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Dutch Tax Plan 2027 moves to the Senate: what a rejection would mean for payroll and assessments

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On 18 November 2026 the Dutch government set out what would happen if the Senate rejects the Tax Plan 2027 package. The tax administration is now building the 2027 parameters adopted by the House, so a rejection would mean incorrect wage tax tables from 1 January, with new tables possible only from 1 April 2027.

Country reference

- **Country:** Netherlands
- **Authorities:** Ministry of Finance; Netherlands Tax Administration (Belastingdienst); Senate (Eerste Kamer)
- **Topic:** Tax Plan 2027 package in the Senate
- **Key date:** 18 November 2026 (government letter); Senate debate planned for 7 December 2026
- **Law:** Belastingplan 2027, parliamentary file 37.022, with related bills

What is new

The House of Representatives passed the package on 12 November 2026 by 76 votes to 74, as we reported last week. On 18 November the state secretary for finance wrote to Parliament on the practical effect if the Senate rejects it. From 20 November the tax administration processes the parameters adopted by the House, and after that there is no regular process to change them for 1 January 2027.

What a rejection would mean

- Employers would apply incorrect wage tax tables from 1 January 2027. New tables could be introduced from 1 April 2027.
- Provisional income tax assessments for 2027 would use incorrect parameters, and taxpayers would have to ask for new ones themselves.
- About 1 million taxpayers would be more likely to have to file a return and possibly pay extra; others could pay too much wage tax. Differences would be corrected in the 2027 return, from June 2028.
- Other taxes and agencies could face repair work, extra administration and IT risk.

The Senate timetable

The Senate finance committee holds a technical briefing and submits its written questions on 24 November 2026. The Senate can only accept or reject the bills. Press reports put the plenary debate on 7 December, and on 12 November said the parties that backed the plan in the House were at least four Senate seats short of a majority.

What to do now

- Ask your payroll provider how it will handle the 2027 tables if the vote fails, and plan for a possible April correction.
- Keep 2027 budgets for Dutch business measures flexible until the Senate votes.
- Tell expat and senior staff that 2027 net pay may be corrected later if the package falls.

Our take

The outcome is uncertain, and the payroll impact is concrete. Finance teams with Dutch staff should prepare for both results now rather than wait for the December vote.

Sources

- Eerste Kamer: Belastingplan 2027 (37.022), dossier and documents including the state secretary's letters of 18 November 2026 (viewed 21 November 2026)
- TaxLive / VN Vandaag (press): Verwerping Belastingplan 2027 door Eerste Kamer leidt tot onjuiste voorlopige aanslagen (18 November 2026)
- TaxLive / ANP (press): Belastingplan komt nog vier zetels tekort in Eerste Kamer (12 November 2026)

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