

2 Applying payroll tax reduction

Do you wish your employer or the benefits agency to take into account the payroll tax reduction? Only 1 employer or benefit agency can apply it at the same time. Please read the explanation below.

☒ Yes, take into account from (dd-mm-yyyy) 15 - 01 - 2022

☐ No, don't take into account (any more) from (dd-mm-yyyy) - - -

3 Signature

After signing, submit this form to your employer or to the benefits agency.

06 - 04 - 2022



Signature
Please sign within the box.

Date. Use the Dutch notation:
day, month, year (dd-mm-yyyy).

Explanatory notes

Question 1c

If you live in the Netherlands as well as abroad, please state your Dutch address if you are a resident of the Netherlands. In the following situations you are a resident of the Netherlands and you enter your Dutch address:
– Your social and economic life is in the Netherlands. One example is that you live here with your family.
– You do not have a family, you reside in the Netherlands and you intend to reside here for a longer period of time.

Question 2

Employees and benefit recipients are entitled to a tax credit, the so called payroll tax reduction. Your employer or the benefits agency automatically calculates the payroll tax reduction you are entitled to. You only get this reduction with 1 employer or benefits agency at the same time. Please specify whether you wish this employer or benefits agency to apply the payroll tax reduction.

Please note!

Are you receiving 2 or more benefit payments from the same benefits agency? Ask the benefits agency to which benefit payment best to apply the payroll tax reduction.

Please note!

If you do not use the payroll tax reduction now, you can reclaim any overpaid tax after the end of the calendar year by way of your income tax return.

Payroll tax reduction and social assistance benefit

Do you start working in addition to having a social assistance benefit? Ask your employer to apply the payroll tax reduction. The Municipality will then take into account the payroll tax reduction that your employer applies.

Payroll tax reduction and AOW benefit
If you are single and are receiving an AOW benefit (old-age pension benefit pursuant to the General Old Age Pensions Act), you may be entitled to tax credit for single elderly persons. Whether you are entitled to the tax credit for single elderly persons is determined exclusively by the Social Insurance Bank (Sociale Verzekeringsbank). It is therefore best to choose to have the Social Insurance Bank apply the payroll tax reduction.

Payroll tax reduction and provisional assessment

Do you start working and do you receive the general tax credit from us on monthly basis in the form of a provisional assessment? And does your employer apply the payroll tax reduction? In that case, you must immediately alter or stop the provisional tax assessment. Otherwise, you may get too much tax credit as your employer also settles (part of) the general tax credit with your wages. If you got too much credit, you have to pay us back.