

## Preliminary payroll tax figures 2026

	2026	2025
<b>Personal Income Tax</b>		
Tax percentage 1st bracket	8.10%	8.17%
Tax percentage 1st bracket (combined)	35.75%	35.82%
Tax percentage 2nd bracket	37.56%	37.48%
Tax percentage 3 <sup>rd</sup> bracket	49.50%	49.50%
Maximum taxable income 1st bracket	38,883	38,441
Maximum taxable income 2nd bracket	78,427	76,816
Percentage general old age pensions (AOW)	17.90%	17.90%
Percentage exceptional medical expenses (WLZ)	9.65%	9.65%
Percentage general surviving relatives pension (ANW)	0.10%	0.10%
<b>Levy rebates</b>		
General levy rebate (max)	3,115	3,068
Labour levy rebate (max)	5,685	5,599
<b>Employee insurance and health insurance (ZVW)</b>		
Disablement benefits contribution employer (Aof low)	6.27%	6.28%
Disablement benefits contribution employer (Aof high)	7.63%	7.64%
Re-employment contribution (average contribution WHK)	1.52%	1.33%
Unemployment contribution employer - low (AWF)	2.74%	2.74%
Unemployment contribution employer - high (AWF)	7.74%	7.74%
Health Insurance contribution employer (ZVW)	6.10%	6.51%
Health Insurance contribution self employed individuals (ZVW)	4.85%	5.26%
Maximum income contribution	79,409	75,864
<b>Knowledge migrant application</b>		
Minimum wage knowledge migrant (ex holiday allowance)	5,942	5,688
Minimum wage knowledge migrant - younger than 30 years (ex ha)	4,357	4,171
Minimum wage graduate (ex holiday allowance)	3,122	2,989
European blue card holders (ex holiday allowance)	5,942	5,688
<b>30%-ruling application</b>		
Minimum taxable salary	48,013	46,660
Minimum salary 'master' < 30 years	36,497	35,468
Max annual salary for 30%-ruling (WNT criterium)	262,000	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)	2.00%	2.00%
Work related expense scheme % (salary in excess of € 400,000)	1.18%	1.18%
Tax free mileage reimbursement (per km)	0.23	0.23
Tax free homework allowance (per day)	2.45	2.40
Income threshold for excessive severance pay (32bb)	700,000	680,000