Workx Advocaten

THE WTTA: OBLIGATIONS FOR STAFFING PROVIDERS

The Wet toelating terbeschikkingstelling van arbeidskrachten (Wtta, Act on the Admission of Labour Providers) introduces a **mandatory admission system** under which every company that lends employees to other businesses needs admission from the Dutch Labour Supply Authority (Nederlandse Autoriteit Uitleenmarkt, NAU). Admitted companies are entered in a public register.

APPLIES TO

- ✓ Temporary employment agencies
- ✓ Secondment agencies
- ✓ Payroll companies
- ✓ Companies that lend workers occasionally

EXEMPTED

× Intra-group secondment · × Lending between employers in the same sector (collegiaal uitlenen): making employees (flex pools) available at cost, without a mark-up, to another business in the same sector, such as in healthcare or education

01. TIMELINE OF ENTRY INTO FORCE



1 Nov – 31 Dec 2026
Registration for the transitional arrangement (existing lenders)

1 January 2027
The Wtta enters into force. 2027 is a transitional year.

1 May – 30 June 2027
Lenders can apply for the mandatory admission

1 July 2027
The NAU starts assessing companies for the public register; hirers can check it

1 January 2028
Enforcement with fines by the Netherlands Labour Authority (Nederlandse Arbeidsinspectie). Anyone who has not been admitted, has no exemption or does not fall under the transitional arrangement may no longer lend workers; hirers may no longer work with them. Until then: emphasis on providing information.

It is therefore advisable to take action in good time.

REQUIREMENTS **FOR ADMISSION**

A lender must meet requirements in the areas of:

- € Correct payment of wages
- Compliance with employment legislation
- Proper administration and registration
- Reliability of directors

Documents to be submitted include a Certificate of Conduct (Verklaring Omtrent het Gedrag) and a valid Wtta inspection report.

€100,000 security deposit to be deposited

Ongoing compliance, not a one-off test: inspection bodies periodically check whether a company continues to comply; the NAU supervises the system.

TRANSITIONAL ARRANGEMENT **EXISTING LENDERS**

- Continue lending while the NAU assesses the application for admission or exemption, even if no decision has been made by 1 January 2028.
- Lighter regime for lenders with an SNA quality mark (Stichting Normering Arbeid).
- Register from 1 November up to and including 31 December 2026; then submit the application for admission between 1 May and 30 June 2027.

LIMITED SCOPE **FOR EXEMPTION**

Not a realistic alternative for most lenders. **Temporary employment agencies and payroll companies** are excluded. For other lenders, only if:

1. the fees for the provision of workers make up less than 10% of the total wage bill,
2. the fees for the provision of workers do not exceed €5 million, and
3. the company has paid wages for at least twelve months.

For secondment agencies and others for whom lending is a substantial part of turnover, this route is usually not available in practice.

OBLIGATIONS **FOR HIRERS**

From 1 July 2027
Check the public register.

From 1 January 2028
Only do business with lenders that have been **admitted** have an **exemption** or fall under the **transitional arrangement**.

Own record-keeping obligation
By the day the provision of workers starts at the latest, record the lender's status (admitted, exempt or transitional arrangement) and through which lender staff are deployed.

Based on our article on the Wtta, 26 October 2026 — workxadvocaten.nl (in Dutch)
www.workxadvocaten.nl/en/artikel.html?a=de-nieuwe-wtta-verplichtingen-voor-uitleners