

Tax Policy Information 2019

A: Tax rates*

	2016	2017	2018	2019
Brackets / rates PIT/SSC				
Upper limit 1st bracket box 1	19.922	19.982	20.142	20.384
Upper limit 2nd bracket box 1 born on/after 1-1-1946	33.715	33.791	33.994	34.300
Upper limit 2nd bracket box 1 born before 1-1-1946	34.027	34.130	34.404	34.817
Upper limit 3rd bracket box 1	66.421	67.072	68.507	68.507
Tax rate 1st bracket box 1	8,40%	8,90%	8,90%	9,00%
Tax rate 2nd bracket box 1	12,25%	13,15%	13,20%	10,45%
Tax rate 3rd bracket box 1	40,40%	40,80%	40,85%	38,10%
Tax rate 4th bracket box 1	52,00%	52,00%	51,95%	51,75%
Mortgage interest deduction rate	50,50%	50,00%	49,50%	49,00%
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	0,60%	0,10%	0,10%	0,10%
Combined rate 1st bracket	36,55%	36,55%	36,55%	36,65%
idem above AOW pension age 1st bracket	18,65%	18,65%	18,65%	18,75%
Combined rate 2nd bracket	40,40%	40,80%	40,85%	38,10%
idem above AOW pension age 2nd bracket	22,50%	22,90%	22,95%	20,20%
Tax rate box 2	25,00%	25,00%	25,00%	25,00%
Tax rate box 3	30,00%	30,00%	30,00%	30,00%
Threshold debts per adult box 3	3.000	3.000	3.000	3.100
Tax-free allowance capital box 3	24.437	25.000	30.000	30.360
Upper limit tax base 1st bracket box 3	-	75.000	70.800	71.650
Upper limit tax base 2nd bracket box 3	-	975.000	978.000	989.736
Notional yield 1st bracket box 3	4,00%	2,87%	2,02%	1,94%
Notional yield 2nd bracket box 3	4,00%	4,60%	4,33%	4,45%
Notional yield 3rd bracket box 3	4,00%	5,39%	5,38%	5,60%
Dividend tax rate (withholding tax PIT)	15,00%	15,00%	15,00%	15,00%
Tax credits				
General tax credit				
General tax credit maximum	2.242	2.254	2.265	2.477
idem above AOW pension age	1.145	1.151	1.157	1.268
Phase-out begins at income	19.922	19.982	20.142	20.384
Phase-out ends at income	66.417	67.068	68.507	68.507
Phase-out percentage	4,822%	4,787%	4,683%	5,147%
idem above AOW pension age	2,460%	2,443%	2,389%	2,633%
Percentage refundable tax credit	46,67%	40,00%	33,33%	26,67%
Employed person's tax credit				
Employed person's tax credit maximum 1st phase-in	164	165	167	170
idem above AOW pension age	84	86	86	88
1st phase-in ends at income	9.147	9.309	9.468	9.694
1st phase-in percentage	1,793%	1,772%	1,764%	1,754%
idem above AOW pension age	0,915%	0,904%	0,901%	0,898%
Employed person's tax credit maximum 2nd phase-in	3.103	3.223	3.249	3.399
idem above AOW pension age	1.585	1.645	1.659	1.740
2nd phase-in ends at income	19.758	20.108	20.450	20.940
2nd phase-in percentage	27,698%	28,317%	28,064%	28,712%
idem above AOW pension age	14,133%	14,449%	14,320%	14,689%
Phase-out begins at income	34.015	32.444	33.112	34.060
Phase-out ends at income	111.590	121.972	123.362	90.710
Phase-out percentage	4,0%	3,6%	3,6%	6,0%
idem above AOW pension age	2,041%	1,837%	1,837%	3,069%
(Single) elderly person's tax credit				
Income threshold elderly person's tax credit	35.949	36.057	36.346	36.783
Elderly person's tax credit below income threshold	1.187	1.292	1.418	1.596
idem above income threshold (after phase-out)	70	71	72	0
Phase-out ends at income	-	-	-	47.423
Phase-out percentage	-	-	-	15%
Single elderly person's tax credit (no income threshold)	436	438	423	429
Income-related combination tax credit				
Income threshold combination tax credit	4.881	4.895	4.934	4.993
Combination tax credit at income threshold	1.039	1.043	1.052	0
Combination tax credit maximum	2.769	2.778	2.801	2.835
Phase-in ends at income	32.970	33.065	33.331	29.753
Phase-in percentage above income threshold	6,159%	6,159%	6,159%	11,45%
Other tax credits				
Young disabled person's tax credit	719	722	728	737
Tax credit for green investments (% of exemption)	0,7%	0,7%	0,7%	0,7%
Work bonus (only for existing cases since 2014)				
Work bonus maximum (between 100-120% of min. wage)	1.119	1.119	-	-
Phase-in percentage of income above 90% of min. wage	58,100%	58,100%	-	-
Phase-out percentage of income above 120% of min. wage	10,567%	10,567%	-	-

* Rates and figures applicable as of 01-01-2019, unless stated otherwise.

	2016	2017	2018	2019
PIT schemes for self-employed professionals				
Private business ownership deduction	7.280	7.280	7.280	7.280
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	8.774 / 9,8%	8.946 / 9,8%	8.775 / 9,44%	8.999 / 9,44%
R&D tax deduction	12.484	12.522	12.623	12.775
Additional R&D tax deduction for new businesses	6.245	6.264	6.315	6.391
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 - 56.024	2.300 - 56.192	2.300 - 56.642	2.300 - 57.321
KIA maximum	15.687	15.734	15.863	16.051
KIA phase-out starts when investment is higher than	103.748	104.059	104.891	106.150
KIA phase-out percentage	7,56%	7,56%	7,56%	7,56%
KIA phase-out ends when investment is higher than	311.242	312.176	314.673	318.449
Energy investment deduction (EIA)	58,0%	55,0%	54,5%	45,0%
Environmental investment deduction (MIA) max. percentage	36%	36%	36%	36%
Environmental investment deduction (MIA) mid. percentage	27%	27%	27%	27%
Environmental investment deduction (MIA) min. percentage	13,5%	13,5%	13,5%	13,5%
Deduction for specific medical expenses				
Minimum threshold up to income	7.563	7.586	7.647	7.739
Minimum threshold per adult per year	128	129	131	133
Income threshold for threshold percentage	40.175	40.296	40.619	41.107
Threshold (% of income below income threshold)	1,65%	1,65%	1,65%	1,65%
Threshold (% of income above income threshold)	5,75%	5,75%	5,75%	5,75%
Multiplier up to 2nd bracket below/above AOW pension age	40% / 113%	40% / 113%	40% / 113%	40% / 113%
R&D tax credit				
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%	16%	14%	16%
Fixed amount high (euro per R&D-hour)	10	10	10	10
Fixed amount low (euro per R&D-hour)	4	4	4	4
Miscellaneous income/payroll tax				
Notional rental income for value from € 75.000 to threshold	0,75%	0,75%	0,70%	0,65%
Threshold house value for notional rental income	1.050.000	1.060.000	1.060.000	1.080.000
Notional rental income above threshold	2,35%	2,35%	2,35%	2,35%
General % addition for private use of a company car ‡	25%	22%	22%	22%
Reduced % addition for zero-emissions cars †	4%	4%	4%	4%
Maximum tax base for reduced addition (electric)	-	-	-	50.000
Maximum tax-free travel allowance (eurocents per km)	19	19	19	19
Maximum tax-free volunteer fee per year/month	1.500 / 150	1.500 / 150	1.500 / 150	1.700 / 170
Exemption for green investments box 3	57.213	57.385	57.845	58.540
Brackets / rates CIT				
Upper limit 1st bracket	200.000	200.000	200.000	200.000
Tax rate 1st bracket	20%	20%	20%	19%
Tax rate 2nd bracket	25%	25%	25%	25%
Gift and inheritance tax				
Exemption inheritance tax partner	636.180	638.089	643.194	650.913
Exemption inheritance tax disabled children	60.439	60.621	61.106	61.840
Exemption inheritance tax (grand)children	20.148	20.209	20.371	20.616
Exemption inheritance tax parent	47.715	47.859	48.242	48.821
Exemption gift tax children	5.304	5.320	5.363	5.428
idem for one-time gift to children aged 18-40	25.449	25.526	25.731	26.040
idem for one-time gift for tuition of children aged 18-40	53.016	53.176	53.602	54.246
idem for one-time gift to home owner aged 18-40	-	100.000	100.800	102.010
Exemption gift tax other	2.122	2.129	2.147	2.173
Rate group	I	IA	II	
Rates gift and inheritance tax 2019	(partners and children)	(grand-children)	(other recipients)	
Taxable amount				
€ 0 - € 123.248	10%	18%	30%	
€ 123.248 and above	20%	36%	40%	
Value-added tax				
General rate	21%	21%	21%	21%
Reduced rate	6%	6%	6%	9%

‡ Cars with date of first admission before 2017 are subject to a general addition for private use of a company car of 25%.

† Some energy-efficient cars with date of first admission before 2017 are subject to a reduced addition through transitional law.

	2016	2017	2018	2019
Environmental taxes				
Energy tax				
Natural gas: € per m3 (excl. VAT and ODE)				
0 - 170.000	0,25168	0,25244	0,26001	0,29313
170.000 - 1 mln.	0,06954	0,06215	0,06464	0,06542
1 mln - 10 mln.	0,02537	0,02265	0,02355	0,02383
Above 10 mln.	0,01212	0,01216	0,01265	0,01280
When used as a car fuel via CNG filling stations	0,16080	0,16128	0,16257	0,16452
Electricity in € per kWh (excl. VAT and ODE)				
0 - 10.000	0,10070	0,10130	0,10458	0,09863
10.000 - 50.000	0,04996	0,04901	0,05274	0,05337
50.000 - 10 mln.	0,01331	0,01305	0,01404	0,01421
10 mln.-> non-business use	0,00107	0,00107	0,00116	0,00117
10 mln.-> business use	0,00053	0,00053	0,00057	0,00058
Tax reduction per electricity connection (€ per year)	310,81	308,54	308,54	257,54
Coal tax (€ per tonne)	14,47	14,51	14,63	14,81
Tax on mains water up to 300 m3 (€ per m3)	0,335	0,336	0,339	0,343
Waste disposal charges (€ per tonne)	13,07	13,11	13,21	32,12
Excise duty on tobacco products				
Cigarettes (per 1000 pieces, excl. VAT, rates per April 1st)				
Minimum excise duty	181,58	181,59	188,99	191,28
Ad valorem excise duty	0,830%	5%	5%	5%
Specific excise duty	179,07	166,46	173,10	175,20
Smoking tobacco (per kg, excl. VAT, rates per April 1st)				
Minimum excise duty	99,25	-	-	-
Ad valorem excise duty	4,60%	-	-	-
Specific excise duty	78,68	99,25	106,65	108,94
Excise duty on alcoholic products and consumption tax on soft drinks				
Excise duty: € 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)	44,18	44,24	44,24	44,24
Wine (more than 8,5% alcohol)	88,36	88,30	88,30	88,30
Other alcoholic products (per vol% alcohol)	16,86	16,86	16,86	16,86
Lemonade	8,83	8,83	8,83	8,83
Fruit and vegetable juices, mineral water	8,83	8,83	8,83	8,83
Excise duty on fuels				
Excise duty: € per litre, excl. VAT and levy on stocks				
Petrol (Euro unleaded)	0,76990	0,77221	0,77839	0,78773
Diesel	0,48450	0,48592	0,48981	0,49569
LPG (1 litre = 0,54 kg)	0,18162	0,18217	0,18363	0,18583
Motor vehicle tax (MRB)				
Rate: € per quarter, excl. surcharge				
Passenger car petrol 900 kg	50,71	49,49	49,89	50,49
Passenger car petrol per 100 kg above 900 kg	13,64	13,31	13,42	13,58
Passenger car diesel 900 kg	168,27	167,40	168,74	170,77
Passenger car diesel per 100 kg above 900 kg	26,38	26,09	26,30	26,61
Private vehicle and motorcycle tax (BPM) ●				
CO2 upper limit lowest bracket (g/km)	79	76	73	71
CO2 upper limit 1st bracket (g/km)	106	102	98	95
CO2 upper limit 2nd bracket (g/km)	155	150	144	139
CO2 upper limit 3rd bracket (g/km)	174	168	162	156
CO2 limit diesel surcharge starting from (g/km)	67	65	63	61
Fixed amount when CO2 emission > 0 g/km	175	353	356	360
Rate lowest bracket	6	2	2	

Tax Policy Information 2019

B: Miscellaneous

	2016	2017	2018	2019		2016	2017	2018	2019		2016	2017	2018	2019
General government revenues (€ mln, BM2019)*					Tax expenditures (revenue effect in € mln, BM2019)									
Tax and contribution revenues central government	258.829	271.278	284.788	303.091	Personal deductions					Tax credits				
Tax revenues central government	156.400	170.673	176.455	190.625	Deduction for study expenses	218	212	225	222	General tax credit	19.707	19.765	19.818	21.612
Indirect taxes	80.875	83.364	87.983	95.776	Deduction for donations	358	366	375	367	Employed person's tax credit	17.229	18.328	18.836	18.490
Import duties	2.975	3.099	3.099	3.253	Deduction for specific medical expenses	269	269	269	254	Income-related combination tax credit	1.953	2.001	2.058	1.778
Value added tax (VAT)	48.557	49.814	53.145	59.636	Deduction for expenses for a listed monument	66	53	67	0	Young disabled person's tax credit	178	178	178	180
Private vehicle and motorcycle tax (BPM)	1.551	2.000	2.222	2.201	Income provisions					Single elderly person's tax credit	517	509	480	456
Excise duties	11.706	11.688	12.118	12.270	Pensions (EET scheme)	12.015	13.373	13.949	15.164	Elderly person's tax credit	2.735	2.953	3.231	3.704
- Light oils	4.226	4.293	4.405	4.456	Tax-deferred retirement reserve (EET scheme)	65	70	71	73	Allowances (in € mln, various budgets)				
- Mineral oils, other than light oils	3.862	3.875	3.928	4.028	Annuity (EET scheme)	342	381	398	434	Rent allowance	3.860	3.935	4.040	4.064
- Tobacco	2.491	2.397	2.634	2.623	Disability insurance (EET scheme)	109	112	116	128	Healthcare allowance	4.931	4.956	4.572	5.014
- Alcohol	324	331	333	335	Income averaging scheme	84	89	89	89	Childcare benefit	2.385	2.586	2.933	3.264
- Beer	446	447	451	457	(Owner-occupied) house					Child budget	2.144	2.119	2.158	2.151
- Wine	358	346	367	371	Mortgage interest deduction	12.549	11.244	10.269	9.806	Child benefit	3.323	3.320	3.350	3.568
Taxation of legal transactions	4.756	5.213	5.482	5.585	Notional rental income	-3.125	-3.257	-3.258	-3.366					
- Property transfer tax	2.292	2.727	2.842	2.848	Deduction in case of little or no mortgage debt	563	604	621	626	Parameters allowances (in €)				
- Insurance premium tax	2.464	2.486	2.640	2.737	Gift and inheritance tax one-time exemption for home owner	37	190	190	190	Rent allowance				
Motor vehicle tax (MRB)	4.058	4.070	4.142	4.290	Property transfer tax reduced rate residential premises	2.521	3.000	3.075	3.241	Maximal rent below 23 years	409,92	414,02	417,34	424,44
Environmental taxes	4.909	4.946	5.133	5.870	Tax expenditures on capital revenue					Maximal rent above 23 years	710,68	710,68	710,68	720,42
- Waste disposal charges	85	89	91	192	Reduction landlord levy	16	45	69	193	Maximum eligible income (single-person household 65-)	22.100	22.200	22.400	22.700
- Energy tax	4.543	4.576	4.759	5.390	Exemption certain financial products, box 3	978	979	971	955	Maximum eligible income (multi-person household 65-)	30.000	30.150	30.400	30.825
- Tax on mains water	279	280	283	288	Exemption green investments, box 3	46	44	39	37	Healthcare allowance				
- Fuel taxes	3	2	-1	0	Tax credit green investments	28	27	26	25	Maximal healthcare allowance single-person household	998	1.066	1.139	1.189
Consumption tax on non-alcoholic drinks and others	256	265	268	274	Tax credit, box 3	1.594	1.155	919	900	Maximal healthcare allowance multi-person household	1.905	2.043	2.121	2.314
Heavy vehicle tax	159	172	182	198	Tax expenditures Nature Protection Act	35	37	37	38	0 when income above (single-person household)	27.012	27.857	28.720	29.562
Bank tax	473	478	478	478	Tax expenditures on profit					0 when income above (multi-person household)	33.765	35.116	35.996	37.885
Landlord levy	1.474	1.617	1.714	1.720	Private business ownership deduction	1.694	1.737	1.780	1.747	Childcare benefit				
Direct taxes	75.357	87.031	88.253	94.648	Additional deduction for new private businesses	102	107	112	112	Benefit percentage 1st child (< income limit 1)	93,0%	94,0%	94,0%	96,0%
Personal income tax (PIT)	-5.111	-1.183	-2.574	1.986	Passing-on discontinuation profit	250	262	273	276	Benefit percentage 2nd child and further (< income limit 1)	94,0%	95,0%	95,0%	96,0%
Payroll tax	54.243	61.187	60.765	59.701	Passing-on for income from closely held companies, box 2	100	102	104	106	Benefit percentage 1st child (> income limit 2)	23,8%	33,3%	33,3%	33,3%
Dividend tax	2.977	3.660	3.917	5.556	SME profit exemption	1.684	1.768	1.857	1.894	Benefit percentage 2nd child and further (> income limit 3)	64,0%	64,0%	64,0%	67,6%
Betting and lottery tax	481	470	512	538	Innovation box	1.368	1.554	1.502	1.562	Income limit 1	21.806	23.408	23.870	24.610
Corporate income tax (CIT)	20.922	21.456	23.696	25.308	Small projects investment deduction (KIA)	348	364	381	379	Income limit 2	107.115	99.999	101.971	123.920
- Gas sector	200	400	700	750	Energy investment deduction (EIA)	144	135	147	147	Income limit 3	177.403	180.419	183.976	189.679
- Non-gas sector	20.722	21.056	22.996	24.558	Environmental investment deduction (MIA) †	108	114	99	114	Maximal price per hour daycare	6,89	7,18	7,45	8,02
Gift and inheritance tax	1.845	1.441	1.938	1.558	Arbitrary depreciation of environmental investments (VAMIL) †	20	27	40	25	Maximal price per hour after-school care	6,42	6,69	6,95	6,89
Other tax revenues	168	278	219	201	Tonnage tax regime for shipping profit	120	120	120	116	Maximal price per hour guest parent care	5,52	5,75	5,91	6,15
Non-tax revenues	38.437	33.878	31.236	24.931	Farmland appreciation exemption	1.533	1.471	1.409	1.347	Child benefit per child per year				
					Property transfer tax exemption farmland	114	118	123	128	0 - 5 years	790	802	809	880
Contribution revenues social security funds (SSF)	102.429	100.605	108.333	112.466	Gift and inheritance tax business succession scheme	430	430	430	430	6 - 11 years	960	974	982	1.068
Contributions national insurance schemes	44.942	40.463	44.467	43.495	Gift and inheritance tax PBO schemes	207	211	215	219	12 - 17 years	1.129	1.146	1.156	1.257
Contributions employee insurance schemes	57.487	60.142	63.866	68.971	Payroll tax					Child budget				
- Healthcare insurance premiums	36.680	38.422	40.315	43.360	R&D tax credit	1.208	1.182	1.163	1.205	Income limit	19.758	20.108	20.450	20.940
Central government contributions and interest SSF	20.098	19.333	20.630	22.239	Reduced customary wage directors major shareholders of startups	-	25	25	25	Phase-out percentage above income limit	6,75%	6,75%	6,75%	6,75%
					30%-scheme †	850	968	1.045	1.112	Amount family with 1 child (maximum)	1.038	1.142	1.152	1.166
Tax revenues local and state governments	9.876	10.038	10.341	10.687	Seafaring tax credit	112	111	111	111	Amount family with 2 children (maximum)	1.866	2.040	2.129	2.155
Provinces	1.572	1.589	1.610	1.630	Exemption jubilee benefits	115	118	122	122	Amount family with 3 children (maximum)	2.150	2.325	2.417	2.447
Surcharge motor vehicle tax	1.552	1.576	1.597	1.617	Energy tax					Addition for 4th child and further (per child)	284	285	288	292
Groundwater taxes	20	13	13	13	Reduced rate greenhouse horticulture	126	127	136	161	Addition for children aged 12-15	233	234	236	239
Municipalities	5.695	5.798	5.990	6.222	Netting scheme	100	140	199	250	Addition for children aged 16-17	415	417	421	427
Real estate tax	3.771	3.835	3.954	4.112	Exemption for energy intensive processes	82	83	89	98	Addition for single parents (maximum)	3.066	3.076	3.101	3.139
Tourist tax	210	223	234	245	Tax refund per connection	2.493	2.441	2.460	2.070	Social security contributions				
Sewage system tax	1.584	1.574	1.628	1.684	Value added tax (VAT)					WAO/WIA-base contribution employer	5,88%	6,16%	6,27%	6,46%
Other taxes	130	166	174	181	Reduced rate nutrition and water	7.744	7.983	8.264	6.844	Work resumption account (calculating contribution WHK)	1,12%	1,16%	1,22%	1,24%
Water authorities	2.609	2.651	2.741	2.835	Reduced rate medicines and medical devices	1.644	1.684	1.682	1.378	Average employer contribution waiting allowance	1,78%	1,36%	1,28%	0,77%
Wastewater pollution tax	1.227	1.244	1.286	1.330	Reduced rate cultural goods and services	1.194	1.173	1.196	981	CO2 upper limit lowest bracket (g/km)	0,50%	0,50%	0,50%	0,50%
Water system tax	1.382	1.407	1.455	1.505	Reduced rate labour intensive services	891	938	966	796	CO2 upper limit 1st bracket (g/km)	2,44%	2,64%	2,85%	3,60%
Central government contributions	74.469	72.257	74.252	76.016	Reduced rate other	1.997	2.087	2.171	1.810	CO2 upper limit 2nd bracket (g/km)	6,75%	6,65%	6,90%	6,95%
Other revenues local and state governments	13.930	14.878	15.309	15.604	Small business scheme	152	159	165	172	CO2 upper limit 3rd bracket (g/km)	5,50%	5,40%	5,65%	5,70%
					Motor vehicles					CO2 limit diesel surcharge starting from (g/km)	52.765	53.701	54.614	55.927
EMU balance (€ mln, BM2019)					BPM Exemption electric vehicles	3	4	7	9	Standard contribution ZVW	1.468	1.530	1.546	1.609
EMU balance central government	-7.924	6.894	-812	2.860	MRB Exemption electric vehicles	8	12	19	26	Selected topics				
EMU balance social security funds	7.616	2.589	7.785	6.907	PIT/PT Reduction % addition for private use of electric cars	69	92	141	190	Minimum wage and income assistance				
EMU balance local and state governments	456	-524	-1.169	-1.484	PIT/PT Reduction % addition for private use of low-emission cars	723	510	374	80	Gross minimum wage per January (incl. holiday pay)	1.647	1.676	1.704	1.745
EMU balance general government	148	8.959	5.804	8.283	BPM Refund taxis and public transport	54	90	68	68	Gross minimum wage per year (CPB, incl. holiday pay)	19.840	20.198	20.556	21.073
EMU balance general government in % of GDP	0,0%	1,2%	0,8%	1,0%	MRB Exemption taxis and public transport	46	48	47	46	Gross modal income per year (CPB)	33.500	34.000	34.500	36.000
					BPM Refund miscellaneous vehicles	15	13	12	12	Gross AOW "100%" per year	19.495	19.750	20.089	20.786
Tax and contribution revenues per level of government %					MRB Exemption miscellaneous vehicles	25	25	25	26	Net income assistance "100%" (incl hol. pay) per January	1.390	1.403	1.417	1.465
Central government	96,3%	96,4%	96,5%	96,6%	MRB Reduced rate vans of entrepreneurs	801	826	873	909	Key indicators (December forecast CPB 2018)				
Provinces	0,6%	0,6%	0,5%	0,5%	MRB Reduced rate vans of disabled	15	15	15	15	Consumer price index (cpi)	0,3%	1,4%	1,7%	2,4%
Municipalities	2,1%	2,1%	2,0%	2,0%	MRB Exemption motor vehicles older than 40 years	51	58	61	64	Inflation (for indexations)	1,005	1,003	1,008	1,012
Water authorities	1,0%	0,9%	0,9%	0,9%	MRB Transitional arrangement motor vehicles built after 1988	22	19	17	14	Market wage	1,5%	1,7%	2,0%	2,8%
					MRB Quarter rates	133	141	150	159	Purchasing power, static, median all households	2,6%	0,3%	0,3%	1,6%
					MRB Half rate plug-in hybrid vehicles	32	37	38	38	Gross Domestic Product (€ bln)	708,3	737,0	773,2	808,5
										Economic dependency ratio	0,71	0,69	0,67	0,65
										Unemployed population (% of labour force)	6,0%	4,9%	3,9%	3,6%

* Summation of separate income items may deviate from the total.