

medew.nr	employee number by which you are known to
geb. datum	date of birth
vest	location (this section is not used)
wrm	working company (this section is not used)
loontijdvak	the taxes due to be paid are calculated using this table
byz.tar	This is the tax rate for exceptional wages such as holiday allowance and overtime
Ih	Income tax and social insurance contributions. This box states whether we deduct or withhold income tax and social insurance contributions.
Ihk	Income tax and social security contributions credit ('loonheffingskorting'). This box states whether we have applied a tax credit, which we almost always do
pns	States whether you are building up pension. You will start to build up pension as soon as you start working, provided you are older than 18.
Iww	Indicates whether you are a resident of the Netherlands (NL), the 'Landenkring' (LK, another member state of the EU, EEA, or of either Bonaire, Sint Eustatius, or Saba), or of a third country (DL).
Verloonweek	The week number of the payslip (year/week).
min.uurl	Legal minimum hourly wage. This is the minimum wage that must be paid to workers of your age.
Periodeloon	This states the periodic wages if you are paid on a monthly basis.
dlt%	Part-time. This percentage states whether you have worked part-time and, if so, the percentage proportion.
datum in dienst	Employment commencement date.
datum uit dienst	Date of leaving the employment.
functie	States your position. This is not always filled in.
Loonbeslag	Attachment of earnings. This states whether and how much money is deducted to pay for a debt (to a third party).
RC	Current account. Any other amounts to be deducted from the previous period will be shown here.
Levensloop	This is a life-course savings scheme that allows you to save on favourable tax terms. This box will never show a balance.
bijtelling auto	If you have been provided with a company car and drive it for your own private use, you must pay an additional taxable benefit. This box states the gross amount of tax.
bijdr.auto	Some companies request a contribution for the use of a company car. As we do not request such a contribution, no amount will be stated here.
verloonweek	The week number of the payslip (year/week)
<u>reserveringen</u>	We set aside an amount of your wages. Below is an explanation of why we do this.
vak.geld	Holiday allowance. A person in salaried employment is entitled to holiday allowance amounting to 8% of his or her salary.
vak.uren	Holiday hours. Each person is legally entitled to 20 holiday days if they are in full-time employment.
bw verlof	Holiday in excess of the legal minimum. The collective bargaining agreements ('CAO') allow for five extra holiday days.
fst.dgn	Public holidays. We do not set aside amounts for these days. If you have worked on these days, you will be paid for these days.
Kortverz	Short-term leave of absence. We do not set aside amounts for this period.
Atv	Reduction of working time. This will be paid provided it is not included in the collective bargaining agreement.
Tvt	Time off in lieu. If there is a time-off-in-lieu scheme, the time balance will be shown.
Salaris	From this point on, you will be able to see the amounts in the three columns next to the terms. Consists of all amounts that are paid or deducted
Belast vlgs tabel	Is the portion of the salary taxed according to the wage table (taking account of income tax and social insurance contributions credit).
Belast vlgs byzt.	Is the portion of the salary taxed according to the exceptional wage table. These are generally holiday allowance and overtime.
Opdrachtgever	Client/location where you worked.
Sww dagen	The number of days that count for social insurance contributions.
Gewerkte dagen	The number of days actually worked.
Normale uren	The number of hours that are paid at 100% of your hourly wage.
Toeslag uren	The number of hours that are paid at 150% or 200% of your hourly wage (such as Sundays, Holidays).
Overwerk uren	The number of hours that are paid at relevant percentage of your hourly wage (overhours).
Uitbetaalde vakantiegeld	The holiday allowance paid out specified in the amounts (reserveringen) is paid out here directly.
Bruto inh. ET bww vrf	This states the amount from your gross wages (100%) that we exchange for accommodation and maintenance.
Brutoinhouding ET basis	This states the amount that from your gross wages (81%) that we exchange for accommodation and maintenance.
Brutoinhouding ET toeslag	This states the amount from your allowances and overtime (100%) that we exchange for accommodation and maintenance.
Fiscale bijtelling Auto	This specifies the amount over which you pay income tax and social insurance contributions for the additional taxable benefit for the company car that you can drive for personal use.
Uitbetbovenwet verlof	Holidays in excess of the legal minimum that are specified in the amounts set aside are paid out directly.
Inhouding Plusregeling	Pension. After a certain amount of time, you will make your own pension contributions.
Loonheffing	Total income tax and social insurance contributions.
Netto	The net amount remaining for contributions such as those specified below.
Inhouding zorgverzekering	Amount withheld for health insurance facilitated by NL Jobs
Inhouding huisvesting	Amount withheld for accommodation facilitated by NL Jobs
Netto ET basis	Net return after exchange for item specified above as 'Brutoinhouding ET basis'.
Netto ET Bovenwett. Vrl	Net return after exchange for item specified above as 'Bruto inh. ET bww vrf'.
Netto ET Toeslag	Net return after exchange for item specified above as 'Brutoinhouding ET toeslag'.
Privé kilometers	Amount withheld after exceeding the number of private kilometres driven per week in the company car.
Chauffeursvergoeding	Payment for the remuneration of the driver of the company car.
Bonusvergoeding netto	Payment of bonus unit x amount.

Inhouding WHK flex/vast	Employee's share for the Return to Work (Partially Disabled Persons) Scheme (social insurance).
Niet inbaar ivm WAS	Amount that cannot be withheld due to the legal minimum net weekly wage set by law.
Alsnog inbaar ivm WAS	The deductible amount under the artificial constructions law (WAS) from previous period(s).
Bij/afboeken RC WAS	Payment or withholding of artificial constructions law (WAS) balance as a result of payment or corrections.
Verrekening RC WAS	The deductible amount under the artificial constructions law (WAS) from previous period(s)

Totaal netto	Net amount to be paid out.
Wordt overgemaakt op	IBAN where the amount will be sent to (provided by you)

Explanation of extraterritorial costs

Grondslag ET Huisvesting	Amount withheld for accommodation.
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Grondslag ET Levensond.	Amount withheld for maintenance.
Totaal ET Verantw. ET	Total withheld extraterritorial costs.

Deze periode	Total to pay/to be withheld in this week number
Cumulatief	Total payments and deductions in the year.

Dagen	Working days.
Brutoloon	Total gross wage.
svw loon	Wage for the social insurance laws (SVW in Dutch).
fiscaalloon	Taxable wages.
loonheffing	Total amount of income tax and social insurance contributions.
arb.korting	arbeidskorting, = The amount of tax credit on the total amount of income tax and social insurance contributions.
zvw wg	Employer's contribution under the Healthcare Insurance Act.
zwa	Additional Health Insurance Act. This is a contribution that may be paid.
pensioen	Total of your own pension contribution.
wml-netto	Legal minimum net wage withheld for accommodation and health insurance.
RC WAS	Any other amounts to be deducted from the previous period, under the artificial constructions law (WAS), will be shown here.

FAQ

When can I take leave hours?

You can only take leave hours when you have actually taken leave. Holiday requests can be placed via P4F according to the procedure. Please note that you must have sufficient accrued leave balance to pay out the leave hours.

What is the purpose of the artificial constructions law (Wet aanpak schijnconstructies, WAS)?

Each person working in the Netherlands is entitled to be paid the minimum wage. This means that your employer may not withhold or deduct an amount from the minimum wage. However, your employer may withhold or deduct an amount from the portion of the wage above the legal minimum or from the holiday allowance. This law makes an exception for the amounts withheld for accommodation expenses and health insurance costs.

The ban on contributions does not apply to income tax and pension contributions. This is because there is a legal basis for making these contributions.

What are 'ET kosten' (withheld extraterritorial costs)?

This is a tax scheme that provides a tax-free allowance to an employee from abroad who comes to work temporarily in the Netherlands. In that case, a temporary worker may waive (exchange) a part of his or her taxed wage to receive a tax-free allowance in return.

The following taxed wage can be exchanged:

- Holidays in excess of the legal entitlement (the maximum exchangeable wage for holidays in excess of the legal minimum is 81%).
- Allowances for irregular working hours and overtime (the maximum exchangeable wage for allowances and overtime is 100%).
- Wage in excess of the legal minimum wage (the maximum exchangeable wage above the legal minimum wage is 81%). The following extraterritorial costs can be exchanged:
 - Double accommodation expenses
 - Transport to and from the Netherlands
 - Extra maintenance
 - Prices in the Netherlands are often higher than those in your country of origin. Based on the figures in each country, we calculate on a week-by-week basis the maximum allowance for extra maintenance.

What is the difference between payroll tax, payroll tax credits (tax credit and labor tax credit) and special rate?

Income tax and social insurance contributions are calculated for the hours you work. The white weekly wage table from the Dutch Tax and Customs Administration ('Belastingdienst') (<https://www.belastingdienst.nl/wps/wcm/connect/nl/personeel-en-loon/content/hulpmiddel-loonbelastingtabellen> [only available in Dutch]) shows exactly what must be paid on which gross weekly wage.

Income tax and social insurance contributions credit as of 1 January 2024

1. Employees who reside within the Netherlands are entitled to receive income tax and social insurance contributions credit.
2. Employees who are residents of an EU country other than the Netherlands, an EEA country, Switzerland, or either Bonaire, Sint Eustatius, or Saba are only entitled to income tax credit. They therefore are not entitled to social insurance contributions credit.
3. Employees who are residents of a third country and so do not fall under category 1 or 2, are no longer entitled to either income tax or social insurance contributions credits.

Special rate

The special rate ('bijzonder tarief') income tax and social insurance contributions applies to one-off or exceptional rewards such as overtime and holiday allowance. Compared with the basic salary, a higher tax rate applies to these rewards. This means that the net amount you keep from such rewards is ultimately relatively lower than what you keep from your basic salary.

When are the amounts set aside paid out?

Holiday allowance is paid out once per year in the first week of June. For employees of a foreign nationality, or people who have left employment, they are paid out on a weekly basis.

Holiday hours are paid out once you have taken leave or left employment.

If you have left employment, the amounts set aside will be paid seven weeks after the date of end of contract.

How can I find information on how much pension I have accrued?

From first day of work, all employees who are older than 18, are part of the STiPP 'plus' pension scheme (taking into account the basic STiPP pension scheme). The contribution for the basic STiPP pension scheme is paid by your employer, therefore you will not see any amounts on your payslip. The 'psn' box at the top of your payslip will show whether you have been placed on the STiPP pension scheme ('J' for yes; 'N' for no). As part of the STiPP 'plus' you as an employee will make a % contribution to your pension.