



courdid

Employment tax
with a personal fit

Preliminary payroll tax figures 2014

	2014	2013
Personal Income Tax / Payroll tax		
Tax percentage 1st bracket	5.85%	5.85%
Tax percentage 2nd bracket	10.85%	10.85%
Tax percentage 3rd bracket	42.00%	42.00%
Tax percentage 4th bracket	52.00%	52.00%
Maximum taxable income 1st bracket	19,645	19,645
Maximum taxable income 2nd bracket (born 1-1-1946 or after)	33,363	33,363
Maximum taxable income 3rd bracket (born 1-1-1946 or after)	56,531	55,991
Percentage general old age pensions (AOW)	17.90%	17.90%
Percentage exceptional medical expenses (AWBZ)	12.65%	12.65%
Percentage general surviving relatives pension (ANW)	0.60%	0.60%
Combined percentage 1st bracket	37.00%	37.00%
Combined percentage 2nd bracket	42.00%	42.00%
Levy rebates		
General levy rebate	2,100	2,001
Labour levy rebate (max)	2,097	1,723
Employee insurance and health insurance (ZVW)		
Standard disablement benefits contribution employer (WAO/WIA)	4.97%	4.65%
Employer specific disablement benefits contribution (WAO)	0.00%	0.00%
Re-employment contribution (calculation contribution WHK)	1.01%	0.54%
Average retainer contribution employer (premie sectorfonds)	2.67%	2.26%
Unemployment contribution employer (AWF)	2.31%	1.70%
Health Insurance contribution employer (ZVW)	7.50%	7.75%
Health Insurance contribution self employed individuals (ZVW)	5.40%	5.65%
Threshold income unemployment contribution (WW-AWF)	0	0
Maximum income contribution AWF and WAO	51,413	50,853
Maximum income contribution ZVW	51,413	50,853
Knowledge migrant application		
Minimum wage knowledge migrant (30 years or older)	TBA	52.010
Minimum wage knowledge migrant (younger than 30 years)	TBA	38.141
Minimum wage graduate	TBA	27.336
30%-ruling application		
Minimum taxable salary (excluding 30%-allowance)	TBA	35.770
Minimum salary 'master' < 30 years (excluding 30%-allowance)	TBA	27.190