



courdid

Employment tax
with a personal fit

Preliminary payroll tax figures 2017

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

na = not yet available

*amounts excluding 8% holiday allowance