



courdid

Employment tax
with a personal fit

Preliminary payroll tax figures 2024

	2024	2023
Personal Income Tax		
Tax percentage 1st bracket	9.32%	9.28%
Tax percentage 2nd bracket	36.97%	36.93%
Tax percentage 3 rd bracket	49.50%	49.50%
Maximum taxable income 1st bracket	38,098	37,150
Maximum taxable income 2nd bracket	75,518	73,032
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%
Levy rebates		
General levy rebate (max)	3,362	3,070
Labour levy rebate (max)	5,532	5,052
Employee insurance and health insurance (ZVW)		
Disablement benefits contribution employer (Aof low)	6.18%	5.82%
Disablement benefits contribution employer (Aof high)	7.54%	7.11%
Employer child care contribution	0.50%	0.50%
Re-employment contribution (average contribution WHK)	1.22%	1.53%
Unemployment contribution employer - low (AWF)	2.64%	2.64%
Unemployment contribution employer - high (AWF)	7.64%	7.64%
Health Insurance contribution employer (ZVW)	6.57%	6.68%
Health Insurance contribution self employed individuals (ZVW)	5.32%	5.43%
Maximum income contribution	71,628	66,956
Knowledge migrant application		
Minimum wage knowledge migrant (30 years or older)*	5,331	5,008
Minimum wage knowledge migrant (younger than 30 years)*	3,909	3,672
Minimum wage graduate*	2,801	2,631
European blue card holders*	6,245	5,867
30%-ruling application		
Minimum taxable salary (excluding 30%-allowance)	46,107	41,954
Minimum salary 'master' < 30 years (excluding 30%-allowance)	35,048	31,891
Payroll tax		
Work related expense scheme % (first € 400,000 salary)	1.92%	3.00%
Work related expense scheme % (salary in excess of € 400,000)	1.18%	1.18%
Tax free mileage reimbursement (per km)	0.23	0.21
Tax free homework allowance (per day)	2.35	2.15

*amounts excluding 8% holiday allowance