

## Key figures 2018

### Box I – Income tax / national insurance (below AOW-age)

Income	Income tax	National insurance	Combined rate
< € 20,142	8.90%	27.65%	36.55%
€ 20,142 - € 33,994	13.20%	27.65%	40.85%
€ 33,994 - € 68,507	40.85%	-	40.85%
> € 68,507	51.95%*	-	51.95%*

\* Dutch national insurance consist of AOW (state) pension (17.9%), ANW (0.1%) and WLZ (9.65%).

\*\* Because of the limitation (maximum rate for deductible cost of the principal residence against 50%) an addition of 2% of the deductible cost of the principal residence applies to the 52% rate.

### Box II and III

The rate in Box II is 25% on regular and alienation benefits from a substantial interest.

The rate in Box III is 30% payable on a deemed return on investment (progressive up to 5.38%) over the income from savings and investments.

### Employees insurance and ZVW premiums

Insurance	Rate	Maximum premium income	Maximum contribution employer
ZVW (income depending part)	6.90%*	€ 54,614	€ 3,768
WW (Awf)	2.85%	€ 54,614	€ 1.556
Sectorfonds (average)	1.37%	€ 54,614	€ 748
WW (addition)	0.50%	€ 54,614	€ 273
WIA (basic)	6.27%	€ 54,614	€ 3,424
Whk (average)	1.16%	€ 54,614	€ 633
<b>Total</b>	<b>19,05%</b>	<b>€ 54,614</b>	<b>€ 10,403</b>

\* The reduced income-related contribution amounts to 5.4%.

### Standard amounts knowledge workers regulation (highly-skilled migrants)

Category	Salary norm (p/m, excl. holiday pay)	Salary norm (p/y, incl. 8% holiday pay)
Knowledge workers / ICT 30 years and older	€ 4,404	€ 57,075.84
Knowledge workers / ICT under 30 years	€ 3,229	€ 41,847.84
In the Netherlands graduated knowledge worker	€ 2,314	€ 29,989.44
European Blue Card	€ 5,160	€ 66,873.60

### Salary norm 30% ruling

Category	Salary norm
General salary norm	€ 37,296
Salary norm < 30 years plus MsC title	€ 28,350
Certain scientific researchers and physicians under training	No salary norm