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WBSO benefits RDF projects

The Dutch Ministry of Economic Affairs has determined that beneficiaries of the European Regional Development Fund (ERDF) during program years 2014 - 2020 who have benefited from a Dutch fiscal stimulus package need not deduct their costs over this period. This applies to the funds such as the WBSO (R&D Tax Credit), the RDA deduction and other various fiscal stimulus measures. In addition to the financial benefits for the beneficiaries, administrative liabilities are also being reduced.

The WBSO in the Dutch abbreviation for Wet Bevordering Speur- en Ontwikkelingswerk and RDA for Research & Development Aftrek. These have both been combined, as of 1 January, 2016, in the WBSO and is a fiscal stimulus measure of the Dutch government.

What does this mean for you?

The changes in the policy are effective immediately and are retroactively applicable. Applications in the future need not take WBSO credits into account when computing salary costs. If your project has already been calculated using the WBSO reduction, please contact your representative at OP Oost. We can discuss whether it's more advantageous to comport the WBSO correction to the following reporting period or to allow us to do this for you.

Background

The reasoning behind this adjustment is that it was discovered that a calculation for the hourly rate for ERDF projects has been pegged to the incremental increases tied to Social Security costs and overhead. The WBSO reduction should only be included against actual costs in accordance with hourly rates. During the program period 2014-2020 it is not allowed to calculate actual salary costs. The exception is when the WBSO-benefits are a part of the IKS system (the automated cost calculation system used by many subsidy managers in the Netherlands) that has been approved

by the Netherlands Enterprise Agency (RVO.nl) and have been computed automatically.



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Read more

<http://www.op-oost.eu/Nieuws-overzicht/WBSO-voordeel-in-EFRO-projecten.html>



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