

## LEVY (wage tax and national insurance contributions)

The tax bracket amounts and tax rates are as follows:

Tax bracket	Taxable income of 2024 on an annual basis	Younger than the statutory retirement age (AOW)
1	€ 0 up to € 38,098	36.97%
2a	€ 38,098 up to €75,518	36.97%
3	Above € 75,518	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 2024 on an annual basis	Statutory retirement age (AOW) and older, born in 1946 or later
1	€ 0 up to € 38,098	19.07%
2a	€ 38,098 up to €75,518	36.97%
3	Above € 75,518	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 2024 on an annual basis	Statutory retirement age (AOW) and older, born in 1945 or earlier
1	€ 0 up to € 40,021	19.07%
2b	Above € 40,021 and up to € 75,518	36.97%
3	Above € 75,518	49.50%