

**Example of a payslip (see explanatory notes below)**

Dhr. A.B. Voorbeeld  
 Loonstrookweg 33  
 5555 XX Werkplaats

Your general data

Payroll number	Monthly sal 100%	Pay scale Gr /Level	ABP year income	Fiscal year income
801x1894	3.671,00	A0009 / 08	51.327,80	45.074,00
Contract number	Gr. Hourly wage	Hours per week	SI days Mnth/Tot	Special tax rate
101x1894	22,25	38,00	21,67/ 256,69	49,22%
Date of birth	Minimum wages	BSN	Calculation table	Tax credit indication
18.03.1961	1.537,20	181818x11	Month white	Yes

Salary statement December 2016

Monthly Salary	Payment	Total
Gross Salary	3,671,00	
EE premium OP/NP	183,02 -	
EE premium AAOP	2,37 -	
EE IPAP part&compl	21,86 -	
Wage tax	1.001,42 -	
Reimb, travel expenses	36,00	
Contr staff fund OC&W	0,91 -	
Uni staff association	1,50 -	
<b>Net this month</b>		<b>2.495,92</b>
<b>Additional payments and deductions this month</b>		
Gr. Deduct. EoY Commuting	569,16 -	
Gr. Ded. EoY Labour Union	192,00 -	
Holiday allowance	3.656,28	
Wage tax (LH) SP (BB)	1.424,98 -	
Net allow. EoY Commuting	569,16	
Net all. EoY Labour Union	192,00	
<b>Net additional this month</b>		<b>2.231,30</b>
<b>Payable Amount</b>		<b>4.727,22</b>

Payable Amount  
 IBAN nr. NL36ABNA0666333000 4,727,22

December 2016	Month / Total
Holiday allowance	293,68 / 2.055,76
End of Year bonus	304,69 / 3.656,28
Basis for Wage tax	6.550,87 / 47.728,70
Taxable income addition	

## Explanatory notes on salary statement

<b>Your general data</b>	=	<b>Your general information</b>
Payroll number	:	Registration number with salary administration.
Contract number	:	Contract number or registration number with HRM.
Date of birth	:	Date of birth.
Monthly salary 100%	:	Full-time gross monthly salary.
Gr. Hourly wage	:	Full-time gross monthly salary / 165 hours (average number of hours per month).
Minimum wage	:	Legal minimum wage.
Pay scale Gr / level (Scale / level)	:	The number of the pay scale and grade upon which the salary is based.
Hours per week	:	The contractual hours upon which the salary is based.
BSN	:	The BSN number under which you are registered with government organisations such as the Dutch Tax Administration (citizen service number).
ABP year income	:	The income that forms the basis for the ABP pension contribution. The annual salary is derived from a full-time gross annual salary including one-off payments.
SI days Mnth/Tot	:	The number of days for the purposes of social security contributions, per month and cumulative.
Calculation Table	:	The tax due is calculated each month using tax tables. The white tables are for income from a current post.
Fiscal year income	:	Your taxable income in the last calendar year. This annual fiscal salary is used to determine the percentage of income tax for special payments.
Special tax rate	:	The percentage of payroll tax that is applied to your salary for occasional payments (for example, holiday allowance, end-of-year bonus).
Tax credit indication	:	Here it states whether a payroll tax credit is applied (yes/no).
<b>Salaris statement December 2016</b>	=	<b>Salary statement December 2016 (month varies)</b>
Gross salary	:	Gross monthly salary, possibly based on part-time factor.
EE premium OP/NP	:	Deduction of employee contribution for ABP old-age pension/surviving relatives pension.
EE premium AAOP	:	Deduction of employee ABP occupational invalidity pension.
EE premium IPAP partial	:	Deduction of employee insurance contribution for partial occupational disability (Loyalis, optional).
EE premium IPAP complete	:	Deduction of employee insurance contribution for full occupational disability (Loyalis, optional).
EE premium IPAP part&comp	:	Deduction of employee insurance contribution for partial and full occupational disability (Loyalis, optional).
Wage tax	:	Deduction of payroll tax.

Reimb, travel expenses	:	Net reimbursement travel expenses
Contr. Staff fund OC&W	:	Net contribution to the Social Fund of Ministry of Education Culture and Science (SFOCW, optional)
Uni Staff association	:	Net contribution to the Staff Association of Universiteit Leiden.
Net this month	:	Net salary this month.

**Additional payments and deductions this month = One-off payments and deductions this month**

Var. gross allowances	:	Diverse gross allowances within the Collective Labour Agreement (CAO).
Gr. Deduct. HA commuting	:	Deduction of gross salary in exchange for net commuting allowance (Individual Choices Model).
Gr. Deduct. HA union	:	Deduction of gross salary in exchange for net allowance for union fees (Individual Choices Model).
Holiday Allowance	:	Holiday allowance in May (8%) or upon termination of employment.
End-of-Year bonus	:	End-of-year bonus in December (8.3%) or upon termination of employment.
Wage tax SP	:	One-off gross payments special payments are taxed at the rate for special payments (SP, in this example: 49.22%).
Net allow.. HA commuting	:	Net commuting allowance (Individual Choices Model).
Net allow.. HA union	:	Net union fees (Individual Choices Model).
Net additional this month	:	Net result this month of the one-off payments after deduction of payroll tax.
Payable amount	:	Total of the net regular monthly salary and net occasional payments.

<b>Bank transfer</b>	=	<b>Bank transfer</b>
IBAN nr. NL36ABNA0666333000	:	The net salary to be paid into the IBAN bank account you provided. Only IBAN is accepted.

**December 2016 Month / Total**

Holiday allowance (8%)	:	Holiday allowance accrued in the month of December / holiday allowance accrued from June 2016 up to and including December 2016.
End-of-Year bonus (8.3%)	:	End-of-year bonus accrued in the month of December / end-of-year bonus accrued from January 2016 up to and including December 2016.
Basis for wage tax	:	Amount on the basis of which the payroll tax to be deducted is calculated. This is also the sum that is listed in your annual tax statement.