

## LEVY (wage tax and national insurance contributions)

The tax bracket amounts and tax rates are as follows:

Tax bracket	Taxable income of 2025 on an annual basis	Younger than the statutory retirement age (AOW)
1	€ 0 up to € 38,441	35.82%
2a	€ 38,441 up to €76,817	37.48%
3	Above €76,817	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 2025 on an annual basis	Statutory retirement age (AOW) and older, born in 1946 or later
1	€ 0 up to € 38,441	17.92%
2a	€ 38,441 up to €76,817	37.48%
3	Above €76,817	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 2025 on an annual basis	Statutory retirement age (AOW) and older, born in 1945 or earlier
1	€ 0 up to € 40,502	17.92%
2b	Above € 40,502 and up to € 76,817	37.48%
3	Above € 76,817	49.50%