

## Tax figures 2026 - Companies

### Corporate Income Tax

Taxable amount		Tax rate	
2026	2025	2026	2025
€0 - €200.000	€0 - €200.000	19%	19%
From €200.000	From €200.000	25,8%	25,8%

### Dividend Withholding Tax

Tax rate	
2026	2025
15%	15%

\*Please note that the tax rate may be reduced to 0%, depending on the tax treaty in effect with the Netherlands.

### Value Added Tax

Tariff group	Tax rate	
	2026	2025
Normal	21%	21%
Lowered	9%	9%
Zero rate	0%	0%

### Payroll tax reduction

R&D basis		R&D tax credit reduction	
2026	2025	2026	2025
€0 - €380.000	€0 - €380.000	36%	36%
€0 - €380.000 starters	€0 - €380.000 starters	50%	50%
From €380.000	From €380.000	16%	16%

### Investment deduction

Small-scale Investment deduction (KIA)	Investment amount		Investment deduction	
	2026	2025	2026	2025
	€2.900 - €71.683	€2.900 - €70.602	28% x investment amount	28% x investment amount
	€71.683 - €132.746	€70.602 - €130.744	€20.071	€19.769
	€132.746 - €398.235	€130.744 - €392.230	€20.071 -/-(7,56% x > €132.746)	€19.769 -/-(7,56% x > €130.744)

### Special arrangements

Regulation	Percentage	
	2026	2025
Innovation box (effective rate)	9%	9%
SME profit exemption	12,7%	12,7%

### Employee insurance

Type of insurance		Percentage	
		2026	2025
WIA	Basic (high)	7,61%	7,64%
	Basic (low)	6,26%	6,28%
	Surcharge	0,5%	0,5%
	Differential amount (average)	1,52%	1,33%

### Other deductions

Deductions	Amount	
	2026	2025
Self-employed person deduction	€1.200	€2.470
Starter deduction	€2.123	€2.123

### Employer premiums Zvw

Type of insurance		Percentage	
		2026	2025
WW	ZVW	6,10%	6,51%
	Permanent contracts	2,74%	2,74%
	Temporary contracts	7,74%	7,74%

## Tax figures 2026 - Private individuals

### Box 1: Income tax (work and home)

Taxable income		Combined rate	
2026	2025	2026	2025
€0 - €38.883*	€0 - €38.441*	35,75%**	35,82%**
€38.883 - €78.426	€38.441 - €76.817	37,56%	37,48%
From €78.426	From €76.817	49,50%	49,50%

\*For people born before 1946, a first bracket limit of €41,123 (2026) and €40,502 (2025) applies.

\*\* From AOW age, a combined rate of 17.80% (2026) and 17.92% (2025) applies in the first bracket.

### Box 3: Income tax (savings and investments)

	2026	2025
Tax-free assets	€51.396	€57.684
Tax rate	36%	36%

In the first two months of the following calendar year, the standard interest rates for the yield classes, which are used to calculate the Box 3 tax, will be announced.

### Box 2: Income tax (AB)

Taxable income		Tax rate	
2026	2025	2026	2025
€0 - €68.843	€0 - €67.804	24,5%	24,5%
From €68.843	From €67.804	31%	31%

### Car benefit

Company car	Additional charge	
	2026	2025
0 - 500 private kilometers per year	0%	0%
>500 km/py and 0 gr/km CO <sub>2</sub> emissions and ≤ 30.000	22%	17%
>500 km/py and 0 gr/km CO <sub>2</sub> emissions and > 30.000	22%	€5.100 + (22% x > €30.000)
> 500 km/py and > 0 gr/km CO <sub>2</sub> emissions	22%	22%

