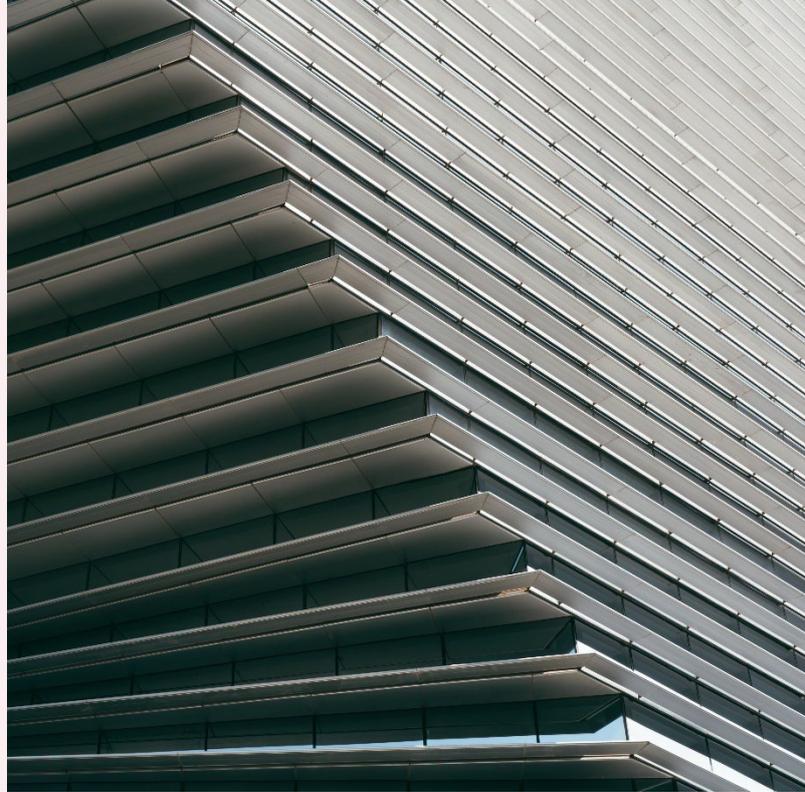


Dutch labour law updates 2026

February 2026



The Dutch government's newly published coalition agreement between D66, VVD, and CDA contains several notable employment-related measures. This briefing outlines these topics as well as other anticipated changes expected to take effect in 2026.

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Dutch bonus cap

The 20% Dutch bonus cap currently applies to all staff under a financial undertaking's responsibility. On 27 January 2026, Parliament adopted an amendment limiting the cap to identified staff/MRTs only. The Dutch Senate is now reviewing the proposal. If the review proceeds without delay, the amendment is expected to take effect on 1 January 2027.



Implementation EU Directive on Pay Transparency

Despite the ECs request to all member states to meet the deadline of 7 June 2026 to implement the EU Pay Transparency Directive (2023/970), the Netherlands reconfirmed not to be able to meet this deadline. The Dutch government sticks to the envisaged implementation date of 1 January 2027 leaving Dutch employers in insecurity as to when they need to comply with the new obligations introduced by the Directive.



Self-employed workers

The coalition intends to continue the current course with regard to self-employed individuals, by implementing the Self Employment Act swiftly and in phases. In addition, the legal presumption of employment will apply for hourly rates up to EUR 36.



Non-competition clause

On non competition clauses, the coalition agreement only briefly refers to modernization, so the draft bill revising the statutory framework remains relevant.

Following its 2024 consultation, (a revised version of) the bill was expected to be submitted to Parliament in early 2026.



Transition allowance

The coalition plans to **reform the transition allowance**. Employers that will have invested sufficiently in training, retraining, or reintegration under the Gatekeeper Act will face reduced—or, in some cases, no—transition allowance obligations. The compensation scheme for transition payments after two years of illness will be abolished.



Collective labour agreement

The coalition seeks to modernise collective labour agreements (CLAs). Together with social partners, it will explore ways to reduce administrative burdens, review whether current dispensation rules hinder emerging sectors, and assess how non union members can be more broadly involved without creating competition on employment conditions.



Illness

The coalition intends to reduce administrative burdens in the Gatekeeper Improvement Act by removing bureaucratic obstacles, offering more clarity on obligations and sanctions, and enabling more tailored reintegration processes.



Pilot: highly skilled workers to the Netherlands

A three year pilot programme will be introduced to attract highly skilled workers in designated sectors. Participation will require meeting salary and housing criteria, and stays will be limited to three years. At minimum, candidate EU Member States will be eligible.



Mirroring principle in dismissal proceedings

The coalition plans to make the mirroring principle (*afspiegelingsbeginsel*) more flexible so personal circumstances can play a greater role. Further clarity on what this entails is to follow.



Compensation for working time

The coalition will explore (unorthodox) measures to make working more hours financially attractive, such as easing restrictions under the Prohibition of Discrimination by Working Hours Act to allow a full time bonus, introducing an hourly labour tax credit, and providing incentives for employees who increase their working hours.



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