

## Preliminary payroll tax figures 2026

	2026	2025
<b>Personal Income Tax</b>		
Tax percentage 1st bracket	<b>8.10%</b>	8.17%
Tax percentage 1st bracket (combined)	<b>35.75%</b>	35.82%
Tax percentage 2nd bracket	<b>37.56%</b>	37.48%
Tax percentage 3 <sup>rd</sup> bracket	<b>49.50%</b>	49.50%
Maximum taxable income 1st bracket	<b>38,883</b>	38,441
Maximum taxable income 2nd bracket	<b>78,427</b>	76,816
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%
<b>Levy rebates</b>		
General levy rebate (max)	<b>3,115</b>	3,068
Labour levy rebate (max)	<b>5,685</b>	5,599
<b>Employee insurance and health insurance (ZVW)</b>		
Disablement benefits contribution employer (Aof low)	<b>6.27%</b>	6.28%
Disablement benefits contribution employer (Aof high)	<b>7.63%</b>	7.64%
Re-employment contribution (average contribution WHK)	<b>1.52%</b>	1.33%
Unemployment contribution employer - low (AWF)	<b>2.74%</b>	2.74%
Unemployment contribution employer - high (AWF)	<b>7.74%</b>	7.74%
Health Insurance contribution employer (ZVW)	<b>6.10%</b>	6.51%
Health Insurance contribution self employed individuals (ZVW)	<b>4.85%</b>	5.26%
Maximum income contribution	<b>79,409</b>	75,864
<b>Knowledge migrant application</b>		
Minimum wage knowledge migrant (ex holiday allowance)	<b>5,942</b>	5,688
Minimum wage knowledge migrant - younger than 30 years (ex ha)	<b>4,357</b>	4,171
Minimum wage graduate (ex holiday allowance)	<b>3,122</b>	2,989
European blue card holders (ex holiday allowance)	<b>5,942</b>	5,688
<b>30%-ruling application</b>		
Minimum taxable salary	<b>48,013</b>	46,660
Minimum salary 'master' < 30 years	<b>36,497</b>	35,468
Max annual salary for 30%-ruling (WNT criterium)	<b>262,000</b>	246,000
Please note: as of 2027 30% will be 27% with higher salary criteria		
<b>Payroll tax</b>		
Work related expense scheme % (first € 400,000 salary)	<b>2.00%</b>	2.00%
Work related expense scheme % (salary in excess of € 400,000)	<b>1.18%</b>	1.18%
Tax free mileage reimbursement (per km)	<b>0.23</b>	0.23
Tax free homework allowance (per day)	<b>2.45</b>	2.40
Income threshold for excessive severance pay (32bb)	<b>700,000</b>	680,000