



courdid

Employment tax
with a personal fit

Preliminary payroll tax figures 2021

	2021	2020
Personal Income Tax / Payroll tax		
Tax percentage 1st bracket	9.45%	9.70%
Tax percentage 2nd bracket	9.45%	9.70%
Tax percentage 3rd bracket	37.10%	37.35%
Tax percentage 4th bracket	49.50%	49.50%
Maximum taxable income 1st bracket	21,043	20,711
Maximum taxable income 2nd bracket (born 1-1-1946 or after)	35,129	34,712
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	37.10%	37.35%
Combined percentage 2nd bracket	37.10%	37.35%
Work related expense scheme % (first € 400,000 salary)	1.7%	3%
Work related expense scheme % (salary in excess of € 400,000)	1.18%	1.2%
Levy rebates		
General levy rebate (max)	2,837	2,711
Labour levy rebate (max)	4,205	3,819
Employee insurance and health insurance (ZVW)		
Standard disablement benefits contribution employer (WAO/WIA)	7.03%	6.77%
Employer child care contribution	0.50%	0.50%
Re-employment contribution (average contribution WHK)	1.36%	1.28%
Average retainer contribution employer (premie sectorfonds)	-	-
Unemployment contribution employer (AWF)	-	-
Unemployment contribution employer - low (AWF)	2.70%	2.94%
Unemployment contribution employer - high (AWF)	7.70%	7.94%
Health Insurance contribution employer (ZVW)	7.00%	6.70%
Health Insurance contribution self employed individuals (ZVW)	5.75%	5.45%
Maximum income contribution	58,311	57,232
Knowledge migrant application		
Minimum wage knowledge migrant (30 years or older)*	nky	4,612
Minimum wage knowledge migrant (younger than 30 years)*	nky	3,381
Minimum wage graduate*	nky	2,423
European blue card holders*	nky	5,403
30%-ruling application		
Minimum taxable salary (excluding 30%-allowance)	38,961	38,347
Minimum salary 'master' < 30 years (excluding 30%-allowance)	29,616	29,149

*amounts excluding 8% holiday allowance