Tax Administration

Model
Statement of Data for Payroll Taxes

Why this form?

Your employer or benefits agency must withhold wage tax and national insurance contributions also known as payroll tax *(loonheffing: loonbelasting/premie volksverzekeringen)* on your wages or benefit payment. This is why your employer or benefit agency needs your data. Use this form to provide the data.

You also use this form to tell us whether you want your employer or benefits agency to apply the payroll tax credit *(loonheffingskorting)*. If they apply this tax credit, you pay less payroll tax. You can have the payroll tax credit applied by only 1 employer or benefits agency.

You can also use this form if your employer or benefits agency already applies the payroll tax credit and you want to stop this.

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

If you do not provide your data or prove your identity
If you do not provide your data, or if you provide incorrect data, your employer or benefits agency must deduct payroll tax at a rate of 52%. They cannot apply the payroll tax credit either.

The 52% rate also applies if you do not prove your identity to your employer. Before you start work, you must show a valid proof of identity (not a driving licence). Your employer must make a copy of it.

Please note!
If there are any changes in your data after you have submitted 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 filled in your details, check the data and correct any incorrect or incomplete information.

1a Surname and initial(s)

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

1c Street name and house number

Please note! *If you have multiple addresses, read the explanation for question 1c at the end of this form.*

1d Postal code and city/town

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

1f Date of birth *(dd-mm-yyyy)* – –

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2 Applying payroll tax credit

2a You can have the payroll tax credit applied by only 1 employer or benefits agency. *Also read the explanation for question 2a at the end of this form. Then tick the box.*

- [ ] I understand that I can have the payroll tax credit applied by only 1 employer or benefits agency. I have also read the explanation for question 2a at the end of this form.

2b Do you want this employer or benefits agency to apply the payroll tax credit? *Also read the explanation for question 2b at the end of this form. Choose 'No' if you want* ***another*** *employer or benefits agency to apply, or continue to apply, the payroll tax credit.*

- [ ] Yes, apply the payroll tax credit. *If* ***another*** *employer or benefits agency is already applying the payroll tax credit, stop the payroll tax credit with that employer or benefits agency. You can find out how to do this in the explanation for question 2b at the end of this form.*
- [ ] No, do not apply the payroll tax credit or stop applying the payroll tax credit. *Go to question 2e.*

2c From what date do you want this employer or benefits agency to apply the payroll tax credit? *(dd-mm-yyyy)*

__ – __ – ____

2d Do you want this employer or benefits agency to apply the single elderly person's tax credit *(alleenstaande-ouderenkorting)? You can only have this tax credit applied if you are entitled to it* ***and*** *you answered 'Yes' to question 2b. Also read the explanation for question 2d at the end of this form. Then go to the signature.*

- [ ] Yes
- [ ] No

2e From what date do you want this employer or benefits agency not to apply the payroll tax credit, or to stop applying the payroll tax credit? *(dd-mm-yyyy)*

__ – __ – ____

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 credit.

The payroll tax credit is the collective name for the tax credits that your employer or benefits agency can apply when calculating your payroll tax, if you ask them to do so. This means you keep more of your wages or benefits after tax. Your employer or benefits agency automatically calculates the tax credit that applies to your wages or benefits.

You can have the payroll tax credit applied by only 1 employer or benefits agency. If you have more than 1 employer or benefits agency at the same time, you choose which one applies it.

Check whether you already receive the payroll tax credit
Your payslip or benefits statement shows whether your employer or benefits agency applies the payroll tax credit. In most cases, it says 'Loonheffingskorting' (Payroll tax credit): Yes'. Or you may see an amount next to 'Verrekende arbeidskorting' (Employment tax credit applied). Is the amount 0, or are you not sure? Ask your employer or benefits agency to check whether they apply the payroll tax credit for you.

If you receive too much payroll tax credit
If more than 1 employer or benefits agency applies the payroll tax credit at the same time, you may receive too much tax credit. This means that not enough payroll tax is deducted. After you file your income tax return, you may have to pay tax. Or you may receive a smaller refund.

You do not have to receive the payroll tax credit through your employer or benefits agency
You do not have to ask an employer or benefits agency to apply the payroll tax credit. If you do not want them to apply it, or if they cannot apply the full tax credit because your wages or benefits are too low, file an income tax return. This ensures that you receive all the tax credits you are entitled to.

Question 2b
Indicate whether you want this employer or benefits agency to apply the payroll tax credit.

Stop the payroll tax credit with another employer or benefits agency
Does **another** employer or benefits agency already apply the payroll tax credit for you? If you want the employer or benefits agency for whom you are completing this form to apply the payroll tax credit instead, you must stop the payroll tax credit with the **other** employer or benefits agency. You can do this by completing a new form:
- Go to belastingdienst.nl and download the Model Statement of Data for Payroll Taxes Form (Model Opgaaf gegevens voor de loonheffingen).
- Complete the form and choose 'No' for question 2b.
- Give the completed form to the **other** employer or benefits agency.

If the **other** employer or benefits agency has its own (online) form for the payroll tax credit, you can use that instead.

Payroll tax credit 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 credit to the total amount of your benefits.

Payroll tax credit and multiple employment relationships 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 credit only applies to one of these wages. You choose which wage. You can use this form to do this. For 1 job, choose 'Yes' for question 2b. For the other job, complete a new form and choose 'No' for question 2b. You can download this form (Model Statement of Data for Payroll Taxes Form) from belastingdienst.nl. You can also use your employer's or benefits agency's own (online) form, if they have one.

Your employer can also combine your wages and apply the payroll tax credit to the total amount. If they do this, you do not have to wait until the end of the year for a tax refund. You may also have to pay less tax when you file 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 credit and provisional income tax assessment
Do you receive the general tax credit (algemene heffingskorting) every month through a provisional income tax assessment? And are you starting a job or receiving benefits for which your employer or benefits agency applies the payroll tax credit? If so, you must change or stop your provisional assessment straight away. Otherwise, you may receive too much tax credit and have to repay it to the Tax Administration later. Or you may receive a smaller refund after you file your income tax return.

Explanatory notes *(continued)*

Payroll tax credit and SVB benefits

Are you receiving a benefit from the Sociale Verzekeringsbank (SVB), for example, the State Pension (AOW)? If so, the SVB automatically applies the payroll tax credit to that benefit.

Do you also receive wages or benefits from another organisation? If so, you choose which employer or benefits agency applies the payroll tax credit. At belastingdienst.nl/pensioen you can use a tool to find out which employer or benefits agency is the best choice for applying the payroll tax credit (only available in Dutch).

If you no longer want the SVB to apply the payroll tax credit, please notify the SVB, for instance, via MijnSVB.

Payroll tax credit and social assistance benefit

If you start working while receiving social assistance benefits, ask your employer to apply the payroll tax credit. You must also tell your municipality. The municipality will then take into account the payroll tax credit that your employer applies.

Question 2d

The single elderly person's tax credit is part of the payroll tax credit. This means that your employer or benefits agency can apply this tax credit only if they also apply the payroll tax credit. You do not need to answer question 2d if you answered 'No' to 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 the State Pension (AOW) for a single person for all or part of the calendar year, or you are entitled to receive it.
- During the calendar year, you do not receive, or receive only part of, the State Pension (AOW) for a single person. This may be because you lived outside the Netherlands **before** reaching the State Pension age, or because you have a conscientious objection based on your beliefs and have not built up a full State Pension (AOW).
- You receive the State Pension (AOW) for a married person, but you no longer live together because, for example, your partner lives in a care home.

Do you want to know whether you are entitled to the State Pension (AOW) for a single person? You can contact the SVB.