

LEVY (wage tax and national insurance contributions)

The tax bracket amounts and tax rates are as follows:

Tax bracket	Taxable income of 2022 on an annual basis	Younger than the statutory retirement age (AOW)
1	€ 0 up to and including € 69,398	37.07%
2	€ 69,399 or more	49.50%

Different tax brackets and tax rates apply for people with the statutory retirement age (AOW) and older, born in 1946 or later:

Tax bracket	Taxable income of 2022 on an annual basis	Statutory retirement age (AOW) and older, born in 1946 or later
1	€ 0 up to and including € 35,472	19.17%
2	€ 35,473 up to and including €69,398	37.07%
3	€ 69,399 or more	49.50%

Different tax brackets and tax rates also apply for people with the statutory retirement age (AOW) and older, born in 1945 or earlier:

Tax bracket	Taxable income of 2022 on an annual basis	Statutory retirement age (AOW) and older, born in 1945 or earlier
1	€ 0 up to and including € 36,409	19.17%
2	€ 36,410 up to and including € 69,398	37.07%
3	€ 69,399 or more	49.50%