

Annual adjustment of salary criterion for highly skilled migrants 2026

The Dutch government has announced changes to the salary criterion for highly skilled migrants, obligations of recognized sponsors, and application legal fees that will be implemented per January 1, 2026.

The salary criterion for highly skilled migrants is contained in the Foreign Nationals Employment Act Implementation Decree (*Besluit uitvoering Wet arbeid vreemdelingen*). This also stipulates that salaries are to be adjusted annually with effect from January 1 based on recent index figures for negotiated wages, as published by Statistics Netherlands. For the coming year, the salary criterion will be increased by 4,46%.

The following gross monthly salaries apply as of January 1, 2026:

Highly Skilled Migrant

- 30 years and older EUR 5,942 excluding vacation allowance
- Younger than 30 years EUR 4,357 excluding vacation allowance
- Reduced criterion for graduates EUR 3,122 excluding vacation allowance

EU Blue Card

- Highly educated employees, regardless of age EUR 5,942 excluding vacation allowance
- Reduced criterion for graduates EUR 4,754 excluding vacation allowance

The salary is assessed solely on the salary received in cash, i.e. the fixed, contractually agreed gross salary in cash, excluding the vacation allowance to be paid by the employer. Non-cash salary payments and uncertain salary components such as overtime, tips, and benefit payments are excluded. However, expense and other allowances may be included, provided they are guaranteed contractually and regularly paid each month.

A fixed allowance, such as a 13th month payment or a fixed year-end bonus that is contractually agreed, can only be included in the gross salary if they are actually paid to the highly skilled migrant through payroll, in monthly instalments.

The salary must be paid into a bank account bearing the name of the highly skilled migrant. Payslips must be made available for inspection immediately upon request.

New item added to recognized sponsors' obligation to retain records

As of January 1, 2026 it will also be required to retain proof of the payment of the monthly salary. These documents must show that the employee has received the salary in a payment account in the employee's name. Examples include statements from the company's business bank account or an overview of a batch payment. Same as payslips, this information should be made available immediately upon request of the authorities.

Which criterion applies?

For entry and residence permit, and extension applications filed prior to January 1st, 2026, the 2025 salary criterion still applies, even though the highly skilled migrant will only arrive in the Netherlands in 2026, or the current permit only expires early 2026.

An exemption applies when the highly skilled migrant changes employers. In that case, the threshold that is applicable on the date on which the new contract starts applies.

Other impacted categories:

In addition to the highly skilled migrant procedure, the same salary criteria also apply to applications for residence permits filed for intra-corporate transferees under the EU ICT Directive.

Furthermore, the highly skilled migrant salary criteria also apply to the following types of stand-alone work permits, assessed by the Dutch Employment Agency (UWV):

1. Short-stay highly skilled migrant work permit

This category is limited to employees in key or specialist positions, who work for a recognized sponsor in the Netherlands for a maximum duration of 90 days and will not apply for a residence permit due to the short duration of stay.

2. Intra-company transfer work permit

This work permit category distinguishes between managers, specialists and trainees, who will work in the Netherlands for a period not exceeding 90 days in a rolling 180-days period. The salary criterion for highly skilled migrants who are 30 years of age and older applies to the first two categories. For trainees, the lower criterion for highly skilled migrants younger than 30 years applies.

3. Highly skilled migrant – Frontier Worker work permit

This work permit is particularly attractive for employers in the border region, it enables them to employ highly skilled migrants who do not reside in the Netherlands, but in a nearby Member State.

Increase of government fees

The government fees for applications for recognized sponsorship status as well as residence permits will increase by approximately 4.4% per January 1st, 2026. The new fee amounts are as follows:

- Application for recognition as a sponsor, regular fee: EUR 5,080
- Application for recognition as a sponsor, reduced fee: EUR 2,539
- Application for a Highly Skilled Migrant permit, ICT permit or EU Blue Card: EUR 423
- Application for a partner: EUR 254
- Application for minor child: EUR 85

If you would like more information about this, feel free to contact us.

KPMG Meijburg & Co
December 18, 2025

The information contained in this memorandum is of a general nature and does not address the specific circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.