

2 - Calculation and Totals

Calculation				
	Allow./deduc.	Taxable sal.	Soc.sec.sal.	
Salary	2.700,00	2.700,00	2.700,00	
Pens. contribution	-185,48	-185,48	-185,48	
Combined income levy	-402,17			
Sub-total Fixed allowances	2.112,35	2.514,52	2.514,52	
Bonus	100,00	100,00	100,00	
Overtime 150%	233,70	233,70	233,70	
Combined income levy	-134,84			
Sub-total One-off allowances	198,86	333,70	333,70	
Commuting allowance	80,00			
Staff association contribution	-3,75			
Sub-total Tax-free allowances	76,25			

2

Here you can see how the net salary is calculated (column **Allow./deduc.**). The amounts in the **Taxable sal.** and **Soc. sec. sal.** columns show whether a certain wage type is part of the wage on which you pay payroll taxes or on which your employer has to pay social insurance contributions for the Dutch legislations WIA, WW, ZW.

The indication * (star) means that this amount is calculated with retroactive effect, because of a legislation change or a change in your personal records.

Salary: your gross monthly salary.

Pens. contribution: deduction for your old age pension, bereaved pension.

Combined income levy: deduction for income tax and national insurance contributions.

Sub-total Fixed allowances: these are subtotals of your regular wages. Also mentioned here are the basis for calculating income tax and social insurance contributions.

Bonus: one-off payment for a special achievement.

Overtime 150%: one-off payment of your overtime hours calculated as a percentage of your Salary hourly rate.

Combined income levy: income tax paid on the one-off payments.

Sub-total One-off allowances: the subtotal amount of your one-time wages, in this example overtime hours and bonus.

Commuting allowance: net allowance.

Staff association contribution: net deduction for your employees' association.

Sub-total Tax-free allowances: the subtotal amount of net payments and deductions.

2a -Totalen

	2a	To be paid	Taxable sal.	Soc.sec.sal.
		2.387,46	2.848,22	2.848,22

These are the column totals. **To be paid:** your net salary, paid to you this period. The amount **Taxable sal.** is the total amount on which you have to pay income tax and national insurance contributions, which you also see at 4B, *Amounts, Fiscal pay, This period*. The amount **Soc.sec.sal.** is the total amount SV Pay which you also see at 4B, *Amounts, This period*.

3 - Numbers

Numbers		
Description	This period	U/i period
Overtime hours 150%	10	10
SV days period	21	21

Here you will find the number of days (**SV days**) used for the calculation of your wages. Also your overtime hours and the paid leave days can be mentioned here.

Your employer can choose to show different kinds of hours and days here, in this case overtime and SV days period. This can for example also be paid leave days or sick days, etc.

4 - Amounts

Amounts		
Description	This period	U/i period
Fiscal pay	2.848,22	2.848,22
Combined income levy	537,01	537,01
SV pay	2.848,22	2.848,22
Employment credit	338,17	338,17
Salary	2.700,00	2.700,00

Here you will find the basis amounts for the calculation of income tax, social and national insurance contributions, tax reductions and your salary.

These are both the amounts of this period and the cumulatives (U/i period), here only of January.

5 - Technical registration details

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Bottom right is a series of numbers that characterize the specification. These are technical numbers with which Visma | Raet can identify the specification.

Examples of Dutch legislations

ANW = Algemene nabestaandenwet

AOW = Algemene ouderdomswet

WLZ = Wet langdurige zorg

WIA = Wet werk en inkomen naar arbeidsvermogen

WW = Werkloosheidswet

ZVW = Zorgverzekeringswet

ZW = Ziektewet