



Meijburg & Co
Tax & Legal

Pro Memoria 2022

Tax facts and figures at a glance

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Pro Memoria 2022

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.

The 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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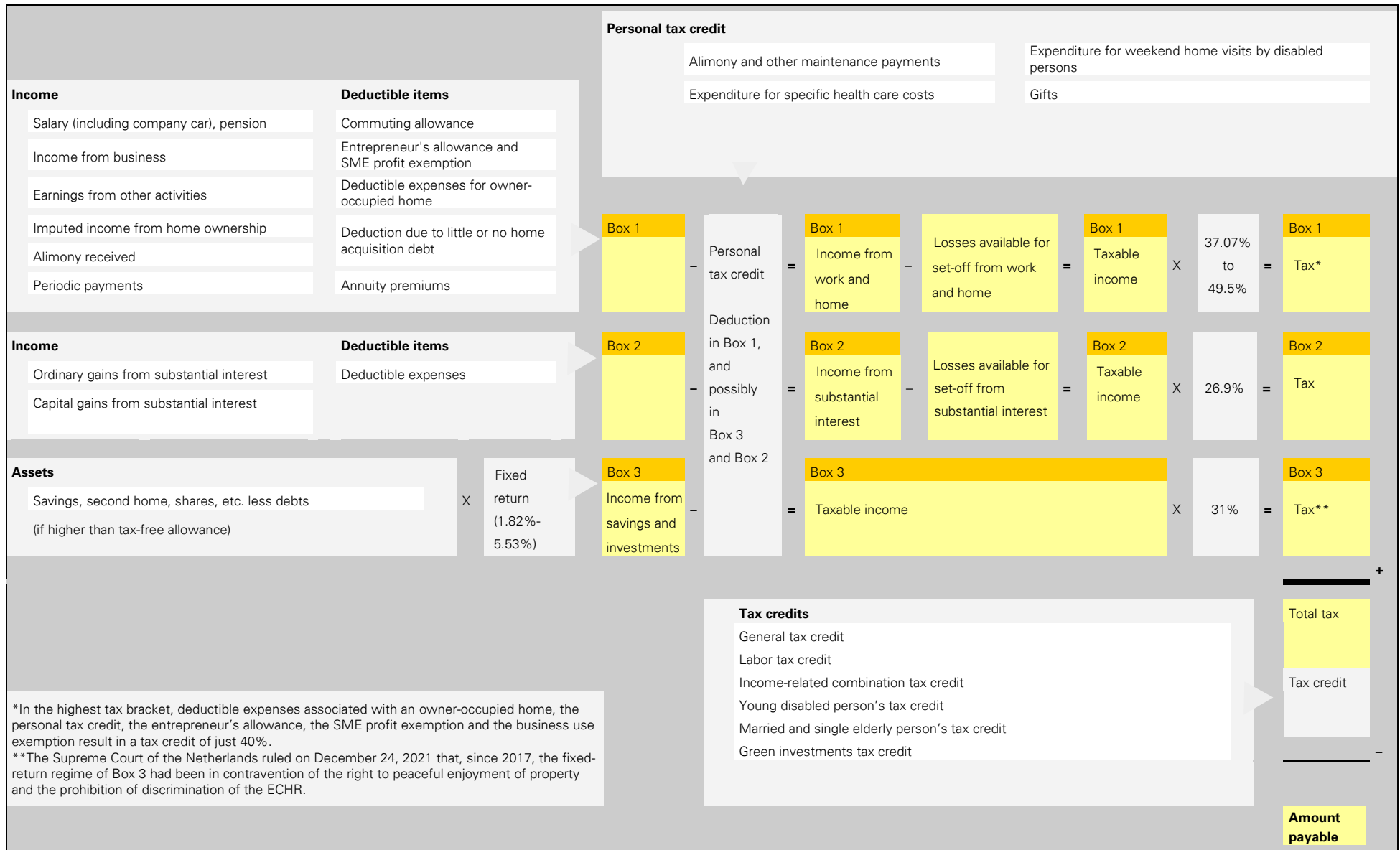
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1 Personal income tax



*In the highest tax bracket, deductible expenses associated with an owner-occupied home, the personal tax credit, the entrepreneur's allowance, the SME profit exemption and the business use exemption result in a tax credit of just 40%.

**The Supreme Court of the Netherlands ruled on December 24, 2021 that, since 2017, the fixed-return regime of Box 3 had been in contravention of the right to peaceful enjoyment of property and the prohibition of discrimination of the ECHR.

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 ^{1,2)}	2022 %	2021 %	2020 %
Carbon emissions = 0 gram/km ³⁾	16	12	8
Carbon emissions > 0 gram/km	22	22	22
	EUR	EUR	EUR
Cap on list price of zero-emission cars ⁴⁾	35,000	40,000	45,000

- 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 the application form Statement of No Private Use of Company Car, which is available for downloading on the website of the Dutch Tax & Customs Administration).
- 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 2,100 (2021: EUR 4,000 and 2020: EUR 6,300). 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

Since January 1, 2012, employees using a company van for business purposes only (i.e. : 0 private mileage) have been able to avoid an addition to their taxable income and having to keep a travel log if they sign the Statement of No Private Use of Van. 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.

1.1.1.3 Addition for company bicycle

	2022 %	2021 %	2020 %
Addition to income ¹⁾	7	7	7

¹⁾ 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

	2022	2021	2020
Payments to employer for private use ¹⁾	deductible	deductible	deductible

¹⁾ Payments to the employer cannot, 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 property¹⁾ that qualifies as a business asset is determined based on the following table:

2022

Property value ²⁾ higher than EUR	but not exceeding 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 ³⁾

2021

Property value ²⁾ higher than EUR	but not exceeding 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 ³⁾

2020

Property value ²⁾ higher than EUR	but not exceeding EUR	Annual addition to income %
–	12,500	0.90
12,500	25,000	1.15
25,000	50,000	1.25
50,000	75,000	1.40
75,000	1,090,000	1.55
1,090,000	–	2.35 ³⁾

- 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) 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.
2020: EUR 16,895 plus 2.35% of the property value above EUR 1,090,000.

1.2.3 Fixed profit in maritime shipping

	Profit from maritime shipping per day per 1,000 net tons		
	2022 EUR	2021 EUR	2020 EUR
Up to and including 1,000 net tons	9.08	9.08	9.08
From 1,000 up to and including 10,000 net tons	6.81	6.81	6.81
From 25,000 up to and including ≤ 25,000 net tons	4.54	4.54	4.54
From 50,000 up to and including 25,000 net tons	2.27	2.27	2.27
From 50,000 net tons	0.50 ¹⁾	0.50 ¹⁾	0.50 ¹⁾

- 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 rules for valuations for tax purposes

1.2.4.1 Limitation of depreciation for tax purposes

Property ¹⁾		Goodwill ¹⁾	Other operating assets ^{1,3)}
Owner-occupied property	Investment property		
Can be depreciated up to 50% (PIT) or 100% (CIT) of the WOZ value ²⁾	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

	Investment in calendar year		
	2022 %	2021 %	2020 %
Free depreciation ¹⁾ of environmental investments (VAMIL)			
Maximum	75	75	75

- 1) Free depreciation is possible as soon as an investment obligation is entered into or production costs were 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. No more than EUR 50 million in total (2021 and 2020: EUR 25 million) can be freely depreciated.

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

	2022 %	2021 %	2020 %
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.

	2022 EUR	2021 EUR	2020 EUR
Deductible per kilometer ¹⁾	0.19	0.19	0.19

¹⁾ Commuting mileage qualifies as business mileage.

1.2.7 Investment credit

1.2.7.1 Small projects investment credit (kleinschaligheidsinvesteringsaftrek)¹⁾

2022

For the amount invested in a calendar year that:		the small projects investment credit is:
is higher than EUR	but does not exceed 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 does not exceed EUR	
–	2,400	–
2,400	59,170	28% of the invested amount
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	–	

2020

For the amount invested in a calendar year that:		the small projects investment credit is:
is higher than EUR	but does not exceed EUR	
–	2,400	–
2,400	58,238	28% of the amount invested
58,238	107,848	EUR 16,307
107,848	323,544	EUR 16,307 less 7.56% of the part of the amount invested exceeding EUR 107,848
323,544	–	

- 1) 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 (2021 and 2020: also EUR 450) are not eligible for the investment credit.

1.2.7.2 Energy investment allowance¹⁾

2022			2021			2020		
Higher than EUR	but not exceeding EUR	Energy investment allowance %	Higher than EUR	but not exceeding EUR	Energy investment allowance %	Higher than EUR	but not exceeding EUR	Energy investment allowance %
–	2,500	–	–	2,500	–	–	2,500	–
2,500	128,000,000	45.5	2,500	126,000,000	45.5	2,500	124,000,000	45.0

- 1) 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

Category I

2022			2021			2020		
Higher than EUR	but not exceeding EUR	Energy investment allowance %	Higher than EUR	but not exceeding EUR	Energy investment allowance %	Higher than EUR	but not exceeding EUR	Energy investment allowance %
–	2,500	–	–	2,500	–	–	2,500	–
2,500	–	45	2,500	–	36	2,500	–	36

Category II

2022			2021			2020		
Amount invested		Energy investment allowance	Amount invested		Energy investment allowance	Amount invested		Energy investment allowance
Higher than EUR	but not exceeding EUR	%	Higher than EUR	but not exceeding EUR	%	Higher than EUR	but not exceeding EUR	%
-	2,500	-	-	2,500	-	-	2,500	-
2,500	-	36	2,500	-	27	2,500	-	27

Category III

2022			2021			2020		
Amount invested		Energy investment allowance	Amount invested		Energy investment allowance	Amount invested		Energy investment allowance
Higher than EUR	but not exceeding EUR	%	Higher than EUR	but not exceeding EUR	%	Higher than EUR	but not exceeding EUR	%
-	2,500	-	-	2,500	-	-	2,500	-
2,500	-	27	2,500	-	13.5	2,500	-	13.5

- 1) 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 (2021 and 2020: 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 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.

	2022 EUR	2021 EUR	2020 EUR
Self-employed persons deduction ¹⁾	6,310	6,670	7,030
Business start-up allowance ²⁾	2,123	2,123	2,123
Business start-up allowance in the case of occupational disability: ³⁾			
• 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)¹⁾*

Number of hours spent on R&D	R&D deduction		
	2022 EUR	2021 EUR	2020 EUR
R&D deduction			
Less than 500 hours	0	0	0
At least 500 hours	13,360	13,188	12,980
Additional R&D deduction for business start-ups²⁾			
Less than 500 hours	0	0	0
At least 500 hours	6,684	6,598	6,494

- 1) 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).
- 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 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^{1,2)}

Number of hours working in the business		2022	2021	2020
From	to	Working partner's abatement %	Working partner's abatement %	Working partner's abatement %
–	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

- 1) 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.
- 2) 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

	2022	2021	2020
	EUR	EUR	EUR
If the remuneration for a partner working in the business is at least ¹⁾	5,000	5,000	5,000

- 1) 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

	2022	2021	2020
	EUR	EUR	EUR
Cessation relief ¹⁾	3,630	3,630	3,630

- 1) 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

The tax-deferred retirement reserve (*fiscale oudedagsreserve*; FOR) is part of the profit for tax purposes and the business capital. If there are multiple businesses, the entrepreneur may decide for themselves to which business capital the FOR should be attributed.

'Addition' is the percentage of the profit the entrepreneur received from one or more businesses before FOR adjustments with a maximum ¹⁾	2022	2021	2020
	%	%	%
Percentage	9.44	9.44	9.44
	EUR	EUR	EUR
Maximum addition	9,632	9,395	9,218

¹⁾ 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.

1.3 Owner-occupied property

1.3.1 Imputed income from home ownership

2022

Value of owner-occupied property ¹⁾		Annual addition to income %
Higher than EUR	but not exceeding 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 ²⁾

2021

Value of owner-occupied property ¹⁾		Annual addition to income %
Higher than EUR	but not exceeding 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 ²⁾

2020

Value of owner-occupied property ¹⁾		Annual addition to income %
Higher than EUR	but not exceeding EUR	
–	12,500	nil
12,500	25,000	0.23
25,000	50,000	0.32
50,000	75,000	0.46
75,000	1,090,000	0.60
1,090,000	–	2.35 ²⁾

- 1) 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.
- 2) 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.
 2020: EUR 6,540 plus 2.35% of the property value above EUR 1,090,000.

1.3.2 Deduction due to little or no home acquisition debt

	2022 %	2021 %	2020 %
Deduction ¹⁾	86.67	90	93.33

- 1) 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

	2022 EUR	2021 EUR	2020 EUR
Maximum	5,711	5,668	5,506

1.3.4 Endowment insurance policy for owner-occupied property

	2022 EUR	2021 EUR	2020 EUR
Untaxed benefit payments from endowment insurance policies ^{1,2)}	173,500	171,000	168,500

- 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 173,500 (2021: EUR 171,000 and 2020: EUR 168,500) 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 ¹⁾		2022	2021	2020
If the commute by public transport is longer than	but no more than			
km	km	EUR	EUR	EUR
–	10	–	–	–
10	15	478	471	463
15	20	635	626	616
20	30	1,059	1,045	1,028
30	40	1,313	1,296	1,275
40	50	1,711	1,689	1,662
50	60	1,904	1,879	1,849
60	70	2,111	2,083	2,050
70	80	2,184	2,155	2,121
80	–	2,214	2,185	2,150

- 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:
- if the commute is 90 kilometers or shorter: 25%, 50% or 75% respectively of the amount listed in the table;
 - if the commute is longer than 90 kilometers: EUR 0.24 (2021 and 2020: also EUR 0.24) per kilometer multiplied by the number of commuting days, but not more than EUR 2,214 (2021: EUR 2,185 and 2020: EUR 2,150) 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 2,214 (2021: EUR 2,185 and 2020: EUR 2,150) 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 premiums¹⁾

Deductible amounts ²⁾	2022 EUR	2021 EUR	2020 EUR
Annual margin is 13.3% of the premium base (maximum) ³⁾	13,570	13,236	12,986
Reserve margin is 17% of the premium base for individuals who are more than 10 years away from the state pension age (maximum) ⁴⁾	7,587	7,489	7,371
Reserve margin is 17% of the premium base for individuals who are at most 10 years away from the state pension age (maximum) ⁴⁾	14,978	14,785	14,552
Maximum premium base before deduction of the state pension offset	114,866	112,189	110,111
State pension offset	12,837	12,672	12,472
Maximum annual payment from temporary annuity	22,735	22,443	22,089
Maximum value annuity before surrender without interest on the commuted portion	4,607	4,547	4,475

- 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 ¹⁾ :	2022	2021	2020
	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.	480,686	474,517	467,044
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	240,352	237,267	233,530
In other cases	120,183	118,640	116,771

¹⁾ 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 Fixed return

2022

Savings and investment tax base ¹⁾	Savings component -0.01 %	Investment component 5.53 %	Fixed return ²⁾
	%	%	%
Up to and including EUR 50,650	67	33	1.82
From EUR 50,650 up to and including EUR 962,350	21	79	4.37
From EUR 962,350	0	100	5.53

2021

Tax base of savings and investments ¹⁾	Savings component 0.03 %	Investment component 5.69 %	Fixed return ²⁾
	%	%	%
Up to and including EUR 50,000	67	33	1.90
From EUR 50,000 up to and including EUR 950,000	21	79	4.50
From EUR 950,000	0	100	5.69

2020

Tax base of savings and investments ¹⁾	Savings component 0.07 %	Investment component 5,28 %	Fixed return ²⁾
	%	%	%
Up to and including EUR 72,797	67	33	1.79
From EUR 72,797 up to and including EUR 1,005,572	21	79	4.19
From EUR 1,005,572	0	100	5.28

¹⁾ The fixed return is calculated on the savings and investment tax base, i.e. the capital yield tax base insofar as it exceeds the tax-free assets in Box 3 (see 1.7). The reference date for the capital yield tax base is January 1 of the calendar year.

²⁾ The Supreme Court of the Netherlands ruled on December 24, 2021 that, since 2017, the fixed-return regime of Box 3 had been in contravention of the right to peaceful enjoyment of property and the prohibition of discrimination of the ECHR. The Ministry of Finance is working on a solution for implementing the judgment.

1.6.2 Capital yield tax base

<p>Taxed</p> <ul style="list-style-type: none"> • Immovable property • 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> 	<p>Exempt¹⁾</p> <ul style="list-style-type: none"> • Owner-occupied property • Immovable property that is part of the business assets • Forests • Nature reserves • Undeveloped areas of designated country estates
<ul style="list-style-type: none"> • Movable property that is not used for personal purposes • Movable property that is used for personal purposes but is primarily an investment 	<ul style="list-style-type: none"> • Movable property that is used for personal purposes • 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>
<ul style="list-style-type: none"> • Rights to movable property <i>For example futures contracts or option contracts</i> 	<ul style="list-style-type: none"> • 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)
<ul style="list-style-type: none"> • 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> • 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> 	<ul style="list-style-type: none"> • Rights to capital distributions solely with regard to disability/illness/accidents • Net annuities • 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. • Other exemptions, see the Box 3 exemptions table (1.6.2.1)
<p>Deductible</p> <ul style="list-style-type: none"> • 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> 	<p>Non-deductible</p> <ul style="list-style-type: none"> • Debt threshold, see the Box 3 debt threshold table (1.6.2.2) • 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

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

	2022 EUR	2021 EUR	2020 EUR
Rights to death benefits, provided they amount to no more than	7,444	7,348	7,232
Cash and similar property rights (for example chip cards, gift vouchers)			
Per taxpayer	560	552	543
Jointly with partner	1,120	1,104	1,086
Green investments			
Per taxpayer	61,215	60,429	59,477
Jointly with partner	122,430	120,858	118,954
Endowment insurance policies already in place on December 14, 1999, maximum ¹⁾	123,428	123,428	123,428

¹⁾ 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

	2022 EUR	2021 EUR	2020 EUR
Threshold for taxpayer without partner	3,200	3,200	3,100
Joint threshold for taxpayer with partner	6,400	6,400	6,200

1.7 Tax-free assets

	2022 EUR	2021 EUR	2020 EUR
Per taxpayer	50,650	50,000	30,846
Jointly with partner	101,300	100,000	61,692

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).

2022 threshold

Threshold income is higher than EUR	but does not exceed 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 does not exceed 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

2020 threshold

Threshold income is higher than EUR	but does not exceed EUR	Threshold:
–	7,863	EUR 136
7,863	41,765	1.65% of the threshold income
41,765	–	1.65% of EUR 41,765 increased by 5.75% of the amount exceeding EUR 41,765

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 36,409 (2021: EUR 35,941 and 2020: EUR 35,375). The multiplier is 2.13 (2021 and 2020: also 2.13) for individuals who have reached the state pension age (see 1.10.4). It is 1.40 (2021 and 2020: 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 11 (2021 and 2020: also EUR 11) per day for a taxpayer who cares for a disabled person;
- EUR 0.19 (2021 and 2020: also 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 2020: also EUR 250) and, outside the normal academic term, a maximum of EUR 15,000 (2021 and 2020: also EUR 15,000). 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

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 (2021 and 2020: also EUR 60) or 1% (2021 and 2020: also 1%) of the aggregate income before applying the personal tax credit. These other gifts are also subject to a maximum of 10% (2021 and 2020: 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 0.19 (2021 and 2020: also 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 (ANBI) that qualifies as a cultural institution is deductible at 1.25 times the amount of the gift (2021 and 2020: also 1.25). This additional deduction is applied to up to EUR 5,000 in gifts made to cultural institutions (2021 and 2020: also EUR 5,000).

Cash gifts have been non-deductible since 2021.

1.9 Loss set-off

	2022 years	2021 years	2020 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
2010 or earlier	2020 or earlier
2011	2021
2012	2022
2013	2023

1.10 Tax rates in boxes

1.10.1 Box 1: taxable income from work and home

2022

Taxable income in Box 1		Tax rate	National insurance contributions	Total rate	Tax on total of brackets
Higher than EUR	but not exceeding 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 ¹⁾					
–	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 not exceeding 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 ¹⁾					
–	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	

2020

Taxable income in Box 1		Tax rate	National insurance contributions	Total rate	Tax on total of brackets
Higher than EUR	but not exceeding EUR	%	%	%	EUR
Under state pension age					
–	34,712	9.70	27.65	37.35	12,965
34,712	68,507	37.35	–	37.35	25,587
68,507		49.50	–	49.50	
State pension age and up					
Born on January 1, 1946 or later					
–	34,712	9.70	9.75	19.45	6,751
34,712	68,507	37.35	–	37.35	19,374
68,507		49.50	–	49.50	
Born before January 1, 1946 ¹⁾					
–	35,375	9.70	9.75	19.45	6,880
35,375	68,507	37.35	–	37.35	19,255
68,507		49.50	–	49.50	

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

1.10.2 Change in rate for specific tax-base reducing items

	2022 %	2021 %	2020 %
Maximum deduction rate ¹⁾	40	43	46

¹⁾ 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

	2022 %	2021 %	2020 %
Under state pension age (see 1.10.4)			
State pension benefits (AOW)	17.90	17.90	17.90
Surviving dependant's benefits (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 benefits (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
2024, 2025, 2026 and 2027	67 years
2023	66 years and 10 months
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

	2022 %	2021 %	2020 %
Tax rate	26.9	26.9	26.25

1.10.6 Box 3: taxable income from savings and investments

	2022 %	2021 %	2020 %
Tax rate	31	31	30

1.11 Tax credits

	2022		2021		2020	
	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 ^{1,8)} Maximum for low-income earners	2,888	1,494	2,837	1,469	2,711	1,413
Labor tax credit ^{2,8)} Maximum for low-income earners	4,260	2,204	4,205	2,178	3,819	1,989
Income-related combination tax credit (maximum) ^{3,8)}	2,534	1,310	2,815	1,457	2,881	1,500
Elderly person's tax credit (maximum) ⁴⁾		1,726		1,703		1,622
Single elderly person's tax credit ⁵⁾		449		443		436
Young disabled person's tax credit ⁶⁾	771		761		749	
Life-course leave tax credit ⁷⁾	–		223		219	

- 1) This applies to all taxpayers. For taxpayers earning an income of at least EUR 21,317 (2021: EUR 21,043 and 2020: EUR 20,771), 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 6.007% (2021: 5.977% and 2020: 5.672%).
- 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 5.86% (2021 and 2020: 6%) starts at an income of EUR 36,649 (2021: EUR 35,652 and 2020: EUR 34,954).
- 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% (2021 and 2020: also 11.45%) of the income from work to the extent that this exceeds EUR 5,219 (2021: EUR 5,153 and 2020: EUR 5,072). 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 27,350 (2021: EUR 29,738 and 2020: EUR 30,234).
- 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 38,464 (2021: EUR 37,970 and

2020: EUR 37,372). If their aggregate income is higher, the elderly person's tax credit for any excess is reduced by 15% (2021 and 2020: also 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, 2020: EUR 219) 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 will remain 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) If the second-income partner is unable to cash in on the full general tax credit, the labor tax credit or the income-related combination tax credit in their own personal income tax/national insurance return, these tax credits can be paid out in part, provided that the main-income partner pays an adequate amount in personal income tax/national insurance contributions. The pay-out of these three tax credits is reduced by 6.67% per year; in 2022, the payment amounted to 6.67% (2021: 13.33% and 2020: 20%). The reduction in general tax credit does not apply to taxpayers who were born before January 1, 1963.

1.11.1 Investment-related tax credits

	2022 EUR	2021 EUR	2020 EUR
Green investments tax credit (maximum) ¹⁾	429	423	416

- 1) This tax credit applies to green investments (i.e. investments in tax-approved green funds) only. The credit is 0.7% (2021 and 2020: also 0.7%) of the relevant exempted amount in Box 3 (see 1.6.2.1).

1.12 Refund and tax threshold

	2022 EUR	2021 EUR	2020 EUR
Refund threshold – personal income tax	15	15	15
Tax threshold – personal income tax	48	48	47

2 Allowances

2.1 Care allowance

	2022 ²⁾		2021 ²⁾		2020 ²⁾	
	Maximum income	Maximum allowance	Maximum income	Maximum allowance	Maximum income	Maximum allowance
	EUR	EUR	EUR	EUR	EUR	EUR
Single person ¹⁾	31,998	1,336	31,138	1,287	30,481	1,250
Applicant with allowance partner ¹⁾	40,944	2,553	39,979	2,487	38,945	2,397

¹⁾ Higher-income earners are not eligible for a care allowance (see 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

	2022 EUR	2021 EUR	2020 EUR
Number of children under 18			
Family with 1 child	1,220	1,204	1,185
Family with 2 children	2,326	2,226	2,190
Increase for families with 3 or more children	1,001	919	297
Increase for single-parent families	3,285	3,242	3,190
Maximum allowance for incomes up to and including			
Single parent	22,356 ¹⁾	21,835 ¹⁾	21,431 ¹⁾
Parent with allowance partner	39,596 ¹⁾	38,853 ¹⁾	38,181 ¹⁾

¹⁾ Starting from this income, the child-related budget is reduced by 6.75% (2021 and 2020: also 6.75%). (see www.toeslagen.nl (in Dutch) for a calculation tool).

2.3 Childcare allowance

Childcare allowance ¹⁾	<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"> • the taxpayer's income; • the type of childcare and the number of hours of childcare; • the hourly rate the taxpayer is charged for childcare (for maximum hourly rates, see Table 2.3.1); • the number of children in childcare.
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¹⁾ See also www.toeslagen.nl (in Dutch) for a calculation tool).

2.3.1 Maximum hourly rate for childcare

	2022 EUR	2021 EUR	2020 EUR
Day care	8.50	8.46	8.17
Out-of-school care	7.31	7.27	7.02
Childminder (day care and out-of-school care)	6.52	6.49	6.27

2.4 Rent allowance

	2022 EUR	2021 EUR	2020 EUR
Maximum rent limit			
Applicant is under 23	442.46	442.46	432.51
Applicant is 23 or older or under 23 with a child	763.47	752.33	737.14
Exempt income			
Exempt income – child under 23 living at home	5,110	5,044	4,964

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

2022

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

¹⁾ 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 ¹⁾
Applicant with allowance partner	149,819	149,819	62,680

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

2020

Exempt assets	Care allowance EUR	Child-related budget EUR	Rent allowance EUR
Single person	116,613	116,613	30,846 ¹⁾
Applicant with allowance partner	147,459	147,459	61,692

¹⁾ A co-tenant's assets cannot exceed EUR 30,846.

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: 2022: EUR 0.19 2021: EUR 0.19 2020: EUR 0.19	Deductible
Business use of privately owned car	Per kilometer: 2022: EUR 0.19 2021: EUR 0.19 2020: EUR 0.19	Deductible
Office space in private residence ¹⁾ <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	2022: 80% deductible ²⁾ 2021: 80% deductible ²⁾ 2020: 80% deductible ²⁾	2022: 73.5% deductible ³⁾ 2021: 73.5% deductible ³⁾ 2020: 73.5% deductible ³⁾
Musical instruments, audio equipment, tools, word processors, typewriters and calculators, etc.	Non-deductible ⁴⁾	Deductible
Moving expenses ⁵⁾	Deductible for up to:	Deductible

	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
	2022: EUR 7,750 2021: EUR 7,750 2020: EUR 7,750	
Transport of household effects	Deductible	Deductible
Conferences, seminars, symposiums, excursions, study trips, etc., including travel and hotel expenses	2022: 80% deductible ^{2,6)} 2021: 80% deductible ^{2,6)} 2020: 80% deductible ^{2,6)}	2022: 73.5% deductible ³⁾ 2021: 73.5% deductible ³⁾ 2020: 73.5% deductible ³⁾
Food, beverages and stimulants	2022: 80% deductible ²⁾ 2021: 80% deductible ²⁾ 2020: 80% deductible ²⁾	2022: 73.5% deductible ³⁾ 2021: 73.5% deductible ³⁾ 2020: 73.5% deductible ³⁾
Fines (including for criminal activities) ⁷⁾	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 4,800 (2021 and 2020: EUR 4,700).
- 3) The deduction threshold for mixed costs for taxpayers subject to corporate income tax who have employees is 0.4% (2021 and 2020: also 0.4%) of the aggregate amount of taxable income of all employees, with a minimum of EUR 4,800 (2021 and 2020: 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 private assets.
- 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 (2021 and 2020: 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

	2022 %	2021 %	2020 %
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 2022 by the tax return for the second period for 2023 at the latest.

Reimbursements and provisions relating to, or in the form of, a company car, fines (such as traffic tickets), 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.

	2022 %	2021 %	2020 %
Discretionary margin at total payroll of up to EUR 400,000 ¹⁾	1.7	3 ³⁾	3 ³⁾
Discretionary margin insofar as the total payroll is in excess of EUR 400,000 ¹⁾	1.18	1.18	1.2
Specific exemptions, nil valuations and fixed valuations ²⁾	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

¹⁾ 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.

²⁾ 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⁾ Temporary increase due to the COVID-19 pandemic; originally, this was 1.7%.

3.3.1 Table: specific exemptions

Reimbursement or provision ¹⁾	2022 EUR	2021 EUR	2020 EUR
Job-related transport and travel expenses: <ul style="list-style-type: none"> transit passes business trips and commutes by private transport (not including taxis, aircraft, ships or employer-organized transport), per kilometer (maximum) individual tickets for business trips using public transport 	Exempt 0.19	Exempt 0.19	Exempt 0.19
Job-related costs for short stays	Exempt	Exempt	Exempt
Tools, computers, mobile devices and similar equipment ²⁾	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	Exempt ³⁾	Exempt ³⁾	Exempt
Procedures for recognition of acquired competencies (<i>Erkennung Verworven Competenties</i> ; EVC)	Exempt ³⁾	Exempt ³⁾	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 ⁴⁾	Exempt	Exempt	Exempt
Required health and safety provisions used fully or partially at the workplace ⁵⁾	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) ⁶⁾	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	Taxable	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 apply the 30% ruling for knowledge workers whose expertise is unavailable or scarce on the Dutch labor market. The 30% ruling can be applied for a period of up to five years (2021 and 2020: also five years). This expertise is considered available if the annual salary of the employee in question is higher than EUR 39,467 (2021: EUR 38,961 and 2020: EUR 38,347). A lower salary limit applies to employees under the age of 30 who have a master's degree; this limit is EUR 30,001 (2021: EUR 29,616 and 2020: EUR 29,149).

5) The concept of "workplace" is broader for health and safety purposes; it also includes places beyond the workplace itself where the employer's 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% (2021 and 2020: also 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"> • 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); • food and drink consumed at the workplace that are not meal-related; • 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 cm² per piece of clothing in total; • 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); • an annual transit pass and off-peak pass, if an employee uses this pass for business purposes; • 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; • provisions in the home office. 			

3.3.3 Table: fixed valuations

Salary in kind without nil valuation, standard amounts for:	2022	2021	2020
	EUR	EUR	EUR
Meals in the workplace	3.35	3.35	3.35
Housing and lodging, per day ¹⁾	5.75	5.70	5.60
Workplace childcare ²⁾	variable	variable	variable

- ¹⁾ Including energy, water and washing. This does not apply when the employee cannot reasonably avoid making use of this provision.
- ²⁾ 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

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

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 similar 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 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 ¹⁾	For employees who perform qualified R&D activities

¹⁾ 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

2022			2021			2020		
Higher than EUR	R&D costs but not exceeding EUR	Reduction %	Higher than EUR	R&D costs but not exceeding EUR	Reduction %	Higher than EUR	R&D costs but not exceeding EUR	Reduction %
–	350,000	32/40 ¹⁾	–	350,000	40/50 ¹⁾	–	350,000	32/40 ¹⁾
350,000	–	16	350,000	–	16	350,000	–	16

¹⁾ The higher percentage applies to business start-ups.

4.3 Normative salary

4.3.1 Normative salary for substantial interest holders

	2022 EUR	2021 EUR	2020 EUR
Normative salary ¹⁾	48,000	47,000	46,000

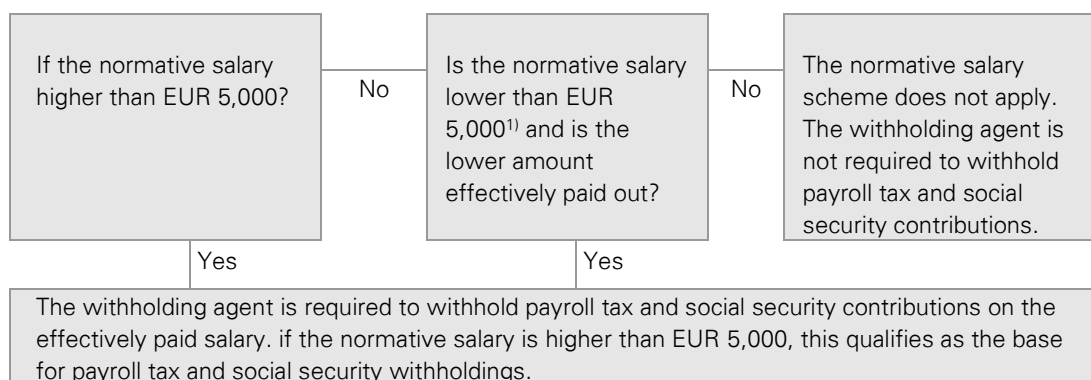
¹⁾ The salary of an employee who is gainfully employed by a company or cooperative in which they have or their partner has a substantial interest or to which they provide asset components, will at least be set at the amount specified in the table in a calendar year. A different salary may have to be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

4.3.2 Calculation of normative salary

Higher of the following amounts:	Lower if:
<ul style="list-style-type: none"> • 75% of salary from most comparable employment¹⁾; • salary of your or a related entity's highest-earning employee; • EUR 48,000. 	<ul style="list-style-type: none"> • you can convincingly demonstrate that the salary from the most comparable employment is lower than EUR 48,000 and lower than the salary of your or a related entity's highest-earning employee. You are then expected to set the salary at 100% of the salary from the most comparable employment; • you can convincingly demonstrate that 75% of the salary from the most comparable employment is lower than the salary of your or a related entity's highest-earning employee. You are then expected to set the salary at 75% of the salary from the most comparable employment, with a minimum of EUR 48,000; • your company qualifies as an innovative start-up (i.e. as a business start-up for the purposes of the R&D remittance reduction). You are then not expected to set the salary any higher than the statutory minimum wage for up to three years.

¹⁾ 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



¹⁾ 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

	2022 EUR	2021 EUR	2020 EUR
Pensionable salary (maximum) ¹⁾	114,866	112,189	110,111

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

4.5 Pseudo final levy

	2022 %	2021 %	2020 %
Early retirement scheme (RVU)	52	52	52
Excessive severance pay ¹⁾	75	75	75

¹⁾ Insofar as the excessive severance pay is higher than the indicative salary of EUR 576,000 (2021: EUR 568,000 and 2020: EUR 559,000).

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:	2022 EUR	2021 EUR	2020 EUR
Per month	180	180	170
Per calendar year	1,800	1,800	1,700

4.7 2022 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 4.4)	Employer		+	
Unemployment insurance contributions (WW-AWF) – 2.70%/7.70% ¹⁾	Employer		+	
Basic occupational disability contributions (WAO/WIA) – 7.55%/5.99% ²⁾	Employer		+	
Differentiated contributions to Return to Work Fund (WHK) – variable per employer	Employer		+	
Income-related health insurance contributions (ZVW) – 6.75%	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

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

²⁾ Including childcare surcharge (0.50%). A differentiated basic contribution will be in effect from 2022. Small-sized employers (up to 25 employees) will be subject to a lower rate than medium-sized and large employers.

4.8 Employee insurance schemes

4.8.1 Contributions

	2022	2021	2020
Age limit			
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
Pay subject to social security contributions	EUR	EUR	EUR
Maximum per work day:			
Health insurance (ZVW)	229.63	224.27	220.12
Unemployment insurance (WW) and occupational disability insurance (WIA/WAO)	229.63	224.27	220.12
Pay subject to social security contributions per year			
Maximum number of workdays:	260	260	260
For health insurance purposes (ZVW)	59,706	58,311	57,232
For unemployment insurance purposes (WW-AWF)	59,706	58,311	57,232
For occupational disability insurance purposes (WIA)	59,706	58,311	57,232
Maximum income-related health insurance contributions			
- required employer's contribution to Health Insurance Fund	4,030	4,082	3,835
- no required employer's contribution	3,284	3,353	3,119
Contributions payable by employer	%	%	%
Total contributions:			
- Income-related health insurance contributions (ZVW)	6.75	7.00	6.70
- Income-related health insurance contributions (ZVW) – low rate ⁴⁾	5.50	5.75	5.45
- Return to Work Fund (WHK) – self-funding contributions	1.52	1.36	1.28
- Redundancy pay insurance ¹⁾	Variable	Variable	Variable
- For childcare surcharge	0.50	0.50	0.50
- Unemployment insurance (WW-AWF) ²⁾	2.70/7.70	2.70/7.70	2.94/7.94
- Public Sector Social Security Implementation Fund contributions (UFO)	0.68	0.68	0.68
- Basic occupational disability insurance (WIA/WAO) ³⁾	7.55/5.99	7.53	7.27

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-sized employers (up to 25 employees) will be subject to 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

	2022 EUR	2021 EUR	2020 EUR
Maximum daily pay	228,76	223,40	219,28
Benefit as a percentage of daily pay	%	%	%
Sickness benefits (ZW) ¹⁾	70	70	70
Maternity + childbirth	100	100	100
Occupational disability benefits (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 benefits (WW)	75/70 ²⁾	75/70 ²⁾	75/70 ²⁾
Maximum duration of benefits			
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 benefits (WW)	Depending on employment history	Depending on employment history	Depending on employment history

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

²⁾ 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.

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

2020

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.

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	0.49	960

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

2020

LIV amount per employee	LIV per remunerated hour	Maximum on an annual basis
Average hourly wage	EUR	EUR
EUR 10.29 up to and including EUR 12.87	0.51	1,000

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 2022 will be announced in mid-2022.

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

pro memoria

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

2020

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	2022 years	2021 years	2020 years
Carry-forward ¹⁾	Indefinitely	6	6
Carry-back	1	1	1

¹⁾ 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
2010 or earlier	2020 or earlier
2011	2021
2012	2022
2013 or later	n/a

5.3 Tax rates

5.3.1 Normal corporate income tax rates

2022			2021			2020		
is higher than	but does not exceed	%	is higher than	but does not exceed	%	is higher than	but does not exceed	%
EUR	EUR		EUR	EUR		EUR	EUR	
–	395,000	15	–	245,000	15	–	200,000	16.5
395,000	–	25.8	245,000	–	25	200,000	–	25

5.3.2 Innovation Box rate

	2022	2021	2020
	%	%	%
Innovation Box rate ¹⁾	9	9	7

- ¹⁾ If the taxpayer elects in the tax return to do so, a 9/H part (2021: also a 9/H part and 2020: a 7/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

	2022	2021	2020
	%	%	%
Tax for the account of the beneficiary ¹⁾	15	15	15
Tax for the account of the withholding agent ¹⁾	$(100/85) \times 15$	$(100/85) \times 15$	$(100/85) \times 15$
Redistribution discount ²⁾	3	3	3

- ¹⁾ 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.
- ²⁾ If certain conditions are met, a discount may be applied to dividend tax remitted upon the 'redistribution' of foreign participation dividends.

7 Withholding tax

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

- ¹⁾ Withholding tax on interest and royalties.

8 VAT

8.1 Rates and rules

	2022	2021	2020
	%	%	%
Tax rates	0/9/21	0/9/21	0/9/21
Company restaurants ¹⁾	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 ²⁾	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

	2022	2021	2020
Adjustment entrepreneurs/employees with private kilometers ¹⁾	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 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

	2022 %	2021 %	2020 %
Adjustment entrepreneurs/employees with private kilometers			
• Flat rate	2.7	2.7	2.7
• Reduced flat rate ¹⁾	1.5	1.5	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

¹⁾ 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

	2022 %	2021 %	2020 %
Real estate transfer tax:			
• residential homes	0/2/8 ¹⁾	0/2/8 ¹⁾	2
• other immovable property	8	8	6
Insurance premium tax	21	21	21
Tax on games of chance	29	30.1/29 ²⁾	30.1

¹⁾ If the acquirer is a natural person and the residential home serves as a principal residence, the rate is 2% instead of 8%. If the acquirer is an adult and younger than 35 years (a 'first-time home buyer'), a one-time exemption applies. As of April 1, 2021 the exemption only applies to residential homes with a maximum value of EUR 400,000.

²⁾ As of October 1, 2021 the lower rate applies.

10 Inheritance and gift tax

10.1 Gift tax exemptions¹⁾

	2022 EUR	2021 EUR	2020 EUR
Recipient:			
Child	5,677	6,604	5,515
Child between the ages of 18 and 40 years (one-off) option:			
• spending as desired	27,231	26,881	26,457
• for education	56,724	55,996	55,114
• for owner-occupied property	106,671	105,302	103,643
• for owner-occupied property, transitional rules ²⁾	29,493	29,115	28,657
Other recipients			
• spending as desired	2,274	3,244	2,208
• for owner-occupied property ³⁾	106,671	105,302	103,643
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

	2022 EUR	2021 EUR	2020 EUR
Partner ¹⁾ and children/grandchildren			
Recipient:			
Partner			
• Maximum	680,645	671,910	661,328
• Minimum (after imputation of pension)	175,837	173,580	170,846
Child			
• Sick/handicapped	64,666	63,836	62,830
• Other	21,559	21,286	20,946
Grandchild	21,559	21,286	20,946
Parents	51,053	50,397	49,603
Other recipients	2,274	2,244	2,208
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⁾ 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 ¹⁾	2022 EUR	2021 EUR	2020 EUR
Threshold value of business assets	1,134,403	1,119,845	1,102,209
	%	%	%
• Exemption up to and including threshold value	100	100	100
• Exemption to the extent threshold value exceeded ²⁾	83	83	83

¹⁾ 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.

²⁾ 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

2022

Taxed bequest		I. Partners and children ¹⁾		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 ¹⁾		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

2021

Taxed bequest		I. Partners and children ¹⁾		II. Grandchildren		III. Other recipients	
(1)	(2)	A	B	A	B	A	B
EUR	EUR	EUR	%	EUR	%	EUR	%
–	126,723	–	10	–	18	–	30
126,723	and higher	12,672	20	22,810	36	38,016	40

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

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

¹⁾ 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)

	2022		2021		2020	
	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 ¹⁾	874.69	50.39	857.63	51.37	833.92	51.46
Married ¹⁾ with maximum allowance (partner younger than state pension age)	1,749.38	100.78	1,715.26	102.74	1,667.84	102.92
Maximum allowance	874.69	50.39	857.63	51.37	833.92	51.46
Single	1,290.39	70.54	1,266.46	71.93	1,230.24	72.04
State pension claimed before February 1, 1994						
Married ¹⁾	874.69	50.39	857.63	51.37	833.92	51.46
Married ¹⁾ with partner younger than state pension age (without partner allowance)	1,290.39	70.54	1,266.46	71.93	1,230.24	72.04
Single	1,290.39	70.54	1,266.46	71.93	1,230.24	72.04

¹⁾ Or cohabiting.

11.2 Surviving dependant's benefits (ANW)

	2022		2021		2020	
	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	1,263.61	86.49	1,244.91	87.21	1,230.49	87.39
Surviving dependant's benefit for those receiving AWW before 07-01-1996	517.50	41.40	505.44	40.44	496.08	39.69
Care allowance	793.84	61.78	781.32	62.30	773.97	62.42
Shared living costs standard	793.84	61.78	781.32	62.30	773.97	62.42
Orphan's benefit up to 10 years old	404.36	27.68	398.37	27.91	393.76	27.96
Orphan's benefit 10 to 16 years old	606.53	41.52	597.56	41.86	590.64	41.95
Orphan's benefit 16 to 21 years old ¹⁾	808.71	55.35	796.74	55.81	787.51	55.93
Allowances						
ANW allowance	17.90		17.67		17.39	

¹⁾ If born before October 1, 1993: up to 27 years old

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.

	2022 EUR ¹⁾ (excluding 8% vacation allowance)	2021 EUR ¹⁾ (excluding 8% vacation allowance)	2020 EUR ¹⁾ (excluding 8% vacation allowance)
Married and unmarried partners, both from the age of 21	1,582.42	1,562.38	1,551.88
Single persons without children and single parents without adult co-tenants	1,250.10	1,232.74	1,219.05
Single persons without children and single parents with one or more adult co-tenants (shared living costs standard)	791.21	781.19	775.94

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

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).

	2022 EUR (excluding 5% vacation allowance)	2021 EUR (excluding 5% vacation allowance)	2020 EUR (excluding 5% vacation allowance)
From the age of 21 up to the state pension age			
Married/Co-habiting	1,481.60	1,459.52	1,428.14
Single persons without children and single parents	1,037.12	1,021.67	999.70
State pension age or older			
Married/Co-habiting	1,560.41	1,539.70	1,514.70
Single persons without children and single parents	1,152.41	1,131.17	1,117.44
Institutionalized/in nursing home			
Married/Co-habiting	510.81	503.19	492.36
Single persons without children and single parents	328.40	323.50	316.54
Maximum equity			
	EUR	EUR	EUR
Married/Co-habiting and single parents	13,010	12,590	12,450
Single	6,505	6,295	6,225

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.

11.4 Minimum wage per month

	2022 EUR (excluding 8% vacation allowance)	2021 EUR (excluding 8% vacation allowance)	2020 EUR (excluding 8% vacation allowance)
21 years and older	1,725.00	1,684.80	1,653.60
20 years	1,380.00	1,347.85	1,322.90
19 years	1,035.00	1,010.90	992.15
18 years	862.50	842.40	826.80
17 years	681.40	665.50	653.15
16 years	595.15	581.25	570.50
15 years	517.50	505.45	496.10

11.5 Child benefit (AKW)

Benefits per quarter per child	2022 EUR	2021 EUR	2020 EUR
Age			
0 through to 5 years	230.69	223.37	221.49
6 through to 11 years	280.13	271.24	268.95
12 through to 17 years	329.56	319.10	316.41

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.

	2022 EUR	2021 EUR	2020 EUR
ZVW income threshold for the income-dependent contribution	59,706	58,311	57,232
Contribution	% 5.50	% 5.75	% 5.45
Maximum contribution ¹⁾	EUR 3,284	EUR 3,353	EUR 3,119

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

13 Environmental taxes

13.1 Waste tax

	Per 1,000 kilogram	2022 EUR	2021 EUR	2020 EUR
Waste materials:				
• disposed of at landfill or incinerated	(exclusive of VAT)	33.58 ¹⁾	33.15 ¹⁾	32.63 ¹⁾
• exported for landfill or incineration	(exclusive of VAT)	33.58	33.15	32.63
• recycled	(exclusive of VAT)	nil	nil	nil

¹⁾ Also applies to foreign waste.

13.2 Tax on tap water

Use	per m ³	2022 EUR	2021 EUR	2020 EUR
Tap water (m ³)				
0 - 300	(exclusive of VAT)	0.359	0.354	0.348
> 300		–	–	–

13.3 Coal tax

Use	per 1,000 kilogram	2022 EUR	2021 EUR	2020 EUR
Coal ¹⁾	(exclusive of VAT)	15.49	15.29	15.05

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

13.4 CO₂ tax on industrial emissions

	2022 EUR	2021 EUR
Rate per ton CO ₂ -equivalent	41.75	30.48
Forward rate greenhouse gas emissions per ton CO ₂ -equivalent (deducted from the rate, but does not reduce this further than nil)	26.49	26.73

13.5 Air passenger tax

	2022 EUR	2021 EUR
Rate per departing passenger	7.947	7.845

13.6 Energy tax

13.6.1 Natural gas (per m³)

Rates (exclusive of VAT)	2022 EUR	2021 EUR	2020 EUR
Natural gas (per m ³)			
0 - 170,000 ¹⁾	0.36322	0.34856	0.33307
170,000 - 1,000,000 ²⁾	0.06632	0.06547	0.06444
1,000,000 - 10,000,000	0.02417	0.02386	0.02348
> 10,000,000	0.01298	0.01281	0.01261
Natural gas for CNG filling station	0.17203	0.16982	0.16715
Natural gas for block heating	0.36322	0.34856	0.33307

1) Rebate greenhouse horticulture first bracket: 83.94% (2021 and 2020: also 83.94%).

2) Rebate greenhouse horticulture second bracket: 62.26% (2021 and 2020: also 62.26%).

13.6.2 Electricity (per kWh)

Rates (exclusive of VAT) ¹⁾	2022 EUR	2021 EUR	2020 EUR
Electricity (per kWh)			
0 - 10,000	0.03679 ²⁾	0.09428 ²⁾	0.09770 ²⁾
10,000 - 50,000	0.04361	0.05164	0.05083
50,000 - 10,000,000	0.01189	0.01375	0.01353
> 10,000,000 Non-commercial	0.00114	0.00113	0.00111
> 10,000,000 Commercial	0.00057	0.00056	0.00055

1) A tax rebate of EUR 681.63 (2021: EUR 461.62 and 2020: EUR 435.68) 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).

2) During the period 2017-2022, the rate for the first 10,000 kWh of electricity supplied to charging stations for electric vehicles (consisting of one or more charging stations) with their own separate connection will be reduced to the level of the rate of the second bracket.

13.7 Surcharge for sustainable energy

13.7.1 Natural gas (per m³)

Rates (exclusive of VAT)		2022	2021	2020
		EUR	EUR	EUR
Natural gas (per m ³)				
0 -	170,000 ¹⁾	0.0865	0.0851	0.0775
170,000 -	1,000,000 ²⁾	0.0239	0.0235	0.0214
1,000,000 -	10,000,000	0.0236	0.0232	0.0212
>	10,000,000	0.0236	0.0232	0.0212
Natural gas for CNG filling station		nil	nil	nil
Natural gas for block heating		0.0865	0.0851	0.0775

1) Rebate greenhouse horticulture first bracket: 83.94% (2021 and 2020: also 83.94%).

2) Rebate greenhouse horticulture second bracket: 62.26% (2021 and 2020: also 62.26%).

13.7.2 Electricity (per kWh)

Rates (exclusive of VAT)		2022 ¹⁾	2021 ¹⁾	2020 ¹⁾
		EUR	EUR	EUR
Electricity (per kWh)				
0 -	10,000	0.0305	0.0300	0.0273
10,000 -	50,000	0.0418	0.0411	0.0375
50,000 -	10,000,000	0.0229	0.0225	0.0205
>	10,000,000	0.0005	0.0004	0.0004

1) During the period 2017-2022, the rate for electricity supplied to charging stations for electric vehicles (consisting of one or more charging stations) with their own separate connection will be set at nil.

13.8 Packaging Waste Fund¹⁾

Rates (exclusive of VAT) ²⁾	2022	2021	2020
	EUR	EUR	EUR
Type of material:			
Glass	0.048	0.056	0.056
Paper and cardboard	0.022	0.022	0.022
Plastic normal rate ³⁾	0.700	0.670	0.600
Plastic low rate	0.440	0.410	0.340
Aluminum	0.160	0.110	0.050
Other metals	0.230	0.230	0.080
Wood	0.020	0.020	0.020
Other types of material	0.020	0.020	0.020
General rate (if collected material cannot be differentiated by type)	0.770	0.770	0.770
Drink cartons	0.640	0.470	0.380
Refundable deposit glass bottles ⁴⁾	0.020	0.020	0.020
Refundable deposit plastic bottles ⁵⁾	0.04/0.08	0.04/0.08	–
Plastic bottle > 0.75 liters with no refundable deposit ⁶⁾	–	0.25	0.25

- 1) The Packaging Waste Fund (*Afvalfonds Verpakkingen*; www.afvalfondsverpakkingen.nl) has replaced the packaging tax that was abolished as of January 1, 2013.
- 2) Rate per kilogram packaging material. To each taxpayer a tax-free threshold applies of 50,000 kilogram (2021 and 2020: also 50,000 kilogram).
- 3) For indirect export: EUR 0.65 (2021: EUR 0.61 and 2020: EUR 0.54).
- 4) Until July 1, 2021 also refundable deposit plastic bottles.
- 5) As of July 1, 2021. Amount per bottle. The low amount applies to bottles of less than 1 liter; the high amount to bottles of 1 liter or more.
- 6) Until July 1, 2021. Amount per bottle, falls outside the tax-free threshold.

13.8.1 Rates for packaging companies

Rates (exclusive of VAT) ¹⁾	2022	2021	2020
	EUR	EUR	EUR
Type of material:			
Glass	0.0156	0.0171	0.0171
Paper and cardboard	0.0110	0.0110	0.0110
Plastic	0.1330	0.1276	0.1146
Aluminum	0.0358	0.0268	0.0160
Other metals	0.0484	0.0484	0.0214
Wood	0.0106	0.0106	0.0106
Other types of material	0.0106	0.0106	0.0106

- 1) Rate per kilogram packaging material.

14 Landlord levy

	2022 %	2021 %	2020 %
Rate ¹⁾	0.332	0.562	0.562

- ¹⁾ 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 (2021 and 2020: also 50) multiplied by the average WOZ value of those rental properties.

15 Excise duty

15.1 Excise duty on tobacco

	2022 EUR	2021 EUR	2020 EUR
Cigarettes (per 1,000 cigarettes, exclusive of VAT, 2020 rates as of April 1)			
• Minimum excise duty amount	243.25	243.25	238.31
• Ad valorem excise duty	5%	5%	5%
• Specific excise duty	223.82	223.82	219.25
Smoking tobacco (per kg, exclusive of VAT, 2020 rates as of April 1)	160.91	160.91	155.97
Cigars (ad valorem, 2020 rates as of April 1)	9%	9%	8%

15.2 Excise duty on alcohol and soft drinks tax

Excise duty rate per 100 liters	2022 EUR	2021 EUR	2020 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 duty on fuel

Excise duty per liter, exclusive of VAT and levy on stocks of petroleum products	2022 EUR	2021 EUR	2020 EUR
Petrol (Euro lead-free)	0.82371	0.81314	0.80033
Diesel	0.52846	0.52168	0.50362
LPG (1 liter = 0.54 kg)	0.19432	0.19182	0.18881

16 Motor vehicle taxes

16.1 Rates private motor vehicle and motorcycle tax (BPM)

2022

For CO ₂ emissions higher than	but not exceeding	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 ₂ emissions exceeding the emissions in column I. ¹⁾	
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 ₂ emissions higher than	but not exceeding	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 ₂ emissions exceeding the emissions in column I. ¹⁾	
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

2020

For CO ₂ emissions higher than	but not exceeding	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 ₂ emissions exceeding the emissions in column I. ¹⁾	
I gr/km	II gr/km	III EUR	IV EUR
–	68	366	2
68	91	502	59
91	133	1,859	129
133	150	7,277	212
150	–	10,881	424
Separate rates apply to plug-in hybrid cars			
–	30	0	27
30	50	810	111
50	–	3,030	267

¹⁾ Vehicles with CO₂ emissions of 0 gr/km are exempt. For private motor vehicles with a diesel engine, the surcharge is EUR 86.67 (2021: EUR 83.59 and 2020: EUR 89.5) per gram CO₂ emissions exceeding 75 (2021: 77 and 2020: 59) gram CO₂ emissions per km.

16.2 Motor vehicle tax rates (MRB)

Rates in EUR per quarter, exclusive of surcharges	2022	2021	2020
	EUR	EUR	EUR
Private motor vehicle running on petrol 900 kg ¹⁾	52.80	52.12	51.30
Private motor vehicle running on petrol per 100 kg above 900 kg ¹⁾	14.20	14.02	13.80
Private motor vehicle running on diesel 900 kg ¹⁾	178.57	176.28	173.50
Private motor vehicle running on diesel per 100 kg above 900 kg ¹⁾	27.82	27.47	27.04
CO ₂ emissions 0 gr/km	exempt	exempt	exempt
CO ₂ emissions 1-50 gr/km	half the usual rate	half the usual rate	half the usual rate

¹⁾ 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

	2022 %	2021 %	2020 %
Tax rate current liabilities	0.044	0.066	0.044
Tax rate long-term liabilities	0.022	0.033	0.022
	EUR	EUR	EUR
Threshold amount	20.9 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 %	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 1, 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 ¹⁾	0.01	2	8
As of October 1, 2020	4	4	0.01	2	8
As of January 1, 2022	8	4	0.01	2	8

Source: www.belastingdienst.nl and www.wettelijkereente.net

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

18.2 ECB interest rates

	Deposit facility rate %	Main refinancing rate %	Marginal lending rate %
As of May 8, 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 9, 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

Source: The Dutch Central Bank (www.dnb.nl)

18.3 U return

	2022 %	2021 %	2020 %	2019 %	2018 %
January	-0.26	-0.55	-0.35	0.25	0.04
February	-0.25	-0.57	-0.27	0.17	0.07
March		-0.56	-0.29	0.12	0.25
April		-0.47	-0.38	0.10	0.40
May		-0.40	-0.39	0.05	0.46
June		-0.31	-0.40	0.01	0.42
July		-0.29	-0.33	-0.09	0.35
August		-0.29	-0.38	-0.18	0.29
September		-0.37	-0.40	-0.31	0.21
October		-0.42	-0.43	-0.45	0.20
November		-0.39	-0.46	-0.50	0.26
December		-0.30	-0.50	-0.45	0.28
Annual average		-0.41	-0.38	-0.11	0.27

Source: www.pensioenperspectief.nl

19 Foreign exchange rates

				December 31, 2021	December 31, 2020	December 31, 2019
Canada	per	EUR 1	CAD	1.4408	1.5642	1.4603
Denmark	per	EUR 1	DKK	7.4363	7.4388	7.4700
United Kingdom	per	EUR 1	GBP	0.8382	0.8972	0.8519
Japan	per	EUR 1	JPY	130.3800	126.4600	121.6900
Norway	per	EUR 1	NOK	9.9783	10.4676	9.8570
United States	per	EUR 1	USD	1.1334	1.2280	1.1214
Sweden	per	EUR 1	SEK	10.2474	10.0216	10.4517
Switzerland	per	EUR 1	CHF	1.0334	1.0818	1.0855

Source: ABN AMRO

20 Corona virus financial measures

20.1 NOW

See out [separate overview](#) of go to rijksoverheid.nl.

20.2 TVL etc.

See the [overview on www.rijksoverheid.nl](http://www.rijksoverheid.nl).

21 List of abbreviations

AKW	General Child Benefit Act (<i>Algemene Kinderbijslagwet</i>)
ANW	Surviving dependant's benefit Act (<i>Algemene nabestaandenwet</i>)
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>)
BIK	Job-related Investment Allowance (<i>Baangerelateerde investeringskorting</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
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>)
LIV	Low income benefit (<i>Lage-inkomensvoordeel</i>)
LKV	Wage cost benefit (<i>Loonkostenvoordeel</i>)
KOR	Small business scheme (<i>Kleine-ondernemersregeling</i>)
MRB	Motor vehicle tax (<i>Motorrijtuigenbelasting</i>)
NOW	Temporary emergency bridging measure to retain jobs (<i>Tijdelijke noodmaatregel overbrugging voor behoud van werkgelegenheid</i>)
RVU	Early retirement scheme (<i>Regeling voor vervroegd uittreden</i>)
R&D	Research & Development
TVL	Overhead Compensation Scheme (<i>Tegemoetkoming Vaste Lasten</i>)
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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