



**courdid**

Employment tax  
with a personal fit

## Preliminary payroll tax figures 2017

	2017	2016
<b>Personal Income Tax / Payroll tax</b>		
Tax percentage 1st bracket	<b>8.90%</b>	8.40%
Tax percentage 2nd bracket	<b>13.15%</b>	12.25%
Tax percentage 3rd bracket	<b>40.80%</b>	40.40%
Tax percentage 4th bracket	<b>52.00%</b>	52.00%
Maximum taxable income 1st bracket	<b>19.982</b>	19.922
Maximum taxable income 2nd bracket (born 1-1-1946 or after)	<b>33.791</b>	33.715
Maximum taxable income 3rd bracket (born 1-1-1946 or after)	<b>67.072</b>	66.421
Percentage general old age pensions (AOW)	<b>17.90%</b>	17.90%
Percentage exceptional medical expenses (WLZ)	<b>9.65%</b>	9.65%
Percentage general surviving relatives pension (ANW)	<b>0.10%</b>	0.60%
Combined percentage 1st bracket	<b>36.55%</b>	36.55%
Combined percentage 2nd bracket	<b>40.80%</b>	40.40%
Work related expense scheme percentage	<b>1.2%</b>	1.2%
<b>Levy rebates</b>		
General levy rebate	<b>2.254</b>	2.242
Labour levy rebate (max)	<b>3.223</b>	3.103
<b>Employee insurance and health insurance (ZVW)</b>		
Standard disablement benefits contribution employer (WAO/WIA)	<b>6.16%</b>	5.88%
Employer child care contribution	<b>0.50%</b>	0.50%
Re-employment contribution (calculation contribution WHK)	<b>1.16%</b>	1.12%
Average retainer contribution employer (premie sectorfonds)	<b>1.36%</b>	1.78%
Unemployment contribution employer (AWF)	<b>2.64%</b>	2.44%
Health Insurance contribution employer (ZVW)	<b>6.65%</b>	6.75%
Health Insurance contribution self employed individuals (ZVW)	<b>5.40%</b>	5.50%
Maximum income contribution AWF and WAO	<b>53.701</b>	52.763
Maximum income contribution ZVW	<b>53.701</b>	52.763
<b>Knowledge migrant application</b>		
Minimum wage knowledge migrant (30 years or older)	<b>4.324</b>	4.240*
Minimum wage knowledge migrant (younger than 30 years)	<b>3.170</b>	3.108*
Minimum wage graduate	<b>2.272</b>	2.228*
European blue card holders	<b>5.066</b>	4.968*
<b>30%-ruling application</b>		
Minimum taxable salary (excluding 30%-allowance)	<b>37.000</b>	36.889
Minimum salary 'master' < 30 years (excluding 30%-allowance)	<b>28.125</b>	28.040

\*amounts excluding 8% holiday allowance