



**Tax rates, premiums social security,  
tax exemptions, tax free compensations  
and other financial figures related to  
the Netherlands.**

**For the years: 2009 – 2010 – 2011 – 2012**

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## Introduction

If you are working, living or doing business in the Netherlands or aim to do this, you may want to know more about the financial situation in the Netherlands. What are the tax rates? What kind of social security premiums do we have to pay for an employee? What is the minimum wage? Is the Dutch economy stable? What about energy tax?

Many figures are provided in this brochure. Since we mention the amounts for the years 2009, 2010, 2011 and 2012 you can also make a comparison between the years and determine which way the amounts are moving.

You can also download this brochure on our website. We keep updating it with new figures. If you want to know more about certain subjects please check our website or go to our knowledge base. In this knowledge base we answer questions which are sent to us. If your question is not included in the knowledge base feel free to send it to us. You will find a link to ask us a question on the main page.

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## Tax rates (all amounts in €)

### Brackets - rates income tax / social security

	2009	2010	2011	2012
Rates Box 1 (income from work and home minus personal deductions)				
Limit 1st bracket	17,878	18,218	18,628	18,945
Limit 2nd bracket born on /after 1-1-1946	32,127	32,738	33,436	33,863
Limit 2nd bracket born before 1-1-1946	32,127	32,738	33,485	34,055
Limit 3rd bracket	54,776	54,367	55,694	56,491
Tax rate 1st bracket	2.35%	2.30%	1.85%	1.95%
Tax rate 2nd bracket	10.85%	10.80%	10.80%	10.80%
Tax rate 3rd bracket	42.00%	42.00%	42.00%	42.00%
Tax rate 4th bracket (unlimited amount above 3rd bracket)	52.00%	52.00%	52.00%	52.00%
Rate Old Age Pension (AOW) premium	17.90%	17.90%	17.90%	17.90%
Rate Special Health Care (AWBZ) premium	12.15%	12.15%	12.15%	12.15%
Rate Surviving Dependents Insurance (ANW) premium	1.10%	1.10%	1.10%	1.10%
Combined rate 1st bracket	33.50%	33.45%	33.00%	33.10%
Combined rate 1st bracket age above 65	15.60%	15.55%	15.10%	15.20%
Combined rate 2nd bracket	42.00%	41.95%	41.95%	41.95%
Combined rate 2nd bracket age above 65	24.10%	24.05%	24.05%	24.05%
Rate Box 2 (income from substantial interest in a company)	25.00%	25.00%	25.00%	25.00%
Rate Box 3 (on a fictitious income of 4% of the savings and investments)	30.00%	30.00%	30.00%	30.00%
Dividend tax (advance levy income tax)	15.00%	15.00%	15.00%	15.00%

### Brackets - rates corporate income tax

	2009	2010	2011	2012
Limit 1st bracket	200,000	200,000	200,000	200,000
Tax rate 1st bracket	20.00%	20.00%	20.00%	20.00%
Tax rate 2nd bracket (unlimited amount above limit 1st bracket)	25.50%	25.50%	25.00%	25.00%

<b>Tax credits</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
General tax credit	2,007	1,987	1,987	2,033
General tax credit for age above 65	935	925	910	934
Single parent tax credit	902	945	931	947
Additional single parent tax credit	1,484	1,513	1,523	1,319
Young handicapped tax credit	678	691	696	708
Life-course savings scheme tax credit	195	199	201	205
Tax credits Box 3 (% of exemption)	1.30%	1.30%	1.00%	0.70%
<b>Employment tax credit</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Employment tax credit maximum	1,504	1,489	1,574	1,611
Of which low	154	157	158	161
Of which high	1,350	1,332	1,416	1,450
Maximum employment tax credit reached at an income of)	19,763	20,246	20,861	21,065
Decrease employment tax credit 1.25% from an income of)	42,509	43,385	44,126	45,178
Maximum decrease	24	56	77	78
Maximum employment tax credit for age 57 - 59	1,762	1,752	1,838	1,611
Maximum employment tax credit for age 60 - 61	2,018	2,012	2,100	1,611
Maximum employment tax credit for age 62 - 64	2,274	2,273	2,362	1,611
Maximum employment tax credit for age 65 and above	1,059	1,057	1,081	740
<b>Bonus for working longer (for persons reaching a certain age in the tax year)</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Lower limit bonus (= A)	8,860	9,041	9,209	9,295
Upper limit bonus (= B)	54,776	55,831	56,280	57,166
Maximum for age 62: 1.5% (till 2011 5%) of income between A and B	2,296	2,340	2,354	719
Maximum for age 63: 6% (till 2011 7%) of income between A and B	3,214	3,276	3,295	2,873
Maximum for age 64: 8.5% (till 2011 10%) of income between A and B	4,592	4,679	4,708	4,070
Maximum for age 65 and 66: 2% of income between A and B	918	936	942	958
Maximum for age 67: 1% of income between A and B	459	468	471	479

<b>Income dependent combination tax credit</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Income threshold combination tax credit	4,619	4,706	4,734	4,814
Combination tax credit base at income threshold	770	775	780	1,024
Plus 4% (till 2011 3.8%) with total maximum of	1,765	1,859	1,871	2,133
<b>(Single) elderly person tax credit</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Income limit elderly person tax credit	34,282	34,649	34,857	35,450
Eldery person tax credit	661	684	739	762
Single elderly person tax credit (no income limit)	410	418	421	429
<b>Exemptions Box 3</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Tax free capital per adult	20,661	20,661	20,785	21,139
Tax free capital per minor child	2,762	2,762	2,779	afgeschaft
Threshold debts per adult	2,900	2,900	2,900	2,900
Maximum additional tax free capital for elderly persons with a low income	27,350	27,350	27,516	27,984
Maximum additional tax free capital for elderly persons with an average income	13,675	13,675	13,758	13,992
Exemption for social investments	55,145	55,145	55,476	56,420
Exemption for investments in dare capital	55,145	55,145	55,476	56,420
<b>VAT</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Standard rate	19.00%	19.00%	19.00%	19.00%
Reduced rate for certain services or products	6.00%	6.00%	6.00%	6.00%
Lowest rate	0.00%	0.00%	0.00%	0.00%
<b>Other</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Insurance tax	7.50%	7.50%	9.70%	9.70%
Transfer tax (2012=houses 15/6/11-30/6/12)	6.00%	6.00%	6.00%	2.00%

<b>Wage subsidies</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Wage tax reduction - education for BBL / HBO	2,655	2,706	2,738	2,753
Wage tax reduction - education for AIO/OIO and VMBO	2,655	2,706	2,738	2,781
Wage tax reduction - education without start qualification	3,186	3,247	3,286	3,337
Wage tax reduction - education for BOL / EVC	1,275/319	1,299/325	1,315/329	1,322/334
Income limit wage tax reduction education (< age of 25)	23,034	23,507	23,943	24,170
Wage limit research and development activities (R&O)	150,000	220,000	220,000	110,000
Ceiling	€ 14 mln.	€ 14 mln.	€ 14 mln.	€ 14 mln.
Wage tax reduction R&O percentage up to wage limit	50%	50%	50%	42%
Idem for starters	64%	64%	64%	60%
Wage tax reduction R&O percentage above wage limit	18%	18%	18%	14%

<b>Extraordinary expenditure</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Income threshold percentage	1.65%	1.65%	1.65%	1.65%
Income threshold above € 39,618 (prices 2012)	5.75%	5.75%	5.75%	5.75%
Minimum threshold per adult per year	118	121	122	125
Multiplication factor up to 2nd bracket age above 65 and 65	113%	113%/77%	113%/40%	113%/40%

<b>Deduction / exemption for entrepreneurs</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Income limit self employed deduction lower side	13,695	13,960	14,045	N/a
Corresponding self employed deduction	9,251	9,427	9,484	7,280
Income limit self employed deduction upperside	58,340	59,450	59,810	N/a
Corresponding self employed deduction	4,488	4,574	4,602	7,280
Starters deduction	2,070	2,110	2,123	2,123
Deduction for research and development	11,806	12,031	12,104	12,310
Extra deduction for research and development starters	5,904	6,017	6,054	6,157
SME profit exemption	10.50%	12.00%	12.00%	12.00%

<b>Tax free compensations / benefits in kind (Wage tax)</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Maximum tax free compensation per business kilometer	0.19	0.19	0.19	0.19
Maximum employee savings scheme	613	613	613	N/a
Tax deduction at source employee savings scheme	25.00%	25.00%	25.00%	N/a
Maximum compensation volunteers per year/month	1,500/150	1,500/150	1,500/150	1,500/150
<b>Sundries Income tax / Wage tax</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Own home flat rate assessment WOZ value of € 75,000 up to limit	0.55%	0.55%	0.55%	0.60%
Limit WOZ value own home flat rate assessment	N/a	1,010,000	1,020,000	1,040,000
Own home flat rate assessment from limit	N/a	0.80%	1.05%	1.30%
<b>Company car addition (private kilometers per year, percentage of catalogue value)</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
<500 km + zero emission cars (since 2010) and 0 - 50 gr/km CO2 (since 2012)	0.00%	0.00%	0.00%	0.00%
>500 km	25.00%	25.00%	25.00%	25.00%
Idem if fuel-miser car	20.00%	20.00%	20.00%	20.00%
Idem if very fuel-miser car	14.00%	14.00%	14.00%	14.00%
Limit fuel-miser car (petrol/diesel) in gr/km CO2 (up to and including)	140 / 116	140 / 116	140 / 116	140 / 116
Limit very fuel-miser car (petrol/diesel) in gr/km CO2 (up to and including)	110 / 95	110 / 95	110 / 95	110 / 95

## Child related budget

	2009	2010	2011	2012
Income limit	29,914	28,897	28,897	28,897
Reduction percentage above income limit	6.50%	7.60%	7.60%	7.60%
Amount for a family with 1 child (maximum)	1,011	1,011	1,011	1,017
Amount for a family with 2 children (maximum)	1,322	1,322	1,466	1,478
Amount for a family with 3 children (maximum)	1,505	1,505	1,826	1,661
Amount for a family with 4 children (maximum)	1,611	1,611	2,110	1,767
Amount for a family with 5 children (maximum)	1,662	1,662	2,299	1,873
Additional amount for the 6th and following child(ren), per child	51	51	189	106
Additional amount for a child in the age of 12 - 15 / 16 and 17	in WTOS	231 / 296	231 / 296	231 / 296

## Gift and inheritance tax

	2009	2010	2011	2012
Exemption inheritance tax partner	532,570	600,000	603,600	603,600
Exemption inheritance tax children (up to and including 2009 threshold)	10,323	19,000	19,114	19,114
Exemption gift tax children	4,556	5,000	5,030	5,030
One time exemption for children in the age of 18 - 34 (up to and including)	22,760	24,000	24,144	24,144
Exemption in case of purchase of an own home or education	N/a	50,000	50,300	50,300
Tax coding	I	IA	II	
Rates gift and inheritance tax for 2012	partners and children	(grant) children	others	
Taxable acquisition				
€ 0 - € 115,708	10.00%	18.00%	30.00%	
€ 115,708 and higher	20.00%	36.00%	40.00%	

### Road tax (MRB) in € per quarter (examples)

	2009	2010	2011	2012
Road tax passenger car petrol 1,000 kg	96	103	103	104
Road tax hybrid passenger car 1,100 kg	30	0	0	0
Road tax passenger car diesel 1,300 kg	308	330	332	336
Road tax passenger car LPG (G3) 1,300 kg	226	242	243	246
Road tax business delivery van 1,100 kg	63	64	64	65

### Energy tax excl. 19% VAT per January 1

#### Natural gas in € per m3

	2009	2010	2011	2012
0-5,000	0.158	0.1629	0.1639	0.1667
5,000-170,000	0.1385	0.1411	0.1419	0.1443
170,000-1 mln.	0.0384	0.0391	0.0393	0.04
1 mln-10 mln.	0.0122	0.0124	0.0125	0.0127
10 mln.-> non business consumption	0.0114	0.0116	0.0117	0.0119
10 mln.-> business consumption	0.008	0.0082	0.0082	0.0083
If used as car fuel through CNG fillingstations	0.031	0.0316	0.0318	0.0639

#### Electricity in € per kWh

	2009	2010	2011	2012
0-10,000	0.1085	0.1114	0.1121	0.114
10,000-50,000	0.0398	0.0406	0.0408	0.0415
50,000-10 mln.	0.0106	0.0108	0.0109	0.0111
10 mln.-> non business consumption	0.001	0.001	0.001	0.001
10 mln.-> business consumption	0.0005	0.0005	0.0005	0.0005
Tax reduction EB per connection (€ per year)	318.62	318.62	318.62	318.62

<b>Excise duties on fuel € per litre excl. 19% VAT per January 1</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
<b>Petrol (euro unleaded)</b>	0.70598	0.7199	0.7242	0.7364
Of which excise duties	0.7007	0.714	0.7183	0.7305
Of which stock charges (Cova)	0.0053	0.0059	0.0059	0.0059
<b>Diesel (road use)</b>	0.4185	0.427	0.4295	0.4367
Of which excise duties	0.4132	0.4211	0.4236	0.4308
Of which stock charges (Cova)	0.0053	0.0059	0.0059	0.0059
<b>Diesel other (red diesel)</b>	0.2536	0.2589	0.2604	0.2648
Of which excise duties	0.0779	0.253	0.2545	0.2589
Of which energy tax	0.1704	0	0	0
Of which stock charges (Cova)	0.0053	0.0059	0.0059	0.0059
<b>LPG (road use)</b>	0.0709	0.0865	0.0869	0.0937
Of which excise duties	0.068	0.0833	0.0837	0.0905
Of which stock charges (Cova)	0.0029	0.0032	0.0032	0.0032
<b>Other excise duties excl. VAT per January 1</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
<b>Sigarettes per 1,000 (from 2012 average weight price (WAP))</b>	87.23	92.17	99.85	135.66
Idem + % retail price	20.87%	20.52%	20.52%	8.59%
Number of sigaretttes per packet (most sold classe)	19	19	19	19
Consumer price incl. VAT (from 2012 WAP)	4.5	4.8	5.2	4.5
Of which tax excl. VAT per packet	2.6	2.74	2.96	2.96
Tax (excl. VAT) in % consumer price	57.70%	57.00%	57.00%	57.00%

<b>Smoking tobacco (shag) per kg (from 2012 WAP)</b>	37.19	39.48	43.1	50.45
Idem + % retail price	17.84%	16.33%	17.34%	13.00%
Weight in grams per packet (most sold classe)	50	45	42.5	40
Consumer price incl. VAT (from 2012 WAP)	5.5	5.5	5.5	4.64
Of which tax excl. VAT per packet	2.84	2.68	2.79	2.62
Tax (excl. VAT) in % consumer price	51.65%	48.64%	50.65%	56.44%
<b>Other</b>				
Sigars (% of retail price)	5.00%	5.00%	5.00%	5.00%
Beer (€ per 100 litres)	32.64	32.64	32.64	32.64
Wine (€ per 100 litres)	68.54	70.56	70.56	70.56
Champagne (€ per 100 litres)	233.7	240.58	240.58	240.58
Intermediate products (sherry, port etc. € per 100 litres)	119.24	122.75	122.75	122.75
Liquor (€ per litre ad 100%)	15.04	15.04	15.04	15.04
Limonade (€ per 100 litres)	5.5	5.5	5.5	5.5
Fruit juice, mineral water (€ per 100 litres)	4.13	4.13	4.13	4.13
Tapwater tax (€ per m3)	0.154	0.157	0.158	0.161
Ground water tax, basic rate (€ per m3)	0.1915	0.1951	0.1963	afgeschafft
Tax on waste, basic rate (€ per 1,000 kg)	89.71	107.49	108.13	afgeschafft
Fuel tax coal (€ per 1,000 kg)	13.17	13.42	13.5	13.73

## Car tax (BPM) per January 1

	2009	2010	2011	2012
Standard percentage	40.00%	27.40%	19.00%	11.10%
Fixed discount petrol cars (€)	-1,288	-1,288	-824	-450
Fixed surcharge diesel cars (€)	366	1,076	1,526	1,900
Discount fuel-miser cars (€)	N/a	-750	-500	N/a
CO2-limit discount fuel-miser cars (g/km)	N/a	120	120	N/a
Euro-6 stimulation (€)	N/a	N/a	1,500	1,000
CO2-limits 1st bracket petrol	N/a	111-180	111-180	111-180
CO2-limits 2nd bracket petrol	N/a	181-270	181-270	181-270
CO2-limits 1st bracket diesel and natural gas	N/a	96-155	96-155	96-155
CO2-limits 2nd bracket diesel and natural gas	N/a	156-232	156-232	156-232
Rate 1st bracket (€ per g/km CO2-emission)	N/a	34	61	94
Rate 2nd bracket (€ per g/km CO2-emission)	N/a	126	202	280
Rate 3rd bracket (€ per g/km CO2-emission)	N/a	288	471	65

## Capita selecta

### Minimum wage etc.

	2009	2010	2011	2012
Gross minimum wage per month January 1	1,381.20	1,407.60	1,424.40	1,446.60
Gross minimum wage per month July 1	1,398.60	1,416.00	1,435.20	Unknown
Gross minimum wage per year (CPB)	18,013	18,297	18,530	18,818
Gross modal wage per year (CPB)	32,500	32,500	33,000	33,000
Net welfare ("100%") per January 1 including holiday allowance	1,283.86	1,299.04	1,313.85	1,336.42
Net welfare ("100%") per July 1 including holiday allowance	1,295.07	1,304.37	1,319.85	Unknown

<b>Child allowance per child per year</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Age 0 - 5	780	780	780	760
Age 6 - 11	947	947	947	923
Age 12 - 17	1,114	1,114	1,114	1,086
<b>Social security premiums</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Disability insurance (WAO/WIA) basic premium employer	5.70%	5.70%	5.10%	5.05%
Disability insurance differentiated premium employer	0.15%	0.07%	0.00%	0.00%
Resumption of work fund	0.47%	0.59%	0.62%	0.55%
Average tideover allowance premium employer	1.07%	1.48%	1.90%	2.27%
Legal contribution childcare employer	0.34%	0.34%	0.34%	0.50%
Unemployment insurance (AWF/WW) premium employer	4.15%	4.20%	4.20%	4.55%
Unemployment insurance (AWF/WW) premium employee	0.00%	0.00%	0.00%	0.00%
Health Care Act (ZVW) premium employer	6.90%	7.05%	7.75%	7.10%
Reduced Health Care Act premium (on business profit, additional pension etc.)	4.80%	4.95%	5.65%	5.00%
Neutral margin (franchise) unemployment insurance per year	16,443	16,704	16,965	17,229
Maximum premium-income limit AWF/WAO per year	47,802	48,716	49,297	50,064
Maximum premium-income limit ZVW per year	32,369	33,189	33,427	50,064
Nominal premium ZVW (average, including excess)	1,209	1,262	1,375	1,426

## Key variables

	2009	2010	2011	2012
Oil price (average in \$ per barrel Brentoil)	61.5	79.5	112	112
Euro exchange rate (average in \$)	1.39	1.33	1.4	1.38
Consumer price index	1.20%	1.30%	2.25%	2.00%
Table correction factor (in behalf of indexations)	1.70%	1.90%	0.60%	1.70%
Contract wage market	2.70%	1.00%	1.50%	1.75%
Purchasing power, median for all households	1.70%	-0.50%	-1.00%	-1.25%
Gross Domestic Product (€ mld)	571	588	605	623
Growth BBP per year	-3.50%	1.70%	1.50%	-0.50%
Employment/income quote (%)	81.10%	78.70%	78.25%	79.75%
Inactive/active ratio (in %)	64.80%	67.20%	68.75%	69.50%
Budget balance (€ mld, level MN 2012)	-31.8	-34.5	-25.6	-17.8
Budget balance (in % BBP level MN 2012)	-5.60%	-5.10%	-4.20%	-2.90%
Budget debt (€ mld, level MN 2012)	347	370	391	407
Budget debt (in % BBP, level MN 2012)	60.80%	62.90%	64.70%	65.30%
Level AEX (stock exchange) January 1	246	335	355	294
Level AEX (stock exchange) July 1	260	317	340	Unknown

## About Expatax

Expatax was set up in 2001 and has grown to a fully licensed tax and accountancy firm employing several qualified advisors. These advisors are highly educated and gained their work experience at well known (international) tax and accountancy firms. Permanent education is part of our policy. Our advisors are members of several professional organisations which monitor our procedures and the quality of our work.

Expatax is specialized in assisting expatriates and foreign businesses who want to work and do business in the Netherlands.

Our approach is very personal and direct. Lines are short and we do all we can to find a solution around the client's needs. By focussing on the international tax advice we can keep our knowledge high, the procedures clear and the fees reasonable.

Due to our client base all our outgoing correspondence like tax reports, annual accounts, etc. are prepared in English. Specifications are provided so that you can see exactly what we have done and what the result will be.

## Services

We provide the following services:

- Tax advice
- Preparation of all tax returns
- Application of the 30% ruling
- Company set up
- Accountancy
- Payroll solutions
- Financial planning
- Employment law

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[www.expatax.nl/payrolling](http://www.expatax.nl/payrolling)

[www.expatax.nl/financial\\_advice](http://www.expatax.nl/financial_advice)

[www.expatax.nl/workgeneral](http://www.expatax.nl/workgeneral)

## Cooperations

Cooperations have been set up with other specialized advisors:

- activpayroll ltd: worldwide payroll solutions
- VédéVé Legal: international labour law, pension rights and social security
- Berkenhout Finance: financial planning
- Rothwell International BV: contracting agency

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