



**courdid**

Employment tax  
with a personal fit

## Preliminary payroll tax figures 2022

	2022	2021
<b>Personal Income Tax / Payroll tax</b>		
Tax percentage 1st bracket	<b>9.42%</b>	9.45%
Tax percentage 2nd bracket	<b>37.07%</b>	37.10%
Tax percentage 3 <sup>rd</sup> bracket	<b>49.50%</b>	49.50%
Maximum taxable income 1st bracket	<b>35,472</b>	35,129
Maximum taxable income 2nd bracket	<b>69,398</b>	68,507
Percentage general old age pensions (AOW)	<b>17.90%</b>	17.90%
Percentage exceptional medical expenses (WLZ)	<b>9.65%</b>	9.65%
Percentage general surviving relatives pension (ANW)	<b>0.10%</b>	0.10%
Combined percentage 1st bracket	<b>37.07%</b>	37.10%
Combined percentage 2nd bracket	<b>37.07%</b>	37.10%
Work related expense scheme % (first € 400,000 salary)	<b>1.7%</b>	3%
Work related expense scheme % (salary in excess of € 400,000)	<b>1.18%</b>	1.18%
<b>Levy rebates</b>		
General levy rebate (max)	<b>2,874</b>	2,837
Labour levy rebate (max)	<b>4,260</b>	4,205
<b>Employee insurance and health insurance (ZVW)</b>		
Standard disablement benefits contribution employer (WAO/WIA)	<b>6.76%</b>	7.03%
Employer child care contribution	<b>0.50%</b>	0.50%
Re-employment contribution (average contribution WHK)	<b>1.52%</b>	1.36%
Unemployment contribution employer - low (AWF)	<b>2.20%</b>	2.70%
Unemployment contribution employer - high (AWF)	<b>7.20%</b>	7.70%
Health Insurance contribution employer (ZVW)	<b>6.70%</b>	7.00%
Health Insurance contribution self employed individuals (ZVW)	<b>5.45%</b>	5.75%
Maximum income contribution	<b>59,703</b>	58,311
<b>Knowledge migrant application</b>		
Minimum wage knowledge migrant (30 years or older)*	<b>tba</b>	4,752
Minimum wage knowledge migrant (younger than 30 years)*	<b>tba</b>	3,484
Minimum wage graduate*	<b>tba</b>	2,497
European blue card holders*	<b>tba</b>	5,567
<b>30%-ruling application</b>		
Minimum taxable salary (excluding 30%-allowance)	<b>39,467</b>	38,961
Minimum salary 'master' < 30 years (excluding 30%-allowance)	<b>30,001</b>	29,616

\*amounts excluding 8% holiday allowance

tba = to be announced