



## Applying for a healthcare allowance when you are married and your partner lives abroad

*This factsheet provides information about healthcare allowance when your partner does not live or work in the Netherlands.*

### General

An incoming international researcher is generally covered for healthcare costs by the public healthcare insurance. You can check whether this applies to your situation by reading the factsheet 'Healthcare insurance for international researchers'. If you are covered for healthcare costs under the public healthcare insurance you can apply for a healthcare allowance. This healthcare allowance is a contribution towards the cost of healthcare insurance that you are eligible to receive if your income is below a certain level. Your partner's income is included in the calculation of your income level. If you are married<sup>1</sup>, then your husband or wife is your partner in terms of healthcare allowance, regardless of whether your partner works or lives in the Netherlands. This situation is explained in more detail below.

### Calculation of healthcare allowance

If you declare the combined income of your partner and yourself, the tax administration office will calculate the exact amount of healthcare allowance that you are eligible to receive. A private scholarship<sup>2</sup> is generally also seen as income that needs to be declared. The way your healthcare allowance is calculated depends on the country where your partner lives and whether or not your partner works.

For your information we will list the basics of the tax office calculations:

1. If your partner works, then he or she is covered under healthcare insurance in his or her country of residence. In that case the healthcare allowance is calculated on the basis of notional participation of your partner in your healthcare insurance. You will eventually receive 50 % of the total allowance, because your partner is not covered under an insurance in the Netherlands.
2. If your partner lives in a treaty country<sup>3</sup> and does not work, you will receive a full combined healthcare allowance. The level of the healthcare fees in your partner's country of residence will be taken into account in the calculation of the level of the

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<sup>1</sup> civil partners are treated as married partners.

<sup>2</sup> A private scholarship as meant here excludes funding in terms of article 3.104 of the income tax legislation - *Wet Inkomstenbelasting*. A grant issued on the basis of national or international legislation, such as the Student Grants and Loans Act (*wet studiefinanciering*), is excluded.

<sup>3</sup> Treaty countries are all EU and EEA countries, Bosnia and Herzegovina, Cape Verde, Croatia, Macedonia, Morocco, Serbia and Montenegro, Switzerland, Tunisia and Turkey.

allowance. However, your partner must be registered with CvZ, the Dutch Health Care Insurance Board and pay them the nominal contribution.<sup>4</sup>

3. If your partner does not live in a treaty country and does not work, the healthcare allowance is calculated on the basis of his or her notional participation in the healthcare insurance. You will eventually receive 50 % of the total allowance, because your partner is not covered under an insurance in the Netherlands.

## **A partner in terms of healthcare allowance needs to have a sofi-number<sup>5</sup>**

You can apply for a sofi-number for your partner at the tax administration office (*Belastingdienst*) in Heerlen. You need to fill out a form called '*Aanvullen van gegevens buitenland*' (additional international data), at: <http://www.toeslagen.nl/download/72.html>

Unfortunately, this form is available in Dutch only. The form has an indication that it is meant for Dutch citizens who would like to receive their healthcare allowance abroad. However, you can also use this form to apply for a sofi-number for your partner. In addition, you need to submit: a copy of your partner's passport, a certificate of residence of your partner, as well as a marriage certificate (or proof of registered partnership or a cohabitation agreement).

Should you have any problems filling out this form, you can pay a visit to your local tax office where they can help you with the form.

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<sup>4</sup>The nominal contribution is the basic healthcare insurance premium that CVZ collects.

<sup>5</sup> For more information about sofi-numbers or BSN see <http://www.eracareers.nl/index.cfm?rld=CCA53F5C-D5F4-3346-A87C-54DB804A0D2C&fuseaction=practicalinformation.showcontent&subject=8>