



courdid

Employment tax
with a personal fit

Preliminary payroll tax figures 2015

	2015	2014
Personal Income Tax / Payroll tax		
Tax percentage 1st bracket	8,35%	5,10%
Tax percentage 2nd bracket	13,85%	10,85%
Tax percentage 3rd bracket	42,00%	42,00%
Tax percentage 4th bracket	52,00%	52,00%
Maximum taxable income 1st bracket	19.822	19.645
Maximum taxable income 2nd bracket (born 1-1-1946 or after)	33.589	33.363
Maximum taxable income 3rd bracket (born 1-1-1946 or after)	57.585	56.531
Percentage general old age pensions (AOW)	17,90%	17,90%
Percentage exceptional medical expenses (WLZ, previously AWBZ)	9,65%	12,65%
Percentage general surviving relatives pension (ANW)	0,60%	0,60%
Combined percentage 1st bracket	36,50%	36,25%
Combined percentage 2nd bracket	42,00%	42,00%
Work related expense scheme percentage	1,2%	1,5%
Levy rebates		
General levy rebate	2.203	2.103
Labour levy rebate (max)	2.220	2.097
Employee insurance and health insurance (ZVW)		
Standard disablement benefits contribution employer (WAO/WIA)	5,25%	4,95%
Employer child care contribution	0,50%	0,50%
Re-employment contribution (calculation contribution WHK)	1,08%	1,03%
Average retainer contribution employer (premie sectorfonds)	2,68%	2,68%
Unemployment contribution employer (AWF)	2,07%	2,15%
Health Insurance contribution employer (ZVW)	6,95%	7,50%
Health Insurance contribution self employed individuals (ZVW)	4,85%	5,40%
Threshold income unemployment contribution (WW-AWF)	0	0
Maximum income contribution AWF and WAO	51.976	51.414
Maximum income contribution ZVW	51.976	51.414
Knowledge migrant application		
Minimum wage knowledge migrant (30 years or older)	4.524,12*	4.371,84*
Minimum wage knowledge migrant (younger than 30 years)	3.316,68*	3.205,44*
Minimum wage graduate	2.377,08*	2.297,16*
European blue card holders	5.300,64*	5.122,44*
30%-ruling application		
Minimum taxable salary (excluding 30%-allowance)	36.705	36.378
Minimum salary 'master' < 30 years (excluding 30%-allowance)	27.901	27.653

*As of January 1, 2014 gross monthly salaries are taken into the amounts include 8% holiday allowance