



**courdid**

Employment tax  
with a personal fit

## Preliminary payroll tax figures 2020

	2020	2019
<b>Personal Income Tax / Payroll tax</b>		
Tax percentage 1st bracket	9.70%	9.00%
Tax percentage 2nd bracket	9.70%	10.45%
Tax percentage 3rd bracket	37.35%	38.10%
Tax percentage 4th bracket	49.50%	51.75%
Maximum taxable income 1st bracket	20,711	20,384
Maximum taxable income 2nd bracket (born 1-1-1946 or after)	34,712	34,300
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	37.35%	36.65%
Combined percentage 2nd bracket	37.35%	38.10%
Work related expense scheme % (first € 400,000 salary)	1.7%	1.2%
Work related expense scheme % (salary in excess of € 400,000)	1.2%	1.2%
<b>Levy rebates</b>		
General levy rebate (max)	2,711	2,477
Labour levy rebate (max)	3,819	3,399
<b>Employee insurance and health insurance (ZVW)</b>		
Standard disablement benefits contribution employer (WAO/WIA)	6.79%	6.46%
Employer child care contribution	0.50%	0.50%
Re-employment contribution (average contribution WHK)	1.28%	1.18%
Average retainer contribution employer (premie sectorfonds)	-	0.77%
Unemployment contribution employer (AWF)	-	3.60%
Unemployment contribution employer - low (AWF)	2.94%	-
Unemployment contribution employer - high (AWF)	7.94%	-
Health Insurance contribution employer (ZVW)	6.70%	6.95%
Health Insurance contribution self employed individuals (ZVW)	5.45%	5.70%
Maximum income contribution		55,927
<b>Knowledge migrant application</b>		
Minimum wage knowledge migrant (30 years or older)*	unkown	4,500
Minimum wage knowledge migrant (younger than 30 years)*	unkown	3,299
Minimum wage graduate*	unkown	2,364
European blue card holders*	unkown	5,272
<b>30%-ruling application</b>		
Minimum taxable salary (excluding 30%-allowance)	38,347	37,743
Minimum salary 'master' < 30 years (excluding 30%-allowance)	29,149	28,690

\*amounts excluding 8% holiday allowance