

Key figures 2019

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

Income	Income tax	National insurance	Combined rate
< € 20,384	9.00%	27.65%	36.65%
€ 20,384 - € 34,300	10.45%	27.65%	38.10%
€ 34,300 - € 68,507	38.10%	-	38.10%
> € 68,507	51.75%*	-	51.75%

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

Box II

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

Box III

A flat income tax rate of 30% is applied to the deemed return on investment income (ROI). The ROI is determined by means of two ratio's (one low (0.13%) and one high (5.6%)) that are multiplied with the corresponding percentages per the applicable progressive bracket scheme (please see below). These are applied to the net asset value. An exemption of € 30,360 (or € 60,720 for fiscal partners) applies.

Bracket	Net asset value (after exemption)	ROI 1 – 0.13%	ROI 2 – 5.6%	Effective rate
1	€ 0 - € 71,650	67%	33%	0.58%
2	€ 71,651,300 - € 989,736	21%	79%	1.34%
3	From € 989,737	0%	100%	1.68%

Employees insurance and ZVW premiums

Insurance	Rate	Maximum premium income	Maximum contribution employer
ZVW (income depending part) (High)	6.95%	€ 55,927	€ 3,886.93
WW (Awf)	3.60%	€ 55,927	€ 1.556
Sectorfonds (average)	0.75%	€ 55,927	€ 419,45
WW (addition)	0.50%	€ 55,927	€ 279,64
WIA (basic)	6.27%	€ 55,927	€ 3,506,62
Whk (average)	0.43%	€ 55,927	€ 240,49
Total	18,50%	€ 55,927	€ 10.346,50

*ZVW (income depending part) Low: 5.70 %, on maximum premium income: € 55,927 resulting in maximum contribution employer: € 3,187.84

Salary norm 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	€ 4,500	€ 58,320
Knowledge workers / ICT under 30 years	€ 3,229	€ 41,847.84
In the Netherlands graduated knowledge worker	€ 2,364	€ 30,676.32
European Blue Card	€ 5,272	€ 68,325.12

Salary norm 30% ruling

Category	Salary norm
General salary norm	€ 37,743
Salary norm < 30 years plus MsC title	€ 28,690
Certain scientific researchers and physicians under training	No salary norm