

LEVY (wage tax and national insurance contributions)

The tax bracket amounts and tax rates are as follows:

Tax bracket	Taxable income of 2026 on an annual basis	Younger than the statutory retirement age (AOW)
1	€ 0 up to € 38,883	35.75%
2a	€ 38,883 up to €78,426	37.56%
3	Above €78,426	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 2026 on an annual basis	Statutory retirement age (AOW) and older, born in 1946 or later
1	€ 0 up to € 38,883	17.85%
2a	€ 38,883 up to €78,426	37.56%
3	Above €78,426	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 2026 on an annual basis	Statutory retirement age (AOW) and older, born in 1945 or earlier
1	€ 0 up to € 41,123	17.85%
2b	Above € 41,123 and up to € 78,426	37.56%
3	Above € 78,426	49.50%