



courdid

Employment tax
with a personal fit

Preliminary payroll tax figures 2016

	2016	2015
Personal Income Tax / Payroll tax		
Tax percentage 1st bracket	8.40%	8.35%
Tax percentage 2nd bracket	12.25%	13.85%
Tax percentage 3rd bracket	40.40%	42.00%
Tax percentage 4th bracket	52.00%	52.00%
Maximum taxable income 1st bracket	19,922	19,822
Maximum taxable income 2nd bracket (born 1-1-1946 or after)	33,715	33,589
Maximum taxable income 3rd bracket (born 1-1-1946 or after)	66,421	57,585
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)	0.60%	0.60%
Combined percentage 1st bracket	36.55%	36.50%
Combined percentage 2nd bracket	40.40%	42.00%
Work related expense scheme percentage	1.2%	1.2%
Levy rebates		
General levy rebate	2,242	2,203
Labour levy rebate (max)	3,103	2,220
Employee insurance and health insurance (ZVW)		
Standard disablement benefits contribution employer (WAO/WIA)	5.88%	5.25%
Employer child care contribution	0.50%	0.50%
Re-employment contribution (calculation contribution WHK)	1.15%	1.08%
Average retainer contribution employer (premie sectorfonds)	2.16%	2.18%
Unemployment contribution employer (AWF)	2.44%	2.07%
Health Insurance contribution employer (ZVW)	6.75%	6.95%
Health Insurance contribution self employed individuals (ZVW)	5.50%	4.85%
Threshold income unemployment contribution (WW-AWF)	0	0
Maximum income contribution AWF and WAO	52,763	51,976
Maximum income contribution ZVW	52,763	51,976
Knowledge migrant application		
Minimum wage knowledge migrant (30 years or older)	4,240*	4,189*
Minimum wage knowledge migrant (younger than 30 years)	3,108*	3,071*
Minimum wage graduate	2,228*	2,201*
European blue card holders	4,968*	4,908*
30%-ruling application		
Minimum taxable salary (excluding 30%-allowance)	36,889	36,705
Minimum salary 'master' < 30 years (excluding 30%-allowance)	28,040	27,901

*amounts excluding 8% holiday allowance