

Personal Income Tax / Payroll tax 2014 2013 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% 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 2,100 2,001 Labour levy rebate 2,100 2,001 Labour levy rebate (max) 2,097 1,723 Employee insurance and health insurance (ZVW) 4.65% Standard disablement benefits contribution (WAO) 0.00% 0.00%	Preliminary payroll tax figures 2014		
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Percentage general old age pensions (AOW) Percentage exceptional medical expenses (AWBZ) Percentage exceptional medical expenses (AWBZ) Percentage general surviving relatives pension (ANW) Combined percentage 1st bracket 37.00% Combined percentage 2nd bracket 42.00% Levy rebates General levy rebate Levy rebate (max) Employee insurance and health insurance (ZVW) Standard disablement benefits contribution employer (WAO/WIA) Average retainer contribution (calculation contribution WHK) Average retainer contribution employer (premie sectorfonds) Unemployment contribution employer (ZVW) Health Insurance contribution employer (ZVW) Health Insurance contribution employer (ZVW) Threshold income unemployement contribution (WW-AWF) Awaximum income contribution self employed individuals (ZVW) Threshold income unemployement contribution (WW-AWF) Dawing migrant application Minimum wage knowledge migrant (30 years or older) Minimum wage graduate 17.90% 17.50% 17.50% 17.60% 18.60%			
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Percentage general surviving relatives pension (ANW) 0.60% 37.00% Combined percentage 1st bracket 37.00% 37.00% 42			
Combined percentage 1st bracket Combined percentage 2nd bracket Levy rebates General levy rebate General levy rebate (max) Employee insurance and health insurance (ZVW) Standard disablement benefits contribution employer (WAO/WIA) Re-employment contribution (calculation contribution WHK) Average retainer contribution employer (premie sectorfonds) Unemployment contribution employer (AWF) Health Insurance contribution self employed individuals (ZVW) Threshold income unemployment contribution (WW-AWF) Maximum income contribution AWF and WAO Knowledge migrant application Minimum wage knowledge migrant (30 years or older) Minimum wage graduate 30%-ruling application Minimum taxable salary (excluding 30%-allowance) TBA 35.770			
Combined percentage 2nd bracket42.00%42.00%Levy rebates2,1002,001Cabour levy rebate (max)2,0971,723Employee 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)00Maximum income contribution AWF and WAO51,41350,853Maximum income contribution ZVW51,41350,853Knowledge migrant applicationTBA52,010Minimum wage knowledge migrant (30 years or older)TBA38.141Minimum wage knowledge migrant (younger than 30 years)TBA38.141Minimum wage graduateTBA27.336			
Levy rebates General levy rebate (max) 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 self employed individuals (ZVW) 5.40% 5.65% Threshold income unemployment contribution (WW-AWF) 0 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 38.141 Minimum wage graduate TBA 27.336 Monimum wage graduate TBA 35.770	·		
General levy rebate (max) 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 38.141 Minimum wage graduate TBA 27.336 30%-ruling application Minimum taxable salary (excluding 30%-allowance) TBA 35.770	Combined percentage 2nd bracket	42.00%	42.00%
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 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 38.141 Minimum wage graduate TBA 27.336 30%-ruling application Minimum taxable salary (excluding 30%-allowance) TBA 35.770	Levy rebates		
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% 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 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 38.141 Minimum wage graduate TBA 27.336 30%-ruling application Minimum taxable salary (excluding 30%-allowance) TBA 35.770	General levy rebate	2,100	2,001
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 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 38.141 Minimum wage graduate TBA 27.336 30%-ruling application Minimum taxable salary (excluding 30%-allowance) TBA 35.770	Labour levy rebate (max)	2,097	1,723
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% 7.55% Health Insurance contribution self employed individuals (ZVW) 5.40% 5,65% Threshold income unemployment contribution (WW-AWF) 0 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 38.141 Minimum wage graduate TBA 27.336 30%-ruling application Minimum taxable salary (excluding 30%-allowance) TBA 35.770	Employee insurance and health insurance (ZVW)		
Re-employment contribution (calculation contribution WHK) Average retainer contribution employer (premie sectorfonds) Unemployment contribution employer (AWF) Health Insurance contribution employer (ZVW) Health Insurance contribution self employed individuals (ZVW) Threshold income unemployment contribution (WW-AWF) Maximum income contribution AWF and WAO Maximum income contribution ZVW Knowledge migrant application Minimum wage knowledge migrant (30 years or older) Minimum wage knowledge migrant (younger than 30 years) Minimum wage graduate TBA 38.141 Minimum wage graduate TBA 35.770	Standard disablement benefits contribution employer (WAO/WIA)	4.97%	4.65%
Average retainer contribution employer (premie sectorfonds) Unemployment contribution employer (AWF) Health Insurance contribution employer (ZVW) Health Insurance contribution self employed individuals (ZVW) Threshold income unemployment contribution (WW-AWF) Maximum income contribution AWF and WAO Maximum income contribution ZVW That is a solution in the section of the s	Employer specific disablement benefits contribution (WAO)	0.00%	0.00%
Unemployment contribution employer (AWF) Health Insurance contribution employer (ZVW) Health Insurance contribution self employed individuals (ZVW) Threshold income unemployment contribution (WW-AWF) Maximum income contribution AWF and WAO Maximum income contribution ZVW Maximum income contribution ZVW Minimum wage knowledge migrant (30 years or older) Minimum wage knowledge migrant (younger than 30 years) Minimum wage graduate TBA 38.141 Minimum wage graduate TBA 37.336 Minimum taxable salary (excluding 30%-allowance) TBA 35.770	Re-employment contribution (calculation contribution WHK)	1,01%	0.54%
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)00Maximum income contribution AWF and WAO51,41350,853Maximum income contribution ZVW51,41350,853Knowledge migrant applicationMinimum wage knowledge migrant (30 years or older)TBA52.010Minimum wage knowledge migrant (younger than 30 years)TBA38.141Minimum wage graduateTBA27.33630%-ruling applicationMinimum taxable salary (excluding 30%-allowance)TBA35.770	Average retainer contribution employer (premie sectorfonds)	2.67%	2.26%
Health Insurance contribution self employed individuals (ZVW) Threshold income unemployment contribution (WW-AWF) Maximum income contribution AWF and WAO Maximum income contribution ZVW S1,413 50,853 Knowledge migrant application Minimum wage knowledge migrant (30 years or older) Minimum wage knowledge migrant (younger than 30 years) Minimum wage graduate TBA 38.141 Minimum wage graduate TBA 27.336 30%-ruling application Minimum taxable salary (excluding 30%-allowance) TBA 35.770	Unemployment contribution employer (AWF)	2.31%	1.70%
Threshold income unemployment contribution (WW-AWF) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Health Insurance contribution employer (ZVW)	7.50%	7.75%
Maximum income contribution AWF and WAO51,41350,853Maximum income contribution ZVW51,41350,853Knowledge migrant applicationTBA52,010Minimum wage knowledge migrant (30 years or older)TBA52,010Minimum wage knowledge migrant (younger than 30 years)TBA38,141Minimum wage graduateTBA27,33630%-ruling applicationMinimum taxable salary (excluding 30%-allowance)TBA35,770	Health Insurance contribution self employed individuals (ZVW)	5.40%	5,65%
Maximum income contribution ZVW51,41350,853Knowledge migrant applicationTBA52.010Minimum wage knowledge migrant (30 years or older)TBA38.141Minimum wage knowledge migrant (younger than 30 years)TBA38.141Minimum wage graduateTBA27.33630%-ruling applicationTBA35.770Minimum taxable salary (excluding 30%-allowance)TBA35.770	Threshold income unemployment contribution (WW-AWF)	0	0
Knowledge migrant application Minimum wage knowledge migrant (30 years or older) 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	Maximum income contribution AWF and WAO	51,413	50,853
Minimum wage knowledge migrant (30 years or older) 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	Maximum income contribution ZVW	51,413	50,853
Minimum wage knowledge migrant (30 years or older) 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	Knowledge migrant application		
Minimum wage graduate TBA 27.336 30%-ruling application Minimum taxable salary (excluding 30%-allowance) TBA 35.770		ТВА	52.010
30%-ruling application Minimum taxable salary (excluding 30%-allowance) TBA 35.770		ТВА	38.141
Minimum taxable salary (excluding 30%-allowance) TBA 35.770	Minimum wage graduate	ТВА	27.336
Minimum taxable salary (excluding 30%-allowance) TBA 35.770	30%-ruling application		
		ТВА	35.770
		ТВА	27.190