



courdid

Employment tax
with a personal fit

Preliminary payroll tax figures 2019

	2019	2018
Personal Income Tax / Payroll tax		
Tax percentage 1st bracket	9.00%	8.90%
Tax percentage 2nd bracket	10.45%	13.20%
Tax percentage 3rd bracket	38.10%	40.85%
Tax percentage 4th bracket	51.75%	51.95%
Maximum taxable income 1st bracket	20,384	20,142
Maximum taxable income 2nd bracket (born 1-1-1946 or after)	34,300	33,994
Maximum taxable income 3rd bracket	68,507	68,507
Percentage general old age pensions (AOW)	17.90%	17.90%
Percentage exceptional medical expenses (WLZ)	9.65%	9.65%
Percentage general surviving relatives pension (ANW)	0.10%	0.10%
Combined percentage 1st bracket	36.65%	36.55%
Combined percentage 2nd bracket	38.10%	40.85%
Work related expense scheme percentage	1.2%	1.2%
Levy rebates		
General levy rebate	2,477	2,265
Labour levy rebate (max)	3,399	3,249
Employee insurance and health insurance (ZVW)		
Standard disablement benefits contribution employer (WAO/WIA)	6.46%	6.27%
Employer child care contribution	0.50%	0.50%
Re-employment contribution (calculation contribution WHK)	1.24%	1.22%
Average retainer contribution employer (premie sectorfonds)	0.77%	1.28%
Unemployment contribution employer (AWF)	3.25%	2.85%
Health Insurance contribution employer (ZVW)	6.95%	6.90%
Health Insurance contribution self employed individuals (ZVW)	5.70%	5.65%
Maximum income contribution AWF and WAO	55,927	54,614
Maximum income contribution ZVW	55,927	54,614
Knowledge migrant application		
Minimum wage knowledge migrant (30 years or older)*	4,500	4,404
Minimum wage knowledge migrant (younger than 30 years)*	3,299	3,229
Minimum wage graduate*	2,364	2,314
European blue card holders*	5,272	5,160
30%-ruling application		
Minimum taxable salary (excluding 30%-allowance)	37,743	37,296
Minimum salary 'master' < 30 years (excluding 30%-allowance)	28,690	28,350

*amounts excluding 8% holiday allowance