “To Whom It May Concern” document from the ICTY, explaining that the person was previously registered with the MFA and was issued with a MFA ID card.
 - ~ This may assist persons who are being asked by immigration authorities for details of their legal status upon leaving the Netherlands.
- UN Laissez-Passer
- Makro cards issued to you and any dependents
- Shell Forax/Diplomatic Card fuel cards
- Original car registration documents (CD/BN/GN). Any type of de-registration; export, selling, transferring, etc., needs to be initiated with the VEU at least one month prior to departure.

Other Issues

If you have a Rosetta Stone language package through the ICTY Staff Union, this will be cancelled within the first month of your separation.

Your ANWB road assistance discount, if obtained through the ICTY Staff Union, will remain valid until the end of the calendar year.

 See Information Circular ICTY/IC/2010/04 for further details.

Leaving the UN

Health Insurance

Staff should be aware that they and their family members are not entitled to have a health insurance policy (zorgverzekering) under the Dutch Healthcare Insurance Act (Zorgverzekeringswet) and so are expected to have their own health care coverage, most likely Vanbreda.

If a staff member has Vanbreda health insurance, this will cease shortly after separation (often this means 30 days from the date of separation but verify this with Staff Administration).

If you are an EU/EEA citizen or from a visa-waiver country and intend to remain in the Netherlands as a tourist/visitor for less than 3 months, you will need to secure your own health insurance. As a tourist/visitor, you are not eligible for a Dutch health insurance policy (zorgverzekering), you must however have some form of 'expat' health insurance.

If you remain resident in the Netherlands, you are required to take out Dutch health insurance unless exempted due to employment with an international organisation having its own system of social security.

Persons who remain in the Netherlands pursuant to a grace period (see page 11) granted by the Ministry of Foreign Affairs are not eligible to take out such a Dutch health insurance policy (zorgverzekering). They must, however, have some form of 'expat' health insurance.

If you take out UN After Service Health Insurance (ASHI) and stay in the Netherlands, you must be aware that ASHI is not considered as sufficient by the Dutch authorities and you will be required to take out a Dutch health insurance policy (zorgverzekering) as well.

- Dutch health insurance issues:
 - ~ As part of the enrolment process, insurance companies offering services on the Dutch market are authorised to verify your residence status with the municipality (Gemeentelijke Basisadministratie, GBA) and to verify your prior health insurance coverage record with a Dutch government agency, the College voor Zorgverzekeringen (CVZ).
 - ~ When the insurance company finds out that you have been living in the Netherlands yet you did not have a Dutch healthcare insurance policy, the insurance company may ask you the reasons for this.
 - ~ Clarify that as a staff member of the ICTY, you (or your family member) were not entitled to have a healthcare insurance policy during the period of ICTY employment (as a result of article XXVII of the ICTY Host State Agreement, published in Trb. 1994, 189).
 - ~ This information is known to the SVB and the CVZ may verify this with them.



See Information Circular ICTY/IC/2008/39 for further details.

Tax Implications

There are no tax immunities after leaving the UN – not even from UNFCU.

It is important you inform the Tax Office (Belastingdienst) of your intention to leave the Netherlands and your new address abroad for you may have outstanding tax obligations (particularly if you are the owner of a house you intend to keep or have been receiving childcare allowance). Remember to indicate your BSN (burgerservice nummer, used to be Sociaal Fiscaal — SoFi — number) on all correspondence with the Tax Office.

Keep a record of the BSN number which may have been issued to you and any family members. You need not cancel this number.

Pension

The UN pension scheme differs from national schemes in several ways and it is important to know your rights.

 *The UN Joint Staff Pension Fund has different resources for all eventualities on their website, under the publications and documents section at www.unjspf.org.*

Retiring in the Netherlands?

- If you are retiring in the Netherlands and your UN/ foreign pension is at least 70% of the minimum wage you may submit a request to the SVB (Sociale Verzekeringsbank) to be exempted from social security coverage, including social security payments. This means that you would not be accruing rights to a future Dutch AOW (state pension). The exemption is attractive as it lowers your social security premium obligation to the Tax Office (Belastingdienst). This is generally only of interest to persons under the age of 65, as persons over 65 do not pay AOW anyway. You would need to attach proof regarding your UN pension here.

If you wish to withdraw part/all of your UN pension be aware that most countries tax UN pensions

- Verify these details with your tax authority.
- Receipt of UN pension at UNFCU does not shield you from the requirement to pay tax.

Generally, you have three options after separation from the UN regarding how to withdraw your pension:

- Withdrawal settlement is mandatory if your participation in the UNJSPF is less than 5 years.
- Withdrawal settlement is optional if your participation in the UNJSPF is over 5 years.
 - ~ For staff over 55, a portion of a UNJSPF pension may be taken out as a lump sum.
 - ~ For staff under 55 with over 5 years of participation in the UNJSPF, a deferred retirement benefit exists. Most staff are eligible for a UN pension at age 62 (or at any time after 55 if the early retirement benefit is chosen).

What to do when leaving

The key to understanding your future UN pension is your Final Average Remuneration. This is the average of the highest 36 months of Pensionable Remuneration during the last five years (60 months) of contributory service prior to separation from service. Your Pensionable Remuneration is stated on the annual statement from the UNJSPF. Further information on Pensionable Remuneration can also be found on the internet site of the International Civil Service Commission (ICSC).

Example A

Your UN pension is calculated as follows:

Years of Contributory Service (CS): 6 years

Rate of Accumulations (ROA):

1.50% for first 5 years = 7.50%

1.75% for next 5 years = 1.75%

2.00% for next 15 years = 0%

ROA = 7.50% + 1.75% + 0% = 9.25%

Final Average Remuneration (FAR): \$100,000

Full Annual Pension = FAR x ROA = \$100,000 x 9.25% = \$9,250.

(The amount of the benefit is adjusted to inflation only as of age 55.)



Example B

Your UN pension is calculated as follows:

Years of Contributory Service (CS): 25 years

Rate of Accumulations (ROA):

1.50% for first 5 years = 7.50%

1.75% for next 5 years = 8.75%

2.00% for next 15 years = 30%

ROA = 7.50% + 8.75% + 30% = 46.25%

Final Average Remuneration (FAR): \$100,000

Full Annual Pension = FAR x ROA = \$100,000 x 46.25% = \$46,250.



For further information, see the United Nations Joint Staff Pensions Fund website: www.unjspf.org. Please note your personal pension number will be requested to access your file. It can be found under Personal Information on My.Tribunet.

Other Issues

If you have a CN/BN/GN registered motor vehicle which requires re-registration onto local Dutch plates, please be advised that this procedure can take 6-8 weeks to complete.

Leaving The Hague

Housing

Rental Property

- Determine the required period of notification of termination to the landlord/owner.
- This cannot be longer than the payment period (if you pay monthly the notice period can be no longer than one month, even if your contract stipulates a longer notice period).
- The standard notice period is one full months' written notice by registered mail from the beginning of each month.
- Generally speaking the owner should refund the amount in full, perhaps making deductions for damage/wear and tear to the property.
- It is advisable to have a pre-check out procedure approximately one week before you move out so that as a renter you have time to remedy any damage yourself.
- Try your best to be present at the final check-out procedure with the estate agent/owner.

Owned Property

- You have the option of selling or renting out your house. Staff Welfare has a list of advisable and reputable estate agents.
- If you want to sell it, you may wish to make use of a real estate agent (makelaar) as regulations are very strict, and you will be required to get permission from your mortgage provider. One option is to give a power of attorney to a trusted family member/friend staying in the Netherlands. In order to do so, you must both be present at the notary and sign an agreement giving a power of attorney.
- If you wish to rent your property, you may need to get permission from your financial institution which monitors your mortgage in order to do so.

Note that if you own a home in the Netherlands but are not living in the property, it still remains subject to Dutch taxes, even if empty and producing no income. The property will be taxed within box 3, which requires an annual tax form to be filled out. It will also be liable for local/municipal charges and taxes (for more information on the Dutch tax system, see page 19).

Crèche/School/University

Crèche/ School

- Notify school/crèche of your intention to withdraw your child(ren). At least two months' written notice must be given. Remember to request references and certificates and stop school fees, if this applies. Further, if your child is at an important point in his/her schooling (e.g., exams) you may be granted a grace period by the Ministry of Foreign Affairs (MFA) — see page 11. This grace period is under strict conditions, however, and generally the MFA will only extend your period of stay until either the Christmas or summer vacation.

University

- Generally, non EU/EEA students studying at a Dutch University will be granted a student permit, or MVV by their University. However, most children/spouses of a staff member of the ICTY will only have an MFA card. If the staff member has separated from the ICTY, the MFA cards of the entire family will be returned to the MFA and the student must apply for a student permit, which often results in a trip home. For this reason, it is highly advisable for a student to contact his/her University as soon as possible, as the regular process of obtaining the MVV and subsequent student residency permit may take months. Nationals of Austria, Canada, Japan, New Zealand, United States and South Korea are exempted from this MVV requirement and may apply for the student residency permit in the Netherlands.

Cancellations

Always check with the individual provider as companies have different rules and regulations.

Electricity, gas, water

- As soon as you know that you are leaving, notify your provider by letter, telephone or online. Inform them that you wish to cancel the service from a specific date (minimum 2 weeks notice). You will receive a final account detailing the amount due or indicating the amount that will be refunded to your bank account.

Telephone

- For a landline, one months' notice is required.
- For a mobile phone, you need to give minimum one months' written notice. Also required is a copy of your ID. You need to give them the reason for wanting to end the contract. If your contract is not yet concluded, you will be charged for the remaining period of the contract.

Cable, TV, Internet

- Write to the provider notifying them of the date from which you wish the service to be cancelled.
 - ~ One month's notice is required.
 - ~ Some companies may let you do so online or over the telephone.

Other Issues

Remember also to cancel personal gym, club, theatre and other such memberships.

Make sure you check your direct debit cancellations with your bank, either online or in person, and verify all your cancellations.

There are many second hand/charity stores happy to take unwanted items, check in your local area. You can also call the municipality to make an appointment for the collection of larger waste items, or ones you cannot sell or donate. The number to call is (070) 366 08 08.

Leaving the Netherlands

Banks

Make an appointment with a bank representative to discuss the procedure for closing your bank account. You will need to return cash cards, credit cards, bank cheques, pay outstanding loans and withdraw/transfer funds. If you need to/wish to retain a bank account in the Netherlands even if you are not living in the country, generally 15% withholding taxes will be applied to the dividend or interest payments.

ABN AMRO Kneuterdijk 8, 2514 EN The Hague, tel. 0900 00 24
From outside the Netherlands, call +31 10 241 17 20

ING Schenkkade (low rise) 65, 2509 AS The Hague, tel. (070) 378 17 81
From outside the Netherlands, call +31 70 378 17 81

De-Registration

The Visa and Entitlement Unit handles your de-registration with the Ministry of Foreign Affairs (MFA). They will send a note verbale to the MFA, informing them that the posting of the staff member (and family/servants) has come to an end.

If you registered in the Netherlands with the local municipality (GBA Registration), you will need to de-register before you leave. Remember you can only register yourself in person, so nobody will have done this for you when you arrived.

- You must de-register within five working days prior to your departure.
- One adult may de-register the entire family.
- De-registration can be done in writing and submitted to the Town Hall (Stadsdeelkantoor if residing in The Hague; Gemeentehuis if residing in another municipality). State your current address, future address, and personal details of yourself and family's planned departure date. However, it is sometimes easier to de-register in person.
- Ensure you ask for Extract 60 (Uittreksel 60) as it is your proof of de-registration, as you may need this during the process of cancelling agreements with utility companies and other services.

It is important that you inform the Tax Office (Belastingdienst) of your intention to leave the Netherlands and your new address abroad for you may have outstanding tax obligations (particularly if you are the owner of a house you intend to keep or have been receiving childcare allowance). Remember to indicate your BSN burgerservice nummer (used to be Sociaal Fiscaal number) on all correspondence with the Tax Office. Keep a record of the BSN number which may have been issued to you and any family members. You need not cancel this number.

Ministry of Foreign Affairs Grace Period

The MFA has indicated that the policy of immediate departure from the Netherlands upon separation from the ICTY will be applied in a flexible way. If you wish to be considered by the MFA for such a grace period, address your request to the VEU, ideally at least 3 or 4 weeks prior to the date of separation.

A decision on grace periods will be taken on a case-by-case basis if personal or family circumstances of a staff member justify this. Requests must be well reasoned, and will not be accepted if the request stems only from difficulties with selling property in the Netherlands.



See page 13 for details on who immediate departure from the Netherlands applies to.

Refund of Local/Municipal Charges

Invoices issued to the tenant – refund policy when moving

- No refunds are possible for an RBG invoice for Watersysteemheffing ingezetenen. The invoice is issued to all persons living in the Netherlands on 1 January of that year. Hence if you arrive in the Netherlands mid-year, you are not invoiced for that partial year; if you leave the Netherlands mid-year and have paid for the whole year, you cannot receive a refund for the remainder of the year.
- For RBG invoice for Zuiveringsheffing and municipal invoices for Afvalstoffenheffing, refunds are possible from the RBG/municipality following a change of address to a home outside the water authority area/municipality or upon departure from the Netherlands. Recall that you must report your change of address to the ICTY VEU for onwards transmission to the MFA. An automatic refund is only possible if your bank account is known to the RBG or the municipality. Your bank account is known if you have been paying by automatic debit payment (automatische incasso). Without a written request, a refund may not be forthcoming due to administrative inefficiencies. If you are eligible for a refund, you may wish to send a written request to either the RBG and the municipal tax office to request a refund in which you provide a Dutch bank account number to which the refund can be deposited.

Invoices issued to the owner

- For invoices for Watersysteemheffing and municipal invoices for OZB and Rioolheffing, refunds are arranged by the notary effecting the sale.

Note that if a property is empty, the owner is also invoiced for the charges normally invoiced to the tenant/occupier of the property (i.e., invoices for Watersysteemheffing ingezetenen, Zuiveringsheffing and Afvalstoffenheffing).



For further information, and for a list of the types of local/municipal charges, please consult the Visa and Entitlement Unit, or contact:

Regionale Belastinggroep (RGB) Postbus 2929 2601 CX Delft.

*Municipality of The Hague Municipal Tax Office/Gemeentelijke belastingkantoor
Postbus 19924 2500 CX The Hague*

Export/Import of Goods

If you are moving items yourself to a destination outside the EU/EEA you will need an import licence/certificate, obtained from your local embassy.

Most countries allow citizens returning to their country after having lived abroad (often at least one year) to effect the shipment of personal goods without the payment of customs or import taxes. You should inquire with your embassy as to the applicable regulations. It is recommended that you have original copies of your ICTY employment contracts/letters of appointment with you whilst relocating in order to document your move from the Netherlands to your home country.

Note that being a staff member of the ICTY has no effect on your responsibility to obtain an import certificate and does not entitle you to any extra allowance; your status or former status as a UN staff member is irrelevant for these purposes.

Other Issues

If you have a spouse who has been working at a non international organisation whilst in the Netherlands, his/her Dutch health insurance must be cancelled.

If you have a motor vehicle bearing a regular registration, you must de-register your Dutch vehicle licence plate upon leaving the Netherlands and notify a change of address to the RDW. Further information on exporting your vehicle can be found on [Tribunet/ICTY Services/VEU/Services](#).

Leaving the European Union

Know Your Rights

The Ministry of Foreign Affairs of the Netherlands expects former staff to leave the Netherlands within 8 days of separation from the ICTY, unless the person has another legal basis for his/her continued stay in the Netherlands. Legal basis for stay can be derived in several ways, which are listed below.

Residency permit (verblijfsvergunning)

If you wish to obtain a permanent residency permit whilst a staff member and you have at least 10 years of continuous stay/study in the Netherlands as a privileged person, you must file for a residency permit with the IND prior to separation.

EU/EEA Citizen

If you are an EU or EEA citizen and want to stay in the Netherlands for over 3 months, a residence document is required. There are, however, no sanctions for failure to comply.

Visa-waiver national

If you are from a visa-waiver country (Australia, Canada, Japan, New Zealand, South Korea or the USA), you are officially required to leave the Netherlands but you may re-enter as a tourist/visitor in accordance with the visa-waiver regulations. If you nevertheless wish to remain in the Netherlands for up to 3 months as a tourist/visitor, please be advised that you might encounter difficulties upon leaving the Netherlands as you will not have entered as a tourist/visitor and, therefore, you will not have the required entry stamp in your passport. It is advisable you carry a photocopy of the MFA ID card previously issued to you, as well as a copy of your most recent ICTY letter of appointment in case you will be questioned by authorities upon departure.

Visa national

If you are a visa national and will be transiting through another airport in the Schengen zone on your trip home, you may wish to discuss your travel plans with the VEU to ensure that you have appropriate documentation with you for the duration of your journey. Depending on the circumstances, the VEU may provide you with a letter giving information regarding your previous registration with the MFA.



For further information about the Schengen zone, please see page 51.

Freedom of Movement for EU Citizens

Citizenship from an EU/EEA country

- Persons from an EU/EEA country may remain in the Netherlands for up to 3 months after separation from the ICTY without registration with the municipality (GBA) and the Dutch immi-

What to do when leaving

gration authorities (IND). For a longer period of stay, without an MFA card, a short registration procedure at the IND and municipality is required. The IND will need proof of income or means of support.

- You must also be registered with the municipality (GBA registration).

Romania and Bulgaria

- Nationals of Romania and Bulgaria currently need a work permit (tewerkstellingsvergunning) to accept paid employment in the Netherlands.
- Individual governments of the countries that were already part of the EU can decide whether they want to apply restrictions to workers from these countries, and what kind of restrictions. However, they are not allowed to restrict the general freedom to travel, only the right to work in another country as an employed person. And all restrictions must end after 7 years.
- Once legally employed in another EU country, workers are entitled to equal treatment with national workers of the country where they are working.

Croatia

- The Dutch government has not yet announced whether Croatian nationals will require a work permit (tewerkstellingsvergunning) to accept paid employment in the Netherlands following Croatia's entry into the EU on 1st July 2013.



For further information about residency proceedings, please refer to ITCY Information Circular ICTY/IC/2012/11.

Staying in the Netherlands

For those wishing to stay in the Netherlands it is important to be aware of key rules and regulations, particularly if you are a non EU/EEA citizen.

The following section looks at central issues of importance for staff members separating from the ICTY and wishing to remain in the Netherlands, including rules on residency and work permit. It is highly recommended to discuss all issues with the relevant authorities as soon as possible, in order to minimise any problems or complications.

Employment

The Uitvoeringsinstituut Werknemersverzekeringen (UWV) is your first point of contact for finding work in the Netherlands. They assist jobseekers in their search for work although you can also turn to UWV with questions about dismissal and to apply for unemployment benefits. Registration with the UWV is not compulsory.

Please note that the Centrum Werk en Inkomen (CWI) and the UWV have been part of the UWV Werkbedrijf since 1st January 2009.



For more information about working in the Netherlands and the addresses of UWV offices visit www.werk.nl.

Work Permit

Most IND residency permits state ‘arbeid vrij toegestaan’. This means that the person involved is free to work in the Netherlands without a work permit.

EU Citizens

- People from most EU countries do not need a work permit to be able to work in the Netherlands. However, citizens of Bulgaria and Romania are not able to work in the Netherlands free of restrictions. Please consult your local IND office for details relating to individual cases.

Non EU Citizens

- If you obtain a work permit through a company, bear in mind that this work permit is bound to the company. If you stop working for that company, the permit will no longer be valid. Employment based residency permits require a work permit before the residency permit may be issued.
- If your stay in the Netherlands is based on a visa-waiver period, you must also obtain a work permit in order to work legally in the Netherlands.

Highly Skilled Migrants are not required to have a work permit.

Residency Permit

Note that ownership of real estate in the Netherlands is not a relevant criterion for the issuance of residency and/or work permits.

EU Citizens

- If you wish to stay in the Netherlands for over 3 months, you must register your stay in the Netherlands.
- If you reside in The Hague, you must register with the IND and the local municipality office (GBA registration) where you reside. Both registrations are effected at the Immigratiekantoor at Stadhoudersplantsoen 24. To make an appointment call 0900 123 45 61.
- You must be self sufficient and have comprehensive medical insurance, and you must demonstrate the purpose of your residence with documentation.

Citizens of Romania and Bulgaria

- Nationals of Romania and Bulgaria must apply for a certificate of lawful residence. This is effected using the Immigration and Naturalisation Service's application form for Verification against EU law (certificate of lawful residence).

Non EU Citizens

- You must have sufficient funds, a valid passport and health insurance.
- For every purpose of stay different requirements apply and different documents are required so it is recommended to be as specific as possible. There are three central categories of persons:
 - ~ Persons currently having 'privileged status' (i.e., MFA ID card) with at least 10 years of continuous stay in the Netherlands may apply for a permanent residency permit. A break in service results in the 10 year clock being reset for the purposes of applying for permanent residency.
 - ~ Spouses of Dutch nationals may apply for a residency permit based on their relationship after separation from the ICTY. Applications submitted whilst still holding privileged status as a staff member are routinely denied. The application must be submitted from the home country (MVV requirement). During the 2-6 month application period, the applicant may not enter the Netherlands. Limited exceptions to the MVV requirement may apply. Nationals of Canada, United States, Australia, New Zealand, Japan, Republic of South Korea are exempted from the MVV requirement.
 - ~ Spouses of EU citizens may apply for a status as a 'third country national' pursuant to EU law. This procedure is effected using the Immigration and Naturalisation Service's application 'Verification against EU law (certificate of lawful residence).'

Under certain circumstances, a Dutch employer can apply for an employment-based residency permit. The requirements are strict.

 *For more information regarding residency permits please see staff Information Circular ICTY/IC/2012/II, the VEU and Christine Zandvliet.*

Social Security

The Dutch social security system is one of the most comprehensive in the EU. As soon as you start work in the Netherlands, you will automatically begin paying contributions into the Dutch social security system.

Most social security contributions are deducted automatically from your salary. In the case of so-called employee insurance, both you and your employer pay contributions.

If you are legally resident in the Netherlands but lack the means to support yourself owing to long-term disability and unemployment, you can claim a benefit from the Dutch state. Assistance is available through the municipality (UWV) or, in certain cases, the SVB. Your possible entitlement to benefit as a result of involuntary unemployment is intended as a temporary bridging measure. It is up to you to make every effort to find another job as quickly as possible. In this connection, any job is considered suitable.

The Employee Insurance Agency (UWV) provides advice over the phone to jobseekers residing in the Netherlands and can be reached on tel. 088 898 20 01.

Health Insurance

All persons residing in the Netherlands must have compulsory Dutch health insurance (basiszorgverzekering).

Non-employed dependents or staff of embassies or International Organisations are exempt from this compulsory requirement. Such dependents are not eligible for Dutch health insurance 'zorgverzekering' and must have their own international/private/expat policy.

 *Please see the section Leaving the UN for further information on health insurance options for staff members separating from the ICTY.*

Tax

If you wish to work within the Dutch tax system the first step is to register for a SoFi (social-fiscal) / BSN (burgerservicenummer) number in order for you to be identified with the tax and social security system.

A SoFi number was not automatically assigned to staff members holding MFA ID cards who were registered before January 2011, therefore staff wishing to stay in the Netherlands not holding a SoFi number will need to obtain one by contacting the VEU for assistance.

If a SoFi number was issued to you, you would have received mail at your home address from the Tax Office (Belastingdienst) informing you of the number. (The ICTY is not informed by the Belastingdienst.) If you are unsure of your SoFi number, you may contact the VEU for assistance.

If a person holding a MFA ID card and SoFi number registers at the municipality (GBA Registration) this SoFi number will be converted into a BSN. The number stays the same. You must provide your SoFi number when registering at the municipality. It is important to do so as otherwise you may receive a duplicate number from the municipality.

If you have never had a SoFi number issued to you before you register at the municipality, then the municipality will issue you a BSN.

Income Tax

- Income tax is levied on the salary of an employee. The employer deducts tax at source and remits it together with the social security contributions to the tax authorities. This levy at source is an advance levy for income tax.
- Income tax is levied on the sources of income in accordance with the 'box' system, which comprises three boxes.
 - ~ Box I: income from employment and home ownership (valuation of property in the Netherlands will be used to calculate the owner's tax)
 - ~ Box II: income from a 'substantial interest' – partial or full ownership of a company.
 - ~ Box III: income from savings and investments.
- Tax is levied differently for each box. The income from the various boxes is not interchangeable. It is therefore not possible to offset negative income from one box against positive income from another box.
- The tax rate for income from employment and home ownership (Box I) is progressive and is charged over four 'brackets'. Each bracket has a fixed tax rate. As a result, the higher the income the more tax is paid.

Motor Vehicle Tax (Motorrijtuigenbelasting — MRB)

The amount of the motor vehicle tax depends on the weight of the vehicle and the type of fuel used. This may vary slightly from province to province. The website of the Tax and Customs Administration (Belastingdienst) contains a programme for calculating this amount.

Local Tax

The type and amount of local taxes and charges to be paid varies according to local authority. Common local taxes include property tax, tax on dogs, sewage charges, refuse collection charges. Information can be obtained from the relevant local municipality. To do so, visit the website or homepage of your local municipality.

Relocating to your home country

After separation from the ICTY, and leaving the Netherlands, there is still the factor of relocating to be taken into account. It is vital that these issues are looked at prior to leaving so that no difficulties or problems arise in the relocation process.

Staff members have expressed their anxiety at having been in the Netherlands for several years, hence losing their ‘survival skills’ as obtained in many home state countries. Relocating is a tiring and often complex process, and it is best to be as prepared as possible for this culture change.

The next chapter will cover key aspects of relocating, but it is important to check these issues in relation to circumstances and specific facts, as rules often differ in key areas (the social security system, for instance, may have changed in the years you spent at the ICTY). Working for the UN gives you no immunity upon moving to another country and complexities may arise.

Through interviews with staff members, key areas were noted. The following sections look at where to go to find employment, how different social security systems work, and what is taxable. The countries studied were noted as being those with the largest representation at the ICTY, and those of particular importance due to the political complexities of returning for some staff members.



For further, or more specific information, please consult your embassy.

The International Labour Organisation site also has extensive information on areas of interest: www.ilo.org.

Bosnia and Herzegovina

The Staff Union and Staff Welfare of the ICTY have been in contact with the Bosnian Consulate and, at time of publishing, are awaiting response to cover specific questions relating to import licenses, taxation, social security, and employment.



*For pressing questions, please contact the embassy directly at
Bezuidenhoutseweg 233, 2594 AL The Hague, Netherlands.*

Canada

Employment

The employment services website (www.servicecanada.gc.ca) contains key help and information on employment issues within Canada today.

Job Bank helps you find jobs across Canada and has listings that are updated daily. You can advertise your profile to employers and receive a list of matching jobs at www.jobbank.gc.ca.

Social Security

Those who earn money in Canada are expected to make contributions to the social security system. Most workers will have this automatically deducted from their salary each month, although those who are self-employed are able to make the contributions when they complete their tax return.

As each province is responsible for its own social security system it is a good idea to check with them when you arrive in the country for the contribution rates that are required. In order to be a part of this system you will need to have a social security number. This number consists of 9 digits and can be obtained at your local Service Canada Centre; without it you are not able to work in Canada.

The social security system provides workers and residents with some healthcare benefits. All residents can have a Medicare card which entitles them to free healthcare in the province that they are resident in.

Employment insurance (EI) is one of the main benefits of the social security system. This is a temporary benefit which is paid out and covers any number of reasons why a person may not be in work and in need of financial assistance. Contributions must have been made before workers are eligible for any benefits under the EI title but expats are eligible once they have made contributions.

Taxation

In Canada, taxes, tariffs, and duties are collected by different levels of government to fund their programs and services. The three levels of taxation are:

- Federal, through the Canada Revenue Agency;
- Provincial / Territorial, through respective provincial/territorial finance or revenue departments; and
- Municipal, through local government.

Relocating to your home country

There are different types of tax applied by these levels of government on consumers, wage earners, and businesses. The basic types of taxes include:

- Income tax derived from an individual's employment or a corporation's business revenues;
- Consumer (retail or sales taxes) and Excise taxes, levied on the production, sale, or consumption of goods and services;
- Property taxes, derived from the sale and transfer of property.

To qualify for duty- and tax-free importation, you must have owned, possessed and used the goods for at least six months prior to your return to live in Canada. The six-month stipulation is waived if you have been away from Canada for five years or more. For further information on the import rules consult the Canada Border Services Agency at www.cbsa.gc.ca.



The website www.canada.gc.ca contains lots of useful information about Canada's national system in general.

Croatia

Employment

The Croatian Employment Services is the public employment agency in Croatia. See their website for detailed information on regional offices at www.hzz.hr.

They offer information on job vacancies, assistance in defining working potential, activities one can take in order to improve employability, information on labour market conditions the structure of unemployment, workshops which help acquire knowledge and skills which can increase one's employability, and legal advice.

Taxation

A taxpayer is a natural person who acquires an income. If several natural persons jointly acquire an income, each natural person separately is a taxpayer, in respect of his/her share in the jointly acquired income.

A resident has the following sources of income acquired in Croatia and abroad taxed:

- Income from employment;
- Income from independent personal activities (self-employment);
- Income from property and property rights;
- Income from capital;
- Income from insurance;
- Other income.

Tax rates from 1st March 2012 are 12%, 25% and 40% depending on income.



See the homepage of the Ministry of Finance's Tax Administration
www.porezna-uprava.hr

Income from independent personal activities acquired by a resident in Croatia and abroad shall be reduced by:

- The amount of salaries of the newly employed persons;
- The amount of that grants for education and training and apprenticeship for crafts and trades occupations pursuant to special regulations;
- The amount of expenses for research and development;
- The loss carried in Croatia and abroad.

Croatia has, since 2000, signed an agreement with the Netherlands against double taxation.

Social Security

The social security system is organized and implemented at the national level by state bodies/public institutions. There are three main insurance based schemes:

- Pension insurance – covers risks of old age, invalidity, employment injury and occupational disease, and death.
- Health insurance – covers the risk of temporary incapacity for work due to sickness or maternity and health care.
- Unemployment insurance – covers the risk of unemployment and also promotes employment and the rehabilitation process of unemployed persons disabled at work.

The main principles of these social security branches are that these are public, general and compulsory. They cover the insured persons and are based on contributions paid by employees, employers, self-employed persons, and are partly financed by the State budget.

France

Employment

Pôle emploi is the French national employment agency. All towns have a Pôle emploi agency which will help you in your search for a job.

EURES is the European Employment Services. The EURES consultants, attached to Pôle emploi in a network dedicated to the international market, will direct you in your search on your arrival in France.

APEC helps executives (posts with responsibilities) and young graduates in their search for employment.



www.pole-emploi.fr

www.eures.europa.eu

www.apec.fr

Social Security

The French social protection system consists mainly of a set of compulsory schemes. The general scheme covers employees and their families and is managed, nationally, by the Caisse nationale d'assurance maladie des travailleurs salariés (CNAMTS) and, locally, by the Caisses régionales d'assurance maladie (CRAM) and the Caisses primaires d'assurance maladie (CPAM). The supplementary contribution schemes (ARRCO and AGIRC) are compulsory for all employees coming from the general scheme or the agricultural scheme.

The unemployment insurance scheme is aimed at all salaried employees. As soon as an employer takes on an employee in France, he is obliged to make a declaration prior to hiring the person to the Union de recouvrement des cotisations de sécurité sociale et d'allocations familiales (URSSAF) to which he belongs. This declaration in particular enables registration for social security, if the employee is not already registered, and inclusion in an unemployment insurance scheme. Furthermore, people who do not belong to any compulsory scheme, either as insured parties or as entitled claimants, are compulsorily covered by Couverture maladie universelle (CMU).

As only part of health expenses are reimbursed, many French people have additional insurance cover. Three types of additional protection bodies coexist for all the risks covered by the legal schemes: the mutual societies, the private insurance companies and the provident funds. Additional protection may come from the individual but most frequently it is suggested to the insured parties collectively in the context of their professional work.



To find out your membership conditions as well as how you can contribute according to your personal and professional situation, see www.ameli.fr/assures/droits-et-demarches.

Incomes and taxation

In France, tax is not deducted at source (on the salary). Every year you have to fill in a tax return if you are over 18 and if you are domiciled in France. This tax return is filled in on paper (compulsory in year 1) or on the website of the General Department for Public Finances: www.impots.gouv.fr. It is calculated on the basis of the total net income which is obtained by deducting professional expenses and social security contributions from the income. Other sums (child maintenance payments, use of home as office, payments to charity, etc.) are also deductible and there are possibilities for allowances (for children for example).

Calculating the gross tax is based on the family quotient technique (personal situation of the person contributing, number of dependents) and on the application of a sliding scale by income brackets.

Tax payments are made on the basis of income received during the previous year. It is done by three advance payments (16 February – 15 May – 15 September) or monthly.

Any person in France having exclusive rights to occupy a dwelling on 1 January has to pay a residence tax on 1 January. The municipalities vote for the rates charged which, consequently, vary from one municipality to another. Owners also have to pay property tax.

Three rates of VAT apply in France:

- The 'normal' rate of 19.6% (applied to all taxable transactions for which no other tax is provided for).
- The 5.5% rate (applies to certain products or items listed by the law, for example some food products).
- The individual rate of 2.1% (relates mainly to certain medicines, some theatrical performances and some press publications).

Other individual rates are applicable in Corsica and in the overseas departments and collectivities for specific operations.



See www.minefe.gouv.fr for further information.

Germany

Employment

If you are already living in Germany, you can register as a jobseeker with the competent public employment administration, the Federal Employment Agency (Agentur für Arbeit), where you will receive active assistance in your search for a new job.

Make use of the Federal Employment Agency's job site at www.arbeitsagentur.de, Germany's largest online vacancies gateway, where you can carry out a targeted search for job vacancies and traineeships, create and edit your jobseeker profile, compile your full application folder and submit online job applications. There is also a facility for registering as a jobseeker online.

Social Security

The German social security system rests on five pillars and provides financial protection against the major risks in life:

- Statutory unemployment insurance ensures a minimum standard of living in the event of unemployment;
- Statutory pension insurance provides security for members in their old age and in the event of incapacity for work and, in the event of their death, security for their survivors;
- Statutory health insurance helps safeguard and restore health and alleviates the consequences of illness;
- Statutory accident insurance restores capacity for work in the event of an accident (at work);
- Statutory care insurance provides financial support for people reliant on permanent care.

In Germany access to the social security system is via the health insurance funds. Full-time self-employed people have the choice between voluntary, statutory or private health insurance.

In the case of blue-collar and white-collar workers the employer assumes responsibility for registration with the chosen health insurance fund. They are thus automatically registered for care insurance. The health insurance fund also assumes responsibility for registration for unemployment and pension insurance.

Social security in Germany is funded predominantly by contributions from employees and employers and in principle those contributions are paid in equal measure by both sides. The average social security contribution is approximately 21% of gross wages/salary. The employer normally deducts the employee's contribution from his gross pay and transfers it to the various insurance funds on the employee's behalf. The employer pays his share directly to the insurance funds.

Incomes and taxation

Anyone living in Germany as an employee and receiving an income has to pay taxes. Individual living conditions are taken into account in calculating taxable income.

The taxation criteria are set out on the wage tax card issued by the municipality on the basis of its documentation (e.g. index of residents) for each calendar year.

Single people who earn less than €8,004 a year and married couples who earn less than €15,328 a year pay no tax. Income between €8,005 and €13,469 is taxed at 14%, income between €13,470 and €52,881 at 24%, income between €52,882 and €250,730 at 42%, and any income above that is taxed at 45%. This results in a smooth progression of the tax rate. The employer withholds the income tax for each wage payment and pays the tax directly to the tax office.

At the end of the year, every taxpayer must submit a tax return to the tax office. Other forms of income (savings, capital gains, etc.) must also be declared.

Value-added tax on the acquisition of goods and the use of services varies between 7% and 19%.

Greece

Employment

The Manpower Employment Organisation (OAED) is the main player in the field of employment. It has employment promotion centres (EPC or EPC2) and personnel throughout Greece to which unemployed people can go to find employment and receive guidance, and also operates active employment, self-employment and retraining programmes to improve the qualifications of unemployed people.

At the OAED there are also Greek EURES (European Employment Services) advisers who speak foreign languages and are specially trained. Their job is to help unemployed people find work in an EU country and to fill the job vacancies made available by employers in the European area. They also provide information and are an intermediary between the unemployed and employers in the framework of the European Employment Network.

Unemployed people can also be placed in the labour market by private employment agencies which are authorised by the Ministry of Employment and Social Protection and mediate in finding employment for people in certain professions, in particular for supervisors, managers and occupants of positions of trust, accountants and tax experts and technicians. In addition, the temporary employment agencies find temporary employment for their salaried people with other employers.

Social Security

Social insurance is compulsory and all citizens are protected. There are three systems: the system of social insurance for the protection of employees, the system of social welfare which provides care for people in need and the national health system which covers all persons resident in Greek territory.

From the administrative standpoint, the social insurance system is coordinated and supervised mainly by the Ministry of Labour and Social Insurance and the health and welfare systems are coordinated by the Ministry of Health and Social Solidarity.

The social insurance system seeks to cover the risks faced by employees by granting benefits and services which make up for reduction or loss of income from employment. The system encompasses main and supplementary public insurance and functions through autonomous insurance bodies.

The general body for the social insurance of employed persons is the Social Insurance Institute (IKA).

Persons with their own business and professionals are insured by the Self-Employed Professionals' Insurance Organisation (Οργανισμός Ασφάλισης Ελευθέρων Επαγγελματιών — OAEE).

Civil servants and employees of public bodies are covered by the State and separate insurance bodies.

The Social Insurance Institute (IKA) is the largest insurance body in Greece and covers more than half the population.

- It provides benefits of two types: benefits in kind and cash benefits;
- Insurance by IKA is compulsory and starts from the first day of employment;
- IKA obtains its income from the contributions of employees and employers and from government funding;
- As soon as you start work as an employee in any kind of dependent paid work (other than in a job for which there is affiliation to another main insurance fund), your employer will get in touch with IKA and ask for the necessary formalities for your insurance to be attended to within three days.

The electronically stored insurance history is charted in the 'Abstract of the Individual Insurance Account' which is issued for each insured person every calendar quarter and sent by letter to the insured person's employer who is obliged to pass the abstract on to the insured person. The insured person should keep the abstracts until retirement. Each directly insured person is also issued with and keeps a health booklet, the validity of which is renewed every year for the insured person himself and his family members. Visits to doctors and medical examinations are recorded in the booklet.

Social insurance also includes insurance against unemployment by the Manpower Employment Organisation.

Incomes and taxation

The annual earnings of salaried persons are made up of 12 monthly salaries, one additional benefit as a Christmas gift, a benefit as an Easter gift and also a benefit as a summer leave gift.

The earnings of employees are subject to deductions relating to health insurance, income tax payable by natural persons in proportion to income and family obligations, old-age pension insurance, unemployment insurance.

Married couples are taxed separately, receive child allowances either from their employment or from the OAED and are subsidised for a period of time when they acquire a third, fourth or subsequent child.

Local taxes consist of the charges levied by municipalities for sanitation services and lighting etc. Vehicle owners pay an additional annual tax based on the age and cubic capacity of the vehicle.

Under EU regulations, a person who has worked in two or more EU countries is able to combine state pension contributions paid in each state in order to qualify for a state pension. It is advisable to contact the social security ministry in your own country for more information before you leave for Greece.

Italy

Employment

To help you to find a job in Italy, you can register with a job centre (Centro per l'impiego (CPI)). Jobseekers should go to the job centre in the area where they are living. To find your nearest job centre, see Cliclavoro (www.cliclavoro.gov.it), the website of the Ministry of Labour, Health and Welfare. The EURES ICC service is in operation at each job centre and provides information on job offers in the European Economic Area. You can also use Cliclavoro to enter your CV, and assess job offers published both in Italy and elsewhere in Europe.

You can also contact private job agencies. More than 700 are currently authorised by the Ministry of Employment.

Social Security

Italian law requires people to be in employment before a welfare relationship may be established. The employer is then obliged to pay contributions and deduct the amounts that must be paid in by the employer.

The Istituto Nazionale di Previdenza Sociale – INPS (National Social Security Institute) is the national welfare institute responsible for social security and welfare benefits, which are determined on the basis of compulsory insurance relationships and are funded by the collection of contributions (old-age pension, early-retirement pension, survivor's pension, disability allowance, disability pension, pension under international convention for work performed abroad). There are INPS offices throughout Italy, with contact centres for general information on legal matters and individual cases. The telephone number of the INPS contact centre is 803164.

In the case of employees, the employer must complete all the formalities required to register with the welfare department. Employees' contributions are deducted from the gross wage. Self-employed workers must register and pay contributions to a separate cassa (social security fund) or directly to INPS.

Income and Taxation

The National Institute for Insurance against Occupational Accidents and Diseases (INAIL) offers financial protection against occupational accidents and diseases. Italian law obliges employers to insure workers against the risk of any occupational accidents or diseases occurring while they are at work.

Remuneration must be determined through collective agreements or individual wage negotiation between the parties. Collective agreements are struck between trade unions and employers' unions to regulate economic issues (salary, allowances and additional monthly payments, bonuses, etc.),

and the legislation governing the individual employment relationship (working times, holidays, supervision, health and safety at work, etc.).

Direct taxes are applied to wealth, including the Imposta sul reddito delle persone fisiche — IRPEF (personal income tax) and the Imposta Comunale sugli Immobili — ICI (municipal property tax), which has now been replaced by the Imposta Municipale Unica — IMU (Single Municipal Tax).

There are also a series of tax breaks, which include:

- Deductions for dependent children or other dependents, who have a taxable income below the threshold, provided they are living in the same household;
- Deductions for families with at least four children;
- Secondary school and university fees;
- Health and medical expenses;
- Refurbishing houses at 36% and energy savings at 55%.

In addition to traditional measures contained in the consolidated text on income tax, there are others brought in each year with the budget laws, or specific measures involving tax incentives combining community needs with the recovery of certain productive sectors, or individual forms of tax incentive or regional tax breaks that may be brought in or removed by local tax authorities.

Kosovo

Employment

In 2008, The Ministry of Labour and Social Welfare established 7 regional employment centres, 23 municipal offices and 6 municipal sub-offices. If you are interested in finding a job, you should register with one of the offices operating in your region.

Social Security

Social security in Kosovo includes medical insurances and pensions. Some pension schemes are already being applied but the medical insurance has still not been regulated by law. The Ministry of Health is focused on the detailed analysis of the law, particularly recommendations made by the World Bank. Until the law is ratified, citizens of Kosovo are advised to buy their medical insurance privately.

Income and Taxation

The Personal Income Tax is applied on incomes earned from salary, business, rent, interest, real estate, etc. It is worth noting that the tax rates are currently the lowest in the region and in the European Union:

0%	up to €960 per year
5%	€961 – €3,000 per year
10%	€3,001 – €5,400 per year
20%	over €5,400 per year



For more information, please refer to www.rks-gov.net

Poland

Employment

Job seekers in Poland can use the employment-agency services of the District Labour Offices. To use these services an unemployed person or a jobseeker must be registered with the District Labour Office (the following are required: school certificates, work certificates and a personal identification document). The majority of Labour Offices and the Centres of Information and Professional Career Planning have computer terminals with Internet access at their disposal, for their customers. There is also access to job advertisements in the press, both local and national.

Non-state employment agencies, on the other hand, undertake the search and selection of personnel for employers. This recruitment method is becoming increasingly popular, especially in large urban centres such as Warsaw, Poznan, Cracow, etc. Agencies should maintain an entry in the register of employment agencies. An agency may not charge any fee to persons whom it assists in the search for employment, except for actual costs related to a work assignment.

The most popular national Polish daily newspapers with job offers are: *Gazeta Wyborcza* (*Praca* supplement on Mondays), *Rzeczpospolita* (*Moja Kariera* supplement on Wednesdays), and *Zycie Warszawy* (*Praca I Nauka* supplement on Wednesdays).

Social Security

The Polish social insurance system comprises the following: the system of social insurance and provisions, the health insurance system, the unemployment benefit system and the social assistance system. The activities related to social provisions are carried out by numerous institutions, particularly the Ministry of Labour and Social Policy and the Social Insurance Institution.

In Poland, the group of persons subject to obligatory social insurance, the scope of insurance and the amount of contributions paid by individual groups of insured persons are regulated by the provisions of the Act on the Social Insurance System dated 13 October 1998.

An insured person is an individual subject to at least one of the social insurances. The Act on Social Insurance System introduced obligatory insurance, voluntary insurance and the possibility of extending insurance. The following persons, among others, are subject to obligatory retirement and pension insurances: employees, members of agricultural production cooperatives, contractors, persons running a non-agricultural business, persons receiving unemployment benefit, persons on parental leave and persons receiving maternity benefit.

Persons with retirement and pension insurance cover are subject to obligatory accident insurance. In the case of the Social Insurance Fund, the contributions are the basic source of financing social insurance benefits. Contribution percentage rates are uniform for all insured persons. The

accident insurance contribution varies and ranges from 0.67% to 3.33% of the base for calculation, depending on the classification group (type of a business activity) of the tax payer, according to the Polish Business Activity Classification (PKD). The entire contribution for this insurance is paid by an employer.

Individuals working in Poland must pay the following social insurance contributions, which are calculated on gross income. A retirement contribution (19.52% payable in equal parts by both the employer and employee), a pension contribution (6%, of which 1.5% is payable by the employee and 4.5% by the employer), a sickness pay contribution (2.45% payable by the employee in full), although the accident contribution (0.67-3.33%) is payable by the employer. The Labour Fund contribution (2.45%), and the Guaranteed Employee Benefits Fund contribution (0.10%) is payable by the employer. The annual base for calculation of contributions to retirement and pension insurance may not exceed 30 times the planned average monthly income. Working persons must also pay health insurance contributions, which amounts to 9.0% of their income, 7.5% of which is financed from the income tax payable by the employee.

Incomes and Taxation

Income obtained by natural persons is subject to personal income tax. If, in a given tax year, a taxpayer has income from more than one source, tax is based on the total from all sources of income in the country and abroad. The Income Tax Act allows the exemption of certain incomes from tax, including income from abroad, if there is an appropriate international agreement, to which the Republic of Poland is a party. Taxable income is the taxpayer's revenue less the cost of obtaining the revenue and social insurance contributions. The cost of obtaining revenue is fixed for some income sources, e.g. for persons employed in one workplace and not travelling to work, the revenue from the working relationship is fixed at PLN 1,335 annually.

For other sources, the cost of obtaining revenue is established using a special rate with regard to the revenue obtained by a taxpayer. A rate of 20% is used in the case of purchase agreements, and 50% in the case of revenues from copyrights. The act regulating the principles of personal income tax also allows for the application of the actual costs incurred.

There are two taxation thresholds in the Polish personal tax system. If the income does not exceed PLN 85,528 then tax is equal to 18% of the base calculation less the sum of PLN 556.02. This is linked to a tax exemption of PLN 3,089, which is in force in the Polish tax system. If the base for tax calculation is more than PLN 85,528, the tax is PLN 14,839.02 + 32% of the excess above the sum of PLN 85,528. There is also the possibility of joint taxation of income for spouses and a preferential taxation of income for single parents.

Persons running a non-agricultural business as sole traders can choose their taxation basis. The taxpayer can decide whether he/she wants to be taxed on a progressive taxation scale and to take advantage of a joint accounting of their income, together with their spouse, and to use their tax reliefs. They can also decide to be taxed on a linear 19% income tax basis, but without the opportunity of using tax reliefs and without the joint accounting of the spouse's income.

Republic of Macedonia

The Staff Union and Staff Welfare of the ICTY have been in contact with the Macedonian Embassy of The Hague, and are awaiting a response on specific questions relating to import licenses and employment.



*For pressing questions, please contact the embassy directly at
Laan van Meerdevoort 50 - C, 2517 AM The Hague, Netherlands.*

Employment

The Republic Service Agency of the Republic of Macedonia (ESA) is the central public employment body. More information can be accessed on its website at www.avrm.gov.mk where a full list of regional offices and contact details can be found.

Social Security

Employees are obliged to pay obligatory social security contributions on gross salary as follows:

- Pension and disability social contributions 16.5%;
- Contributions for health insurance 7%;
- Contributions for employment 1.2%;
- Additional health contribution 0.5%.

Expatriates are also obliged to pay the obligatory contributions as the residents of the Republic of Macedonia, unless the Law or the Bilateral Agreement foresees otherwise.

Taxation

In Republic of Macedonia the following gains from capital are taxable:

- Dividends and other income realized by participation in the gain of other individuals and legal entities;
- Interests on loans given to physical persons and legal entities;
- Interests on bonds or other securities;
- Interests on time savings deposits and other deposits.

The tax rate in amount of 10% of the gain from capital applies. Expatriate's capital gains are taxable if realized on the territory of Republic of Macedonia unless the provisions of Double Taxation Treaty apply.

Relocating to your home country

Capital gains shall refer to the income realized by the taxpayer through sales of securities, share of capital and real estate. Capital gains shall be the difference between the selling price of the securities, the share of capital and real estate referred to above on one hand and the purchase price on the other.

Note that the Republic of Macedonia has signed agreements for avoidance of double taxation with the Netherlands.

Romania

Employment

Interested persons may inquire and register with the 41 county and Bucharest municipality agencies as well as with the 67 local employment agencies situated all over the country. Local agencies provide information, counselling and mediation services for jobseekers or unemployed persons, as well as information and mediation services for potential employers. The services offered are free of charge.

Upon arrival in Romania, jobseekers who are EU/EEA citizens can contact the nearest local/county employment agency. The National Employment Agency is responsible for paying unemployment benefits.

Social Security

The following institutions are involved in the enforcement of social security laws and regulations in Romania:

- The Ministry of Labour, Family and Social Security
- The Ministry of Public Health
- The National House of Public Pensions (NHPP)
- The National Employment Agency (NEA)
- The National Health Insurance House
- The Ministry of Education, Research, Youth and Sport

The Ministry of Labour, Family and Social Security has an important role in coordinating the institutions in charge with social security systems for employees and the self-employed who move within the European Community, as well as for their family members. It also plays an important role in defining policies, adopting legislation, managing an important share of the social security system. NASB functions as subordinated to the Ministry of Labour and NHPP and NEA operate under its jurisdiction.

The National Employment Agency, as a national public institution, organizes and co-ordinates activities in the fields of employment and the social protection of the unemployed, and oversees the implementation of employment policies designed by the Ministry of Labour, Family and Social Security.

The National House of Public Pensions supervises the allotment of the following benefits: old age pension, early retirement pension, work incapacity pension, survivor pension, indemnities for temporary incapacity for work caused by regular illnesses or accidents when not at work, occupational illnesses and accidents at work, benefits for illness prevention and rehabilitation of work capacity, bereavement benefit in the case of the insured person/his family member.

The objective of the National Agency for Payments and Social Inspection is to administer and manage the welfare benefits granted from the State budget under a single payment system; family allowances, social aids, indemnities and facilities. Family allowances provide support for the family for the education and subsistence of children. Social aids are granted to the persons or families in need, whose income is not enough to cover the minimum living needs. Benefits are intended to encourage social inclusion, and indemnities granted for compensation are for persons/their families who suffered from various injuries.

The Ministry of Education, Research, Youth and Sport oversees the payment of social security benefits, respectively child allowances, as well as the access to full time mandatory education of children of migrant workers from EU member states – all under the same conditions as for Romanian citizens.

Incomes and Taxation

The average gross wage in November 2011 was RON 2,054 (approximately €478). There are differences in income between the western and eastern regions. Higher incomes are available in the more developed regions (Bucharest, the North-West), with Bucharest offering the highest incomes in the country.

In Romania, all employees and employers pay income tax as follows:

Contributions to the social security budget (pension scheme):

- The individual contribution owed by the employee is 10.5% of the gross monthly income;
- The contribution owed by the employer/income payer is between 20.8% and 30.8% of the total gross monthlywages depending on the labour conditions.

Contributions to the unemployment benefit scheme:

- The individual contribution owed by the employee is 0.5% of the gross monthly income for the employees;
- The contribution owed by the employer/income payer is 0.5% of the total gross monthlywages;
- The individual contribution owed by the insured person based on an unemployment insurance contract is 1%;
- The contribution to the Guarantee Fund for the payment of salary claims owed by the employer/ income payer is 0.25%.

Contributions to the social health insurance scheme:

- The individual contribution owed by the employee is 5.5% of the employee's gross monthly income;
- The contribution owed by employers/income payer is 5.2% of the total gross monthlywages earned by employees.

Income tax on any gross salary is 16%.

The standard VAT rate is 24%, reduced rates also exist (9%, which is applied to medicine, newspapers, books and prostheses and 5% in new residences).

Serbia

Employment

Register with your local unemployment bureau as this entitles you to basic health insurance coverage. You will need to periodically report to have this stamped at the municipality so as to keep your basic health insurance, and be eligible for job training courses, etc.



For key information see www.nsz.gov.rs

Social Security

Serbia has agreements on social insurance, which regulate the recognition of length of service, pension payments, medical treatment, child allowances and similar, with 25 countries. The list of those countries includes almost all European countries except for Spain, Greece, Ireland and Portugal, but Libya, Egypt and Panama are on that list too.

All employees earn the right to social security and pension payments through mandatory social and pension insurance paid by an organization or employer where he or she is employed. From the social and pension insurance which has to be paid in the form of a fee, the fund for mandatory social insurance is formed, which includes pension and disability insurance, health insurance and unemployment insurance.

The right to compulsory insurance is granted to all the employees as well as foreign citizens employed by a foreign legal entity or an individual, if it has not been regulated otherwise by an international treaty. A person becomes entitled to the insurance on the day of the start and terminates on the day of termination of employment.

More information on Social Security can be found on the website of the Republic Fund for Pension and Disability Insurance www.pio.rs



More information on Health Insurance in the Republic of Serbia is available at www.rzso.gov.rs — Institute for Health Insurance of the Republic of Serbia.

Tax

Personal income tax is paid by individuals who earn an income. Tax is paid on income from all sources. Note that Serbia has a double taxation prevention treaty with the Netherlands. Taxable income which is realized on the basis of employment is taxed at a rate of 12%. Other incomes that are not classified as earnings are taxed at a rate of 20% or more.

The law which determines the way of paying VAT went into effect in 2005. General tax rate is 18%

Relocating to your home country

and the special rate is 8% and that for: food, medicines, textbooks, newspapers, utilities, natural gas, services, hotel accommodation. Anyone who sells goods or services shall issue a fiscal receipt and the buyer is obliged to receive and keep it.



Ministry of Finance of the Republic of Serbia, the Tax Administration
www.poreskauprava.gov.rs

To obtain a certificate for import of household items you must submit the following to the Embassy of Serbia:

- The request for Issuance of certificates which should specify what time and where you worked in the Netherlands;
- Valid Serbian passport;
- Evidence of continuous work abroad for over two years, including original employment certificate;
- Consular fee;
- Evidence from the municipality in the Netherlands that you have a minimum of two years at your reported address.



For further information please see the sites of Customs Administration Serbia at
www.upravacarina.rs

Spain

Employment

The Spanish Public State Employment Service (Servicio Público de Empleo Estatal, SPEE) and the employment services run by the Autonomous Communities have a nationwide network of employment offices. To register you must be over 16, have a valid identity document or passport, and have an address. A file containing your personal and professional data will be opened.

Addresses of employment offices can be found in the telephone directory or on the SPEE website, www.sepe.es, which has links to all the public employment services run by the Autonomous Communities. Most of these websites provide information on job vacancies, training courses and guides to job-seeking.

Temporary employment agencies, which are always identified by the initials ETT, hire workers directly and then assign them to user companies which take charge of managing and overseeing the work to be carried out.

If your aim is to work in the Public Sector, you must consult the notices for open competitions published in the official state bulletins (Boletín Oficial del Estado) of the autonomous regions and provinces. You can also obtain information on open competitions from the Spanish government website 'Portal del ciudadanos', ciudadano.gobex.es.

Social Security

There are two levels:

- Contributory scheme: For people who live or legally reside in Spain, who are employed or self-employed ('autónomos') within Spain.
- Non-contributory scheme: this includes all Spaniards resident within Spain; Latin Americans, Portuguese, Brazilians, nationals of Andorra and the Philippines and nationals of other countries covered by treaties, bilateral agreements or conventions (US or EEA citizens resident in Spain).

Anyone who is about to take up work must have a social security number. The Social Security General Treasury will allocate Social Security Numbers to all citizens to identify them in their relationships with the Treasury. A number will also be allocated to the beneficiaries of pensions and other system benefits.

Employers are obliged to apply for membership of the Social Security System for their workers. When the employer does not comply with the obligation, the worker may apply directly for membership of the system. Self-employed workers ('autónomos') or similar are obliged to apply for membership.

Contributions: All workers must contribute to the Social Security System. The company will deduct the contribution percentage payable from the worker's gross wage and the deduction will be shown in the payslip. All workers are entitled to request their 'Vida Laboral' (employment record) to check contributions paid to Social Security.

Incomes and Taxation

The employer is empowered to deduct tax and social security contributions that are legally due on the monthly pay of workers. Social Security deductinos are 6.40% and in this case the income tax withheld is 10%. The amount of income tax withheld depends on the worker's family situation, the duration and the type of the work contract. This is 25% to people who are not resident for tax purposes.

Personal Income Tax (IRPF): charged on all income obtained from work, professional or business activities, investments and wealth. The sum is calculated on the basis of the volume of income earned in the tax year, which coincides with the calendar year, and is progressive starting at a minimum figure that is exempt from declaration.

In general, if you live in Spain for 183 or more days during a given tax year, you will have to declare all your income there, regardless of where you earned it. In determining ones 'tax residence', however, other considerations may be taken into account, such as close personal and economic ties, residence of family members, the place where most of the work is done and so on, so it is advisable to find out and fix your tax residence, if there are any doubts.

If you have worked in Spain for less than 183 days and then are going to move to another EEA country, you can request the return of a proportion of the deductions made under your name. To do this, submit form 215 to the Tax Agency, a certificate of residency in the country to which you are moving and a certificate of the deductions made. The deadline for applying for deductions to be returned is four years.

Value-added Tax (VAT): this is levied on the supply of goods and services by employers and professionals and on imports. The rates of taxation vary between 4% and 18%, depending on how necessary the goods are considered to be, and all without prejudice to statutory exemptions.

United Kingdom

Employment

Jobcentre Plus is part of the Department for Work and Pensions and helps with employment and benefits for people of working age in Great Britain (England, Wales and Scotland). Jobcentre Plus vacancies are available on the Directgov website, www.direct.gov.uk.

If you think you may be eligible for a benefit, you should go to your local Jobcentre, social security office or Jobcentre Plus office. They can give you advice on whether you are eligible and any specific requirements if you are not a UK citizen. Jobcentre Plus deals with all applications for benefits for people of working age.

There are many thousands of recruitment agencies in the UK. The Recruitment and Employment Confederation (REC) is the main industry body that supports and represents private recruitment agencies and businesses in the UK.

Social Security

The UK has a government-run benefit scheme. Some benefits are based on contributions to the National Insurance (NI) scheme, which is managed by HM Revenue and Customs (HMRC). Contributions are deducted directly from salaries, at rates determined by the type of worker. This scheme provides benefits for sickness, unemployment, widowhood and retirement. The NI number records your social security contributions throughout your career.

When you start a job in the UK, your employer will need your NI number. If you do not already have one, you should apply for one at your nearest Jobcentre Plus office. You should only apply for an NI number if you are about to start work and/or are making a benefit claim.

The Pension Service is part of the Department for Work and Pensions and has a network of pension centres supported by a local service. It provides information for individuals about pensions and other pensioner benefits in the UK.

The National Health Service (NHS) is funded through general taxation therefore no charges are made when you use it (except for items such as prescriptions and dental care). To access NHS treatment, you should register with a local health centre, which will assign you to a doctor.

Incomes and taxation

If you are living and working in the UK, you will pay tax at the same rate as a UK National. Taxes are normally payable on all income earned in the UK. The tax year runs from 6 April to 5 April.

Relocating to your home country

You can earn an amount of income in a tax year without paying income tax; this is called a tax allowance. If your income does not exceed your tax allowance, then you will not pay income tax. There are different tax allowances but on average this is £8,105 per year. You may be taxed before you reach this level of earnings, if so, you can make a claim to HM Revenue and Customs at the end of your stay in the UK and it will be refunded. Income tax is deducted directly from your salary, through the Pay As You Earn (PAYE) scheme, at the following rates:

- Basic rate: 20% for earnings between £0 – £34,370
- Higher rate: 40% for earnings between £34,371 – £150,000
- Additional rate: 50% for earnings over £150,000

National Insurance payments are the equivalent of social security contributions. There are different categories of contributions – employed people pay class 1 contributions. Any income above £146 and below £817 per week will be charged at 12%. Earnings above £817 per week are liable for an extra 2%. Only self-employed people must pay their own National Insurance.

Council tax is local taxation to pay for the public services in your area such as waste collections and the police. It is assessed on the value of your property and on the people who live there. Reductions are available if you live alone or are a student. When looking at rent prices for private accommodation, this charge is generally not included. Contact your local authority for more information.

Inheritance Tax is payable on estates with a value of £325,000 or more. The rate is 40% on the value over and above £325,000.

Vehicle Exercise Duty (VED) is usually referred to as 'Road Tax' and is the amount you pay to use your vehicle on public roads. Vehicles registered after March 2001 are banded into 13 groups. Standard rate road tax for the majority of cars costs £0 – £475 per year depending on the type of fuel used and the vehicle's CO₂ emissions.

USA

Employment



For detailed information on jobs and the current labour market, see the United States Department of Labor site at www.dol.gov

Social Security

For detailed information on the USA social security system see the site of the US Social Security Administration at www.ssa.gov.

Unlike income tax, where rates are progressive, the payroll taxes are not so, particularly the Social Security Tax which has an upper threshold wage base (\$106,000 in 2010), and so if your annual income is higher than this, the more you earn, the lower will be your average Social Security Tax rate. The Medicare Tax does not have any upper limit and is a fixed percentage of your income.

Social Security’s baseline tax rates are as follows:

- Employee Portion 6.2%;
- Employer Portion 6.2%;
- Self-employed pay a Social Security tax of 12.4%.

Taxation

The United States taxation system is said to be one of the most complex systems worldwide. Taxpayers are required to pay taxes to four different authorities – the Federal Government, the State Government, Regional Governments and Local authorities which may include municipalities, districts counties and towns.

Tax Rate	Single	Married filing jointly or Qualified Widow(er)	Head of Household	Married Filing Separately
10%	\$0 – 8,025	\$0 – 16,050	\$0 – \$11,450	\$0 – 8,025
15%	\$8,026 – 32,550	\$16,051– 65,100	\$11,451 – 43,650	\$8,026 – 32,550
25%	\$32,551 – 78,850	\$65,101 – 131,450	\$43,651 – 112,650	\$32,551 – 65,725
28%	\$78,851 – 164,550	\$131,451 – 200,300	\$112,651 – 182,400	\$65,726 – 100,150
33%	\$164,551 – 357,700	\$200,301 – 357,700	\$182,401 – 357,700	\$100,151 – 178,850
35%	over \$357,700	over \$357,700	over \$357,700	over \$178,850

Relocating to your home country

The tax on income or Income tax paid by individual taxpayers is the primary revenue earning vehicle for the government.

The second largest tax collected by the Federal Governments is the Payroll tax which includes the Social Security Tax and the Medicare Tax.

Taxes required to be paid at the local government level include property taxes, permit fees, etc.

At the city level, you may be taxed for improvement and maintenance of parks, provision of local services such as ambulances and fire stations, schools, etc.

In addition to all of the above, other taxes US citizens are required to pay include gift taxes and estate duties, capital gains taxes, VAT, taxes on dividends earned, etc.

Useful Resources



The European Union (EU)

The European Union (EU) is an economic and political entity and confederation of 27 member states which are located primarily in Europe. The EU comprises the following countries, with the dates of accession noted afterwards:

Austria (1995), Belgium (1952), Bulgaria (2007), Cyprus (2004), Czech Republic (2004), Denmark (1973), Estonia (2004), Finland (1995), France (1952), Germany (1952), Greece (1981), Hungary (2004), Ireland (1973), Italy (1952), Latvia (2004), Lithuania (2004), Luxembourg (1952), Malta (2004), Netherlands (1952), Poland (2004), Portugal (1986), Romania (2007), Slovakia (2004), Slovenia (2004), Spain (1986), Sweden (1995), United Kingdom (1973).

The European Economic Area (EEA)

The European Economic Area (EEA) was established on 1 January 1994 following an agreement between the member states of the European Free Trade Association (EFTA) and the European Community, later the European Union (EU). Specifically, it allows Iceland, Liechtenstein and Norway to participate in the EU's Internal Market without a conventional EU membership. In exchange, they are obliged to adopt all EU legislation related to the single market, except laws on agriculture and fisheries. One EFTA member, Switzerland, has not joined the EEA, but still has a similar agreement with the EU. The EEA comprises the following countries:

Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Republic of Ireland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, The Netherlands, Norway, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, UK.

The Schengen Area

The Schengen Area comprises the territories of twenty-six European countries that have implemented the Schengen Agreement signed in the town of Schengen, Luxembourg, in 1985. The Schengen Area operates very much like a single state for international travel with external border controls for those travelling in and out of the area, but with no internal border controls when travelling between Schengen countries. The Schengen area comprises the following countries:

Austria, Belgium, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Slovak Republic, Slovenia, Spain, Sweden, Switzerland.

Useful Resources

Inspira information for staff soon to separate

- **How should you apply for Inspira job openings?**
You should register for an external account to apply for the job opening.
- **If you have to have a new external account, how long will the internal account be active?**
Your internal account will remain active for two years after separation.
- **When creating a new external account, is it possible to copy and paste information?**
Details from your internal account can be copied and then pasted into an external account by using two differently supported browsers (e.g. Internet Explorer and Firefox) at the same time.



-  For help on how to prepare emotionally for career change and transition speak to the Staff Welfare office or contact Rob Oliver on rob.oliver1@gmail.com or 06 30 40 21 66, who specialises in training sessions for individuals approaching career transition.
-  To find information circulars, see the ICTY Tribunet/Staff Utilities/Administration Circulars/Information Circulars
-  Persons who are encountering difficulties with their landlord can approach the Juridisch Loket, a legal aid service funded by the Dutch government. See their website at www.juridischloket.nl
-  For detailed information on working in the Netherlands see www.werk.nl
-  The European Job Mobility Portal Eures contains lots of useful information regarding job seeking and working within the EU and can be found at www.ec.europa.eu/eures/
-  For a detailed overview of tax systems in different countries see www.gti.org/Services/Tax-services/Expatriate-tax/Expatriate-tax-ebook
-  See the Centre of Public Employment Services of Southeast European Countries at www.cpesec.org/members
-  For a full list of embassies within The Hague see embassy.goabroad.com/embassies-in/netherlands
-  For information on free movement and other rights of European Union nationals, see ec.europa.eu/social/main.jsp?catId=457&langId=en

