

Example of a payslip

Dhr A.B. Voorbeeld
 Loonstrookweg 33
 5555 XX Werkersplaats

Uw algemene gegevens				
Payrollnummer	Mnd.salaris 100%	Schaal / Trede	ABP jaarloon	Fiscaal jaarloon
80171894	3.422,00	A009 / 08	46.965,63	44.214,00
Dienstverbandnr	Bruto uurloon	Uren per week	SV-dagen Mnd/Tot	Bijz. tarief LH
10171894	20,74	38,00	21,75/257,00	42,00%
Geboortedatum	Minimumloon	BSN-nummer	Tabel	Loonheffingskorting
16.02.1965	1.416,00	18181811	Maand Wit	Ja

Salarisspecificatie december 2010

CAO 2010 Eenmalige uitbetaling 500 euro naar rato.

	Betaling	Totaal
Maandsalaris		
Bruto Salaris	3.422,00	
Salaris - Reiskosten WWV	62,35-	
Geblokkeerd spaarbedrag	51,08-	
WN-premie OP/NP	201,02-	
WN-premie VUT/FPU Basis	88,06-	
WN-premie PPP	44,06-	
WN-premie IPAP ged. AO	11,43-	
WN-premie IPAP voll AO	5,99-	
WN-premie AAOP	2,40-	
WN-premie ZVW	194,98-	
WG-bijdrage ZVW	194,98	
Loonheffing	902,83-	
Internetvergoeding	15,00	
Netto deze maand		2.067,78
Incidentele toelagen en inhoudingen deze maand		
Div. bruto vergoedingen	500,00	
Eindejaarsuitkering	3.408,36	
Loonheffing BB	1.641,51-	
Salaris reiskost WWV keuzemodel	62,35	
Netto incidenteel deze maand		2.329,20
Uitbetalingsbedrag		4.396,98

Overmaking		
Postbank	5144129	4.396,98
Bank	335506259	51,08

december 2010	Maand	/	Totaal
Vakantie-uitkering	273,76/		1.916,32
Eindejaarsuitkering	284,03/		3.408,36
SV-Loon	6.863,97/		42.683,55
Grondslag Loonheffing	7.058,95/		45.023,31

Fiscale bijtelling

Explanatory notes on payslip

Uw algemene gegevens = Your general details

Payrollnummer (payroll number): Registration number with salary administration.

Dienstverbandnummer (contract number): Contract number or registration number with HRM.

Mnd. salaris 100% (monthly salary): Full-time gross monthly salary

Bruto uurloon (gross salary per hour): Full-time gross monthly salary: 165 hours (average number of hours per month).

Minimumloon (minimum wage): Legal minimum wage.

Schaal / trede (Scale / level): The number of the pay scale and grade upon which the salary is based.

Uren per week (hours per week): The contractual hours upon which the salary is based.

BSN-nummer (Social security number): The personal number under which you are registered with government organisations such as the Dutch Tax Administration.

ABP jaarloon (ABP annual salary): The income that forms the basis for the ABP pension contribution. The annual salary is derived from a full-time gross annual salary including one-off payments.

Tabel (Table): The tax owed is calculated each month using tax tables. The white tables are for income from a current post.

Fiscaal jaarloon (Annual fiscal salary): Your taxable income in the last calendar year. This annual fiscal salary is used to determine the percentage of income tax for special payments.

Bijz. tarief LH (Special payroll tax rate): The percentage of payroll tax that is applied to your salary for occasional payments (for example, holiday allowance, annual bonus).

Loonheffingskorting (payroll tax credit): Here it states whether payroll tax credit is applied (yes/no).

Salarisspecificatie december 2010 = Salary specification December 2010

Maandsalaris (monthly salary): Gross monthly salary, possibly based on part-time factor.

Salaris - Reiskosten (salary - travel expenses): Deduction of gross salary in exchange for net commuting allowance (options model).

Geblokkeerd spaarbedrag (frozen savings amount): Deduction from gross salary as part of the save-as-you-earn scheme (optional).

WN-premie OP/NP: Deduction of employee contribution for ABP old-age pension/surviving relatives pension.

WN-premie VUT/FPU basis: Deduction of employee ABP transitional contribution on the basis of the Early Retirement and Career Savings Scheme Act.

WN-premie PPP: Deduction of employee ABP contribution for PartnerPluspension (optional)

WN-premie IPAP ged. AO: Deduction of employee insurance contribution for partial occupational invalidity (Loyalis, optional).

WN-premie IPAP voll. AO: Deduction of employee insurance contribution for full occupational invalidity (Loyalis, optional).

WN-premie AAOP: Deduction of employee ABP occupational invalidity pension.

WN-premie ZVW: Deduction of employee Healthcare Act contribution

WG-bijdrage ZVW: Employer's Healthcare Act contribution

Loonheffing: Deduction of payroll tax.

Internetvergoeding: Net internet allowance (options model).

Netto deze maand: Net salary this month.

Incidentele toelagen en inhoudingen deze maand = one-off payments and deductions this month

Div. bruto vergoedingen (diverse gross allowances): One-off payment in the scope of the Collective Labour Agreement (CAO) 01.03.2010 - 01.01.2011.

Eindejaarsuitkering: Annual bonus in December (8.3% of the gross annual salary).

Loonheffing BB: One-off gross payments (bruto beloningen; BB) are taxed at the rate for special payments (in this example: 42%).

Salaris reiskosten WWV: Net commuting allowance (terms of employment options model)

Netto incidenteel deze maand: Net result this month of the one-off payments after deduction of payroll tax.

Uitbetalingsbedrag (sum to pay): Total of the net regular monthly salary and net occasional payments.

Overmaking (bank transfer)

Postbank: The net salary to be paid into the bank account you have provided.

Bank: The save-as-you-earn scheme sum and the corresponding bank account.

December 2010 Month / Total

Vakantie-uitkering (8%) (holiday allowance): Holiday allowance accrued in the month of December / holiday allowance accrued from May 2009 up to and including December 2010.

Eindejaarsuitkering (8.3%) (annual bonus): Annual bonus accrued in the month of December / annual bonus accrued from January 2010 up to and including December 2010.

SV-loon: Social security salary: the amount on the basis of which social security contributions are calculated.

Grondslag loonheffing: Amount on the basis of which the payroll tax to be deducted is calculated. This is also the sum that is listed in your annual tax statement.