



**courdid**

Employment tax  
with a personal fit

## Payroll tax figures 2013

	2013	2012
<b>Personal Income Tax / Payroll tax</b>		
Tax percentage 1st bracket	5.85%	1.95%
Tax percentage 2nd bracket	10.85%	10.80%
Tax percentage 3rd bracket	42.00%	42.00%
Tax percentage 4th bracket	52.00%	52.00%
Maximum taxable income 1st bracket	19,645	18,945
Maximum taxable income 2nd bracket	33,363	33,863
Maximum taxable income 3rd bracket	55,991	56,491
Percentage general old age pensions (AOW)	17.90%	17.90%
Percentage exceptional medical expenses (AWBZ)	12.65%	12.15%
Percentage general surviving relatives pension (ANW)	0.60%	1.10%
Combined percentage 1st bracket	37.00%	33.10%
Combined percentage 2nd bracket	42.00%	41.95%
<b>Levy rebates</b>		
General levy rebate	2,001	2,033
Labour levy rebate (max)	1,723	1,611
<b>Employee insurance and health insurance (ZVW)</b>		
Standard disablement benefits contribution employer (WAO/WIA)	4.65%	5.05%
Employer specific disablement benefits contribution (WAO)	0.00%	0.00%
Re-employment contribution (calculation contribution WHK)	0.54%	0.55%
Average retainer contribution employer (premie sectorfonds)	2.26%	2.27%
Unemployment contribution employer (AWF)	1.70%	4.55%
Health Insurance contribution employer (ZVW)	7.75%	7.10%
Health Insurance contribution self employed individuals (ZVW)	5.65%	5.00%
Threshold income unemployment contribution (WW-AWF)	0	17,229
Maximum income contribution AWF and WAO	50,853	50,064
Maximum income contribution ZVW	50,853	50,064
<b>Knowledge migrant application</b>		
Minimum wage knowledge migrant (30 years or older)	52,010	51,239
Minimum wage knowledge migrant (younger than 30 years)	38,141	37,575
Minimum wage graduate	27,336	26,931
<b>30%-ruling application</b>		
Minimum taxable salary (excluding 30%-allowance)	35,770	35,000
Minimum salary 'master' < 30 years (excluding 30%-allowance)	27,190	26,605