



Meijburg & Co
Tax & Legal

Reward Bulletin

The (leading) role
of HR in the AI
transition



March 2026

The future of work: AI as catalyst and challenge

The Atelier opened with an AI-generated video showing what the future would look like in the year 2030. It showed that the collaboration between employees and AI assistants, such as the Nova chatbot, had become a natural part of the work process.

Nova optimizes, screens and makes processes more efficient, thereby underscoring the potential of AI as a driving force behind process improvement.

At the same time, the video addressed the downsides of this development.

The introduction of AI creates uncertainty among employees, including about the reliability and fairness of algorithms, and raises fundamental questions about privacy and autonomy. These observations illustrate that the integrity of AI not only offers opportunities but also requires critical reflections on the ethical, social and organizational consequences.

The opening therefore provided a strong impulse for further reflection and dialog. The program, consisting of three presentations and interactive mini-Atelier sessions, provided opportunities for both knowledge sharing and active participation.

The moderator for the day, Ruben Froger, Head of People Services at KPMG Meijburg Netherlands, immediately put the main theme into perspective. He emphasized that HR can fulfill a key role in guiding the AI transition. Not only as a process and policy manager, but also as a guide, unifier and champion of an honest and future-proof organizational culture.

On Tuesday, March 10, 2026 the KPMG Meijburg Reward Atelier took place, an interactive meeting for both strategic and operational managers in HR, Reward and Finance.

The key question was how the transition to artificial intelligence (AI) impacts organizations and employees, and what the role of HR in this can and should be. Also discussed was the macro-economic impact of the AI transition, including the expected changes in tax systems and the implications of this for organizations, especially in the areas of talent recruitment and employee remuneration.

The Reward bulletin provides an overview of the main insights and reflections that emerged during the Atelier.



The AI transition: ready for the future?

Stéphanie Porteman, partner at KPMG Advisory Belgium & KPMG EMA AI Transformation Hub lead, shared her views on the workforce of the future. She argued that the essence of the AI transformation doesn't lie in technology, but in collaboration. After all, the success of the AI transformation will ultimately be determined by people.

Human at the core

Central to her argument was the concept of the 'augmented workforce': a work environment where people and AI agents work seamlessly together, each reaching their full potential. Porteman outlined a spectrum of forms of collaboration, ranging from AI as a support tool in day-to-day tasks to scenarios where AI agents lead teams of people. She emphasized that the latter form, although seemingly futuristic, is already being used in practice, for example in call centers where AI screens and distributes calls. Porteman argued for a fundamental role for people in this context, namely 'Human at the Core': from the outset each process and each AI interaction must be shaped from a human-centric perspective.

The KPMG PROMP-T model: navigating during the AI transformation

To help organizations navigate the continuous stream of AI advancements, Porteman introduced the PROMP-T model. This framework, which KPMG uses both internally and at clients, consists of five axes: People Skills (P), Rewards (R), Oversight (O), Mindset (M) and Process & Organization (P).

Partner with IT

Bridge HR & IT to establish integrated Digital & Augmented Workforce Management

One operating model with shared KPIs for outcomes and risk

Joint governance that covers workforce planning, performance, skills, controls, and AI operations

A single view of work that coordinates who does what and when people or agents take the lead

Think in combined capabilities

Deliver with Trusted AI



Together, these axes constitute the basis for a successful AI transformation (T).

- **People Skills:** The focus shifts from analytical and administrative work to skills that make people unique, such as empathy, creativity and professional judgment.
- **Rewards:** KPIs and incentives should align with the desired behavioral change. Rewarding AI use requires a rethink of current reward structures.
- **Oversight:** A Trusted AI Framework is essential to ensure security, control and compliance, both for AI agents and the people who work with them.
- **Mindset:** A successful AI transformation requires a culture of continuous learning, experimentation and

adjustment.

- **Process & Organization:** The implementation of AI impacts processes, organizational structures and governance. It requires a fundamental rethink of the way work is organized.

Porteman concluded with three key takeaways:

1. Determine the role of HR in the AI transformation and work actively together with IT.
2. Reflect on the shift from processes to skills.
3. Ensure that the framework and organizational readiness is in place before beginning the transformation.

Beyond the algorithms: AI remains a human-driven endeavor

Caroline Tervoort, partner at KPMG Advisory Netherlands, demonstrated the limits of AI by referring to the experiment that KPMG and the University of Amsterdam had carried out (and are still carrying out), whereby a company is run completely by AI agents: the so-called Zero Person Company. The experiment was an *epic failure*. A company without people doesn't work, or in any case: not yet.

The agents were scripted as if they were people, with broad human job-title descriptions. This created chaos, with agents starting to operate on what researchers called a 'coffee conversation'-basis: agents came up with ideas that weren't feasible, copied each other's scripts and applied them to situations for which they weren't intended.

In short: agents should not be designed as human employees but work best within a clearly delineated context and job description.

Intuition and moral compass

Tervoort also emphasized the importance of human intuition and moral compass. AI doesn't have a conscience; precisely for this reason human assessment by managers and employees, not forgetting governance and guard rails, remain essential. The annual survey carried out by KPMG (the 2025 Confidence Monitor) shows that less than one-third of the Dutch workforce feel they have sufficient training to work effectively with AI.

Workforce Transformation

If the structure of your organization changes, what changes for your employees?

Culture & Leadership

Reskilling & Upskilling

Wellbeing

Workforce Shaping



"Human beings are still at the core of the digital world of work"

This underscores the necessity of continuous education and strengthening AI literacy at all levels.

Corporate care

Leadership in the age of AI requires a balance between managing productivity and empathy – what Tervoort calls 'corporate care'. The psychological and behavioral transition experienced by employees requires versatile

leadership and attention to well-being. In these times, leadership is a big job. The risk of mental health absenteeism increases the more AI takes over routine tasks and the only work left is cognitively more challenging. Conscious recovery time and 'brain fitness' are therefore crucial. Examples: offering days off after large projects, a four-day workweek or just time to clear your head during the day.

From theory to practice: Mini Atelier sessions

In the mini-Atelier sessions participants were divided into groups to familiarize themselves with the axes of the PROMP-T model. Valuable insights emerged from the discussions:

- **People Skills:** When filling job vacancies it's becoming increasingly crucial to carefully consider whether a person or an AI agent is the best choice. Soft skills play a decisive role in the selection process. Investing in AI literacy at all organizational levels is essential for dealing effectively with the new reality.
- **Process & Organization:** The challenge lies in using AI for broader process restructuring and not just for individual work efficiency. Informal knowledge and corporate culture are antithetical to automation. HR has an important task in managing the 'human at the core' principle.
- **Reward:** Rewarding AI use fairly requires careful consideration. Young employees often already actively using AI. Education can help all generations learn how to work with AI. Investing in knowledge and skills therefore constitutes an important part of the rewards strategy.
- **Mindset & Oversight:** It's important to formulate a clear vision on AI use and create a governance policy for the ethical use of AI. Differences in how fast employees adopt AI requires help suited to the individual. It's important to keep employees fit for the AI transition (HR as 'brain nurses').

Tax in a world changing through the use of AI

The final presentation provided a reflection on the broader impact of AI on the tax system. Ruben Froger argued that AI significantly increases productivity, both in processes, decision-making and services. The tax system in the Netherlands is largely based on labor. If AI takes over more work and consequently less people make up the workforce, this will have implications for the revenue generated from payroll tax. Although higher profits may result in higher corporate income tax revenue, will this compensate for the loss in payroll tax revenue? Large-scale tax reforms therefore seem inevitable, with a shift from tax on labor to tax on capital, profit and possibly even on AI agents or AI-generated intellectual property. When and how remains uncertain for the time being.

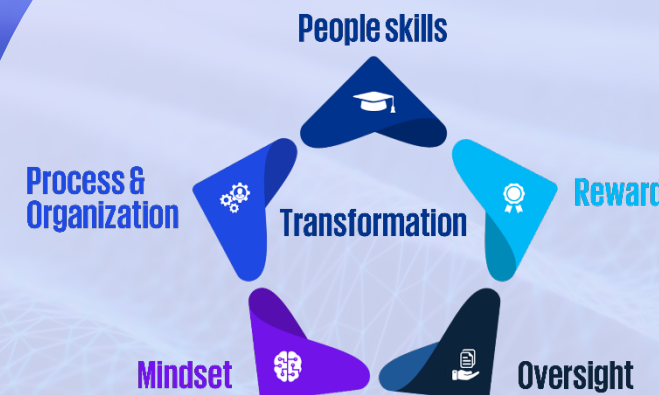
Maarten Greijn, Tax partner at KPMG Meijburg Netherlands, subsequently emphasized the paradox confronting HR: tech-driven work efficiency resulting in higher expectations from employees versus increasing complexity of legislation and regulations which HR needs to take account of. HR must balance these competing factors, with the employee experience retaining its central position in this. Greijn then mentioned a number of current tax developments directly impacting HR and which require vigilance.

Seeing through the fog of predictions: PROMP-T

2026 marks the move from technology experimentation to full company transformation

We have designed the PROMP-T framework to support Human-AI integration.

KPMG applies it as Client Zero and uses it in co-creation to guide our clients through their own transformation.



- 30% ruling: the WNT norm is fully in force, and the percentage will decrease further to 27% in 2027.
- Qualification as a foreign taxpayer: that this has ended for employees with a 30% ruling may have consequences for agreements made between employers and international employees.
- Cross-border working from home: the social security framework agreement has been expanded to include Estonia, but there is a significant difference in how it is applied by each Member State.
- 34-day scheme with Germany: in effect since 2026, with consequences for cross-border workers and working-from-home policy.
- Self-employed dossier: the first supplementary tax assessments have been imposed, even for employers who were actively taking steps to convert the relationship with self-employed persons into an employment contract.

What remains important in the AI era is that HR professionals must be aware of what AI doesn't know. In this new era, complex tax issues continue to require human expertise.

Survey: the Dutch want AI but with people controlling the AI transition

However, this increases the dependence on AI

KPMG's 2025 National AI Confidence Monitor

70%

Use AI at work

2/3

Finds it more efficient

50%

See improved quality

< 1/3

Have received sufficient training in AI

Conclusion: the human as compass in the AI era

The third Reward Atelier made clear that the AI transition is a multifaceted and strategic challenge for HR. Not only as the implementer of processes, but also as leader who connects people, technology and organization. In an era in which technological innovation is key, human qualities such as empathy, judgment and ethical awareness is more important than ever. It's up to HR to embrace this leading role and help organizations through the AI transition, with continued consideration for humanity, ethics and sustainable development.



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