



# Model Statement of data for payroll taxes

From 2024

## Why this form?

Your employer or benefits agency must withhold wage tax/national insurance contributions (*loonbelasting/premie volksverzekeringen*) on your wages or benefit payment. This is why your employer or benefit agency needs your data. Provide the data on this form. Also indicate whether you want this employer or benefits agency to apply the payroll tax reduction (*loonheffingskorting*). This reduction means that you pay less wage tax/national insurance contributions.

If you do not provide your personal data or if you provide them incorrectly, your employer or benefits agency must withhold 52% wage tax/national insurance contributions. This high rate also applies should you not provide proof of your identity to your employer.

## Complete and send

Please submit this form to your employer or benefits agency, completed and signed, before your 1st working day. If you are starting work on the same day your employer is engaging you, submit this statement before starting work. If you receive a benefit payment, you must submit this form before the 1st payment.

If you are submitting this form to your employer because you are taking up employment, you must show valid proof of ID. Your employer must make a copy of it.

## Please note!

If there are any changes in your data after the submission of this form, you must inform your employer or benefits agency in writing. You can also use this form for that purpose.

## 1 Your data

*If your employer or benefits agency has already completed your details, check the data and correct any possible errors.*

1a Surname and initial(s)

1b Citizen Service Number  
(*Burgerservicenummer* or BSN)

1c Street name and house number

**Please note!** *If you have more than one address please read the explanation below.*

1d Postal code and town

1e Country and region  
*Complete only if you live outside the Netherlands.*

1f Date of birth (*dd-mm-yyyy*)  -  -



## 2 Applying payroll tax reduction

2a Do you want this employer or benefits agency to take the payroll tax reduction into account? *The reduction can only be applied by 1 employer or benefits agency. Please read the explanation below.*

Yes, take into account from (dd-mm-yyyy)

 -  - 

No, don't take into account (anymore) from (dd-mm-yyyy)  
Proceed with question 3.

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2b Do you want this employer or benefits agency to apply the single elderly person's tax credit (*alleenstaande-ouderenkorting*)? *You may only have the single elderly person's tax credit applied if you are entitled to this tax credit and if you answered question 2a with 'yes'. Please read the explanation below.*

Yes

No

## 3 Signature

After signing, submit this form to your employer or benefits agency.

Date (dd-mm-yyyy)

 -  - 

Signature

Please sign within the box.



## Explanatory notes

### Question 1c

Do you have several addresses in the Netherlands or an address in the Netherlands as well as outside the Netherlands? Then you can use the following questions to determine which address to enter:

- What residential property is permanently available to you?  
By this we mean: a home that you occupy yourself for long periods of time, such as a rental or owner-occupied house.  
This should not be a home intended for short stays, such as a holiday home.
- Where is the centre of your social life? You can determine this using the following questions:
  - Where are you registered? For example, in a municipality.
  - If you have a spouse, partner or child(ren), where do they reside?
  - If you have a child/children, where do they attend school?
  - Where are you a member of a club? For example, a sports club?
  - Where did you take out your insurance policies?
- At which of your addresses do you intend to live?

Please enter the address that you most often answered in the questions above. If you are still not sure, contact your local tax office or dial 0800 0543 for the Tax Information Line (*BelastingTelefoon*), dial +31 555 385 385 from outside the Netherlands.

### Question 2a

Every employee and benefit recipient who meets the conditions is entitled to the so-called payroll tax reduction. The payroll tax reduction is the collective name for the 5 tax credits your employer or benefits agency takes into account when determining the payroll tax/national insurance contributions to be withheld. Your employer or benefits agency automatically calculates the credit that applies to you. The payroll tax reduction can be applied by only 1 employer or benefits agency. Please indicate if you want the payroll tax reduction to be applied by this employer or benefits agency.

#### Please note!

The single elderly person's tax credit forms part of the payroll tax reduction. This means your employer or benefits agency may only apply the single elderly person's tax credit if it applies the payroll tax reduction. So you do not have to complete question 2b if under question 2a, you indicate you do not want the payroll tax reduction to be applied.

### Payroll tax reduction and multiple benefits with the same benefits agency

Are you receiving 2 or more benefits at the same time from the same benefits agency? Then the benefits agency will apply the payroll tax reduction to the total amount of your benefits.

### Payroll tax reduction and multiple employment with the same employer

Do you receive wages from 2 or more employment relationships from the same employer at the same time? Then the payroll tax reduction only applies to one of these wages. You choose which wage. Fill in a separate form for each employment relationship.

The employer can also add the wages together and apply the payroll tax reduction to the total wages. In that case, you do not have to wait for an income tax refund after the end of the tax year, or you will have to pay less through your income tax return.

You can ask your employer to add up the wages, but your employer is not obliged to do so. Do the wages add up? Then filling in 1 form is sufficient.

### Payroll tax reduction and provisional assessment

Do you receive the general tax credit (*algemene heffingskorting*) monthly in the form of a provisional assessment? And have you started working or receive benefits where you have the payroll tax reduction applied by your employer or benefits agency? Then you must have the provisional assessment changed or stopped immediately. Otherwise, you will receive too much general tax credit and will have to repay it later.

### Payroll tax reduction and SVB benefits

Are you receiving a benefit from the Sociale Verzekeringsbank (SVB), for example, the AOW benefit (state old-age pension)? If so, the SVB automatically applies the payroll tax reduction to that benefit.

Are you also receiving wages or benefits from another agency?

The payroll tax reduction can be applied by only 1 employer or benefits agency. You choose who that is. If you no longer want the SVB to apply the payroll tax reduction, please notify the SVB, for instance, via MijnSVB.

### Payroll tax reduction and social assistance benefit

Have you started working in addition to receiving social assistance benefits? Ask your employer to apply the payroll tax reduction and inform your Municipality accordingly. The Municipality will then take into account the payroll tax reduction that your employer applies.

#### Please note!

If you not have the payroll tax reduction applied to your wages or your employer or benefits agency is unable to apply the maximum tax reduction because your wage or benefit is not high enough, then you will still receive all the tax credits when you file an income tax return.

### Question 2b

Your employer or benefits agency itself cannot determine whether you are entitled to the single elderly person's tax credit. That is why you must indicate this here.

You are entitled to the single elderly person's tax credit if you meet 1 of the following conditions:

- You receive or are entitled to an AOW benefit for a single person for the entire calendar year or part of it.
- You receive no or partial AOW benefit for a single person in the calendar year because you lived abroad before the state pension age or because you have a conscientious objection due to your religious beliefs and have therefore not accrued a (full) AOW benefit.
- You receive an AOW benefit for married couples, but you no longer live together because your partner lives in a nursing home, for instance.

If you want to know whether you are entitled to an AOW benefit for single persons, please contact the SVB.