



courdid

Employment tax
with a personal fit

Preliminary payroll tax figures 2014

	2014	2013
Personal Income Tax / Payroll tax		
Tax percentage 1st bracket	5,10%	5,85%
Tax percentage 2nd bracket	10,85%	10,85%
Tax percentage 3rd bracket	42,00%	42,00%
Tax percentage 4th bracket	52,00%	52,00%
Maximum taxable income 1st bracket	19.645	19.645
Maximum taxable income 2nd bracket (born 1-1-1946 or after)	33.363	33.363
Maximum taxable income 3rd bracket (born 1-1-1946 or after)	56.531	55.991
Percentage general old age pensions (AOW)	17,90%	17,90%
Percentage exceptional medical expenses (AWBZ)	12,65%	12,65%
Percentage general surviving relatives pension (ANW)	0,60%	0,60%
Combined percentage 1st bracket	36,25%	37,00%
Combined percentage 2nd bracket	42,00%	42,00%
Levy rebates		
General levy rebate	2.103	2.001
Labour levy rebate (max)	2.097	1.723
Employee insurance and health insurance (ZVW)		
Standard disablement benefits contribution employer (WAO/WIA)	4,95%	4,65%
Employer specific disablement benefits contribution (WAO)	0,00%	0,00%
Re-employment contribution (calculation contribution WHK)	1,03%	0,54%
Average retainer contribution employer (premie sectorfonds)	2,68%	2,76%
Unemployment contribution employer (AWF)	2,15%	1,70%
Health Insurance contribution employer (ZVW)	7,50%	7,75%
Health Insurance contribution self employed individuals (ZVW)	5,40%	5,65%
Threshold income unemployment contribution (WW-AWF)	0	0
Maximum income contribution AWF and WAO	51.414	50.853
Maximum income contribution ZVW	51.414	50.853
Knowledge migrant application		
Minimum wage knowledge migrant (30 years or older)	4.371,84*	52.010
Minimum wage knowledge migrant (younger than 30 years)	3.205,44*	38.141
Minimum wage graduate	2.297,16*	27.336
European blue card holders	5.122,44*	60.952
30%-ruling application		
Minimum taxable salary (excluding 30%-allowance)	36.378	35.770
Minimum salary 'master' < 30 years (excluding 30%-allowance)	27.653	27.190

*As of January 1, 2014 gross monthly salaries are taken into the amounts include 8% holiday allowance