

Fiscal Policy Information 2020

A: Tax rates*

	2017	2018	2019	2020
Brackets / rates PIT/SSC				
Upper limit 1st/n.a.** bracket box 1	19.982	20.142	20.384	-
Upper limit 2nd/1st** bracket box 1 born after 31-12-194	33.791	33.994	34.300	34.712
Upper limit 2nd/1st** bracket box 1 born before 1-1-1944	34.130	34.404	34.817	35.375
Upper limit 3rd/2nd** bracket box 1	67.072	68.507	68.507	68.507
Tax rate 1st/n.a.** bracket box 1	8,90%	8,90%	9,00%	-
Tax rate 2nd/1st** bracket box 1	13,15%	13,20%	10,45%	9,70%
Tax rate 3rd/2nd** bracket box 1	40,80%	40,85%	38,10%	37,35%
Tax rate 4th/3rd** bracket box 1	52,00%	51,95%	51,75%	49,50%
Maximum deduction rate mortgage interest	50,00%	49,50%	49,00%	46,00%
Maximum deduction rate certain deductions	-	-	-	46,00%
Rate state pension (AOW) contribution	17,90%	17,90%	17,90%	17,90%
Rate long-term care (AWBZ/WLZ) contribution	9,65%	9,65%	9,65%	9,65%
Rate survivors pension (ANW) contribution	0,10%	0,10%	0,10%	0,10%
Combined rate 1st/n.a.** bracket	36,55%	36,55%	36,65%	-
idem above AOW pension age 1st/n.a.** bracket	18,65%	18,65%	18,75%	-
Combined rate 2nd/1st** bracket	40,80%	40,85%	38,10%	37,35%
idem above AOW pension age 2nd/1st** bracket	22,90%	22,95%	20,20%	19,45%
Tax rate box 2	25,00%	25,00%	25,00%	26,25%
Tax rate box 3	30,00%	30,00%	30,00%	30,00%
Threshold debts per adult box 3	3.000	3.000	3.100	3.100
Tax-free allowance capital box 3	25.000	30.000	30.360	30.846
Upper limit tax base 1st bracket box 3	75.000	70.800	71.650	72.797
Upper limit tax base 2nd bracket box 3	975.000	978.000	989.736	1.005.572
Notional yield 1st bracket box 3	2,87%	2,02%	1,94%	1,80%
Notional yield 2nd bracket box 3	4,60%	4,33%	4,45%	4,22%
Notional yield 3rd bracket box 3	5,39%	5,38%	5,60%	5,33%
Dividend tax rate (withholding tax PIT)	15,00%	15,00%	15,00%	15,00%
Tax credits				
General tax credit				
General tax credit maximum	2.254	2.265	2.477	2.711
idem above AOW pension age	1.151	1.157	1.268	1.413
Phase-out begins at income	19.982	20.142	20.384	20.711
Phase-out ends at income	67.068	68.507	68.507	68.507
Phase-out percentage	4,787%	4,683%	5,147%	5,672%
idem above AOW pension age	2,443%	2,389%	2,633%	2,954%
Percentage refundable tax credit	40,00%	33,33%	26,67%	20,00%
Employed person's tax credit				
Employed person's tax credit maximum 1st phase-in	165	167	170	279
idem above AOW pension age	86	86	88	146
1st phase-in ends at income	9.309	9.468	9.694	9.921
1st phase-in percentage	1,772%	1,764%	1,754%	2,812%
idem above AOW pension age	0,904%	0,901%	0,898%	1,464%
Employed person's tax credit maximum 2nd phase-in	3.223	3.249	3.399	3.595
idem above AOW pension age	1.645	1.659	1.740	1.873
2nd phase-in ends at income	20.108	20.450	20.940	21.430
2nd phase-in percentage	28,317%	28,064%	28,712%	28,812%
idem above AOW pension age	14,449%	14,320%	14,689%	15,004%
Employed person's tax credit maximum 3rd phase-in	3.223	3.249	3.399	3.819
idem above AOW pension age	1.645	1.659	1.740	1.989
3rd phase-in percentage	0%	0%	0%	1,656%
idem above AOW pension age	0%	0%	0%	0,862%
Phase-out (maximum 3rd phase-in) begins at income	32.444	33.112	34.060	34.954
Phase-out ends at income	121.972	123.362	90.710	98.604
Phase-out percentage	3,6%	3,6%	6,0%	6,0%
idem above AOW pension age	1,837%	1,837%	3,069%	3,124%
(Single) elderly person's tax credit				
Income threshold elderly person's tax credit	36.057	36.346	36.783	37.372
Elderly person's tax credit below income threshold	1.292	1.418	1.596	1.622
idem above income threshold (after phase-out)	-	72	0	0
Phase-out ends at income	71	-	47.423	48.185
Phase-out percentage	-	-	15%	15%
Single elderly person's tax credit (no income threshold)	438	423	429	436
Income-related combination tax credit				
Income threshold combination tax credit	4.895	4.934	4.993	5.072
Combination tax credit at income threshold	1.043	1.052	0	0
Combination tax credit maximum	2.778	2.801	2.835	2.881
Phase-in ends at income	33.065	33.331	29.753	30.234
Phase-in percentage above income threshold	6,159%	6,159%	11,45%	11,45%
Young disabled person's tax credit	722	728	737	749
Brackets / rates CIT				
Upper limit 1st bracket	200.000	200.000	200.000	200.000
Tax rate 1st bracket	20%	20%	19%	16,5%
Tax rate 2nd bracket	25%	25%	25%	25%

	2017	2018	2019	2020
PIT schemes for self-employed professionals				
Private business ownership deduction	7.280	7.280	7.280	7.030
Additional deduction for new private businesses	2.123	2.123	2.123	2.123
Deduction for new private businesses with disability (max.)	12.000	12.000	12.000	12.000
Tax-deferred retirement reserve maximum / percentage	8.946 / 9,8%	8.775 / 9,44%	8.999 / 9,44%	9.218 / 9,44%
R&D tax deduction	12.522	12.623	12.775	12.980
Additional R&D tax deduction for new businesses	6.264	6.315	6.391	6.494
Discontinuation deduction	3.630	3.630	3.630	3.630
SME profit exemption	14%	14%	14%	14%
Investment deductions				
Small projects investment deduction (KIA)	28%	28%	28%	28%
KIA phase-in when investment is between	2.300 - 56.192	2.300 - 56.642	2.300 - 57.321	2.400 - 58.238
KIA maximum	15.734	15.863	16.051	16.307
KIA phase-out starts when investment is higher than	104.059	104.891	106.150	107.848
KIA phase-out percentage	7,56%	7,56%	7,56%	7,56%
KIA phase-out ends when investment is higher than	312.176	314.673	318.449	323.544
Energy investment deduction (EIA)	55,0%	54,5%	45,0%	45,0%
Environmental investment deduction (MIA) max. percentag	36%	36%	36%	36%
Environmental investment deduction (MIA) mid. percentag	27%	27%	27%	27%
Environmental investment deduction (MIA) min. percentag	13,5%	13,5%	13,5%	13,5%
Deduction for specific medical expenses				
Minimum threshold up to income	7.586	7.647	7.739	7.863
Minimum threshold per adult per year	129	131	133	136
Income threshold for threshold percentage	40.296	40.619	41.107	41.765
Threshold (% of income below / above income threshold)	1,65% / 5,75%	1,65% / 5,75%	1,65% / 5,75%	1,65% / 5,75%
Multiplier up to 2nd bracket below / above AOW pension age	40% / 113%	40% / 113%	40% / 113%	40% / 113%
R&D tax credit (WBSO)				
R&D wage threshold	350.000	350.000	350.000	350.000
Percentage 1st bracket (below wage threshold)	32%	32%	32%	32%
idem for new businesses	40%	40%	40%	40%
Percentage 2nd bracket (above wage threshold)	16%	14%	16%	16%
Miscellaneous income/payroll tax				
Notional rental income for value from € 75.000 to threshold	0,75%	0,70%	0,65%	0,60%
Threshold house value for notional rental income	1.060.000	1.060.000	1.080.000	1.090.000
Notional rental income above threshold	2,35%	2,35%	2,35%	2,35%
Percentage applicability "Wet Hillen"	100%	100%	96 2/3%	93 1/3%
General % addition for private use of a company car	22%	22%	22%	22%
Reduced % addition for zero-emissions cars	4%	4%	4%	8%
Maximum tax base for reduced addition (electric)	-	-	50.000	45.000
Work-related expense scheme (WKR) discretionary scope	1,2%	1,2%	1,2%	1,7% / 1,2%
Maximum tax-free travel allowance (euros/cent per km)	19	19	19	19
Maximum tax-free volunteer fee per year/month	1.500 / 150	1.500 / 150	1.700 / 170	1.700 / 170
Exemption for green investments box 3	57.385	57.845	58.540	59.477
Tax credit for green investments (% of exemption)	0,7%	0,7%	0,7%	0,7%
Gift and inheritance tax				
Rate partners and children below / above threshold	10% / 20%	10% / 20%	10% / 20%	10% / 20%
Rate grandchildren below / above threshold	18% / 36%	18% / 36%	18% / 36%	18% / 36%
Rate other recipients below / above threshold	30% / 40%	30% / 40%	30% / 40%	30% / 40%
Threshold taxable amount	122.629	123.248	124.727	126.723
Exemption inheritance tax partner	638.089	643.194	650.913	661.328
Exemption inheritance tax disabled children	60.621	61.106	61.840	62.830
Exemption inheritance tax (grand)children	20.209	20.371	20.616	20.946
Exemption inheritance tax parent	47.859	48.242	48.821	49.603
Exemption gift tax children	5.320	5.363	5.428	5.515
idem for one-time gift to children aged 18-40	25.526	25.731	26.040	26.457
idem for one-time gift for tuition of children aged 18-40	53.176	53.602	54.246	55.114
idem for one-time gift to home buyer aged 18-40	100.000	100.800	102.010	103.643
Exemption gift tax other	2.129	2.147	2.173	2.208
Miscellaneous				
Value-added tax (VAT) general rate	21%	21%	21%	21%
Value-added tax (VAT) reduced rate	6%	6%	9%	9%
VAT small businesses scheme turnover threshold	-	-	-	20.000
Betting and lottery tax	29%	30,1%	30,1%	30,1%
Insurance premium tax	21%	21%	21%	21%
Property transfer tax residential premises	2%	2%	2%	2%
Property transfer tax non-residential premises	6%	6%	6%	6%
Landlord levy	0,536%	0,591%	0,561%	0,562%
Bank tax short-term debts	0,044%	0,044%	0,044%	0,044%
Bank tax long-term debts	0,022%	0,022%	0,022%	0,022%
Bank tax threshold	20 miljard	20,9 miljard	20,9 miljard	20,9 miljard

	2017	2018	2019	2020
Environmental taxes				
Energy tax				
Natural gas: C per m3 (excl. VAT and surcharge)				
0 - 170.000	0,25244	0,26001	0,29313	0,33307
170.000 - 1 mln.	0,06215	0,06464	0,06542	0,06444
1 mln - 10 mln.	0,02265	0,02355	0,02383	0,02348
Above 10 mln.	0,01216	0,01265	0,01280	0,01261
Surcharge sustainable energy natural gas: C per m3 (excl. VAT)				
0 - 170.000	0,0159	0,0285	0,0524	0,0775
170.000 - 1 mln.	0,0074	0,0106	0,0161	0,0214
1 mln - 10 mln.	0,0027	0,0039	0,0059	0,0212
Above 10 mln.	0,0013	0,0021	0,0031	0,0212
Electricity: C per kWh (excl. VAT and surcharge)				
0 - 10.000	0,10130	0,10458	0,09863	0,09770
10.000 - 50.000	0,04901	0,05274	0,05337	0,05083
50.000 - 10 mln.	0,01305	0,01404	0,01421	0,01353
10 mln.-> non-business use	0,00107	0,00116	0,00117	0,00111
10 mln.-> business use	0,00053	0,00057	0,00058	0,00055
Tax reduction per electricity connection (€ per year)	308,54	308,54	257,54	435,68
Surcharge sustainable energy electricity: C per kWh (excl. VAT)				
0 - 10.000	0,0074	0,0132	0,0189	0,0273
10.000 - 50.000	0,0123	0,0180	0,0278	0,0375
50.000 - 10 mln.	0,0033	0,0048	0,0074	0,0205
Above 10 mln.	0,000131	0,000194	0,0003	0,0004
Reduction natural gas greenhouses 1st bracket	83,94%	83,94%	83,94%	83,94%
Reduction natural gas greenhouses 2nd bracket	62,26%	62,26%	62,26%	62,26%
Coal tax (C per tonne)	14,51	14,63	14,81	15,05
Tax on mains water up to 300 m3 (C per m3)	0,336	0,339	0,343	0,348
Waste disposal charges (C per tonne)	13,11	13,21	32,12	32,63
Excise duty on tobacco products				
Cigarettes (per 1000 pieces, excl. VAT, per April 1st)				
Minimum excise duty	181,59	188,99	191,28	238,31
Ad valorem excise duty	5%	5%	5%	5%
Specific excise duty	166,46	173,10	175,20	219,25
Tobacco (per kg, excl. VAT, per April 1st)	99,25	106,65	108,94	155,97
Cigars (ad valorem, per April 1st)	5%	6%	7%	8%
Excise duty on alcoholic products and consumption tax on soft drinks				
Excise duty: C per 100 litre				
Beer (Plato 0-7%)	8,83	8,83	8,83	8,83
Beer (Plato 7-11%)	28,49	28,49	28,49	28,49
Beer (Plato 11-15%)	37,96	37,96	37,96	37,96
Beer (Plato 15+ %)	47,48	47,48	47,48	47,48
Wine (no more than 8,5% alcohol)	44,24	44,24	44,24	44,24
Wine (more than 8,5% alcohol)	88,30	88,30	88,30	88,30
Other alcoholic products (per vol% alcohol)	16,86	16,86	16,86	16,86
Lemonade, Juice, mineral water	8,83	8,83	8,83	8,83
Excise duty on fuels				
Excise duty: C per litre, excl. VAT and levy on stocks				
Petrol (Euro unleaded)	0,77221			

Fiscal Policy Information 2020

B: Miscellaneous

	2017	2018	2019	2020		2017	2018	2019	2020		2017	2018	2019	2020
General government revenues (C mln, BM2020)*	271.278	284.928	301.650	305.512	Tax expenditures (revenue effect in C mln, BM2020)					Tax credits				
Tax and contribution revenues central government	170.673	178.393	193.033	193.784	Personal deductions					General tax credit	19.687	19.940	21.816	23.789
Tax revenues central government	170.673	178.393	193.033	193.784	Deduction for study expenses	233	240	237	238	Employed person's tax credit	18.323	18.966	18.752	21.084
Indirect taxes	83.364	87.814	94.507	96.522	Deduction for donations	377	388	384	377	Income-related combination tax credit	1.981	2.027	1.743	1.752
Import duties	3.099	3.175	3.384	3.500	Deduction for specific medical expenses	277	277	261	256	Youth disabled person's tax credit	178	178	180	182
Value added tax (VAT)	49.814	52.542	58.350	60.478	Deduction for expenses for a listed monument	73	78	-	-	Single elderly person's tax credit	509	481	452	456
Private vehicle and motorcycle tax (BPM)	2.000	2.270	2.315	2.462	Income provisions					Elderly person's tax credit	2.965	3.243	3.698	3.749
Excise duties	11.688	12.206	12.083	12.388	Pensions (EET scheme)	13.021	13.434	14.959	15.844	Allowances (in C mln, various budgets)				
- Light oils	4.293	4.472	4.527	4.610	Tax-deferred retirement reserve (EET scheme)	81	81	82	85	Rent allowance	3.935	3.964	4.058	4.269
- Mineral oils, other than light oils	3.875	3.919	3.957	4.030	Annuity (EET scheme)	80	392	439	463	Healthcare allowance	4.956	5.295	4.895	5.197
- Tobacco	2.397	2.668	2.480	2.614	Disability insurance (EET scheme)	121	125	139	135	Childcare benefit	2.586	2.933	3.359	3.434
- Alcohol	331	342	332	333	Income averaging scheme	88	113	113	100	Child budget	2.119	2.131	2.407	2.927
- Beer	447	457	437	441	(Owner-occupied) house					Child benefit	3.320	3.361	3.631	3.619
- Wine	346	348	350	360	Mortgage interest deduction	11.722	10.627	9.665	9.532	Parameters allowances (in C)				
Taxation of legal transactions	5.213	5.757	5.834	6.045	Notional rental income	-3.330	-3.310	-3.221	-3.241	Rent allowance				
- Property transfer tax	2.727	3.041	3.012	3.131	Deduction in case of little or no mortgage debt	632	645	621	614	Maximal rent below 23 years	414,02	417,34	424,44	432,51
- Insurance premium tax	2.486	2.715	2.822	2.914	Gift and inheritance tax one-time exemption for home owner	190	190	190	190	Maximal rent above 23 years	710,68	710,68	720,42	737,14
Motor vehicle tax (MRB)	4.070	4.161	4.261	4.392	Property transfer tax reduced rate residential premises	2.454	2.737	2.716	2.865	Maximum eligible income (single-person household 65-)	22.200	22.400	22.700	-
Environmental taxes	4.946	5.070	5.600	4.520	Tax expenditures on capital revenue					Maximum eligible income (multi-person household 65-)	30.150	30.400	30.825	-
- Waste disposal charges	89	91	188	233	Reduction landlord levy	45	74	181	242	Healthcare allowance				
- Energy tax	4.576	4.688	5.116	3.984	Exemption certain financial products, box 3	1.011	916	930	871	Maximal healthcare allowance single-person household	1.066	1.139	1.189	1.250
- Tax on mains water	280	288	293	300	Exemption green investments, box 3	44	39	38	35	Maximal healthcare allowance multi-person household	2.043	2.121	2.314	2.397
- Fuel taxes	2	2	2	2	Tax credit green investments	27	25	22	19	0 when income above (single-person household)	27.857	28.720	29.562	30.481
Consumption tax on non-alcoholic drinks and others	265	278	289	296	Tax credit, box 3	1.149	913	892	864	0 when income above (multi-person household)	35.116	35.996	37.885	38.945
Heavy vehicle tax	172	171	185	202	Tax expenditures on profit					Childcare benefit				
Bank tax	478	447	447	447	Private business ownership deduction	1.745	1.796	1.765	1.686	Benefit percentage 1st child (< income limit 1)	94,0%	94,0%	96,0%	96,0%
Landlord levy	1.617	1.738	1.759	1.791	Additional deduction for new private businesses	102	106	106	108	Benefit percentage 2nd child and further (< income limit 1)	95,0%	95,0%	96,0%	96,0%
Direct taxes	87.031	90.319	98.295	97.032	Passing-on discontinuation profit	264	274	278	283	Benefit percentage 1st child (> income limit 2)	33,3%	33,3%	33,3%	33,3%
Personal income tax (PIT)	-1.183	-1.082	4.113	3.516	Passing-on for income from closely held companies, box 2	102	104	106	108	Benefit percentage 2nd child and further (> income limit 3)	64,0%	64,0%	67,6%	67,6%
Payroll tax	61.187	61.001	60.105	59.927	SME profit exemption	1.840	1.978	2.064	2.065	Income limit 1	23.408	23.870	24.610	25.189
Dividend tax	3.660	4.484	6.118	5.153	Innovation box	1.554	1.496	1.603	1.561	Income limit 2	99.999	101.971	123.920	126.831
Betting and lottery tax	470	530	558	590	Small projects investment deduction (KIA)	382	400	394	386	Income limit 3	180.419	183.976	189.679	194.136
Corporate income tax (CIT)	21.456	23.655	25.773	26.167	Energy investment deduction (EIA)	135	160	147	147	Maximal price per hour daycare	7,18	7,45	8,02	8,17
- Gas sector	200	710	600	370	Environmental investment deduction (MIA)	114	139	114	124	Maximal price per hour after-school care	6,69	6,95	6,89	7,02
- Non-gas sector	21.256	22.945	25.173	25.797	Arbitrary depreciation of environmental investments (VAMIL)	27	19	25	25	Maximal price per hour guest parent care	5,75	5,91	6,15	6,27
Gift and inheritance tax	1.441	1.731	1.629	1.679	Tonnage tax regime for shipping profit	120	120	119	117	Child benefit per child per year				
Other tax revenues	278	260	231	230	Farmland appreciation exemption	1.329	1.337	1.364	1.336	0 - 5 years	802	809	883	886
Non-tax revenues	33.878	32.844	27.120	24.787	Property transfer tax exemption farmland	118	123	128	133	6 - 11 years	974	982	1.072	1.076
Contribution revenues social security funds (SSF)	100.605	106.535	108.617	111.728	Gift and inheritance tax business succession scheme	421	421	421	421	12 - 17 years	1.146	1.156	1.261	1.266
Contributions national insurance schemes	40.463	42.681	40.231	41.672	Gift and inheritance tax PBO schemes	211	215	219	223	Child budget				
Contributions employee insurance schemes	60.142	63.854	68.386	70.056	Payroll tax					Income limit singles	20.109	20.451	20.940	21.430
- Healthcare insurance premiums	38.422	40.136	42.585	43.163	R&D tax credit	1.182	1.074	1.237	1.281	Income limit couples	-	-	-	38.180
Central government contributions and interest SSF	19.333	20.602	25.839	26.639	Reduced customary wage directors major shareholders of startups	25	23	24	23	Phase-out percentage above income limit	6,75%	6,75%	6,75%	6,75%
Tax revenues local and state governments	10.144	10.300	10.643	10.926	30%-scheme	968	1.056	1.143	1.186	Amount family with 1 child (maximum)	1.142	1.152	1.166	1.185
Provinces	1.622	1.643	1.664	1.679	Seafaring tax credit	108	108	108	108	Amount family with 2 children (maximum)	2.040	2.129	2.155	2.190
Surcharge motor vehicle tax	1.607	1.631	1.652	1.667	Exemption jubilee benefits	118	122	122	123	Amount family with 3 children (maximum)	2.325	2.417	2.447	2.487
Groundwater taxes	15	12	12	12	Energy tax					Addition for 4th child and further (per child)	285	288	292	297
Municipalities	5.855	5.930	6.172	6.357	Reduced rate greenhouse horticulture	128	116	136	160	Addition for children aged 12-15	234	236	239	243
Real estate tax	3.873	3.957	4.115	4.239	Netting scheme	140	199	249	307	Addition for children aged 16-17	417	421	427	434
Tourist tax	252	237	268	276	Exemption for energy intensive processes	83	89	98	129	Addition for single parents (maximum)	3.076	3.101	3.139	3.190
Sewage system tax	1.597	1.605	1.652	1.701	Tax refund per connection					Social security contributions				
Other taxes	133	131	137	141	Reduced rate nutrition and water	7.983	8.378	6.964	7.235	WAO/WIA-base contribution employer	6,16%	6,27%	6,46%	6,77%
Water authorities	2.667	2.727	2.807	2.890	Reduced rate medicines and medical devices	1.684	1.678	1.379	1.416	Work resumption account (calculating contribution WHK)	1,16%	1,22%	1,24%	1,28%
Wastewater pollution tax	1.239	1.252	1.289	1.327	Reduced rate cultural goods and services	1.173	1.217	997	1.042	Average employer contribution waiting allowance	1,36%	1,28%	0,77%	-
Water system tax	1.428	1.475	1.518	1.563	Reduced rate labour intensive services	938	997	822	846	Compulsory employer contribution childcare	0,50%	0,50%	0,50%	0,50%
Central government contributions	72.257	75.090	76.105	78.810	Reduced rate other	2.087	2.182	1.841	1.942	AWF-contribution employer (as of 2020: low)	2,64%	2,85%	3,60%	2,94%
Other revenues local and state governments	14.878	14.775	14.972	15.348	Small business scheme	159	177	192	208	AWF-contribution employer high	-	-	-	7,94%
EMU balance (C mln, BM2020)					Motor vehicles					ZVW-contribution employer	6,65%	6,90%	6,95%	6,70%
EMU balance central government	6.894	5.386	4.458	-2.336	BPM Exemption electric vehicles	4	10	13	20	ZVW-contribution low (for profit, add. pension etc.)	5,40%	5,65%	5,70%	5,45%
EMU balance social security funds	2.589	6.697	7.824	5.700	MRB Exemption electric vehicles	12	19	39	65	Max. contribution AWF/WAO/ZVW - income limit per year	53.701	54.614	55.927	57.232
EMU balance local and state governments	-524	-735	-1.484	-1.484	PIT/PT Reduction % addition for private use of electric cars	84	149	236	319	Standard contribution ZVW	1.530	1.546	1.609	1.642
EMU balance general government	8.959	11.348	10.797	1.880	PIT/PT Reduction % addition for private use of low-emission cars	510	374	88	-	Selected topics				
EMU balance general government in % of GDP	1,2%	1,5%	1,3%	0,2%	BPM Refund taxis and public transport	90	74	80	-	Minimum wage and income assistance				
Tax and contribution revenues per level of government %*					MRB Exemption taxis and public transport	48	50	46	45	Gross minimum wage per January (incl. holiday pay)	1.676	1.704	1.745	1.786
Central government	96,4%	96,5%	96,6%	96,5%	BPM Refund miscellaneous vehicles	13	15	14	13	Gross minimum wage per year (CPB, incl. holiday pay)	20.198	20.556	21.069	21.590
Provinces	0,6%	0,6%	0,5%	0,5%	MRB Exemption miscellaneous vehicles	25	27	27	28	Gross modal income per year (CPB)	34.000	34.500	35.500	36.500
Municipalities	2,1%	2,0%	2,0%	2,0%	MRB Reduced rate vans of entrepreneurs	826	873	924	966	Gross AOW "100%" per year	19.750	20.089	20.761	21.356
Water authorities	0,9%	0,9%	0,9%	0,9%	MRB Exemption vans of disabled	15	15	15	16	Net income assistance "100%" (incl hol. pay) per January	1.403	1.417	1.465	1.503
					MRB Exemption motor vehicles older than 40 years	58	64	70	76	Key indicators (December forecast CPB 2018)				
					MRB Transitional arrangement motor vehicles built after 1988	19	17	15	13	Consumer price index (cpi)	1,4%	1,7%	2,6%	1,6%
					MRB Quarter rates	141	152	161	170	Inflation (for indexations)	1,003	1,008	1,012	1,016
					MRB Half rate plug-in hybrid vehicles	37	38	35	34	Market wage (% growth)	1,6%	2,0%	2,4%	2,8%
					Insurance premium tax					Purchasing power, static, median all households (% growth)	0,2%	0,1%	0,1%	0,2%
					Exemption for comprehensive weather insurance for farmers	-	-	-	6	Gross Domestic Product (C bin)	738,1	774,0	810,0	835,1
										Economic dependency ratio	0,69	0,67	0,66	0,66
										Unemployed population (% of labour force)	5,9%	4,8%	4,3%	4,5%