



**courdid**

Employment tax  
with a personal fit

## Preliminary payroll tax figures 2023

	2023	2022
<b>Personal Income Tax</b>		
Tax percentage 1st bracket	9.28%	9.42%
Tax percentage 2nd bracket	36.93%	37.07%
Tax percentage 3 <sup>rd</sup> bracket	49.50%	49.50%
Maximum taxable income 1st bracket	37,150	35,472
Maximum taxable income 2nd bracket	73,032	69,398
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%
<b>Levy rebates</b>		
General levy rebate (max)	3,070	2,888
Labour levy rebate (max)	5,052	4,260
<b>Employee insurance and health insurance (ZVW)</b>		
Disablement benefits contribution employer (Aof low)	5.46%	5.49%
Disablement benefits contribution employer (Aof high)	7.11%	7.05%
Employer child care contribution	0.50%	0.50%
Re-employment contribution (average contribution WHK)	1.53%	1.52%
Unemployment contribution employer - low (AWF)	2.64%	2.70%
Unemployment contribution employer - high (AWF)	7.64%	7.70%
Health Insurance contribution employer (ZVW)	6.68%	6.75%
Health Insurance contribution self employed individuals (ZVW)	5.43%	5.50%
Maximum income contribution	66,956	59,706
<b>Knowledge migrant application</b>		
Minimum wage knowledge migrant (30 years or older)*	5,008	4,840
Minimum wage knowledge migrant (younger than 30 years)*	3,672	3,549
Minimum wage graduate*	2,631	2,543
European blue card holders*	5,867	5,670
<b>30%-ruling application</b>		
Minimum taxable salary (excluding 30%-allowance)	41,954	39,467
Minimum salary 'master' < 30 years (excluding 30%-allowance)	31,891	30,001
<b>Payroll tax</b>		
Work related expense scheme % (first € 400,000 salary)	3.00%	1.7%
Work related expense scheme % (salary in excess of € 400,000)	1.18%	1.18%
Tax free mileage reimbursement (per km)	0.21	0.19
Tax free homework allowance (per day)	2.15	2.00

\*amounts excluding 8% holiday allowance

tba = to be announced