



Employment tax  
with a personal fit



## Newsletter - Crisis Levy 16%

February 2013

### **(Temporary) Crisis Levy**

As probably already known, employers must implement 16% Crisis Levy in their March 2013 wage tax return to the extent the salary of an employee exceeded € 150,000 in 2012.

Based on yesterday published case law, we initially advise to make objections against the March 2013 wage tax return. Court Arnhem has decided that the payroll tax which must be paid by employers regarding the excessive severance payments was in conflict with European law: there was no or too little justification for the (material) retroactive effect of rules not already known at the moment of granting the salary.

Since the 16% Crisis Levy has been introduced mid April 2012 (in the so called Spring Memorandum), we could take the assumption that the (bonus) payments paid or granted before the publication of the Spring Memorandum, can be deducted from the basis on which the 16% Crisis Levy is calculated.

In the next weeks we will further investigate the consequences for the practice of the above mentioned court case.

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### **Any questions?**

Please do not hesitate to contact us if you have any further questions.

Kind regards,

Jean-Paul, Martijn, Maurice, Olav and Marlies



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