



**courdid**

Employment tax  
with a personal fit

## Preliminary payroll tax figures 2018

	2018	2017
<b>Personal Income Tax / Payroll tax</b>		
Tax percentage 1st bracket	<b>8.90%</b>	8.90%
Tax percentage 2nd bracket	<b>13.20%</b>	13.15%
Tax percentage 3rd bracket	<b>40.85%</b>	40.80%
Tax percentage 4th bracket	<b>51.95%</b>	52.00%
Maximum taxable income 1st bracket	<b>20,142</b>	19,982
Maximum taxable income 2nd bracket (born 1-1-1946 or after)	<b>33,994</b>	33,791
Maximum taxable income 3rd bracket (born 1-1-1946 or after)	<b>68,507</b>	67,072
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>	0.10%
Combined percentage 1st bracket	<b>36.55%</b>	36.55%
Combined percentage 2nd bracket	<b>40.85%</b>	40.80%
Work related expense scheme percentage	<b>1.2%</b>	1.2%
<b>Levy rebates</b>		
General levy rebate	<b>2,265</b>	2,254
Labour levy rebate (max)	<b>3,249</b>	3,223
<b>Employee insurance and health insurance (ZVW)</b>		
Standard disablement benefits contribution employer (WAO/WIA)	<b>6.27%</b>	6.16%
Employer child care contribution	<b>0.50%</b>	0.50%
Re-employment contribution (calculation contribution WHK)	<b>1.16%</b>	1.16%
Average retainer contribution employer (premie sectorfonds)	<b>1.37%</b>	1.36%
Unemployment contribution employer (AWF)	<b>2.85%</b>	2.64%
Health Insurance contribution employer (ZVW)	<b>6.90%</b>	6.65%
Health Insurance contribution self employed individuals (ZVW)	<b>5.65%</b>	5.40%
Maximum income contribution AWF and WAO	<b>54,614</b>	53,701
Maximum income contribution ZVW	<b>54,614</b>	53,701
<b>Knowledge migrant application</b>		
Minimum wage knowledge migrant (30 years or older)*	<b>4,404</b>	4,324
Minimum wage knowledge migrant (younger than 30 years)*	<b>3,229</b>	3,170
Minimum wage graduate*	<b>2,314</b>	2,272
European blue card holders*	<b>5,160</b>	5,066
<b>30%-ruling application</b>		
Minimum taxable salary (excluding 30%-allowance)	<b>37,296</b>	37,000
Minimum salary 'master' < 30 years (excluding 30%-allowance)	<b>28,350</b>	28,125

\*amounts excluding 8% holiday allowance