

2026 CISO Relocation Audit: The Combined Board & HR Checklist

Confidential Framework for NIS2-Regulated Entities (Berlin vs. Amsterdam)

SECTION 1: THE HR COMPLIANCE GATE (Tax & Mobility)

Goal: Ensure the CISO doesn't lose 30% of their net wealth on Day 1.

- **The 150km Verification (Amsterdam-bound):** Has the candidate's residency for 16 of the last 24 months been verified as >150km from the Dutch border?
 - *Risk:* If moving from Düsseldorf/Antwerp, the 30% ruling is **void**.
 - **Base Salary Gross-up calculation:** If the 30% ruling is ineligible, has the base salary been increased by ~28% to match the "Net-Net" of eligible peers?
 - **Relocation "Ghost" Costs:** Does the package include a "Housing Finders Fee"? (Critical for Berlin/Amsterdam 2026 rental markets).
 - **NIS2 Education Allowance:** Does the contract allow for 40+ hours of mandatory annual regulatory training for the CISO and their direct reports?
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SECTION 2: THE BOARDROOM PROVISIONS (Liability & Governance)

Goal: Insulating the CISO (and the Board) from personal regulatory fines.

- **BSI/DNB Fine Indemnity Review:** * *Berlin:* Acknowledge that the company **cannot** legally pay personal BSI fines.
 - *Solution:* Is a **Personal Cyber-Liability Stipend** (separate from D&O) explicitly listed in the benefits?
- **The "Shadow AI" Clause:** Does the D&O insurance policy explicitly cover "Unauthorized AI Implementation," or is there a coverage gap the CISO needs to know about?
- **Direct Reporting Line:** Is the CISO contractually obligated to report to the Board (not just the CIO) to satisfy NIS2 Article 20 "Duty of Oversight"?

- **The "Exit Grace" Provision:** In the event of a breach-related termination, does the CISO have "Legal Tail Coverage" for 24 months post-employment?

SECTION 3: THE "NET-NET" VERIFICATION TABLE

HR and the Board must sign off on these three final figures:

Requirement	Berlin (Liability First)	Amsterdam (Tax First)
Gross Base	€145k - €178k	€158k - €195k
Tax Efficiency	Standard German brackets	30% Ruling (If >150km)
Liability Stipend	Mandatory (€4k - €6k)	Recommended
Housing Budget	Mid-range	Extreme / High Premium