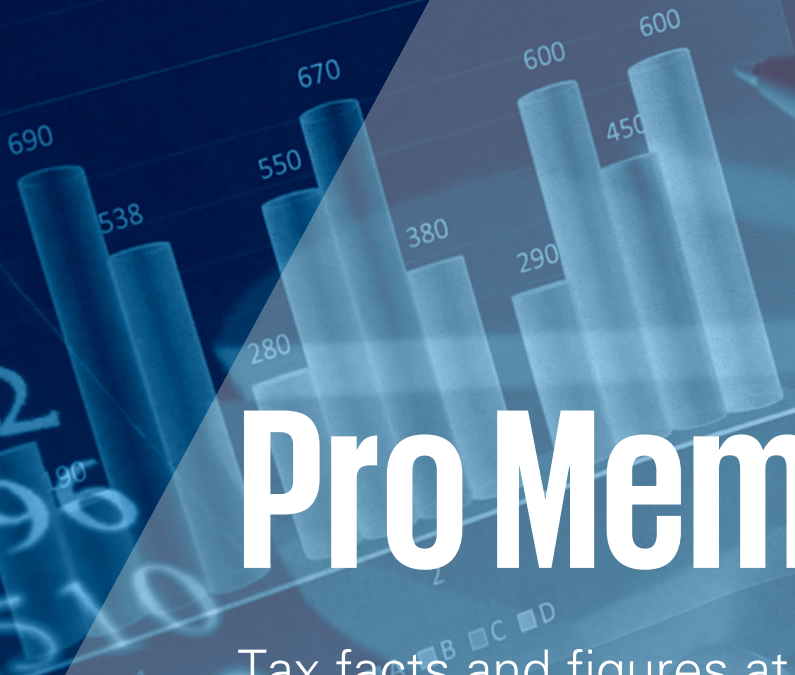




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521  
6,307  
18,801  
614,472  
030,796  
689,510  
322



# Pro Memoria

Tax facts and figures at a glance

2023

January 2023

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# Pro Memoria 2023

Every year, business owners, managers and controllers are faced with **new rates, premiums, contributions, implementing measures and rules and regulations**. In our annual Pro Memoria, we have summarized the relevant changes for your convenience.

We have also included some frequently used variable data, such as the interest rate set by the European Central Bank (ECB), the statutory interest rate, interest on tax due, late payment interest and currency rates.

Pro Memoria is an **easy-to-use reference work** that will help businesses, institutions and organizations in their accounting practices. The volume and level of detail of the information that is provided in this summary make it a useful tool.

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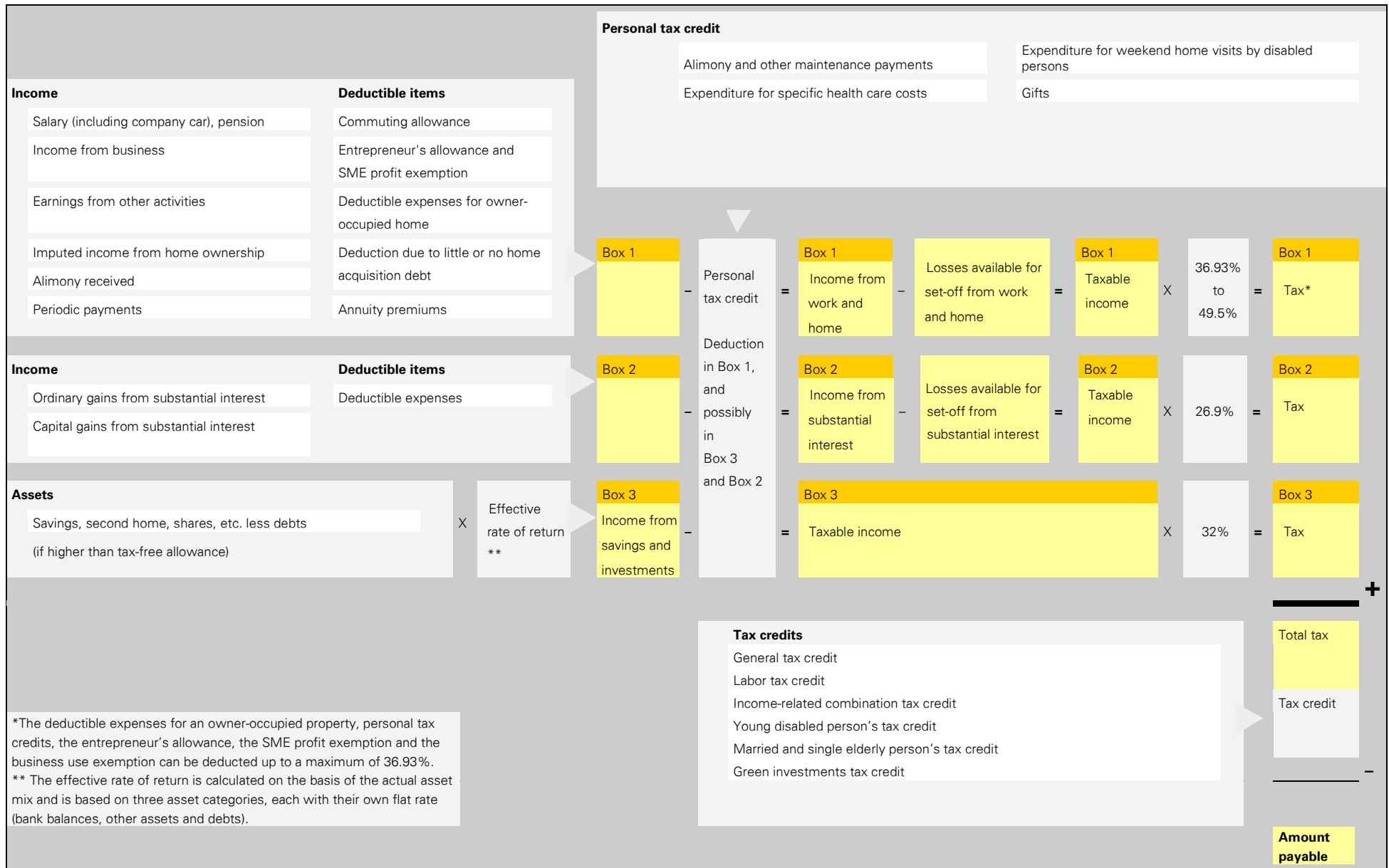
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# 1 Personal income tax



## 1.1 Salary and addition to income for private use of company car or bicycle

The benefit derived from the private use of a company car, van or bicycle constitutes taxable income. Employers are expected to withhold payroll tax, national insurance contributions and income-related health care insurance contributions from this benefit. The benefit has also qualified as income for employee insurance purposes since January 1, 2013.

### 1.1.1 Annual addition to income

#### 1.1.1.1 Addition to income for company car depending on carbon emissions

Addition to income <sup>1,2)</sup>	2023 %	2022 %	2021 %
Carbon emissions 0 gram/km <sup>3)</sup>	16	16	12
Carbon emissions > 0 gram/km	22	22	22
	EUR	EUR	EUR
Cap on list price of zero-emission cars <sup>4)</sup>	30,000	35,000	40,000

- 1) The addition to income for the private use of a company car corresponds to the cataloged percentage of the car's list price (inclusive of VAT and motor vehicle tax) as a minimum. Depending on the actual private use, a higher percentage may apply. The addition to income for cars that were put into use more than 15 years ago is 35% of their fair market value.
- 2) No addition is required if the private use of a car is limited to 500 kilometers per year, which is to be demonstrated by means of a travel log in principle. Mileage clocked up for the commute qualifies as business mileage. The employee can also sign a Statement of No Private Use of Company Car so as to avoid the addition to income. The burden of proof then rests on the employee rather than the employer. Vans are subject to a number of specific rules, see 1.1.1.2.
- 3) Cars subject to a reduced addition-to-income percentage will continue to be subject to that percentage for 60 months starting from the first day of the month following the month in which the car's license plate was first registered. It is reviewed, at the end of that period, whether the reduced addition-to-income percentage will be renewed for the car in question.
- 4) With effect from 2019, new zero-emission cars have been subject to the standard addition-to-income percentage of 22% where their list price, inclusive of VAT, exceeded the cap. The credit has been capped at EUR 1,800 (2022: EUR 2,100 and 2021: EUR 4,000). This does not apply to hydrogen-powered cars and, starting from 2021, to solar-powered cars: they will continue to be subject to the reduced addition-to-income percentage without a cap being in effect.

#### 1.1.1.2 Company van

An employee who uses a company van exclusively for business purposes (thus: 0 personal kilometers) may use the Statement of No Private Use of Van. In that case, there will be no addition to income for the private use of a company car and no travel log will have to be kept. This is an alternative to the option of using a travel log to demonstrate that their private use of the van does not exceed 500 kilometers per year. If there is continuous alternating use by two or more employees as a

result of which it is difficult to determine the private use per employee, the employer may suffice with a final levy of EUR 300 (2022 and 2021: also EUR 300) per van per year.

## 1.1.1.3 Addition to income for company bicycle

	2023 %	2022 %	2021 %
Addition to income <sup>1)</sup>	7	7	7

<sup>1)</sup> Starting from 2020, the addition to income for the private use of a company bicycle, an e-bike or a high-speed e-bike (speed pedelec) is the listed percentage of its value (the recommended retail price published in the Netherlands by the manufacturer or the importer). The commute qualifies as private use. Before 2020, the actual private use of the bicycle qualified as taxable income.

## 1.1.2 Deduction of personal contribution for private use of car

	2023	2022	2021
Payments to employer for private use <sup>1)</sup>	deductible	deductible	deductible

<sup>1)</sup> Payments to the employer can not, on balance, result in a negative addition to income.

## 1.2 Income from business

### 1.2.1 Addition to income for private use of car or bicycle

For the addition to income as a result of a withdrawal due to the private use of a car or bicycle that qualifies as a business asset, see the tables in Section 1.1.1.

### 1.2.2 Addition for private use of residential property

The addition to income as a result of a withdrawal due to the private use of a residential property<sup>1)</sup> that qualifies as a business asset is determined based on the following table:

2023

Property value <sup>2)</sup> higher than EUR	but no more than EUR	Annual addition to income %
–	12,500	0.65
12,500	25,000	0.90
25,000	50,000	1.00
50,000	75,000	1.10
75,000	1,200,000	1.20
1,200,000	–	2.35 <sup>3)</sup>



# pro memoria

2022

Property value <sup>2)</sup> higher than EUR	but no more than EUR	Annual addition to income %
–	12,500	0.75
12,500	25,000	1.00
25,000	50,000	1.10
50,000	75,000	1.25
75,000	1,130,000	1.35
1,130,000	–	2.35 <sup>3)</sup>

2021

Property value <sup>2)</sup> higher than EUR	but no more than EUR	Annual addition to income %
–	12,500	0.85
12,500	25,000	1.10
25,000	50,000	1.20
50,000	75,000	1.35
75,000	1,110,000	1.45
1,110,000	–	2.35 <sup>3)</sup>

- 1) A ship or mobile home with a permanent berth or placed on a permanent foundation respectively also qualifies as a residential property. An office space is part of a residential property unless this space is commonly considered to constitute an independent part of the property (sufficiently separate from the property) and the income is earned mainly in or from that space.
- 2) The property value is the value that was set under the Dutch Valuation of Immovable Property Act (WOZ Act) for the property in question for the period covering the calendar year.
- 3) 2023: EUR 14,255 plus 2.35% of the property value above EUR 1,200,000.  
2022: EUR 15,255 plus 2.35% of the property value above EUR 1,130,000.  
2021: EUR 16,095 plus 2.35% of the property value above EUR 1,110,000.

## 1.2.3 Fixed profit in maritime shipping

	Profit from maritime shipping per day per 1,000 net tons		
	2023 EUR	2022 EUR	2021 EUR
Up to and including 1,000 net tons	9.08	9.08	9.08
From 1,001 net tons up to and including 10,000 net tons	6.81	6.81	6.81
From 10,001 net tons up to and including 25,000 net tons	4.54	4.54	4.54
From 25,001 net tons up to and including 50,000 net tons	2.27	2.27	2.27
Everything above 50,000 net tons	0.50 <sup>1)</sup>	0.50 <sup>1)</sup>	0.50 <sup>1)</sup>

- 1) The rate of EUR 0.50 per 1,000 net tons per day only applies to ships flagged after December 31, 2008 and that have since been subject to the tonnage regime, or to ships that were registered under the flag of a country that is not an EU or EEA Member State during the last five years before joining the tonnage regime.

## 1.2.4 Special accounting rules for valuations for tax purposes

### 1.2.4.1 Limitation of depreciation for tax purposes

Property <sup>1)</sup>		Goodwill <sup>1)</sup>	Miscellaneous operating assets <sup>1,3)</sup>
Owner-occupied property	Investment property		
Can be depreciated up to 50% (PIT) or 100% (CIT) of the WOZ value <sup>2)</sup>	Can be depreciated up to 100% of the WOZ value	No more than 10% of the purchase costs on an annual basis	No more than 20% of the purchase costs on an annual basis

- 1) Circumstances that were already known at the time of investing in the operating asset cannot be a reason for writing down to a lower value in use.
- 2) As of 2019 the only option for corporate income tax purposes has been to depreciate to 100% of the WOZ value instead of 50%. If the property was taken into use before January 1, 2019 and had not yet been depreciated for three full years before that date, then it may still be depreciated for the remainder of that period according to the old rules.
- 3) The production costs of intangible assets may be written off in one go in the calendar year in which they were produced.

### 1.2.4.2 Free depreciation <sup>1)</sup>

	Investment in calendar year		
	2023 %	2022 %	2021 %
• Environmental investments (VAMIL), maximum <sup>2)</sup>	75	75	75
• Start-ups, maximum <sup>3)</sup>	100	100	100
• Seagoing vessels, maximum per calendar year <sup>4)</sup>	20	20	20
• Newly designated operating assets, maximum in year of investment <sup>5)</sup>	50 <sup>6)</sup>	n/a	n/a

- 1) Free depreciation is possible as soon as an investment obligation is entered into or production costs incurred in the relevant calendar year. The amount of the free depreciation before the operating asset was taken into use cannot exceed the amount that was paid in respect of the investment obligation or was incurred in production costs.
- 2) No more than EUR 50 million in total (2022: EUR 50 million and 2021: EUR 25 million) can be freely depreciated.
- 3) No more than the maximum amount for which the small projects investment credit can be obtained, see 1.2.7.1.
- 4) Only insofar as the calculation of the profit from marine shipping without depreciation results in a positive amount.
- 5) Several assets are excluded. The most important exclusions are: buildings, land, road and hydraulic engineering works, ships, aircraft, animals, intangible assets (including software), mopeds, motorcycles and passenger cars. Also excluded are operating assets primarily intended to be made available to third parties. Taxis and zero-emission cars may be freely depreciated.
- 6) Applies to investments in new operating assets made in 2023 and the operating asset is put into use before January 1, 2026.

## 1.2.4.3 Accounting rules for valuation of work-in-progress/orders

The recognition of profit is not allowed to be postponed until the work is completed. Profit must be recognized on a rolling basis.

## 1.2.5 SME profit exemption

	2023 %	2022 %	2021 %
Deducted from the profit after application of the entrepreneur's allowance (see 1.2.8)	14	14	14

## 1.2.6 Costs for private vehicle that are deductible from the profit

If an entrepreneur uses a vehicle for their business which belongs to their private assets or which they lease privately, then these costs are deductible to a limited extent.

	2023 EUR	2022 EUR	2021 EUR
Deductible per kilometer <sup>1)</sup>	0.21	0.19	0.19

<sup>1)</sup> Commuting mileage qualifies as business mileage.

## 1.2.7 Investment credit

### 1.2.7.1 Small projects investment credit (kleinschaligheidsinvesteringsaftrek; KIA)<sup>1)</sup>

2023

For the amount invested in a calendar year that:		the small projects investment credit is:
is higher than EUR	but no more than EUR	
–	2,600	–
2,600	63,716	28% of the amount invested
63,716	117,991	EUR 17,841
117,991	353,973	EUR 17,841 less 7.56% of the part of the amount invested exceeding EUR 117,991
353,973	–	

2022

For the amount invested in a calendar year that:		the small projects investment credit is:
is higher than EUR	but no more than EUR	
–	2,400	–
2,400	59,939	28% of the amount invested
59,939	110,998	EUR 16,784
110,998	328,721	EUR 16,784 less 7.56% of the part of the amount invested exceeding EUR 110,998
332,994	–	

2021

For the amount invested in a calendar year that:		the small projects investment credit is:
is higher than EUR	but no more than EUR	
–	2,400	–
2,400	59,170	28% of the amount invested
59,170	109,574	EUR 16,568
109,574	328,721	EUR 16,568 less 7.56% of the part of the amount invested exceeding EUR 109,574
328,721	–	

- <sup>1)</sup> If the taxpayer's business is part of a partnership with one or more other taxpayers receiving business profits or with corporate income taxpayers, then the investments they make for the partnership are added together for the purposes of determining the amount invested. Operating assets for which the amount invested is less than EUR 450 (2022 and 2021: also EUR 450) are not eligible for the investment credit.

### 1.2.7.2 Energy investment allowance: (energie-investeringsaftrek; EIA)<sup>1)</sup>

2023			2022			2021		
Higher than EUR	but no more than EUR	Energy investment allowance %	Higher than EUR	but no more than EUR	Energy investment allowance %	Higher than EUR	but no more than EUR	Energy investment allowance %
–	2,500	–	–	2,500	–	–	2,500	–
2,500	136,000,000	45.5	2,500	128,000,000	45.5	2,500	126,000,000	45.5

- <sup>1)</sup> In the case of a partnership, the investments for the entire partnership are added together. Investments may be eligible for both the small projects investment credit and the energy investment allowance. If, with regard to an investment, the taxpayer opts for the energy investment allowance in the tax return, then the environmental investment allowance cannot be applied.

## 1.2.7.3 Environmental investment allowance (milieu-investeringsaftrek; MIA)<sup>1)</sup>

### Category I

2023			2022			2021		
Amount invested	Environmental investment allowance		Amount invested	Environmental investment allowance		Amount invested	Environmental investment allowance	
Higher than EUR	but no more than EUR	%	Higher than EUR	but no more than EUR	%	Higher than EUR	but no more than EUR	%
–	2,500	–	–	2,500	–		2,500	–
2,500	–	45	2,500	–	45	2,500	–	36

### Category II

2023			2022			2021		
Amount invested	Environmental investment allowance		Amount invested	Environmental investment allowance		Amount invested	Environmental investment allowance	
Higher than EUR	but no more than EUR	%	Higher than EUR	but no more than EUR	%	Higher than EUR	but no more than EUR	%
–	2,500	–	–	2,500	–		2,500	–
2,500	–	36	2,500	–	36	2,500	–	27

### Category III

2023			2022			2021		
Amount invested	Environmental investment allowance		Amount invested	Environmental investment allowance		Amount invested	Environmental investment allowance	
Higher than EUR	but no more than EUR	%	Higher than EUR	but no more than EUR	%	Higher than EUR	but no more than EUR	%
–	2,500	–	–	2,500	–		2,500	–
2,500	–	27	2,500	–	27	2,500	–	13,5

<sup>1)</sup> The environmental investment allowance applies in addition to the small projects investment credit. If, with regard to an investment, the taxpayer opts for the energy investment allowance in the tax return, then the environmental investment allowance cannot be applied. No more than EUR 50 million (2022: EUR 50 million and 2021: EUR 25 million) in total investments can be taken into account.

## 1.2.8 Entrepreneur's allowance

### 1.2.8.1 Hours criterion

The hours criterion means that an entrepreneur must spend at least 1,225 hours working for one or more businesses from which profit is received. Moreover, of the total time available for business profits, taxable salary and taxable result from other activities, more than half must be spent on carrying on one or more businesses.

For an entrepreneur starting a business who was not an entrepreneur in one or more of the five preceding calendar years, only the requirement of a minimum of 1,225 hours applies. Pregnant entrepreneurs are regarded as not having interrupted their activities for the business during the period of their maternity leave.

In connection with the corona crisis, entrepreneurs will be deemed to have spent at least 24 hours per week on their business during the period March 1, 2020 through September 30, 2020 and January 1, 2021 through June 30, 2021 (and at least 16 hours per week for the purposes of the business start-up allowance in the event of occupational disability).

### 1.2.8.2 Self-employed persons deduction, business start-up allowance and business start-up allowance in the case of occupational disability

The self-employed persons deduction for long-established businesses (*zelfstandigenaftrek voor niet-starters*) cannot be credited against other Box 1 income. The uncredited self-employed persons deduction can be carried forward for a maximum of nine years after which it can be credited against future profits.

	2023	2022	2021
	EUR	EUR	EUR
Self-employed persons deduction <sup>1)</sup>	5,030	6,310	6,670
Business start-up allowance <sup>2)</sup>	2,123	2,123	2,123
Business start-up allowance in the case of occupational disability: <sup>3)</sup>			
• first year	12,000	12,000	12,000
• second year	8,000	8,000	8,000
• third year	4,000	4,000	4,000

- 1) The entrepreneur must meet the hours criterion (see 1.2.8.1). The self-employed persons deduction for entrepreneurs who have reached the state pension age at the beginning of the calendar year (see 1.10.4) is 50% of the self-employed persons deduction for entrepreneurs who have not yet reached the state pension age by then.
- 2) If the entrepreneur was not yet an entrepreneur in one or more of the five preceding calendar years and the self-employed persons deduction has not been applied to them more than twice, the self-employed persons deduction will be increased by the business start-up allowance. The business start-up allowance for entrepreneurs who have reached the state pension age at the beginning of the calendar year (see 1.10.4) is 50% of the business start-up allowance for entrepreneurs who have not yet reached the state pension age by then.
- 3) The entrepreneur must be entitled to an occupational disability benefit in the calendar year and must not have reached the state pension age at the beginning of the calendar year (see 1.10.4). In addition, they do not have to meet the hours criterion of 1,225 hours (see 1.2.8.1), but must meet a reduced hours criterion of 800 hours. The deduction is the stated amount, but must not exceed the profit. Profit is defined as the aggregate amount of the profit the taxpayer receives from one or more businesses in their capacity as an entrepreneur.



## 1.2.8.3 Deduction for research and development (R&D deduction)<sup>1)</sup>

Number of hours spent on R&D	R&D deduction		
	2023 EUR	2022 EUR	2021 EUR
<b>R&amp;D deduction</b>			
Less than 500 hours	0	0	0
At least 500 hours	14,202	13,360	13,188
<b>Additional R&amp;D deduction for business start-ups<sup>2)</sup></b>			
Less than 500 hours	0	0	0
At least 500 hours	7,106	6,684	6,598

- <sup>1)</sup> The entrepreneur must meet the hours criterion (see 1.2.8.1). For the purposes of the R&D deduction, pregnant entrepreneurs are regarded as not having interrupted their activities during the period of their maternity leave. The activities must also be based on an R&D declaration from the Netherlands Enterprise Agency (*Rijksdienst voor Ondernemend Nederland*; [www.rvo.nl](http://www.rvo.nl)).
- <sup>2)</sup> If the entrepreneur was not yet an entrepreneur in one or more of the five preceding calendar years and the self-employed persons deduction has not been applied to them more than twice, the entrepreneur is entitled to the additional R&D deduction for business start-ups.

## 1.2.8.4 Working partner's abatement (meewerkaftrek)/partner remuneration

Working partner's abatement as percentage of the profit<sup>1,2)</sup>

Number of hours working in the business		2023 Working partner's abatement %	2022 Working partner's abatement %	2021 Working partner's abatement %
From	to			
–	525	–	–	–
525	875	1.25	1.25	1.25
875	1,225	2.00	2.00	2.00
1,225	1,750	3.00	3.00	3.00
1,750	–	4.00	4.00	4.00

- <sup>1)</sup> The working partner's abatement applies to entrepreneurs who meet the hours criterion (see 1.2.8.1) and whose partner, without receiving any remuneration for this, works for a business from which the taxpayer, in their capacity as an entrepreneur, receives profit.
- <sup>2)</sup> Profit is the aggregate amount of the profit that the taxpayer as entrepreneur receives from its businesses in which their partner works without receiving any remuneration for this, less expropriation profit, cessation profit and exit tax profit.

Partner remuneration

	2023 EUR	2022 EUR	2021 EUR
If the remuneration for a partner working in the business is at least <sup>1)</sup>	5,000	5,000	5,000

- <sup>1)</sup> A lower remuneration is not deductible from the profit. In that case the partner receiving the remuneration does not have to declare anything.

## 1.2.8.5 Cessation relief

	2023 EUR	2022 EUR	2021 EUR
Cessation relief <sup>1)</sup>	3,630	3,630	3,630

<sup>1)</sup> The cessation relief applies to entrepreneurs who realize a profit in a calendar year from or due to the cessation of one or more entire businesses from which they receive profit in their capacity as an entrepreneur. The cessation relief granted in preceding years is deducted from this.

## 1.2.9 Tax-deferred retirement reserve

Under the tax-deferred retirement reserve (*fiscale oudedagsreserve*; FOR) an entrepreneur can set aside part of the profit each year for a tax-deferred retirement reserve. If there are multiple businesses, the entrepreneur may decide for themselves to which business the FOR should be attributed.

	2023	2022	2021
'Addition' is the percentage of the profit the entrepreneur received from one or more businesses before FOR adjustments with a maximum <sup>1)</sup>	%	%	%
Percentage	n/a <sup>2)</sup>	9.44	9.44
	EUR	EUR	EUR
Maximum addition	n/a <sup>2)</sup>	9,632	9,395

<sup>1)</sup> Additions are only possible if the entrepreneur meets the hours criterion (see 1.2.8.1) and they have not yet reached the state pension age at the beginning of the calendar year (see 1.10.4). The addition is a maximum of the amount with which the business capital at the end of the calendar year exceeds the tax-deferred retirement reserve at the beginning of the calendar year. The addition is reduced by pension contributions that were deducted from the profit.

<sup>2)</sup> As of January 1, 2023 (or in the case of split financial years: the first financial year commencing after January 1, 2023) it is no longer possible to make any additions to the FOR. All accrued FORs will be settled according to current rules.

## 1.3 Owner-occupied property

### 1.3.1 Imputed income from home ownership

2023

Value of owner-occupied property <sup>1)</sup>		Annual addition to income %
Higher than EUR	but no more than EUR	
–	12,500	nil
12,500	25,000	0.10
25,000	50,000	0.20
50,000	75,000	0.25
75,000	1,200,000	0.35
1,200,000	–	2.35 <sup>2)</sup>

2022

Value of owner-occupied property <sup>1)</sup>		Annual addition to income %
Higher than EUR	but no more than EUR	
–	12,500	nil
12,500	25,000	0.15
25,000	50,000	0.25
50,000	75,000	0.35
75,000	1,130,000	0.45
1,130,000	–	2.35 <sup>2)</sup>

2021

Value of owner-occupied property <sup>1)</sup>		Annual addition to income %
Higher than EUR	but no more than EUR	
–	12,500	nil
12,500	25,000	0.20
25,000	50,000	0.30
50,000	75,000	0.40
75,000	1,110,000	0.50
1,110,000	–	2.35 <sup>2)</sup>

<sup>1)</sup> The property value is the value that was set under the Dutch Valuation of Immovable Property Act (WOZ Act) for the property in question for the calendar year covered by the period. The period between the WOZ value being used and the valuation reference date is one year. A home is also defined as a ship with a permanent berth or a mobile home placed on a permanent foundation.

<sup>2)</sup> 2023: EUR 4,200 plus 2.35% of the property value above EUR 1,200,000.  
 2022: EUR 5,085 plus 2.35% of the property value above EUR 1,130,000.  
 2021: EUR 5,550 plus 2.35% of the property value above EUR 1,110,000.

### 1.3.2 Deduction due to little or no home acquisition debt

	2023 %	2022 %	2021 %
Deduction <sup>1)</sup>	83.33	86.67	90

<sup>1)</sup> The deduction due to little or no home acquisition debt is granted if the balance of the imputed income from home ownership less any deductible costs, such as mortgage interest, is positive. As of 2019 this deduction will be phased out over a 30-year period. The deduction is equal to the difference between the imputed income from home ownership and the deductible costs multiplied by the percentage listed in the table.

### 1.3.3 Exemption for letting out rooms

	2023 EUR	2022 EUR	2021 EUR
Maximum	5,881	5,711	5,668

### 1.3.4 Endowment insurance policy for owner-occupied property

	2023 EUR	2022 EUR	2021 EUR
Untaxed benefit payments from endowment insurance policies <sup>1,2)</sup>	184,500	173,500	171,000

- 1) The following are untaxed: the interest benefit included in the benefit payments from an endowment insurance policy associated with home ownership and an owner-occupied home savings account and the return included in the benefit payment from an investment right associated with home ownership. The total exemption can never exceed EUR 184,500 (2022: EUR 173,500 and 2021: EUR 171,000) per taxpayer during their life.
- 2) The exemption for the endowment insurance policy and an investment account associated with home ownership and an owner-occupied home savings account has been canceled for people who did not have such a product on March 31, 2013. The tax regime for these endowment insurance policies, investment accounts and savings accounts will remain in place for existing cases. However, in those cases the policies, investment accounts and savings accounts can no longer be increased, unless the increase in the amount deposited follows from the contract that was in place on March 31, 2013.

## 1.4 Commuting allowance

### Regular commuting by public transport

Commuting allowance <sup>1)</sup>		2023	2022	2021
If the commute by public transport is higher than km	but no more than km	EUR	EUR	EUR
–	10	–	–	–
10	15	209	478	471
15	20	676	635	626
20	30	1,126	1,059	1,045
30	40	1,396	1,313	1,296
40	50	1,819	1,711	1,689
50	60	2,024	1,904	1,879
60	70	2,244	2,111	2,083
70	80	2,322	2,184	2,155
80	–	2,354	2,214	2,185

- 1) The taxpayer must have a public transport statement or a commuting statement. The commuting allowance for commuting to the same work location one, two or three days per week is:
  - a) if the commute is 90 kilometers or shorter: 25%, 50% or 75% respectively of the amount listed in the table;
  - b) if the commute is longer than 90 kilometers: EUR 0.26 (2021 and 2021: EUR 0.24) per kilometer multiplied by the number of commuting days, but not more than EUR 2,354 (2022: EUR 2,214 and 2021: EUR 2,185) per year.

If the commute is to different work locations, the table applies to each separate commute to these locations. The total commuting allowance is a maximum of EUR 2,354 (2022: EUR 2,214 and 2021: EUR 2,185) per year. If the taxpayer commutes to different work locations on the same day, the foregoing only applies to the commute to the most frequented place of work. If the frequency of commuting to two workplace locations is the same, the longest distance applies. The amount of the allowance is always reduced by the travel allowance received for this transport.

## 1.5 Expenditure for income support schemes

### 1.5.1 Annuity premiums<sup>1)</sup>

Deductible amounts <sup>2)</sup>	2023 EUR	2022 EUR	2021 EUR
Annual margin is 13.3% of the premium base (maximum) <sup>3)</sup>	15,317	13,570	13,236
Reserve margin is 17% of the premium base for individuals who are more than 10 years away from the state pension age (maximum) <sup>4)</sup>	8,065	7,587	7,489
Reserve margin is 17% of the premium base for individuals who are at most 10 years away from the state pension age (maximum) <sup>4)</sup>	15,922	14,978	14,785
Maximum premium base before deduction of the state pension offset	128,810	114,866	112,189
State pension offset	13,646	12,837	12,672
Maximum annual payment from temporary annuity	24,168	22,735	22,443
Maximum value annuity before surrender without interest on the commuted portion	4,898	4,607	4,547

- 1) Or equivalent amounts paid for an annuity savings account or annuity investment account.
- 2) Premiums are deductible insofar as there is a pension shortfall. How high the deductible amount will be, must be determined based on the annual margin or the reserve margin. A deduction is possible for individuals who have not yet reached the state pension age at the beginning of the calendar year (see 1.10.4).
- 3) The income and the pension accrual in the preceding calendar year are decisive when calculating the annual margin.
- 4) If fewer premiums for annuities were taken into account in the seven-year period immediately preceding the calendar year than was possible on the basis of the annual margin, this shortfall can be made up in the reserve margin. For a table with the state pension age, see 1.10.4.

1.5.2 Additional annuity premium deduction for entrepreneurs discontinuing their business

Additional margin for deduction of premiums for <sup>1)</sup> :	2023	2022	2021
	EUR	EUR	EUR
Business closures by entrepreneurs who are at most five years away from the state pension age, business closures by entrepreneurs who are 45% or more occupationally disabled, provided the annuity benefit payments commence within six months of the business closure, or the business closure as the result of the death of the entrepreneur.	510,970	480,686	474,517
Business closures by entrepreneurs who are between 15 and 5 years away from the state pension age, or business closures by entrepreneurs if the annuity benefit payments take effect immediately	255,495	240,352	237,267
In other cases	127,755	120,183	118,640

<sup>1)</sup> The income and the pension accrual in the preceding calendar year are decisive when calculating the margin for the annuity premium deduction. In the year in which entrepreneurs discontinue (part of) their business operations, they may, upon request, deviate from this and opt to use the data from the calendar year itself when calculating the annuity premium deduction. In the following calendar year, in which the data from the preceding calendar year must again be used, the cessation profit must not be taken into account again when calculating the margin for the annuity premium deduction.



## 1.6 Income from savings and investments

### 1.6.1 Calculation method

2023

Based on the effective rate of return with three asset categories: <sup>1)</sup>	Flat rate return
	%
• Bank balances (including cash)	0.01 <sup>3)</sup>
• Other assets	6.17
• Debts	2.46 <sup>3)</sup>

2022

Based on three asset brackets	Flat rate return
Tax base savings and investments:	%
• Up to and including EUR 50,650	1.82
• From EUR 50,651 up to and including EUR 962,350	4.37
• From EUR 962,351	5.53
Or, if more favorable, based on the effective rate of return with three asset categories: <sup>2)</sup>	
• Bank balances	0.01 <sup>4)</sup>
• Other assets (including cash)	5.53
• Debts	2.46 <sup>4)</sup>

2021

Based on three asset brackets	Flat rate return
Tax base savings and investments:	%
• Up to and including EUR 50,000	1.90
• From EUR 50,001 up to and including EUR 950,000	4.50
• From EUR 950,001	5.69
Or, if more favorable, based on the effective rate of return with three asset categories: <sup>2)</sup>	
• Bank balances	0.01
• Other assets (including cash)	5.69
• Debts	2.46

<sup>1)</sup> The effective rate of return is calculated on the basis of the actual asset mix and is based on three asset categories, each with their own flat rate (bank balances, other assets and debts). For the benefit from savings and investments, the effective rate of return is multiplied by the savings and investments tax base; that is the capital yield tax base (the value of the assets less the value of the debts) insofar as it exceeds the tax-free amount (see 1.7). The reference date for the capital yield tax base is January 1 of the calendar year.

<sup>2)</sup> Under the Box 3 Restoration of Rights Act, which is a response to the Supreme Court judgment of December 24, 2021 ('Christmas judgment') in which the Supreme Court ruled that the tax on deemed investment income in Box 3 is contrary to the ECHR.

<sup>3)</sup> Provisional percentage. The final percentage will be announced in the course of 2024.

<sup>4)</sup> Provisional percentage. The final percentage will be announced in the course of 2023.

## 1.6.2 Capital yield tax base

<b>Taxable</b>	<b>Exempt<sup>1)</sup></b>
<ul style="list-style-type: none"> <li>• Immovable property</li> <li>• Rights (indirectly) related to immovable property <i>For example, a ground lease, a right of superficies, an apartment right, a right of usufruct/use/habitation on an immovable property</i></li> </ul>	<ul style="list-style-type: none"> <li>• Owner-occupied property</li> <li>• Immovable property that is part of the business assets</li> <li>• Forests</li> <li>• Nature reserves</li> <li>• Undeveloped areas of designated country estates</li> </ul>
<ul style="list-style-type: none"> <li>• Movable property that is not used for personal purposes</li> <li>• Movable property that is used for personal purposes but is primarily an investment</li> </ul>	<ul style="list-style-type: none"> <li>• Movable property that is used for personal purposes</li> <li>• Art and science objects <i>Unless they serve as an investment (burden of proof rests on the tax inspector) Being part of a collection does not automatically imply that there is an investment.</i></li> </ul>
<ul style="list-style-type: none"> <li>• Rights to movable property <i>For example futures contracts or option contracts</i></li> </ul>	<ul style="list-style-type: none"> <li>• Rights to movable property under inheritance law, provided they are used for personal purposes and are not primarily an investment (burden of proof rests on the tax inspector)</li> </ul>
<ul style="list-style-type: none"> <li>• Rights not related to assets <i>For example, currency in circulation and overnight deposits, securities, warrants, options, receivables (including receivables in respect of inheritance tax, profit entitlements, endowment insurance policies)</i></li> </ul>	<ul style="list-style-type: none"> <li>• Rights to capital distributions solely with regard to disability/illness/accidents</li> <li>• Net annuities</li> </ul>
<ul style="list-style-type: none"> <li>• Other property rights <i>This is a miscellaneous category, which includes licenses that have not been commercially exploited. Separated private assets (for example assets placed in a trust) are directly allocated to the contributor. Those can be assets in Box 3, but also assets in Box 1 or 2.</i></li> </ul>	<ul style="list-style-type: none"> <li>• Rights to installments of the transfer price of a substantial interest, if the transfer price comprises one or more installments of which the number and size is not known at the date of disposal.</li> <li>• Other exemptions, see the Box 3 exemptions table (1.6.2.1)</li> </ul>
<b>Deductible</b>	<b>Non-deductible</b>
<ul style="list-style-type: none"> <li>• Debts <i>Liabilities with a fair market value, including debts of which the interest is non-deductible in Box 1 or Box 2, including debts in respect of inheritance tax but excluding other tax debts.</i></li> </ul>	<ul style="list-style-type: none"> <li>• Debt threshold, see the Box 3 debt threshold table (1.6.2.2)</li> <li>• Present value of liabilities, for example on the basis of periodic gifts or alimony, if these can be taken into account as personal tax credits</li> </ul>

- 1) Assets reported in Box 1 or Box 2 are not taken into account in Box 3 unless specific allocation rules dictate otherwise.

## 1.6.2.1 Box 3 exemptions

	2023 EUR	2022 EUR	2021 EUR
Rights to death benefits, provided they amount to no more than	7,913	7,444	7,348
Cash and similar property rights (for example chip cards, gift vouchers)			
Per taxpayer	596	560	552
Jointly with partner	1,192	1,120	1,104
Green investments <sup>1)</sup>			
Per taxpayer	65,072	61,215	60,429
Jointly with partner	130,144	122,430	120,858
Endowment insurance policies already in place on December 14, 1999, maximum <sup>2)</sup>	123,428	123,428	123,428

- 1) As of 2023 a distinction is made between green investments in the form of one or more bank balances and green investments in the form of other assets. The exemption will be attributed to the other assets as much as possible.
- 2) When filing the tax return, partners may request that the (maximum) exemption be applied twice, regardless of the extent to which they are each entitled to the policy.

## 1.6.2.2 Box 3 debt threshold

	2023 EUR	2022 EUR	2021 EUR
Threshold for taxpayer without partner	3,400	3,200	3,200
Joint threshold for taxpayer with partner	6,800	6,400	6,400

## 1.6.2.3 Vacant possession ratio

Rental housing is sometimes worth less than non-rental housing. For the purposes of Box 3 and Inheritance and gift tax, the value of rental housing is determined by multiplying the WOZ value by the vacant possession ratio.

Ratio annual rent to WOZ value		2023 <sup>1)</sup>	2022	2021
is higher than	but no more than	Vacant possession ratio	Vacant possession ratio	Vacant possession ratio
%	%	%	%	%
0	1	73	45	45
1	2	79	51	51
2	3	84	56	56
3	4	90	62	62
4	5	95	67	67
5	6	100	73	73
6	7	100	78	78
7	–	100	85	85

<sup>1)</sup> As of 2023, housing that is rented out via temporary tenancy contracts are excluded from the application of the vacant possession ratio. If there is non-market compliant rental to affiliated parties, such as family members, a vacant possession of 100% applies (2022 and 2021: 62%).

## 1.7 Tax-free assets

	2023 EUR	2022 EUR	2021 EUR
Per taxpayer	57,000	50,650	50,000
Jointly with partner	114,000	101,300	100,000

## 1.8 Personal tax credit

### 1.8.1 Expenditure for specific health care costs

Expenditure for specific health care costs is only eligible for deduction insofar as it exceeds a threshold amount that is dependent on the threshold income (aggregate income before applying the personal tax credit).

#### 2023 threshold

Threshold income is higher than EUR	but no more than EUR	Threshold:
—	8,603	EUR 149
8,603	45,695	1.65% of the threshold income
45,695	—	1.65% of EUR 42,986 increased by 5.75% of the amount exceeding EUR 42,986

#### 2022 threshold

Threshold income is higher than EUR	but no more than EUR	Threshold:
—	8,093	EUR 141
8,093	42,986	1.65% of the threshold income
42,986	—	1.65% of EUR 42,986 increased by 5.75% of the amount exceeding EUR 42,986

#### 2021 threshold

Threshold income is higher than EUR	but no more than EUR	Threshold:
—	7,989	EUR 139
7,989	42,433	1.65% of the threshold income
42,433	—	1.65% of EUR 42,433 increased by 5.75% of the amount exceeding EUR 42,433

## 1.8.1.1 Multiplier

The scheme for expenditure for specific health care costs includes a multiplier for the deductible items, with the exception of expenditure for medical and surgical care and expenditure for travel costs for visits to sick persons. The multiplier applies when the threshold income does not exceed EUR 38,703 (2022: EUR 36,409 and 2021: EUR 35,941). The multiplier is 2.13 (2022 and 2021: also 2.13) for individuals who have reached the state pension age (see 1.10.4). It is 1.40 (2022 and 2021: also 1.40) for individuals who have not yet reached the state pension age.

## 1.8.2 Expenditure for weekend home visits by disabled persons

The following amounts are deductible:

- EUR 12 (2022 and 2021: EUR 11) per day for a taxpayer who cares for a disabled person;
- EUR 0.21 (2022 and 2021: EUR 0.19) per kilometer for a taxpayer who transports a disabled person by car between the place where the disabled person usually resides and the place where the taxpayer usually resides.

## 1.8.3 Tuition fees (canceled as of 2022)

Tuition fees are expenses incurred by taxpayers themselves for following a training program or course with a view to obtaining income from work and home. The deduction of the expenses is subject to a threshold of EUR 250 (2021) and, outside the normal academic term, a maximum of EUR 15,000 (2021). Only the actual costs incurred are deductible. As of the 2015/2016 academic year, taxpayers who are entitled to student loans have no longer been able to deduct their tuition fees.

As of 2022 the deduction of tuition fees for personal income tax purposes will be replaced by a personal development budget for education and development, i.e. the STAP budget subsidy scheme.

## 1.8.4 Deduction of gifts

Deductible gifts that do not come in the form of periodic benefits (i.e. which are referred to as "other gifts") are subject to the higher of a threshold of EUR 60 (2022 and 2021: also EUR 60) or 1% (2022 and 2021: also 1%) of the aggregate income before applying the personal tax credit. These other gifts are also subject to a maximum of 10% (2022 and 2021: also 10%) of that income. Partners are expected to combine their other gifts and their aggregate incomes.

Gifts in the form of a waiver of a car allowance, other than reimbursement of taxi fares, are taken into account at EUR 0.21 (2022 and 2021: EUR 0.19) per kilometer. The waiver of an expense allowance, for instance by a volunteer, qualifies as a deductible gift subject to conditions.

A gift to a public welfare institution (*algemeen nut beogende instelling*; ANBI) that qualifies as a cultural institution is deductible at 1.25 times the amount of the gift (2022 and 2021: 1.25). This additional deduction is applied to up to EUR 5,000 in gifts made to cultural institutions (2022 and 2021: also EUR 5,000).

Cash gifts have been non-deductible since 2021.

As of 2023 the deduction of periodic gifts will be capped at EUR 250,000 per year (for partners jointly). This does not apply to periodic gifts made before 4:00 p.m. on October 4, 2022. These periodic gifts will be fully deductible until 2027 at the latest.

## 1.9 Loss set-off

	2023 years	2022 years	2021 years
Time limit for loss set-off for income from work and home (Box 1)			
Carry-forward	9	9	9
Carry-back	3	3	3
Time limit for loss set-off for income from substantial interest (Box 2)			
Carry-forward	6	6	6
Carry-back	1	1	1

### 1.9.1 Loss expiry

Loss for fiscal year	Year of expiry
2011 or earlier	2021 or earlier
2012	2022
2013	2023
2014	2024

## 1.10 Tax rates in boxes

### 1.10.1 Box 1: taxable income from work and home

#### 2023

Taxable income in Box 1	Tax rate	National insurance contributions	Total rate	Tax on total of brackets
Higher than EUR but no more than EUR	%	%	%	EUR
Under state pension age				
– 37,149	9.28	27.65	36.93	13,719
37,149 73,031	36.93	–	36.93	26,970
73,031	49.50	–	49.50	
State pension age and up				
Born on January 1, 1946 or later				
– 37,149	9.28	9.75	19.03	7,069
37,149 73,031	36.93	–	36.93	20,321
73,031	49.50	–	49.50	
Born before January 1, 1946 <sup>1)</sup>				
– 38,703	9.28	9.75	19.03	7,365
38,703 73,031	36.93	–	36.93	20,043
73,031	49.50	–	49.50	



# pro memoria

## 2022

Taxable income in Box 1		Tax rate	National insurance contributions	Total rate	Tax on total of brackets
Higher than EUR	but no more than EUR	%	%	%	EUR
Under state pension age					
–	35,472	9.42	27.65	37.07	13,149
35,472	69,398	37.07	–	37.07	25,726
69,398		49.50	–	49.50	
State pension age and up					
Born on January 1, 1946 or later					
–	35,472	9.42	9.75	19.17	6,800
35,472	69,398	37.07	–	37.07	19,376
69,398		49.50	–	49.50	
Born before January 1, 1946 <sup>1)</sup>					
–	36,409	9.42	9.75	19.17	6,980
36,409	69,398	37.07	–	37.07	19,209
69,398		49.50	–	49.50	

## 2021

Taxable income in Box 1		Tax rate	National insurance contributions	Total rate	Tax on total of brackets
Higher than EUR	but no more than EUR	%	%	%	EUR
Under state pension age					
–	35,129	9.45	27.65	37.10	13,033
35,129	68,507	37.10	–	37.10	25,416
68,507		49.50	–	49.50	
State pension age and up					
Born on January 1, 1946 or later					
–	35,129	9.45	9.75	19.20	6,745
35,129	68,507	37.10	–	37.10	19,128
68,507		49.50	–	49.50	
Born before January 1, 1946 <sup>1)</sup>					
–	35,941	9.45	9.75	19.20	6,901
35,941	68,507	37.10	–	37.10	18,983
68,507		49.50	–	49.50	

<sup>1)</sup> The first tax bracket is a little extended for persons born before January 1, 1946.

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## 1.10.2 Change in rate for specific tax-base reducing items

	2023 %	2022 %	2021 %
Maximum deduction rate <sup>1)</sup>	36.93	40	43

<sup>1)</sup> This is the maximum rate at which specific items in the highest tax bracket of Box 1 can be deducted. These are deductible expenses for an owner-occupied property, personal tax credits, the entrepreneur's allowance, the SME profit exemption and the business use exemption.

## 1.10.3 National insurance contributions

	2023 %	2022 %	2021 %
Under state pension age (see 1.10.4)			
State pension benefits (AOW)	17.90	17.90	17.90
Surviving dependant's benefit (ANW)	0.10	0.10	0.10
Long-term care benefits (WLZ)	9.65	9.65	9.65
Over state pension age (see 1.10.4)			
State pension benefits (AOW)	–	–	–
Surviving dependant's benefit (ANW)	0.10	0.10	0.10
Long-term care benefits (WLZ)	9.65	9.65	9.65

## 1.10.4 State pension age

Year	State pension age
2028	67 years and 3 months
2024, 2025, 2026 and 2027	67 years
<b>2023</b>	<b>66 years and 10 months</b>
2022	66 years and 7 months
2019, 2020 and 2021	66 years and 4 months
2018	66 years
2017	65 years and 9 months
2016	65 years and 6 months
2015	65 years and 3 months
2014	65 years and 2 months
2013	65 years and 1 month
2012 or earlier	65 years

## 1.10.5 Box 2: taxable income from substantial interest

	2023 %	2022 %	2021 %
Tax rate	26.9	26.9	26.9

## 1.10.6 Box 3: taxable income from savings and investments

	2023	2022	2021
	%	%	%
Tax rate	32	31	31

## 1.11 Tax credits

	2023		2022		2021	
	Under state pension age EUR	State pension age and up EUR	Under state pension age EUR	State pension age and up EUR	Under state pension age EUR	State pension age and up EUR
General tax credit <sup>1,8)</sup>						
Maximum for low-income earners	3,070	1,583	2,888	1,494	2,837	1,469
Labor tax credit <sup>2,8)</sup>						
Maximum for low-income earners	5,520	2,604	4,260	2,204	4,205	2,178
Income-related combination tax credit (maximum) <sup>3,8)</sup>	2,694	1,389	2,534	1,310	2,815	1,457
Elderly person's tax credit (maximum) <sup>4)</sup>		1,835		1,726		1,703
Single elderly person's tax credit <sup>5)</sup>		478		449		443
Young disabled person's tax credit <sup>6)</sup>	820		771		761	
Life-course leave tax credit <sup>7)</sup>	–		–		223	

- 1) This applies to all taxpayers. For taxpayers earning an income of at least EUR 22,660 (2022: EUR 21,317 and 2021: EUR 21,043), the general tax credit will drop as their income from work and home increases. Starting from this amount, the general tax credit is reduced by 6.095% (2022: 6.007% and 2021: 5.977%).
- 2) This applies to all taxpayers with income from work (the aggregate amount of income from current employment, income from business activities and earnings from other activities). The reduction in the labor tax credit by 6.51% (2022 : 5.86% and 2021: 6%) starts at an income of EUR 37,691 (2022: EUR 36,649 and 2021: EUR 35,652).
- 3) This applies to second-income partners and single parents who, during at least six months of the calendar year, shared a household with a child who, at the start of that calendar, was below the age of 12 and is registered at the same address. The income-related combination tax credit is 11.45% (2022 and 2021: also 11.45%) of the income from work to the extent that this exceeds EUR 5,547 (2022: EUR 5,219 and 2021: EUR 5,153). This tax credit has been capped at the amount shown in the table. The cap is reached when the income from work amounts to EUR 29,075 (2022: EUR 27,350 and 2021: EUR 29,738).
- 4) This applies to taxpayers who have reached the state pension age at the end of the calendar year (see 1.10.4) and whose aggregate income is no higher than EUR 40,888 (2022: EUR 38,464 and 2021: EUR 37,970). If their aggregate income is higher, the elderly person's tax credit for any excess is reduced by 15% (2022 and 2021: 15%).
- 5) This applies to persons who qualify for single person's state pension benefits in the calendar year.

- 6) This applies to taxpayers who, in the calendar year, qualify for young person's disability benefits (*Wet Arbeidsongeschiktheidsvoorziening Jonggehandicapten; Wajong*), unless they are eligible for the elderly person's tax credit.
- 7) The life-course leave tax credit corresponds to the amount withdrawn from the life-course savings account under the relevant scheme, with a maximum of EUR 223 (2021) per year in which deposits were made. Any tax credits in respect of the life-course savings scheme that were enjoyed in previous years are deducted. The life-course leave tax credit was canceled on January 1, 2012. Any previously earned life-course leave tax credit remained intact for persons who had a positive balance in their life-course savings account on December 31, 2011. Persons who had a life-course savings account balance of at least EUR 3,000 on December 31, 2011 had the option to continue depositing money into their account until November 1, 2021. No tax credits were earned in respect of deposits after 2011. Any life-course savings balances outstanding on November 1, 2021 were paid out at the end of 2021.
- 8) For the second-income partner born before January 1, 1963 who is unable to cash in on the full general tax credit in their own personal income tax and national insurance contributions, this tax credit will be paid out insofar as the main-income partner pays an adequate amount in personal income tax and national insurance contributions. Prior to 2023, the second-income partner born after 1962 could have the general tax credit partially paid out to them (2022: 6.67% and 2021: 13.33%). Prior to 2023, each second-income partner could also have the labor tax credit and the income-related combination tax credit partially paid out to them (2022: 6.67% and 2021: 13.33%).

## 1.11.1 Investment-related tax credits

	2023 EUR	2022 EUR	2021 EUR
Green investments tax credit (maximum) <sup>1)</sup>	456	429	423

- 1) This tax credit applies to green investments (i.e. investments in tax-approved green funds) only. The credit is 0.7% (2022 and 2021: also 0.7%) of the relevant exempted amount in Box 3 (see 1.6.2.1).

## 1.12 Refund and tax threshold

	2023 EUR	2022 EUR	2021 EUR
Refund threshold – personal income tax	17	16	16
Tax threshold – personal income tax	52	49	49

## 2 Allowances

### 2.1 Care allowance

	2023 <sup>2)</sup>		2022 <sup>2)</sup>		2021 <sup>2)</sup>	
	Maximum income	Maximum allowance	Maximum income	Maximum allowance	Maximum income	Maximum allowance
	EUR	EUR	EUR	EUR	EUR	EUR
Single person <sup>1)</sup>	38,520	1,858	31,998	1,336	31,138	1,287
Applicant with allowance partner <sup>1)</sup>	48,224	3,182	40,944	2,553	39,979	2,487

1) Higher-income earners are not eligible for a care allowance (see [www.toeslagen.nl](http://www.toeslagen.nl) (in Dutch) for a calculation tool).

2) Taxpayers are not eligible for a care allowance if the value of their assets exceeds the amounts shown in Table 2.5.

### 2.2 Child-related budget

	2023 EUR	2022 EUR	2021 EUR
Number of children under 18			
Family with 1 child	1,653	1,220	1,204
Family with 2 children	3,185	2,326	2,226
Increase for families with 3 or more children	1,532	1,001	919
Increase for single-parent families	3,848	3,285	3,242
Increase child older than 12	267	–	–
Increase child older than 16	476	–	–
Maximum allowance for incomes up to and including			
Single parent	22,356 <sup>1)</sup>	22,356 <sup>1)</sup>	21,835 <sup>1)</sup>
Parent with allowance partner	39,596 <sup>1)</sup>	39,596 <sup>1)</sup>	38,853 <sup>1)</sup>

1) Starting from this income, the child-related budget is reduced by 6.75% (2022 and 2021: 6.75%). (see [www.toeslagen.nl](http://www.toeslagen.nl) (in Dutch) for a calculation tool).

### 2.3 Childcare allowance

Childcare allowance <sup>1)</sup>	<p>Families with children are eligible for a childcare allowance. The level of the childcare allowance depends on:</p> <ul style="list-style-type: none"> <li>• the taxpayer's income;</li> <li>• the type of childcare and the number of hours of childcare;</li> <li>• the hourly rate the taxpayer is charged for childcare (for maximum hourly rates, see Table 2.3.1);</li> <li>• the number of children in childcare.</li> </ul>
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1) See also [www.toeslagen.nl](http://www.toeslagen.nl) (in Dutch) for a calculation tool).

### 2.3.1 Maximum hourly rate for childcare

	2023 EUR	2022 EUR	2021 EUR
Day care	9.12	8.50	8.46
Out-of-school care	7.85	7.31	7.27
Childminder (day care and out-of-school care)	6.85	6.52	6.49

### 2.4 Rent allowance

	2023 EUR	2022 EUR	2021 EUR
<b>Maximum rent limit</b>			
Applicant is under 23	452.20	442.46	442.46
Applicant is 23 or older or under 23 with a child	808.06	763.47	752.33
<b>Exempt income</b>			
Exempt income – child under 23 living at home	5,432	5,110	5,044

### 2.5 Assets test for care and rent allowance and child-related budget

2023

Exempt assets	Care allowance EUR	Child-related budget EUR	Rent allowance EUR
Single person	127,582	127,582	33,748 <sup>1)</sup>
Applicant with allowance partner	161,329	161,329	67,496

<sup>1)</sup> A co-tenant's assets cannot exceed EUR 33,748.

2022

Exempt assets	Care allowance EUR	Child-related budget EUR	Rent allowance EUR
Single person	120,020	120,020	31,747 <sup>1)</sup>
Applicant with allowance partner	151,767	151,767	63,494

<sup>1)</sup> A co-tenant's assets cannot exceed EUR 31,747.

2021

Exempt assets	Care allowance EUR	Child-related budget EUR	Rent allowance EUR
Single person	118,479	118,479	31,340 <sup>1)</sup>
Applicant with allowance partner	149,819	149,819	62,680

<sup>1)</sup> A co-tenant's assets cannot exceed EUR 31,340.



# 3 Reimbursements, provisions and deductions

## 3.1 Limitation of deductions

	I Profit for personal income tax purposes: costs specific to self-employed persons and earnings from other activities	II Profit for personal/corporate income tax purposes: costs associated with every business
Commuting	Per kilometer: 2023: EUR 0.21 2022: EUR 0.19 2021: EUR 0.19	Deductible
Business use of privately owned car	Per kilometer: 2023: EUR 0.21 2022: EUR 0.19 2021: EUR 0.19	Deductible
Office space in private residence <sup>1)</sup>  <i>There is no other office space and the taxpayer earns 70% or more of their income in or from the office space located in the private residence and spends 30% or more of their working hours in that space</i>  <i>There is other office space and the taxpayer earns 70% or more of their income in the office space located in the private residence</i>	Deductible  Deductible	Deductible  Deductible
Housing outside place of residence	Deductible for up to two years	Deductible
Clothing and personal care, excluding workwear	Non-deductible	Deductible
Literature, excluding professional journals	Non-deductible	Deductible
Representation	2023: 80% deductible <sup>2)</sup> 2022: 80% deductible <sup>2)</sup> 2021: 80% deductible <sup>2)</sup>	2023: 73.5% deductible <sup>3)</sup> 2022: 73.5% deductible <sup>3)</sup> 2021: 73.5% deductible <sup>3)</sup>
Music instruments, sound equipment, tools, computers, audio-visual equipment and suchlike	Non-deductible <sup>4)</sup>	Deductible

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	I Profit for personal income tax purposes: costs specific to self-employed persons and earnings from other activities	II Profit for personal/corporate income tax purposes: costs associated with every business
Moving expenses <sup>5)</sup>	Deductible for up to: 2023: EUR 7,750 2022: EUR 7,750 2021: EUR 7,750	Deductible
Transport of household effects	Deductible	Deductible
Conferences, seminars, symposiums, excursions, study trips, etc., including travel and hotel expenses	2023: 80% deductible <sup>2,6)</sup> 2022: 80% deductible <sup>2,6)</sup> 2021: 80% deductible <sup>2,6)</sup>	2023: 73.5% deductible <sup>3)</sup> 2022: 73.5% deductible <sup>3)</sup> 2021: 73.5% deductible <sup>3)</sup>
Food, beverages and stimulants	2023: 80% deductible <sup>2)</sup> 2022: 80% deductible <sup>2)</sup> 2021: 80% deductible <sup>2)</sup>	2023: 73.5% deductible <sup>3)</sup> 2022: 73.5% deductible <sup>3)</sup> 2021: 73.5% deductible <sup>3)</sup>
Fines (including for criminal activities) <sup>7)</sup>	Non-deductible	Non-deductible
Telephone and internet	Phone subscriptions for landlines in the residential space are non-deductible	Deductible

- 1) The office space must be commonly considered to form a separate area of the residence.
- 2) The taxpayer can choose between deducting the costs up to the percentage shown in the table or not deducting costs up to an amount of EUR 5,100 (2022: EUR 4,800 and 2021: EUR 4,700).
- 3) The deduction threshold for mixed costs for taxpayers subject to corporate income tax who have employees is 0.4% (2022 and 2021: also 0.4%) of the aggregate amount of taxable income of all employees, with a minimum of EUR 5,100 (2022: EUR 4,800 and 2021: EUR 4,700). Pay from previous employment to former employees can be disregarded at the taxpayer's discretion. There is also an option to deduct costs up to the percentage listed in the table rather than applying the deduction threshold. The comments made in footnote 2 and the percentage referred to there apply to businesses subject to personal income tax.
- 4) If they are part of the taxpayer's personal assets or are rented privately.
- 5) The entrepreneur or income recipient will have moved within the framework of their business in any event if they reduce the distance between their residence and the business's registered office by at least 60% within two years of the relocation of the business because of the move, while the distance between their residence and the business's registered office until that move was at least 25 kilometers.
- 6) Travel and hotel expenses incurred for courses and professional purposes, as well as for conferences, seminars, symposiums, excursions, study trips, etc. are taken into account for a maximum of EUR 1,500 (2022 and 2021: also EUR 1,500), unless the nature of the activities undertaken by the taxpayer dictate that they are in attendance.
- 7) Administrative penalties and amounts payable under penalty orders have also qualified as fines since January 1, 2020.

### 3.2 Final levy on provisions to others than own employees

	2023	2022	2021
	%	%	%
Provisions to others than own employees not exceeding EUR 136	45	45	45
Provisions to others than own employees exceeding EUR 136	75	75	75

### 3.3 Work-related costs rules

All employers have been subject to the work-related costs rules (WKR) since January 1, 2015. Under these rules, employers have a discretionary margin for granting their employees tax-exempt reimbursements and provisions, provided that they duly designate them as part of the final levy. In addition, there are a number of specific exemptions, nil valuations and fixed valuations. Employers are taxable on the amount exceeding the discretionary margin in the form of a final levy.

The final levy of the work-related costs rules is determined for each employer separately. Subject to conditions, the final levy can be determined at group level as well. Employers are expected to pay the final levy and decide whether to apply the group regime for 2023 by the tax return for the second period for 2024 at the latest.

Reimbursements and provisions relating to, or in the form of, a company car, fines, a residential property and (with effect from 2016) the interest benefit on staff loans for an owner-occupied property cannot be designated as part of the final levy. This has also applied to administrative penalties and amounts due under penalty orders since 2020.

	2023	2022	2021
	%	%	%
Discretionary margin at total payroll of up to EUR 400,000 <sup>1)</sup>	3	1.7	3
Discretionary margin insofar as total payroll exceeds EUR 400,000 <sup>1)</sup>	1.18	1.18	1.18
Specific exemptions, nil valuations and fixed valuations <sup>2)</sup>	See table	See table	See table
Rate of final level when exceeding discretionary margin	80	80	80
Out-of-pocket expenses (reimbursement)	Untaxed, see table	Untaxed, see table	Untaxed, see table

<sup>1)</sup> The base for the discretionary margin is determined by the total taxable payroll per withholding agent (i.e. employer). Subject to conditions, employers have had the option since January 1, 2015 to determine the base at group level.

<sup>2)</sup> Over and above the discretionary margin, employers have the option to grant a number of other specific reimbursements or provisions. In addition, certain salary components are subject to a nil valuation or a fixed valuation.

### 3.3.1 Table: specific exemptions

Reimbursement or provision <sup>1)</sup>	2023 EUR	2022 EUR	2023 EUR
Job-related transport and travel expenses: <ul style="list-style-type: none"> <li>• transit passes</li> <li>• business trips and commutes by private transport (not including taxis, aircraft, ships or employer-organized transport), per kilometer (maximum)</li> <li>• individual tickets for business trips using public transport</li> </ul>	Exempt 0.21	Exempt 0.19	Exempt 0.19
Job-related costs for short stays	Exempt	Exempt	Exempt
Tools, computers, mobile devices and similar equipment <sup>2)</sup>	Exempt	Exempt	Exempt
Upskilling, courses, conferences, professional journals, training, etc. where relevant to the employee's role (including costs of entry in a professional register)	Exempt	Exempt	Exempt
Tuition fees <sup>3)</sup>	Exempt	Exempt	Exempt
Procedures for recognition of acquired competencies ( <i>Erkenning Verworven Competencies</i> ; EVC) <sup>3)</sup>	Exempt	Exempt	Exempt
Outplacement	Exempt	Exempt	Exempt
Meals consumed while working overtime, during evening opening hours and business trips, etc.	Exempt	Exempt	Exempt
Moving costs (maximum)	7,750	7,750	7,750
Cost of transporting household effects	Exempt	Exempt	Exempt
Extraterritorial expenses <sup>4)</sup>	Exempt	Exempt	Exempt
Required health and safety provisions used fully or partially at the workplace <sup>5)</sup>	Exempt	Exempt	Exempt
Tools that can be used outside the workplace, but are used for business purposes 90% of the time	Exempt	Exempt	Exempt
Discount of proprietary products (maximum per year) <sup>6)</sup>	500	500	500
Statement of Good Conduct ( <i>Verklaring Omtrent het Gedrag</i> ; VOG)	Exempt	Exempt	Exempt
Working from home (maximum per day worked from home)	2.15	2	Taxable

- 1) The excess of the specific exemption comes under the discretionary margin.
- 2) Reimbursements and provisions (including items made available) are specifically exempt if the necessity criterion is met.
- 3) With effect from 2021, the exemption has applied to former employees as well.
- 4) Rather than reimbursing actual extraterritorial costs, employers can opt to pay, untaxed, a maximum of 30% (2022 and 2021: also 30%) of the salary (specific exemption) of knowledge workers whose expertise is unavailable or scarce on the Dutch labor market (the '30% ruling'). The 30% ruling can be applied for a period of up to five years (2022 and 2021: also five years). This expertise is considered available if the annual salary of the employee in question is higher than EUR 41,954 (2022: EUR 39,467 and 2021: EUR 38,961). A lower salary limit applies to employees under the age of 30 who have a master's degree; this limit is EUR 31,891 (2022: EUR 30,001 and 2021: EUR 29,616). As of January 1, 2024 the 30% ruling will be capped at the public service pay cap, also referred to in Dutch as the *balkenendenorm*. This means that the 30% ruling can only be applied to salary up to the public service pay cap (2023: EUR 223,000). If the 30% ruling is still

being applied in the last salary period of 2022, the cap will apply as of January 1, 2026 (and thus not as of January 1, 2024).

- 5) The concept of “workplace” is broader for health and safety purposes; it also includes places beyond the workplace itself where the employer’ health and safety policy is implemented.
- 6) The discount or reimbursement for purchasing proprietary products is specifically exempt subject to the following conditions:
  - The products are not unrelated to the sector.
  - The discount or reimbursement per product does not exceed 20% (2022 and 2021: 20%) of the product’s fair market value.
  - The total discount or reimbursement does not exceed the maximum specified in the table in a calendar year. Any unused portion of the exemption cannot be carried forward to the next year.
  - The exemption also applies if the employment contract has been terminated due to the employee retiring or becoming incapacitated for work.

### 3.3.2 Table: nil valuations

The following types of salary in kind are subject to nil valuation:	
<ul style="list-style-type: none"> <li>• provisions in the workplace, such as company fitness, staff parties, tools, the desktop computer, the copy machine and the landline at work (not at the home office);</li> <li>• food and drink consumed at the workplace that are not meal-related;</li> <li>• clothing provided that is exclusively or nearly exclusively meant to be worn at work, such as uniforms and coveralls, workwear that stays at work and provided workwear with the employer’s trademark or logo that measures at least 70 cm<sup>2</sup> per piece of clothing in total;</li> <li>• a low-interest or interest-free employee loan if an employee uses this loan to buy a bicycle, an electric bicycle or an electric scooter for their commute (including under a pick-and-mix scheme);</li> <li>• an annual transit pass and off-peak pass, if an employee uses this pass for business purposes;</li> <li>• non-permanent housing at the workplace, where an employee cannot reasonably avoid such housing, e.g. on board seagoing vessels or when being on call at a fire station or in a hospital, on offshore platforms or when disability support workers are on sleepover duty;</li> <li>• provisions in the home office.</li> </ul>	

### 3.3.3 Table: fixed valuations

Salary in kind <b>without</b> nil valuation, standard amounts for:	2023	2022	2021
	EUR	EUR	EUR
Meals in the workplace	3.55	3.35	3.35
Housing and lodging, per day <sup>1)</sup>	6.10	5.75	5.70
Workplace childcare <sup>2)</sup>	variable	variable	variable

<sup>1)</sup> Including energy, water and washing. This does not apply when the employee cannot reasonably avoid making use of this provision.

<sup>2)</sup> The value of the childcare provided by the withholding agent for which the employee qualifies for a childcare allowance or an allowance from the local authority or Employee Insurance Agency (*Uitvoeringsinstituut Werknemersverzekeringen; UWV*) has been set at the number of childcare hours times the hourly rate set by the government.

### 3.3.4 Table: out-of-pocket expenses

<p>Rembursements of out-of-pocket expenses usually concern costs incurred by the employee on behalf of the employer for:</p> <ul style="list-style-type: none"> <li>• items that will become part of the company assets;</li> <li>• items that are part of the company assets and that have been provided to the employee;</li> <li>• costs specifically related to operations rather than the performance of the employee, such as representation expenses incurred by the employee.</li> </ul>
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### 3.3.5 Standard practice criterion

Under the standard practice criterion, which was tightened on January 1, 2016, the amount of the reimbursements and provisions that have been designated as part of the final levy cannot significantly (i.e. by 30% or more) deviate from the amount of the reimbursements and provisions that are typically designated as part of the final levy in comparable circumstances. The point of the standard practice criterion is that it is standard practice for employers to pay any payroll tax and social security contributions on the reimbursements and provisions via the final levy. The Dutch Tax and Customs Administration considers reimbursements, provisions or items made available of no more than EUR 2,400 in total per person per year as standard in any event. The deviation of 30% does not apply to this amount.

### 3.3.6 Working from home

A specific exemption for a working-from-home allowance was introduced on January 1, 2022; the allowance amounts to EUR 2.15 (2022: EUR 2) per day if an employee works from home for part of the week. An employer and an employee can agree on the number of days that the employee will work from home. This will serve as a basis for the fixed allowance, which does not have to be adjusted if the employee occasionally works at the office on a usual working-from-home day or vice versa. If the employee works from home for half a day and from the office for the other half, the employer can choose to offer them a tax-free travel allowance or the tax-free working-from-home allowance. Providing both allowances free of tax is not an option. This also applies to other situations in which an employee travels to their regular workplace at the employer's expense, for instance when driving a company car, riding a company bicycle or using a transit pass. If an employee works from home for half a day and makes a business trip on that same day other than to their regular workplace, the employer has the option to grant the employee both a tax-free commuting allowance and a tax-free working-from-home allowance.

# 4 Payroll tax and social security contributions

## 4.1 Payroll tax credit

There are five tax credits an employer or benefits agency can apply when withholding tax and social security contributions. In combination, these tax credits are referred to as the payroll tax credit. This tax credit, which can only be applied by one employer/benefits agency at the same time, has a tax component and a contribution component. From January 1, 2019 onwards, residents of the Netherlands have been the only taxpayers with a full entitlement to the tax component of the payroll tax credit. Non-residents of the Netherlands are only entitled to the contribution component if they enjoy national insurance coverage in the Netherlands. They also have a limited right to the tax component of the labor tax credit if they qualify as a resident of the EU/EEA, Switzerland or the BES islands.

## 4.2 Payroll tax remittance reduction

To qualify for a remittance reduction, the withholding agent is required to meet specific requirements. The extent of the remittance reduction differs from one category to the next.

Maritime shipping	For employees of ships sailing under the Dutch flag Employees of certain ships do not qualify for the remittance reduction.
R&D activities <sup>1)</sup>	For employees who perform qualified R&D activities

<sup>1)</sup> Starting from January 1, 2016, the remittance reduction for R&D activities has not only applied to wage costs of R&D employees, but also to other costs and expenditure associated with R&D activities.

### 4.2.1 R&D remittance deduction

2023				2022			2021		
R&D costs		Reduction		R&D costs		Reduction	R&D costs		Reduction
Higher than EUR	but no more than EUR	%		Higher than EUR	but no more than EUR	%	Higher than EUR	but no more than EUR	%
–	350,000	32/40 <sup>1)</sup>		–	350,000	32/40 <sup>1)</sup>	–	350,000	40/50 <sup>1)</sup>
350,000	–	16		350,000	–	16	350,000	–	16

<sup>1)</sup> The higher percentage applies to business start-ups.

### 4.3 Normative salary

#### 4.3.1 Normative salary for substantial interest holders

	2023 EUR	2022 EUR	2021 EUR
Normative salary <sup>1)</sup>	51,000	48,000	47,000

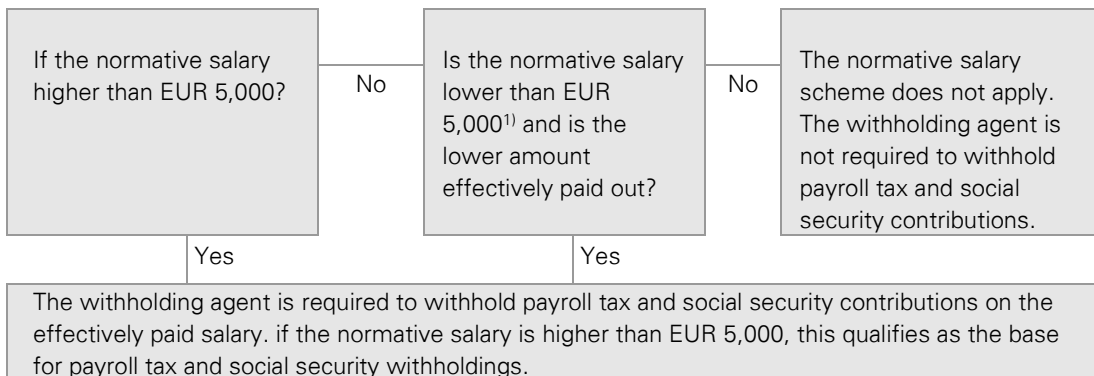
<sup>1)</sup> The salary of an employee who is gainfully employed by a company or cooperative in which they have or their partner has a substantial interest or to which they provide asset components, will at least be set at the amount specified in the table in a calendar year. A different salary may have to be taken into account.

#### 4.3.2 Calculation of normative salary

Higher of the following amounts:	Lower if:
<ul style="list-style-type: none"> <li>income from most comparable employment<sup>1)</sup>;</li> <li>salary of your or a related entity's highest-earning employee;</li> <li>EUR 51,000.</li> </ul>	<ul style="list-style-type: none"> <li>you can convincingly demonstrate that the salary from the most comparable employment is lower than EUR 51,000 and lower than the salary of your or a related entity's highest-earning employee. You are then expected to set the salary at the salary from the most comparable employment.</li> </ul>

<sup>1)</sup> A substantial interest does not play a role in the concept of "most comparable employment". The most comparable employment may also include roles that do not involve the same activities.

#### 4.3.3 Normative salary of EUR 5,000 and under



<sup>1)</sup> The limit of EUR 5,000 applies to the total of the activities of the substantial interest holder; the limit is not reviewed for each separate company.



#### 4.4 Maximum pensionable salary

	2023 EUR	2022 EUR	2021 EUR
Pensionable salary (maximum) <sup>1)</sup>	128,810	114,866	112,189

<sup>1)</sup> If an employee works part-time, the amount is reduced by reference to the part-time factor.

#### 4.5 Pseudo final levy

	2023 %	2022 %	2021 %
Early retirement scheme (RVU)	52	52	52
Excessive severance pay <sup>1)</sup>	75	75	75
	EUR	EUR	EUR
Early retirement scheme threshold exemption	2,037	1,874	1,874

<sup>1)</sup> Insofar as the excessive severance pay is higher than the indicative salary of EUR 612,000 (2022: EUR 576,000 and 2021: EUR 568,000).

#### 4.6 Tax exemption for volunteers

Any reimbursement or provision given to a volunteer that is not gainfully employed by a public welfare institution, a sports organization or an entity not qualifying as such that is not subject to, or is exempt from, is tax-exempt.

An allowance or benefit is exempt if it has an aggregate value of:	2023 EUR	2022 EUR	2021 EUR
Per month	190	180	180
Per calendar year	1,900	1,800	1,800

4.7 2023 sample table for payroll calculation

	Payable by	Calculation of net salary EUR	Calculation of wage costs EUR	Calculation of base EUR
Gross salary	Employer	G	G	G
Pension contributions	Employer		+	
	Employee	-		-
Salary in kind	Employer		+	+
Addition to income for company car	Employer			+
Personal contribution for private use of company car	Employee	-	-	-
Uniform wage concept				U
Payroll tax and social security contributions, making allowance for the general tax credit and the labor tax credit, including phase-out percentage (if applicable)	Employee	-		
Final levy (see 3.2, 3.3 and 4.5)	Employer		+	
Unemployment insurance contributions (WW-AWF) – 2.64%/7.64% <sup>1)</sup>	Employer		+	
Basic occupational disability contributions (WAO/WIA) – 7.61%/6.32% <sup>2)</sup>	Employer		+	
Differentiated contributions to Return to Work Fund (WHK) – variable per employer	Employer		+	
Income-related health insurance contributions (ZVW) – 6.68%	Employer		+	
Employee's net salary		N		
Remittance reduction	Employer		-	
Employer's wage costs			C	

U = uniform wage concept (basis for payroll tax and social security contributions, national insurance contributions, employee insurance contributions and health insurance)

G = gross salary

N = employee's net salary

C = employer's wage costs

<sup>1)</sup> A low rate for permanent contracts and a high rate for flexible contracts was introduced in 2020.

<sup>2)</sup> Including childcare surcharge (0.50%). A differentiated basic contribution will be in effect from 2022. Small employers (with a payroll of up to 25 times the average wage subject to social security contributions per employee per year) pay a lower rate than medium-sized and large employers.

## 4.8 Employee insurance schemes

### 4.8.1 Contributions

	2023	2022	2021
<b>Age limit</b>			
Unemployment insurance (WW) and occupational disability insurance (WIA)	State pension age	State pension age	State pension age
Health insurance (ZVW; covered from age 18)	None	None	None
<b>Pay subject to social security contributions</b>	EUR	EUR	EUR
Maximum per work day:			
Health insurance (ZVW)	257.52	229.63	224.27
Unemployment insurance (WW) and occupational disability insurance (WIA/WAO)	257.52	229.63	224.27
<b>Pay subject to social security contributions per year</b>			
Maximum number of workdays:	260	260	260
For health insurance purposes (ZVW)	66,956	59,706	58,311
For unemployment insurance purposes (WW-AWF)	66,956	59,706	58,311
For occupational disability insurance purposes (WIA)	66,956	59,706	58,311
<b>Maximum income-related health insurance contributions</b>			
- compulsory employer's contribution to Health Insurance Fund	4,473	4,030	4,082
- no compulsory employer's contribution	3,636	3,284	3,353
<b>Contributions payable by employer</b>	%	%	%
Total contributions:			
- Income-related health insurance contributions (ZVW)	6.68	6.75	7.00
- Income-related health insurance contributions (ZVW) – low rate <sup>4)</sup>	5.43	5.50	5.75
- Return to Work Fund (WHK) – self-funding contributions	1.53	1.52	1.36
- Redundancy pay insurance <sup>1)</sup>	Variable	Variable	Variable
- For childcare surcharge	0.50	0.50	0.50
- Unemployment insurance (WW-AWF) <sup>2)</sup>	2.64/7.64	2.70/7.70	2.70/7.70
- Public Sector Social Security Implementation Fund contributions (UFO)	0.68	0.68	0.68
- Basic occupational disability insurance (WIA/WAO) <sup>3)</sup>	7.61/6.32	7.55/5.99	7.53

1) The contributions will differ from one employer to the next.

2) A low rate for permanent contracts and a high rate for flexible contracts was introduced in 2020 to replace sectoral contributions.

3) Including childcare surcharge. A differentiated basic contribution will be in effect from 2022. Small employers (with a payroll of up to 25 times the average wage subject to social security contributions per employee per year) play a lower rate than medium-sized and large employers.

4) Director-major shareholders who are not covered by employee insurance, entrepreneurs and retired persons are subject to the lower rate of income-related health insurance contributions.

#### 4.8.2 Sickness (ZW), unemployment (WW) and occupational disability (WIA) benefits

	2023 EUR	2022 EUR	2021 EUR
<b>Maximum daily wage</b>	256.54	228.76	223.40
<b>Benefit as a percentage of daily wage</b>	%	%	%
Sickness benefits (ZW) <sup>1)</sup>	70	70	70
Maternity + childbirth	100	100	100
Occupational disability insurance (WIA)			
- Return to work (partially disabled persons) benefits (WGA) – income loss of at least 35% to 80% or income loss of at least 80%, perspective of recovery	Pay-related benefit	Pay-related benefit	Pay-related benefit
- Fully disabled persons benefit (IVA) – income loss of at least 80%, no perspective of recovery	75	75	75
Unemployment insurance (WW)	75/70 <sup>2)</sup>	75/70 <sup>2)</sup>	75/70 <sup>2)</sup>
<b>Maximum duration of benefits</b>			
Sickness benefits (ZW)	104 weeks	104 weeks	104 weeks
Occupational disability benefits (WIA, formerly WAO)	Until state pension age	Until state pension age	Until state pension age
Unemployment insurance (WW)	Depending on employment history	Depending on employment history	Depending on employment history

<sup>1)</sup> The employer is expected to pay up to 170% of the employee's last-earned salary for two years of illness combined.

<sup>2)</sup> 75% in the first two months; 70% after that.

#### 4.9 Salary Costs (Incentive Allowances) Act

The Salary Costs (Incentive Allowances) Act (*Wet tegemoetkomingen loondomein*; WTL) is made up of three schemes for employers with the objective being to provide an incentive for employing individuals with a vulnerable position in the labor market or retaining such vulnerable employees: the wage cost benefit (*loonkostenvoordeel*; LKV), the low income benefit (*lage-inkomensvoordeel*; LIV) and the youth LIV. More information can be found on the [UWV](https://www.uvw.nl) website.

## 4.9.1 Wage cost benefit (LKV)

The LKV took effect on January 1, 2018 and is an annual compensatory payment for employers who employ one or more individuals from target groups that often have difficulty finding employment. This mainly concerns:

- older employees on a benefit;
- employees on a occupational disability benefit;
- employees with an occupational disability.

There is also an LKV for employers who reassign employees to new or modified positions if they have become unfit for work.

2023

LKV amount per employee	LKV per remunerated hour EUR	Maximum on an annual basis EUR	Maximum duration year
Older employees (56 years and older)	3.05	6,000	3
Newly employed occupationally disabled employees	3.05	6,000	3
Employees in the job scheme's targeted group and educationally-challenged employees	1.01	2,000	3
Occupationally disabled employees reassigned to new positions	3.05	6,000	1

2022

LKV amount per employee	LKV per remunerated hour EUR	Maximum on an annual basis EUR	Maximum duration year
Older employees (56 years and older)	3.05	6,000	3
Newly employed occupationally disabled employees	3.05	6,000	3
Employees in the job scheme's targeted group and educationally-challenged employees	1.01	2,000	3
Occupationally disabled employees reassigned to new positions	3.05	6,000	1

2021

LKV amount per employee	LKV per remunerated hour EUR	Maximum on an annual basis EUR	Maximum duration year
Older employees (56 years and older)	3.05	6,000	3
Newly employed occupationally disabled employees	3.05	6,000	3
Employees in the job scheme's targeted group and educationally-challenged employees	1.01	2,000	3
Occupationally disabled employees reassigned to new positions	3.05	6,000	1

#### 4.9.2 Low income benefit (LIV)

The LIV took effect on January 1, 2017 and is an annual compensatory payment for employers who employ individuals 21 years and older on a low salary. This reduces the wage costs for employers, while increasing the chances of these employees finding employment. The right to and the amount of the LIV is determined in the year after the calendar year for which the LIV is calculated.

##### 2023

LIV amount per employee	LIV per remunerated hour	Maximum on an annual basis
Average hourly wage	EUR	EUR
EUR 12.04 up to and including EUR 15.06	0.49	960

##### 2022

LIV amount per employee	LIV per remunerated hour	Maximum on an annual basis
Average hourly wage	EUR	EUR
EUR 10.73 up to and including EUR 13.43	0.78	1,520

##### 2021

LIV amount per employee	LIV per remunerated hour	Maximum on an annual basis
Average hourly wage	EUR	EUR
EUR 10.48 up to and including EUR 13.12	0.49	960

### 4.9.3 Youth LIV

The compensation for the increase in the minimum youth wage (Youth LIV) took effect on January 1, 2018 and is an annual compensatory payment for employers because the minimum youth wage for 18 - 21 year olds was increased as of July 1, 2017. As of 2020, the Youth-LIV was abolished for 21 year olds. The hourly wage limits for the Youth LIV for 2023 will be announced in mid-2023.

#### 2023

Youth-LIV amount per employee	Youth-LIV per remunerated hour	Maximum on an annual basis
Age on December 31 of the preceding year	EUR	EUR
18 years	0.07	135.20
19 years	0.08	166.40
20 years	0.30	613.60

#### 2022

Youth-LIV amount per employee	Youth-LIV per remunerated hour	Maximum on an annual basis
Age on December 31 of the preceding year	EUR	EUR
18 years	0.07	135.20
19 years	0.08	166.40
20 years	0.30	613.60

#### 2021

Youth-LIV amount per employee	Youth-LIV per remunerated hour	Maximum on an annual basis
Age on December 31 of the preceding year	EUR	EUR
18 years	0.07	135.20
19 years	0.08	166.40
20 years	0.30	613.60

## 5 Corporate income tax

### 5.1 Tax relief and valuation rules

The tax relief and valuation rules referred to in [1.2.3](#), [1.2.4](#) and [1.2.7](#) also apply to the profit determination for corporate income tax purposes.

### 5.2 Loss set-off

Loss set-off periods	2023 years	2022 years	2021 years
Carry-forward <sup>1)</sup>	Indefinitely	Indefinitely	6
Carry-back	1	1	1

<sup>1)</sup> With effect from 2022, any losses from years as of 2013 that have still not been set off can be carried-forward indefinitely. However, losses can only be fully carried-forward or carried-back up to an amount of EUR 1 million in taxable profit. If the profit exceeds this amount, the losses will only be able to be set off up to 50% of that higher taxable profit.

#### 5.2.1 Loss expiry

Loss for fiscal year	Year of expiry
2011 or earlier	2021 or earlier
2012	2022
2013 or later	n/a

### 5.3 Tax rates

#### 5.3.1 Normal corporate income tax rates

2023			2022			2021		
Taxable amount of is higher than	but no more than	%	Taxable amount of is higher than	but no more than	%	Taxable amount of is higher than	but no more than	%
EUR	EUR		EUR	EUR		EUR	EUR	
–	200,000	19	–	395,000	15	–	245,000	15
200,000	–	25.8	395,000	–	25.8	245,000	–	25



### 5.3.2 Innovation Box rate

	2023	2022	2021
	%	%	%
Innovation Box rate <sup>1)</sup>	9	9	9

- <sup>1)</sup> If the taxpayer elects in the tax return to do so, a 9/H part (2022 and 2021: also a 9/H part) of the qualifying benefits derived from a self-developed qualifying asset will be taken into account as of the commencement of the year for which the election to do so was made in the tax return. In this fraction, H stands for the percentage of the highest corporate income tax rate in the year in which the qualifying benefit was received.

## 6 Dividend tax

	2023	2022	2021
	%	%	%
Tax for the account of the beneficiary <sup>1)</sup>	15	15	15
Tax for the account of the withholding agent <sup>1)</sup>	$(100/85) \times 15$	$(100/85) \times 15$	$(100/85) \times 15$
Redistribution discount <sup>2)</sup>	3	3	3

- <sup>1)</sup> Dividend distributions to legal entities established in EU Member States may fall under a zero rate if all the requirements for the exemption are met.
- <sup>2)</sup> If certain conditions are met, a discount may be applied to dividend tax remitted upon the 'redistribution' of foreign participation dividends.

## 7 Withholding tax

	2023 <sup>1)</sup>	2022 <sup>1)</sup>	2021 <sup>1)</sup>
	%	%	%
Tax for the account of the beneficiary	25.8	25.8	25
Tax for the account of the withholding agent	$(100/74.2) \times 25.8$	$(100/74.2) \times 25.8$	$(100/75) \times 25$

- <sup>1)</sup> Withholding tax on interest and royalties.

# 8 VAT

## 8.1 Rates and rules

	2023	2022	2021
	%	%	%
Tax rates	0/9/21	0/9/21	0/9/21
Company restaurants <sup>1)</sup>	9	9	9
Sport club canteens if flat-rate method is applied	13.0	13.0	13.0
	EUR	EUR	EUR
Small business scheme ( <i>Kleine-ondernemersregeling</i> ; KOR)			
No VAT payable if maximum annual turnover is <sup>2)</sup>	20,000	20,000	20,000

- 1) If VAT Deduction (Exclusion) Decree 1968 (*Besluit uitsluiting aftrek omzetbelasting*; BUA) is applied.
- 2) The KOR is an exemption without an entitlement to a deduction. Both individuals and legal entities can opt for the KOR.

## 8.2 Adjustment for private use of company car

### 8.2.1 General rule adjustment for private use of company car

	2023	2022	2021
Adjustment entrepreneurs/employees with private kilometers <sup>1)</sup>	Actual private use	Actual private use	Actual private use
Tax base	VAT on incurred expenses	VAT on incurred expenses	VAT on incurred expenses

- 1) Commuting is regarded as private. In principle, the addition to income for the private use of a company car or van must be adjusted on the basis of actual private use. It is possible to opt to have the private use adjusted according to a flat-rate approach (see 8.2.2). The text and percentages included in these sections does not provide for the situation where an employee pays a contribution for the private use.

## 8.2.2 Flat-rate adjustment for addition to income for private use of company car

	2023 %	2022 %	2021 %
Adjustment entrepreneurs/employees with private kilometers <sup>1)</sup>			
• Flat rate	2.7		
• Reduced flat rate <sup>1)</sup>	1.5	2.7 1.5	2.7 1.5
Tax base	List price, including VAT and private motor vehicle and motorcycle tax	List price, including VAT and private motor vehicle and motorcycle tax	List price, including VAT and private motor vehicle and motorcycle tax

<sup>1)</sup> As of the fifth year after the year of first use, the flat-rate tax is not 2.7% but 1.5%. The tax is also 1.5% if no VAT was deducted when the company car was purchased, and in the case of margin scheme cars.

# 9 Transaction tax and tax on games of chance

	2023 %	2022 %	2021 %
Real estate transfer tax:			
• residential homes	0/2/10.4 <sup>1)</sup>	0/2/8 <sup>1)</sup>	0/2/8 <sup>1)</sup>
• other immovable property	10.4	8	8
Insurance premium tax	21	21	21
Tax on games of chance	29.5	29	30.1/29 <sup>2)</sup>

<sup>1)</sup> If the acquirer is a natural person and the residential home serves as a principal residence, the rate is 2% (2022 and 2021: also 2%) instead of 10.4% (2022 and 2021: 8%). If the acquirer is an adult and younger than 35 years (a 'first-time home buyer'), a one-time exemption applies. The exemption only applies to residential homes up to EUR 440,000 (2022 and 2021 as of April 1: EUR 400,000). As of January 1, 2024 the home value limit for the first-time buyers' exemption will be increased to EUR 510,000.

<sup>2)</sup> As of October 1, 2021 the lower rate applies.

# 10 Inheritance and gift tax

## 10.1 Gift tax exemptions<sup>1)</sup>

	2023 EUR	2022 EUR	2021 EUR
Recipient:			
Child	6,035	5,677	6,604
Child between the ages of 18 and 40 years (one-off) option:			
• spending as desired	28,947	27,231	26,881
• for education	60,298	56,724	55,996
• for owner-occupied property	28,947	106,671	105,302
• for owner-occupied property, transitional rules <sup>2)</sup>	–	29,493	29,115
Other recipients			
• spending as desired	2,418	2,274	3,244
• for owner-occupied property <sup>3)</sup>	28,947	106,671	105,302
Deemed as public welfare institutions ( <i>algemeen nut beogende instellingen</i> ; ANBIs) by the Dutch tax authorities	Full amount	Full amount	Full amount
Amateur sport organizations and non-commercial village halls, hobby clubs, personnel associations, youth groups and neighborhood associations ( <i>sociaal belang behartigende instellingen</i> ; SBBIs)	Full amount	Full amount	Full amount

- 1) For the purposes of the exemptions and the rate, gifts made within the same calendar year are added together.
- 2) This exemption applies for children who made use of the one-off increased exemption before January 1, 2010 and to whom no gifts were made under an additional increased exemption after that date.
- 3) To be eligible for this exemption the acquirer must be between 18 and 40 years old.

## 10.2 Inheritance tax exemptions

	2023 EUR	2022 EUR	2021 EUR
Partner <sup>1)</sup> and children/grandchildren			
Recipient:			
Partner			
• Maximum	723,526	680,645	671,910
• Minimum (after imputation of pension)	186,915	175,837	173,580
Child			
• Sick/handicapped	68,740	64,666	63,836
• Other	22,918	21,559	21,286
Grandchild	22,918	21,559	21,286
Parents	54,270	51,053	50,397
Other recipients	2,418	2,274	2,244
Deemed as public welfare institutions ( <i>algemeen nut beogende instellingen</i> ; ANBIs) by the Dutch tax authorities	Full amount	Full amount	Full amount
Amateur sport organizations and non-commercial village halls, hobby clubs, personnel associations, youth groups and neighborhood associations ( <i>sociaal belang behartigende instellingen</i> ; SBBIs)	Full amount	Full amount	Full amount

<sup>1)</sup> The term 'partner' is described in footnote 1 to table 10.4.

## 10.3 Exemption for business succession

Recipient of business assets from testator or grantor <sup>1)</sup>	2023 EUR	2022 EUR	2021 EUR
Threshold value of business assets	1,205,871	1,134,403	1,119,845
	%	%	%
• Exemption up to and including threshold value	100	100	100
• Exemption to the extent threshold value exceeded <sup>2)</sup>	83	83	83

<sup>1)</sup> Both the testator and the grantor are subject to conditions under which they may apply the exemption when transferring business assets. In addition, there are requirements that the person continuing the business must comply with.

<sup>2)</sup> It is possible to defer the payment of the inheritance and gift tax due for a period of 10 years. However, late payment interest is then payable.

## 10.4 Tax rates

2023

Taxed bequest		I. Partners and children <sup>1)</sup>		II. Grandchildren		III. Other recipients	
(1)	(2)	A	B	A	B	A	B
EUR	EUR	EUR	%	EUR	%	EUR	%
–	138,642	–	10	–	18	–	30
138,642	and higher	13,864	20	24,955	36	41,592	40

2022

Taxed bequest		I. Partners and children <sup>1)</sup>		II. Grandchildren		III. Other recipients	
(1)	(2)	A	B	A	B	A	B
EUR	EUR	EUR	%	EUR	%	EUR	%
–	130,425	–	10	–	18	–	30
130,425	and higher	13,042	20	23,476	36	39,127	40

2021

Taxed bequest		I. Partners and children <sup>1)</sup>		II. Grandchildren		III. Other recipients	
(1)	(2)	A	B	A	B	A	B
EUR	EUR	EUR	%	EUR	%	EUR	%
–	128,751	–	10	–	18	–	30
128,751	and higher	12,875	20	23,175	36	38,625	40

A: The tax on the amount listed in column (1).

B: The tax rate on the part of the (taxed) bequest assets lying between columns (1) and column (2).

<sup>1)</sup> The following individuals qualify as partners:

- a) married persons and registered partners deemed to have the same status as a married couple (persons who are legally separated are regarded to be single);
- b) unmarried persons who meet the following conditions for at least six months (inheritance tax) or two years (gift tax):
  - 1) Both are adults.
  - 2) The unmarried persons are registered at the same residential address in the Personal Records database.
  - 3) There is a mutual duty of care for which a notarial deed has been drawn up (this condition does not have to be met, provided the individuals have cohabited for five years).
  - 4) The unmarried persons are not blood relatives in the ascending or descending line.
  - 5) There is no common household run by two or more people.

# 11 Benefit payments under social security laws

## 11.1 State pension benefits (AOW)

	2023		2022		2021	
	Gross per month	Vacation allowance per month	Gross per month	Vacation allowance per month	Gross per month	Vacation allowance per month
	EUR	EUR	EUR	EUR	EUR	EUR
Married <sup>1)</sup>	968.86	51.25	874.69	50.39	857.63	51.37
Married <sup>1)</sup> with maximum allowance (partner younger than state pension age)	1,937.72	102.50	1,749.38	100.78	1,715.26	102.74
Maximum allowance	968.86	51.25	874.69	50.39	857.63	51.37
Single	1,425.80	71.77	1,290.39	70.54	1,266.46	71.93
<b>State pension claimed before February 1, 1994</b>						
Married <sup>1)</sup>	968.86	51.25	874.69	50.39	857.63	51.37
Married <sup>1)</sup> with partner younger than state pension age (without partner allowance)	1,425.80	71.77	1,290.39	70.54	1,266.46	71.93
Single	1,425.80	71.77	1,290.39	70.54	1,266.46	71.93

<sup>1)</sup> Or cohabiting.

## 11.2 Surviving dependant's benefit (ANW)

	2023		2022		2021	
	Gross per month	Vacation allowance per month	Gross per month	Vacation allowance per month	Gross per month	Vacation allowance per month
	EUR	EUR	EUR	EUR	EUR	EUR
Surviving dependant's benefit	1,398.11	90.20	1,263.61	86.49	1,244.91	87.21
Surviving dependant's benefit for those receiving AWW before July 1, 1996	580.32	46.43	517.50	41.40	505.44	40.44
Care allowance	881.58	64.42	793.84	61.78	781.32	62.30
Shared living costs standard <sup>1)</sup>	881.58	64.42	793.84	61.78	781.32	62.30
Orphan's benefit up to 10 years old	447.40	28.86	404.36	27.68	398.37	27.91
Orphan's benefit 10 to 16 years old	671.09	43.30	606.53	41.52	597.56	41.86
Orphan's benefit 16 to 21 years old	894.79	57.73	808.71	55.35	796.74	55.81
<b>Allowances</b>						
ANW allowance	19.03		17.90		17.67	

<sup>1)</sup> As of 2023, only co-tenants 27 years or older count as cost sharers.



### 11.3 Welfare benefits and standard amounts

#### 11.3.1 IOAW and IOAZ benefit payments per month

The IOAW is intended for older, long-term unemployed persons who were born before January 1, 1965 and were 50 years or older at the time they became unemployed; under certain conditions it is also available to the partially occupationally disabled unemployed. The IOAZ is intended for former self-employed persons 55 years and older who were forced to stop with their business or profession; under certain conditions it is also available to partially occupationally disabled self-employed persons.

	2023 EUR <sup>1)</sup> (excluding 8% vacation allowance)	2022 EUR <sup>1)</sup> (excluding 8% vacation allowance)	2021 EUR <sup>1)</sup> (excluding 8% vacation allowance)
Married and unmarried partners, both from the age of 21	1,752.64	1,582.42	1,562.38
Single persons without children and single parents without adult co-tenants	1,378.76	1,250.10	1,232.74
Single persons without children and single parents with one or more adult co-tenants (shared living costs standard) <sup>2)</sup>	876.32	791.21	781.19

<sup>1)</sup> The gross income of the beneficiary and their partner is deducted from these amounts.

<sup>2)</sup> As of 2023, only co-tenants 27 years or older count as cost sharer.

### 11.3.2 Participation Act

Net standard amounts per month for people with a benefit under the Participation Act (before 2015: Work and Social Assistance Act).

	2023 EUR (excluding 5% vacation allowance)	2022 EUR (excluding 5% vacation allowance)	2021 EUR (excluding 5% vacation allowance)
<b>From the age of 21 up to the state pension age</b>			
Married/Co-habiting	1,622.68	1,481.60	1,459.52
Single persons without children and single parents	1,135.88	1,037.12	1,021.67
<b>State pension age or older</b>			
Married/Co-habiting	1,716.84	1,560.41	1,539.70
Single persons without children and single parents	1,264.14	1,152.41	1,131.17
<b>Institutionalized/in nursing home</b>			
Married/Co-habiting	559.48	510.81	503.19
Single persons without children and single parents	359.69	328.40	323.50
<b>Maximum equity</b>			
Married/Co-habiting and single parents	EUR 15,210	EUR 13,010	EUR 12,590
Single	EUR 7,605	EUR 6,505	EUR 6,295

Under the shared living costs standard, a lower amount applies to married and single persons 21 years or older who are living together with one or more adults with whom living costs can be shared. As of January 1, 2023 the shared living costs standard has been changed so that only co-tenants 27 years or older count as cost sharers for the benefits paid to flatmates.

### 11.4 Minimum wage per month

	2023 EUR (excluding 8% vacation allowance)	2022 EUR (excluding 8% vacation allowance)	2021 EUR (excluding 8% vacation allowance)
21 years and older	1,934.40	1,725.00	1,684.80
20 years old	1,547.50	1,380.00	1,347.85
19 years old	1,160.65	1,035.00	1,010.90
18 years old	967.20	862.50	842.40
17 years old	764.10	681.40	665.50
16 years old	667.35	595.15	581.25
15 years old	580.30	517.50	505.45

## 11.5 Child benefit (AKW)

Benefits per quarter per child	2023 EUR	2022 EUR	2021 EUR
Age			
0 through to 5 years	269.76	230.69	223.37
6 through to 11 years	327.56	280.13	271.24
12 through to 17 years	385.37	329.56	319.10

## 12 Healthcare Insurance Act (ZVW)

Those who do not work in salaried employment, such as a self-employed entrepreneur, freelancer or home help, must pay the income-dependent contribution themselves.

	2023 EUR	2022 EUR	2021 EUR
ZVW income threshold for the income-dependent contribution	66,956	59,706	58,311
	%	%	%
Contribution	5.43	5.50	5.75
	EUR	EUR	EUR
Maximum contribution <sup>1)</sup>	3,636	3,284	3,353

<sup>1)</sup> In addition to the income-dependent contribution, the insured must pay a nominal contribution to the health insurer.

## 13 Landlord levy (through to 2022)

The landlord levy was abolished as of 2023.

	2023 %	2022 %	2021 %
Rate <sup>1)</sup>	–	0.332	0.562

<sup>1)</sup> The taxable amount is the sum of the WOZ values of the rental properties to which the taxpayer had the enjoyment pursuant to ownership, possession or a limited right, reduced, but not further than nil, by 50 (2022, 2021: also 50) multiplied by the average WOZ value of those rental properties.

# 14 Environmental taxes

## 14.1 Waste tax

	per 1,000 kilogram	2023 EUR	2022 EUR	2021 EUR
Waste materials:				
• disposed of at landfill or incinerated	(exclusive of VAT)	35.70 <sup>1)</sup>	33.58 <sup>1)</sup>	33.15 <sup>1)</sup>
• exported for landfill or incineration	(exclusive of VAT)	35.70	33.58	33.15
• recycled	(exclusive of VAT)	nil	nil	nil

<sup>1)</sup> Also applies to foreign waste.

## 14.2 Tax on tap water

Use	per m <sup>3</sup>	2023 EUR	2022 EUR	2021 EUR
Tap water (m <sup>3</sup> )				
0 - 300	(exclusive of VAT)	0.382	0.359	0.354
> 300		–	–	–

## 14.3 Coal tax

Use	per 1,000 kilogram	2023 EUR	2022 EUR	2021 EUR
Coal <sup>1)</sup>	(exclusive of VAT)	16.47	15.49	15.29

<sup>1)</sup> Since 2016 coal used in coal-fired power stations to generate electricity has been exempt from coal tax.

## 14.4 CO<sub>2</sub> tax on industrial emissions

	2023 EUR	2022 EUR	2021 EUR
Rate per ton CO <sub>2</sub> -equivalent	55.94	41.75	30.48
Forward rate greenhouse gas emissions per ton CO <sub>2</sub> -equivalent (to be deducted from the rate for greenhouse gas installations, but does not reduce this further than nil)	73.27	60.78	26.73

## 14.5 Minimum CO<sub>2</sub> Price for Industrial Emissions;

	2023 EUR	2022 <sup>1)</sup> EUR
Rate per ton CO <sub>2</sub> -equivalent	0	0

<sup>1)</sup> As of April 5, 2021.

## 14.6 Energy tax

### 14.6.1 Natural gas (per m<sup>3</sup>)

Rates (exclusive of VAT)	2023 EUR	2022 EUR	2021 EUR
Natural gas (per m <sup>3</sup> )			
0 - 170,000 <sup>1)</sup>	0.48980	0.36322	0.34856
170,000 - 1,000,000 <sup>2)</sup>	0.09621	0.06632	0.06547
1,000,000 - 10,000,000	0.05109	0.02417	0.02386
> 10,000,000	0.03919	0.01298	0.01281
Natural gas for CNG filling station	0.18287	0.17203	0.16982
Natural gas for block heating	0.48980	0.36322	0.34856

<sup>1)</sup> Rebate greenhouse horticulture first bracket: 83.94% (2022 and 2021: also 83.94%).

<sup>2)</sup> Rebate greenhouse horticulture second bracket: 62.26% (2022 and 2021: also 62.26%).

### 14.6.2 Electricity (per kWh)

Rates (exclusive of VAT) <sup>1,2)</sup>	2023 EUR	2022 EUR	2021 EUR
Electricity (per kWh)			
0 - 10,000	0.12599	0.03679	0.09428
10,000 - 50,000	0.10046	0.04361	0.05164
50,000 - 10,000,000	0.03942	0.01189	0.01375
> 10,000,000 Non-commercial	0.00175	0.00114	0.00113
> 10,000,000 Commercial	0.00115	0.00057	0.00056
Shore power plant	0.00050	0.00050	0.00050 <sup>3)</sup>

<sup>1)</sup> A tax rebate of EUR 493.27 (2022: EUR 681.63 and 2021: EUR 461.62) per 12-month energy use period is applied to the energy tax calculated on the basis of these rates, for each electricity connection with a residential function (e.g. a connection in a family home).

<sup>2)</sup> A different rate structure applies to electricity supplied to charging stations for electric vehicles.

<sup>3)</sup> As of October 1, 2021.

## 14.7 Surcharge for sustainable energy (through to 2022)

As of 2023 the rates for the surcharge for sustainable energy (*opslag duurzame energie*; ODE) have been integrated into the energy tax.

### 14.7.1 Natural gas (per m<sup>3</sup>)

Rates (exclusive of VAT)	2023 EUR	2022 EUR	2021 EUR
Natural gas (per m <sup>3</sup> )			
0 - 170,000 <sup>1)</sup>	–	0.0865	0.0851
170,000 - 1,000,000 <sup>2)</sup>	–	0.0239	0.0235
1,000,000 - 10,000,000	–	0.0236	0.0232
> 10,000,000	–	0.0236	0.0232
Natural gas for CNG filling station	–	nil	nil
Natural gas for block heating	–	0.0865	0.0851

<sup>1)</sup> Rebate greenhouse horticulture first bracket: 83.94% (2022, 2021: also 83.94%).

<sup>2)</sup> Rebate greenhouse horticulture second bracket: 62.26% (2022, 2021: also 62.26%).

### 14.7.2 Electricity (per kWh)

Rates (exclusive of VAT)	2023 EUR	2022 EUR	2021 EUR
Electricity (per kWh)			
0 - 10,000	–	0.0305	0.0300
10,000 - 50,000	–	0.0418	0.0411
50,000 - 10,000,000	–	0.0229	0.0225
> 10,000,000	–	0.0005	0.0004
Charging station for electric vehicles	–	nil	nil
Shore power plant	–	nil	nil <sup>1)</sup>

<sup>1)</sup> As of October 1, 2021.

## 14.8 Air passenger tax

	2023 EUR	2022 EUR	2021 EUR
Rate per departing passenger	26.43	7.947	7.845

## 14.9 Packaging Waste Fund<sup>1)</sup>

Rates (exclusive of VAT) <sup>2)</sup>	2023 EUR	2022 EUR	2021 EUR
Type of material:			
Glass	0.060	0.048	0.056
Paper and cardboard	0.012	0.022	0.022
Plastic normal rate <sup>3)</sup>	1.050	0.700	0.670
Plastic low rate	0.790	0.440	0.410
Aluminum	0.160	0.160	0.110
Other metals	0.250	0.230	0.230
Wood	0.010	0.020	0.020
Other types of material	0.010	0.020	0.020
General rate (if collected material cannot be differentiated by type)	–	0.770	0.770
Drink cartons	0.700	0.640	0.470
Refundable deposit glass bottles <sup>4)</sup>	0.010	0.020	0.020
Refundable deposit plastic bottles up to 1 liter <sup>5)</sup>	0.010	0.0004	0.0004
Refundable deposit plastic bottles 1 liter or more <sup>5)</sup>	0.010	0.0008	0.0008
Plastic bottle > 0.75 liters with no refundable deposit <sup>6)</sup>	–	–	0.25
Refundable deposit drink cans <sup>7)</sup>	0.010	–	–
Surcharge SUP packaging component <sup>8)</sup>	2.300	–	–

- 1) The Packaging Waste Fund (*Afvalfonds Verpakkingen*; [www.afvalfondsverpakkingen.nl](http://www.afvalfondsverpakkingen.nl)) has replaced the packaging tax that was abolished as of January 1, 2013.
- 2) Rate per kilogram packaging material. A tax-free threshold of 50,000 kilogram (2022 and 2021: also 50,000 kilogram) applies to each taxpayer.
- 3) For indirect export: EUR 1.01 (2022: EUR 0.65 and 2021: EUR 0.61).
- 4) Until July 1, 2021 also refundable deposits on plastic bottles.
- 5) As of July 1, 2021. In 2023 the amount is per kilo; in 2022 and 2021 per bottle.
- 6) Until July 1, 2021. Amount per bottle, falls outside the tax-free threshold.
- 7) As of April 1, 2023.
- 8) Surcharge per 1,000 bottles. SUP stands for Single Use Plastic.

### 14.9.1 Rates for packaging companies

Rates (exclusive of VAT) <sup>1)</sup>	2023 EUR	2022 EUR	2021 EUR
Type of material:			
Glass	0.0190	0.0156	0.0171
Paper and cardboard	0.0104	0.0110	0.0110
Plastic	0.1972	0.1330	0.1276
Aluminum	0.0370	0.0358	0.0268
Other metals	0.0532	0.0484	0.0484
Wood	0.0100	0.0106	0.0106
Other types of material	0.0100	0.0106	0.0106
General rate (if collected material cannot be differentiated by type)	–	0.770	0.770

- 1) Rate per kilogram packaging material.

## 15 Excise taxes

### 15.1 Excise duty on tobacco<sup>1)</sup>

	2023 EUR	2022 EUR	2021 EUR
Cigarettes (per 1,000 cigarettes, exclusive of VAT)			
• Minimum excise duty amount	293.58	243.25	243.25
• Ad valorem excise duty	5%	5%	5%
• Specific excise duty	271.07	223.82	223.82
Ordinary tobacco (per kilo, exclusive of VAT)	216.64	160.91	160.91
Cigarettes (ad valorem)	10%	9%	9%

<sup>1)</sup> Rate per April.

### 15.2 Excise duty on alcohol and soft drinks tax

Excise duty rate per 100 liters	2023 EUR	2022 EUR	2021 EUR
Beer (Plato 0-7%)	8.83	8.83	8.83
Beer (Plato 7-11%)	28.49	28.49	28.49
Beer (Plato 11-15%)	37.96	37.96	37.96
Beer (Plato 15+ %)	47.48	47.48	47.48
Wine (not more than 8.5% alcohol)	44.24	44.24	44.24
Wine (more than 8.5% alcohol)	88.30	88.30	88.30
Distilled (alcohol per volume percentage)	16.86	16.86	16.86
Lemonade, fruit juice, mineral water	8.83	8.83	8.83

### 15.3 Excise duties on fuel<sup>1)</sup>

Excise duty per liter, exclusive of VAT and levy on stocks of petroleum products	2023 EUR	2022 EUR	2021 EUR
Petrol (Euro lead-free)	0.78910	0.65071	0.81314
Diesel	0.51625	0.41746	0.52168
LPG (1 liter = 0.54 kg)	0.18616	0.15352	0.19182

<sup>1)</sup> The rate for 2023 is as of July, the rate for 2022 is as of April.



# 16 Motor vehicle taxes

## 16.1 Rates private motor vehicle and motorcycle tax (BPM)

2023

For CO <sub>2</sub> emissions higher than	but no more than	the tax on a private motor vehicle is the amount listed in column III increased by the result of multiplying the amount listed in column IV by the number of gr/km CO <sub>2</sub> emissions exceeding the emissions in column I. <sup>1)</sup>	
I gr/km	II gr/km	III EUR	IV EUR
–	82	400	2
82	106	564	68
106	148	2,196	149
148	165	8,454	244
165	–	12,602	488
Separate rates apply to plug-in hybrid cars			
–	34	0	26
34	60	884	91
60	–	3,250	217

2022

For CO <sub>2</sub> emissions higher than	but no more than	the tax on a private motor vehicle is the amount listed in column III increased by the result of multiplying the amount listed in column IV by the number of gr/km CO <sub>2</sub> emissions exceeding the emissions in column I. <sup>1)</sup>	
I gr/km	II gr/km	III EUR	IV EUR
–	84	376	1
84	109	460	62
109	152	2,010	137
152	168	7. 901	224
168	–	11,485	448
Separate rates apply to plug-in hybrid cars			
–	34	0	24
34	60	816	85
60	–	3,000	204

2021

For CO <sub>2</sub> emissions higher than	but no more than	the tax on a private motor vehicle is the amount listed in column III increased by the result of multiplying the amount listed in column IV by the number of gr/km CO <sub>2</sub> emissions exceeding the emissions in column I. <sup>1)</sup>	
I gr/km	II gr/km	III EUR	IV EUR
–	86	372	1
86	111	458	60
111	155	1,958	132
155	172	7,667	216
172	–	11,438	432
Separate rates apply to plug-in hybrid cars			
–	34	0	24
34	60	816	84
60	–	3,000	202

<sup>1)</sup> Vehicles with CO<sub>2</sub> emissions of 0 gr/km are exempt. For private motor vehicles with a diesel engine, the surcharge is EUR 94.30 (2022: EUR 86.67 and 2021: EUR 89.5) per gram CO<sub>2</sub> emissions exceeding 73 (2022: 75 and 2021: 77) gram CO<sub>2</sub> emissions per km.

## 16.2 Motor vehicle tax rates (MRB)

Rates in EUR per quarter, exclusive of surcharges	2023	2022	2021
	EUR	EUR	EUR
Private motor vehicle running on petrol 900 kg <sup>1)</sup>	56.13	52.80	52.12
Private motor vehicle running on petrol per 100 kg above 900 kg <sup>1)</sup>	15.09	14.20	14.02
Private motor vehicle running on diesel 900 kg <sup>1)</sup>	189.82	178.57	176.28
Private motor vehicle running on diesel per 100 kg above 900 kg <sup>1)</sup>	29.57	27.82	27.47
CO <sub>2</sub> emissions 0 gr/km	exempt	exempt	exempt
CO <sub>2</sub> emissions 1-50 gr/km	half the usual rate	half the usual rate	half the usual rate

<sup>1)</sup> Own mass rounded off to the nearest hundred kilograms, with 50 kg rounded downward. Separate rates apply to private motor vehicles with an own mass of (rounded-off) 800kg or less, or (rounded off) 3,300 kg and more.

## 17 Bank tax

	2023 %	2022 %	2021 %
Tax rate current liabilities	0.044	0.044	0.066
Tax rate long-term liabilities	0.022	0.022	0.033
	EUR	EUR	EUR
Threshold amount	23.5 billion	20.9 billion	20.9 billion

## 18 Interest rates, U return

### 18.1 Interest on tax due, late payment interest and statutory interest

	Interest on tax due corporate income tax <sup>2)</sup> %	Interest on tax due other taxes %	Late payment interest %	Non- commercial transactions %	Commercial transactions %
As of January 1, 2013	3	3	3	3	7.75
As of March 16, 2013	3	3	3	3	8.75
As of July 01, 2013	3	3	3	3	8.50
As of January 1, 2014	3	3	3	3	8.25
As of April 1, 2014	8.25	4	4	3	8.25
As of July 1, 2014	8.25	4	4	3	8.15
As of September 1, 2014	8.15	4	4	3	8.15
As of January 1, 2015	8.15	4	4	2	8.05
As of March 1, 2015	8.05	4	4	2	8.05
As of July 1, 2016	8.05	4	4	2	8
As of September 1, 2016	8	4	4	2	8
As of March 23, 2020	8	4	0.01	2	8
As of June 1, 2020	0.01	0.01 <sup>1)</sup>	0.01	2	8
As of October 1, 2020	4	4	0.01	2	8
As of January 01, 2022	8	4	0.01	2	8
As of July 1, 2022	8	4	1	2	8
As of January 1, 2023	8	4	2	4	10.5

1) For personal income tax purposes as of July 1, 2020.

2) As of 2021 also withholding tax.

Bron: [www.belastingdienst.nl](http://www.belastingdienst.nl) and [www.wettelijkerente.net](http://www.wettelijkerente.net)

## 18.2 ECB interest rates

	Deposit facility rate %	Main refinancing rate %	Marginal lending rate %
As of May 08, 2013	0.00	0.50	1.00
As of November 13, 2013	0.00	0.25	0.75
As of June 11, 2014	-0.10	0.15	0.40
As of September 10, 2014	-0.20	0.05	0.30
As of December 09, 2015	-0.30	0.05	0.30
As of March 16, 2016	-0.40	0.00	0.25
As of September 18, 2019	-0.50	0.00	0.25
As of July 27, 2022	0.00	0.50	0.75
As of September 14, 2022	0.75	1.25	1.50
As of November 02, 2022	1.50	2.00	2.25
As of December 21, 2022	2.00	2.50	2.75

Bron: The Dutch Central Bank ([www.dnb.nl](http://www.dnb.nl)) and the European Central Bank ([www.ecb.europa.eu](http://www.ecb.europa.eu))

## 18.3 U return

	2023 %	2022 %	2021 %	2020 %	2019 %
January	2.24	-0.26	-0.55	-0.35	0.25
February	2.33	-0.25	-0.57	-0.27	0.17
March		-0.17	-0.56	-0.29	0.12
April		0.00	-0.47	-0.38	0.10
May		0.25	-0.40	-0.39	0.05
June		0.48	-0.31	-0.40	0.01
July		0.84	-0.29	-0.33	-0.09
August		1.12	-0.29	-0.38	-0.18
September		1.24	-0.37	-0.40	-0.31
October		1.38	-0.42	-0.43	-0.45
November		1.68	-0.39	-0.46	-0.50
December		2.08	-0.30	-0.50	-0.45
Annual average		0.70	-0.41	-0.38	-0.11

Source: [www.pensioenperspectief.nl](http://www.pensioenperspectief.nl)

## 19 Foreign exchange rates

				December 30, 2022	December 31, 2021	December 31, 2020
Canada	per	EUR 1	CAD	1.4440	1.4408	1.5642
Denmark	per	EUR 1	DKK	7.4350	7.4363	7.4388
United Kingdom	per	EUR 1	GBP	0.8855	0.8382	0.8972
Japan	per	EUR 1	JPY	140.7400	130.3800	126.4600
Norway	per	EUR 1	NOK	10.5134	9.9783	10.4676
United States	per	EUR 1	USD	1.0667	1.1334	1.2280
Sweden	per	EUR 1	SEK	11.1335	10.2474	10.0216
Switzerland	per	EUR 1	CHF	0.9832	1.0334	1.0818

Bron: ABN AMRO

## 20 List of abbreviations

AKW	General Child Benefit Act ( <i>Algemene Kinderbijslagwet</i> )
ANW	Surviving dependant's benefit ( <i>Algemene nabestaandenwet</i> )
State pension benefits (AOW)	General Old Age Pensions Act ( <i>Algemene Ouderdomswet</i> )
AWF	General Unemployment Fund ( <i>Algemeen werkloosheidsfonds</i> )
AWW	General Widows' and Orphans' Act ( <i>Algemene Weduwen- en Wezenwet</i> )
BPM	Private motor vehicle and motorcycle tax ( <i>Belasting van personenauto's en motorrijwielen</i> )
VAT	Value added tax
ECB	European Central Bank
EEA	European Economic Area
EIA	The energy investment tax credit
EU	European Union
ECHR	European Convention on Human Rights
PIT	Personal income tax
IOAW	Older and Partially Disabled Unemployed Workers Income Scheme Act ( <i>Wet inkomensvoorziening oudere en gedeeltelijk arbeidsongeschikte werkloze werknemers</i> )
IOAZ	Older and Partially Disabled Former Self-Employed Persons Income Scheme Act ( <i>Wet inkomensvoorziening oudere en gedeeltelijk arbeidsongeschikte gewezen zelfstandigen</i> )
IVA	Fully Disabled Persons Income Scheme ( <i>Inkomensvoorziening Volledig Arbeidsongeschikten</i> )
KIA	Small projects investment credit ( <i>Kleinschaligheidsinvesteringsaftrek</i> )
LIV	Low income benefit ( <i>Lage-inkomensvoordeel</i> )
LKV	Wage cost benefit ( <i>Loonkostenvoordeel</i> )
KOR	Small business scheme ( <i>Kleine-ondernemersregeling</i> )
MIA	The environmental investment tax credit
MRB	Motor vehicle tax ( <i>Motorrijtuigenbelasting</i> )
RVU	Early retirement scheme ( <i>Regeling voor vervroegd uittreden</i> )
R&D	Research & Development
UFO	Public Sector Social Security Implementation Fund ( <i>Uitvoeringsfonds voor de overheid</i> )
CIT	Corporate income tax
WAO	Invalidity Insurance Act ( <i>Wet op de arbeidsongeschiktheidsverzekering</i> )
WGA	Return to Work (Partially Disabled Persons) ( <i>Werkhervatting gedeeltelijk arbeidsongeschikten</i> )
WHK	Return to Work Fund ( <i>Werkhervattingskas</i> )
WIA	Work and Income (Capacity for Work) Act ( <i>Wet werk en inkomen naar arbeidsvermogen</i> )
WKR	Work-related costs rules ( <i>Werkkostenregeling</i> )
WLZ	Long-term Care Act ( <i>Wet langdurige zorg</i> )
WOZ	Valuation of Immovable Property Act ( <i>Wet waardering onroerende zaken</i> )

# pro memoria

WTL	Salary Costs (Incentive Allowances) Act ( <i>Wet tegemoetkomingen loondomein</i> )
WW	Unemployment Insurance Act ( <i>Werkloosheidswet</i> )
ZVW	Healthcare Insurance Act ( <i>Zorgverzekeringswet</i> )
ZW	Sickness Benefits Act ( <i>Ziektewet</i> )



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