Workx Advocaten

ANNUAL LEAVE: WHAT EMPLOYERS NEED TO KNOW

Every employee in the Netherlands is entitled to holiday days, but the rules are not always clear. An overview of accrual, illness during holidays, expiry and the value of a holiday day.

01. STATUTORY AND EXTRA-STATUTORY

STATUTORY **HOLIDAY DAYS**

Each year at least **four times the number of days** a person works per week:

4 × □□□□□ five days per week → twenty holiday days per year

□□□ three days per week → twelve

Expire six months after the end of the calendar year in which they were accrued.

EXTRA-STATUTORY **HOLIDAY DAYS**

- More than the statutory requirement; may have been agreed in an employment contract or collective labour agreement.
- May be paid out instead of taken, but only if employer and employee agree.
- **Become time-barred** only after five years.

02. EXPIRY AND LIMITATION: EXAMPLE OF HOLIDAY DAYS FROM 2024

2024
Holiday days accrued

1 July 2025
Statutory holiday days from 2024 expire

31 December 2029
Extra-statutory holiday days from 2024 become time-barred

ⓘ However, the employer has a **far-reaching duty** to inform employees about the expiry of holiday days.

ACCRUAL

In principle only over the period in which work is done and there is a right to pay. Exceptions include:

- pregnancy leave
- adoption leave
- additional birth leave
- long-term care leave
- illness

SICK **EMPLOYEES**

- Sick employees are also entitled to holidays; a holiday can aid recovery or provide rest after reintegration work.
- Ill during a holiday? Then those days of illness do **not automatically** count as holiday days.

END OF EMPLOYMENT

- Remaining holiday days must be **paid out** at the end of employment.
- With a new employer, the employee can still take them as unpaid leave.

03. VALUE OF A HOLIDAY DAY

As a rule, during a holiday the employee is paid the **'usual pay'**.

Pay for a holiday day must not lead to an economically less favourable position than if work had been done on that day.

⚠ The value of a holiday day is therefore **higher than just salary and holiday allowance**.

IN ANY EVENT	Fixed salary, plus holiday allowance and any fixed end-of-year bonus or thirteenth-month payment
ALSO INCLUDE	Variable pay such as: irregular hours allowance; evening, night, weekend, shift or on-call allowance; regular overtime pay; (performance) bonus; even profit-sharing

Based on our article 'Holiday days: what you need to know as an employer!', 30 June 2025 — workxadvocaten.nl (in Dutch)
www.workxadvocaten.nl/en/artikel.html?a=vakantiedagen-wat-je-als-werkgever-moet-weten

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