



# Witte weektabel Loonbelasting/ premie volksverzekeringen 2011

Werknemers met vakantiebonnen voor 19 of minder vakantiedagen per jaar  
(Uitgave januari)

## Toelichting

Deze tabellen moet u gebruiken voor loon uit **tegenwoordige** dienstbetrekking, uitbetaald na 31 december 2010. Het gaat hier om loon dat gedeeltelijk bestaat uit de waarde van vakantiebonnen, vakantietoeslagbonnen of aanspraken die daarmee overeenkomen, voor 19 of minder vakantiedagen per jaar. De bonnen of aanspraken moet u regelmatig bij de betaling van het loon verstrekken. Voor loon uit **vroegere** dienstbetrekking gebruikt u de groene tabellen. In het *Handboek Loonheffingen 2011* vindt u tabellen voor bijzondere groepen werknemers, zoals artiesten en thuiswerkers.

In het *Handboek Loonheffingen 2011* vindt u meer informatie over:

- de tabellen: paragraaf 7.3 en volgende
- de manier waarop u het aantal vakantiedagen moet bepalen: paragraaf 7.3.7
- het loon waarvoor u de tabel moet gebruiken ('tabelloon'): paragraaf 8.2.14

## Gebruiksaanwijzing

De tabellen bestaan uit verschillende kolommen. De eerste kolom is telkens de kolom 'Tabelloon'. In de volgende kolommen ziet u per leeftijdscategorie de bedragen die u moet inhouden zonder en met loonheffingskorting, en de verrekende arbeidskorting.

Zoek in de kolom 'Tabelloon' het juiste loonbedrag. Valt dit loonbedrag tussen twee bedragen in, neem dan het lagere loonbedrag. Daarachter vindt u in de kolom die van toepassing is op de werknemer, het bedrag dat u als loonbelasting/premie volksverzekeringen moet inhouden op het loon van de werknemer en het bedrag aan verrekende arbeidskorting dat u in de loonstaat moet vastleggen.

| Tabelloon | Jonger dan 65 jaar   |                           |                             |                               |                             |                         |                             | 65 jaar en ouder              |                             |                            |                         |                             |                            |                         |                             |
|-----------|--|---------------------------|-----------------------------|-------------------------------|-----------------------------|-------------------------|-----------------------------|-------------------------------|-----------------------------|----------------------------|-------------------------|-----------------------------|----------------------------|-------------------------|-----------------------------|
|           | met loonheffingskorting (afhankelijk van het geboortejaar) |                           |                             |                               |                             |                         |                             | geboren in 1945 of eerder     |                             |                            | geboren in 1946         |                             |                            |                         |                             |
|           | zonder loonheffingskorting                                 | geboren in 1954 of daarna | verrekenende arbeidskorting | geboren in 1951, 1952 of 1953 | verrekenende arbeidskorting | geboren in 1949 of 1950 | verrekenende arbeidskorting | geboren in 1946, 1947 of 1948 | verrekenende arbeidskorting | zonder loonheffingskorting | met loonheffingskorting | verrekenende arbeidskorting | zonder loonheffingskorting | met loonheffingskorting | verrekenende arbeidskorting |
| 1,11      | 0,34   | -                         | 0,02                        | -                             | 0,02                        | -                       | 0,02                        | -                             | 0,02                        | 0,16                       | -                       | -                           | 0,16                       | -                       | -                           |
| 2,21      | 0,71   | -                         | 0,04                        | -                             | 0,04                        | -                       | 0,04                        | -                             | 0,04                        | 0,32                       | -                       | -                           | 0,32                       | -                       | -                           |
| 3,31      | 1,08   | -                         | 0,06                        | -                             | 0,06                        | -                       | 0,06                        | -                             | 0,06                        | 0,48                       | -                       | 0,02                        | 0,48                       | -                       | 0,02                        |
| 4,41      | 1,44   | -                         | 0,08                        | -                             | 0,08                        | -                       | 0,08                        | -                             | 0,08                        | 0,65                       | -                       | 0,02                        | 0,65                       | -                       | 0,02                        |
| 5,52      | 1,81   | -                         | 0,10                        | -                             | 0,10                        | -                       | 0,10                        | -                             | 0,10                        | 0,81                       | -                       | 0,04                        | 0,81                       | -                       | 0,04                        |
| 6,62      | 2,16   | -                         | 0,12                        | -                             | 0,12                        | -                       | 0,12                        | -                             | 0,12                        | 0,97                       | -                       | 0,04                        | 0,97                       | -                       | 0,04                        |
| 7,72      | 2,53   | -                         | 0,14                        | -                             | 0,14                        | -                       | 0,14                        | -                             | 0,14                        | 1,16                       | -                       | 0,06                        | 1,16                       | -                       | 0,06                        |
| 8,82      | 2,89   | -                         | 0,16                        | -                             | 0,16                        | -                       | 0,16                        | -                             | 0,16                        | 1,32                       | -                       | 0,06                        | 1,32                       | -                       | 0,06                        |
| 9,92      | 3,26   | -                         | 0,18                        | -                             | 0,18                        | -                       | 0,18                        | -                             | 0,18                        | 1,48                       | -                       | 0,08                        | 1,48                       | -                       | 0,08                        |
| 11,03     | 3,63   | -                         | 0,20                        | -                             | 0,20                        | -                       | 0,20                        | -                             | 0,20                        | 1,65                       | -                       | 0,08                        | 1,65                       | -                       | 0,08                        |
| 12,13     | 4,00   | -                         | 0,22                        | -                             | 0,22                        | -                       | 0,22                        | -                             | 0,22                        | 1,81                       | -                       | 0,10                        | 1,81                       | -                       | 0,10                        |
| 13,23     | 4,34   | -                         | 0,24                        | -                             | 0,24                        | -                       | 0,24                        | -                             | 0,24                        | 1,97                       | -                       | 0,10                        | 1,97                       | -                       | 0,10                        |
| 14,33     | 4,71   | -                         | 0,26                        | -                             | 0,26                        | -                       | 0,26                        | -                             | 0,26                        | 2,16                       | -                       | 0,10                        | 2,16                       | -                       | 0,10                        |
| 15,43     | 5,08   | -                         | 0,28                        | -                             | 0,28                        | -                       | 0,28                        | -                             | 0,28                        | 2,32                       | -                       | 0,12                        | 2,32                       | -                       | 0,12                        |
| 16,54     | 5,44   | -                         | 0,30                        | -                             | 0,30                        | -                       | 0,30                        | -                             | 0,30                        | 2,48                       | -                       | 0,12                        | 2,48                       | -                       | 0,12                        |
| 17,64     | 5,81   | -                         | 0,32                        | -                             | 0,32                        | -                       | 0,32                        | -                             | 0,32                        | 2,65                       | -                       | 0,14                        | 2,65                       | -                       | 0,14                        |
| 18,74     | 6,16   | -                         | 0,34                        | -                             | 0,34                        | -                       | 0,34                        | -                             | 0,34                        | 2,81                       | -                       | 0,14                        | 2,81                       | -                       | 0,14                        |
| 19,84     | 6,53   | -                         | 0,36                        | -                             | 0,36                        | -                       | 0,36                        | -                             | 0,36                        | 2,97                       | -                       | 0,16                        | 2,97                       | -                       | 0,16                        |
| 20,94     | 6,89   | -                         | 0,38                        | -                             | 0,38                        | -                       | 0,38                        | -                             | 0,38                        | 3,14                       | -                       | 0,16                        | 3,14                       | -                       | 0,16                        |
| 22,05     | 7,26   | -                         | 0,40                        | -                             | 0,40                        | -                       | 0,40                        | -                             | 0,40                        | 3,32                       | -                       | 0,18                        | 3,32                       | -                       | 0,18                        |
| 23,15     | 7,63   | -                         | 0,42                        | -                             | 0,42                        | -                       | 0,42                        | -                             | 0,42                        | 3,48                       | -                       | 0,18                        | 3,48                       | -                       | 0,18                        |
| 24,25     | 8,00   | -                         | 0,44                        | -                             | 0,44                        | -                       | 0,44                        | -                             | 0,44                        | 3,65                       | -                       | 0,20                        | 3,65                       | -                       | 0,20                        |
| 25,35     | 8,34   | -                         | 0,46                        | -                             | 0,46                        | -                       | 0,46                        | -                             | 0,46                        | 3,81                       | -                       | 0,20                        | 3,81                       | -                       | 0,20                        |
| 26,45     | 8,71   | -                         | 0,48                        | -                             | 0,48                        | -                       | 0,48                        | -                             | 0,48                        | 3,97                       | -                       | 0,22                        | 3,97                       | -                       | 0,22                        |
| 27,56     | 9,08   | -                         | 0,51                        | -                             | 0,51                        | -                       | 0,51                        | -                             | 0,51                        | 4,14                       | -                       | 0,22                        | 4,14                       | -                       | 0,22                        |
| 28,66     | 9,44   | -                         | 0,53                        | -                             | 0,53                        | -                       | 0,53                        | -                             | 0,53                        | 4,32                       | -                       | 0,22                        | 4,32                       | -                       | 0,22                        |
| 29,76     | 9,81   | -                         | 0,55                        | -                             | 0,55                        | -                       | 0,55                        | -                             | 0,55                        | 4,48                       | -                       | 0,24                        | 4,48                       | -                       | 0,24                        |
| 30,86     | 10,16  | -                         | 0,57                        | -                             | 0,57                        | -                       | 0,57                        | -                             | 0,57                        | 4,65                       | -                       | 0,24                        | 4,65                       | -                       | 0,24                        |
| 31,96     | 10,53  | -                         | 0,59                        | -                             | 0,59                        | -                       | 0,59                        | -                             | 0,59                        | 4,81                       | -                       | 0,26                        | 4,81                       | -                       | 0,26                        |
| 33,07     | 10,89  | -                         | 0,61                        | -                             | 0,61                        | -                       | 0,61                        | -                             | 0,61                        | 4,97                       | -                       | 0,26                        | 4,97                       | -                       | 0,26                        |
| 34,17     | 11,26  | -                         | 0,63                        | -                             | 0,63                        | -                       | 0,63                        | -                             | 0,63                        | 5,14                       | -                       | 0,28                        | 5,14                       | -                       | 0,28                        |
| 35,27     | 11,63  | -                         | 0,65                        | -                             | 0,65                        | -                       | 0,65                        | -                             | 0,65                        | 5,30                       | -                       | 0,28                        | 5,30                       | -                       | 0,28                        |
| 36,37     | 12,00  | -                         | 0,67                        | -                             | 0,67                        | -                       | 0,67                        | -                             | 0,67                        | 5,48                       | -                       | 0,30                        | 5,48                       | -                       | 0,30                        |
| 37,47     | 12,34  | -                         | 0,69                        | -                             | 0,69                        | -                       | 0,69                        | -                             | 0,69                        | 5,65                       | -                       | 0,30                        | 5,65                       | -                       | 0,30                        |
| 38,58     | 12,71  | -                         | 0,71                        | -                             | 0,71                        | -                       | 0,71                        | -                             | 0,71                        | 5,81                       | -                       | 0,32                        | 5,81                       | -                       | 0,32                        |
| 39,68     | 13,08  | -                         | 0,73                        | -                             | 0,73                        | -                       | 0,73                        | -                             | 0,73                        | 5,97                       | -                       | 0,32                        | 5,97                       | -                       | 0,32                        |
| 40,78     | 13,44  | -                         | 0,75                        | -                             | 0,75                        | -                       | 0,75                        | -                             | 0,75                        | 6,14                       | -                       | 0,32                        | 6,14                       | -                       | 0,32                        |
| 41,88     | 13,81  | -                         | 0,77                        | -                             | 0,77                        | -                       | 0,77                        | -                             | 0,77                        | 6,30                       | -                       | 0,34                        | 6,30                       | -                       | 0,34                        |
| 42,98     | 14,16  | -                         | 0,79                        | -                             | 0,79                        | -                       | 0,79                        | -                             | 0,79                        | 6,48                       | -                       | 0,34                        | 6,48                       | -                       | 0,34                        |
| 44,09     | 14,53  | -                         | 0,81                        | -                             | 0,81                        | -                       | 0,81                        | -                             | 0,81                        | 6,65                       | -                       | 0,36                        | 6,65                       | -                       | 0,36                        |
| 45,19     | 14,89  | -                         | 0,83                        | -                             | 0,83                        | -                       | 0,83                        | -                             | 0,83                        | 6,81                       | -                       | 0,36                        | 6,81                       | -                       | 0,36                        |
| 46,29     | 15,26  | -                         | 0,85                        | -                             | 0,85                        | -                       | 0,85                        | -                             | 0,85                        | 6,97                       | -                       | 0,38                        | 6,97                       | -                       | 0,38                        |
| 47,39     | 15,63  | -                         | 0,87                        | -                             | 0,87                        | -                       | 0,87                        | -                             | 0,87                        | 7,14                       | -                       | 0,38                        | 7,14                       | -                       | 0,38                        |
| 48,49     | 16,00  | -                         | 0,89                        | -                             | 0,89                        | -                       | 0,89                        | -                             | 0,89                        | 7,30                       | -                       | 0,40                        | 7,30                       | -                       | 0,40                        |
| 49,60     | 16,34  | -                         | 0,91                        | -                             | 0,91                        | -                       | 0,91                        | -                             | 0,91                        | 7,46                       | -                       | 0,40                        | 7,46                       | -                       | 0,40                        |
| 50,70     | 16,71  | -                         | 0,93                        | -                             | 0,93                        | -                       | 0,93                        | -                             | 0,93                        | 7,65                       | -                       | 0,42                        | 7,65                       | -                       | 0,42                        |
| 51,80     | 17,08  | -                         | 0,95                        | -                             | 0,95                        | -                       | 0,95                        | -                             | 0,95                        | 7,81                       | -                       | 0,42                        | 7,81                       | -                       | 0,42                        |
| 52,90     | 17,44  | -                         | 0,97                        | -                             | 0,97                        | -                       | 0,97                        | -                             | 0,97                        | 7,97                       | -                       | 0,44                        | 7,97                       | -                       | 0,44                        |
| 54,00     | 17,81  | -                         | 1,00                        | -                             | 1,00                        | -                       | 1,00                        | -                             | 1,00                        | 8,14                       | -                       | 0,44                        | 8,14                       | -                       | 0,44                        |
| 55,11     | 18,18  | -                         | 1,02                        | -                             | 1,02                        | -                       | 1,02                        | -                             | 1,02                        | 8,30                       | -                       | 0,44                        | 8,30                       | -                       | 0,44                        |
| 56,21     | 18,53  | -                         | 1,04                        | -                             | 1,04                        | -                       | 1,04                        | -                             | 1,04                        | 8,46                       | -                       | 0,46                        | 8,46                       | -                       | 0,46                        |
| 57,31     | 18,89  | -                         | 1,06                        | -                             | 1,06                        | -                       | 1,06                        | -                             | 1,06                        | 8,65                       | -                       | 0,46                        | 8,65                       | -                       | 0,46                        |
| 58,41     | 19,26  | -                         | 1,08                        | -                             | 1,08                        | -                       | 1,08                        | -                             | 1,08                        | 8,81                       | -                       | 0,48                        | 8,81                       | -                       | 0,48                        |
| 59,52     | 19,63  | -                         | 1,10                        | -                             | 1,10                        | -                       | 1,10                        | -                             | 1,10                        | 8,97                       | -                       | 0,48                        | 8,97                       | -                       | 0,48                        |
| 60,62     | 20,00  | -                         | 1,12                        | -                             | 1,12                        | -                       | 1,12                        | -                             | 1,12                        | 9,14                       | -                       | 0,51                        | 9,14                       | -                       | 0,51                        |
| 61,72     | 20,34  | -                         | 1,14                        | -                             | 1,14                        | -                       | 1,14                        | -                             | 1,14                        | 9,30                       | -                       | 0,51                        | 9,30                       | -                       | 0,51                        |
| 62,82     | 20,71  | -                         | 1,16                        | -                             | 1,16                        | -                       | 1,16                        | -                             | 1,16                        | 9,46                       | -                       | 0,53                        | 9,46                       | -                       | 0,53                        |
| 63,92     | 21,08  | -                         | 1,18                        | -                             | 1,18                        | -                       | 1,18                        | -                             | 1,18                        | 9,63                       | -                       | 0,53                        | 9,63                       | -                       | 0,53                        |
| 65,03     | 21,44  | -                         | 1,20                        | -                             | 1,20                        | -                       | 1,20                        | -                             | 1,20                        | 9,81                       | -                       | 0,55                        | 9,81                       | -                       | 0,55                        |
| 66,13     | 21,81  | -                         | 1,22                        | -                             | 1,22                        | -                       | 1,22                        | -                             | 1,22                        | 9,97                       | -                       | 0,55                        | 9,97                       | -                       | 0,55                        |
| 67,23     | 22,18  | -                         | 1,24                        | -                             | 1,24                        | -                       | 1,24                        | -                             | 1,24                        | 10,14                      | -                       | 0,55                        | 10,14                      | -                       | 0,55                        |
| 68,33     | 22,53  | -                         | 1,26                        | -                             | 1,26                        | -                       | 1,26                        | -                             | 1,26                        | 10,30                      | -                       | 0,57                        | 10,30                      | -                       | 0,57                        |
| 69,43     | 22,89  | -                         | 1,28                        | -                             | 1,28                        | -                       | 1,28                        | -                             | 1,28                        | 10,46                      | -                       | 0,57                        | 10,46                      | -                       | 0,57                        |
| 70,54     | 23,26  | -                         | 1,30                        | -                             | 1,30                        | -                       | 1,30                        | -                             | 1,30                        | 10,63                      | -                       | 0,59                        | 10,63                      | -                       | 0,59                        |
| 71,64     | 23,63  | -                         | 1,32                        | -                             | 1,32                        | -                       | 1,32                        | -                             | 1,32                        | 10,81                      | -                       | 0,59                        | 10,81                      | -                       | 0,59                        |
| 72,74     | 24,00  | -                         | 1,34                        | -                             | 1,34                        | -                       | 1,34                        | -                             | 1,34                        | 10,97                      | -                       | 0,61                        | 10,97                      | -                       | 0,61                        |
| 73,84     | 24,34  | -                         | 1,36                        | -                             | 1,36                        | -                       | 1,36                        | -                             | 1,36                        | 11,14                      | -                       | 0,61                        | 11,14                      | -                       | 0,61                        |
| 74,94     | 24,71  | -                         | 1,38                        | -                             | 1,38                        | -                       | 1,38                        | -                             | 1,38                        | 11,30                      | -                       | 0,63                        | 11,30                      | -                       | 0,63                        |
| 76,05     | 25,08  | -                         | 1,40                        | -                             | 1,40                        | -                       | 1,40                        | -                             | 1,40                        | 11,46                      | -                       | 0,63                        | 11,46                      | -                       | 0,63                        |
| 77,15     | 25,44  | -                         | 1,42                        | -                             | 1,42                        | -                       | 1,42                        | -                             | 1,42                        | 11,63                      | -                       | 0,65                        | 11,63                      | -                       | 0,65                        |
| 78,25     | 25,81  | -                         | 1,44                        | -                             | 1,44                        | -                       | 1,44                        | -                             | 1,44                        | 11,79                      | -                       | 0,65                        | 11,79                      | -                       | 0,65                        |
| 79,35     | 26,18  | -                         | 1,46                        | -                             | 1,46                        | -                       | 1,46                        | -                             | 1,46                        | 11,97                      | -                       | 0,67                        | 11,97                      | -                       | 0,67                        |
| 80,45     | 26,53  | -                         | 1,48                        | -                             | 1,48                        | -                       | 1,48                        | -                             | 1,48                        | 12,14                      | -                       | 0,67                        | 12,14                      | -                       | 0,67                        |
| 81,56     | 26,89  | -                         | 1,51                        | -                             | 1,51                        | -                       | 1,51                        | -                             | 1,51                        | 12,30                      | -                       | 0,67                        | 12,30                      | -                       | 0,67                        |
| 82,66     | 27,26  | -                         | 1,53                        | -                             | 1,53                        | -                       | 1,53                        | -                             | 1,53                        | 12,46                      | -                       | 0,69                        | 12,46                      | -                       | 0,69                        |

Alle bedragen zijn in euro's.

| Tabelloon     | Jonger dan 65 jaar  |                           |                             |                               |                             |                         |                             |                               | 65 jaar en ouder            |                            |                         |                             |                            |                         |                             |
|---------------|---|---------------------------|-----------------------------|-------------------------------|-----------------------------|-------------------------|-----------------------------|-------------------------------|-----------------------------|----------------------------|-------------------------|-----------------------------|----------------------------|-------------------------|-----------------------------|
|               | met loonheffingskorting (afhankelijk van het geboortjaar) |                           |                             |                               |                             |                         |                             |                               | geboren in 1945 of eerder   |                            |                         | geboren in 1946             |                            |                         |                             |
|               | zonder loonheffingskorting                                | geboren in 1954 of daarna | verrekenende arbeidskorting | geboren in 1951, 1952 of 1953 | verrekenende arbeidskorting | geboren in 1949 of 1950 | verrekenende arbeidskorting | geboren in 1946, 1947 of 1948 | verrekenende arbeidskorting | zonder loonheffingskorting | met loonheffingskorting | verrekenende arbeidskorting | zonder loonheffingskorting | met loonheffingskorting | verrekenende arbeidskorting |
| <b>83,76</b>  | 27,63   | -                         | 1,55                        | -                             | 1,55                        | -                       | 1,55                        | -                             | 1,55                        | 12,63                      | -                       | 0,69                        | 12,63                      | -                       | 0,69                        |
| <b>84,86</b>  | 28,00   | -                         | 1,57                        | -                             | 1,57                        | -                       | 1,57                        | -                             | 1,57                        | 12,79                      | -                       | 0,71                        | 12,79                      | -                       | 0,71                        |
| <b>85,96</b>  | 28,34   | -                         | 1,59                        | -                             | 1,59                        | -                       | 1,59                        | -                             | 1,59                        | 12,97                      | -                       | 0,71                        | 12,97                      | -                       | 0,71                        |
| <b>87,07</b>  | 28,71   | -                         | 1,61                        | -                             | 1,61                        | -                       | 1,61                        | -                             | 1,61                        | 13,14                      | -                       | 0,73                        | 13,14                      | -                       | 0,73                        |
| <b>88,17</b>  | 29,08   | -                         | 1,63                        | -                             | 1,63                        | -                       | 1,63                        | -                             | 1,63                        | 13,30                      | -                       | 0,73                        | 13,30                      | -                       | 0,73                        |
| <b>89,27</b>  | 29,44   | -                         | 1,65                        | -                             | 1,65                        | -                       | 1,65                        | -                             | 1,65                        | 13,46                      | -                       | 0,75                        | 13,46                      | -                       | 0,75                        |
| <b>90,37</b>  | 29,81   | -                         | 1,67                        | -                             | 1,67                        | -                       | 1,67                        | -                             | 1,67                        | 13,63                      | -                       | 0,75                        | 13,63                      | -                       | 0,75                        |
| <b>91,47</b>  | 30,18   | -                         | 1,69                        | -                             | 1,69                        | -                       | 1,69                        | -                             | 1,69                        | 13,79                      | -                       | 0,77                        | 13,79                      | -                       | 0,77                        |
| <b>92,58</b>  | 30,53   | -                         | 1,71                        | -                             | 1,71                        | -                       | 1,71                        | -                             | 1,71                        | 13,95                      | -                       | 0,77                        | 13,95                      | -                       | 0,77                        |
| <b>93,68</b>  | 30,89   | -                         | 1,73                        | -                             | 1,73                        | -                       | 1,73                        | -                             | 1,73                        | 14,14                      | -                       | 0,77                        | 14,14                      | -                       | 0,77                        |
| <b>94,78</b>  | 31,26   | -                         | 1,75                        | -                             | 1,75                        | -                       | 1,75                        | -                             | 1,75                        | 14,30                      | -                       | 0,79                        | 14,30                      | -                       | 0,79                        |
| <b>95,88</b>  | 31,63   | -                         | 1,77                        | -                             | 1,77                        | -                       | 1,77                        | -                             | 1,77                        | 14,46                      | -                       | 0,79                        | 14,46                      | -                       | 0,79                        |
| <b>96,98</b>  | 32,00   | -                         | 1,79                        | -                             | 1,79                        | -                       | 1,79                        | -                             | 1,79                        | 14,63                      | -                       | 0,81                        | 14,63                      | -                       | 0,81                        |
| <b>98,09</b>  | 32,34   | -                         | 1,81                        | -                             | 1,81                        | -                       | 1,81                        | -                             | 1,81                        | 14,79                      | -                       | 0,81                        | 14,79                      | -                       | 0,81                        |
| <b>99,19</b>  | 32,71   | -                         | 1,83                        | -                             | 1,83                        | -                       | 1,83                        | -                             | 1,83                        | 14,95                      | -                       | 0,83                        | 14,95                      | -                       | 0,83                        |
| <b>100,29</b> | 33,08   | -                         | 1,85                        | -                             | 1,85                        | -                       | 1,85                        | -                             | 1,85                        | 15,14                      | -                       | 0,83                        | 15,14                      | -                       | 0,83                        |
| <b>101,39</b> | 33,44   | -                         | 1,87                        | -                             | 1,87                        | -                       | 1,87                        | -                             | 1,87                        | 15,30                      | -                       | 0,85                        | 15,30                      | -                       | 0,85                        |
| <b>102,49</b> | 33,81   | -                         | 1,89                        | -                             | 1,89                        | -                       | 1,89                        | -                             | 1,89                        | 15,46                      | -                       | 0,85                        | 15,46                      | -                       | 0,85                        |
| <b>103,60</b> | 34,18   | -                         | 1,91                        | -                             | 1,91                        | -                       | 1,91                        | -                             | 1,91                        | 15,63                      | -                       | 0,87                        | 15,63                      | -                       | 0,87                        |
| <b>104,70</b> | 34,53   | -                         | 1,93                        | -                             | 1,93                        | -                       | 1,93                        | -                             | 1,93                        | 15,79                      | -                       | 0,87                        | 15,79                      | -                       | 0,87                        |
| <b>105,80</b> | 34,89   | -                         | 1,95                        | -                             | 1,95                        | -                       | 1,95                        | -                             | 1,95                        | 15,95                      | -                       | 0,89                        | 15,95                      | -                       | 0,89                        |
| <b>106,90</b> | 35,26   | -                         | 1,97                        | -                             | 1,97                        | -                       | 1,97                        | -                             | 1,97                        | 16,12                      | -                       | 0,89                        | 16,12                      | -                       | 0,89                        |
| <b>108,00</b> | 35,63   | -                         | 2,00                        | -                             | 2,00                        | -                       | 2,00                        | -                             | 2,00                        | 16,30                      | -                       | 0,89                        | 16,30                      | -                       | 0,89                        |
| <b>109,11</b> | 36,00   | -                         | 2,02                        | -                             | 2,02                        | -                       | 2,02                        | -                             | 2,02                        | 16,46                      | -                       | 0,91                        | 16,46                      | -                       | 0,91                        |
| <b>110,21</b> | 36,36   | -                         | 2,04                        | -                             | 2,04                        | -                       | 2,04                        | -                             | 2,04                        | 16,63                      | -                       | 0,91                        | 16,63                      | -                       | 0,91                        |
| <b>111,31</b> | 36,71   | -                         | 2,06                        | -                             | 2,06                        | -                       | 2,06                        | -                             | 2,06                        | 16,79                      | -                       | 0,93                        | 16,79                      | -                       | 0,93                        |
| <b>112,41</b> | 37,08   | -                         | 2,08                        | -                             | 2,08                        | -                       | 2,08                        | -                             | 2,08                        | 16,95                      | -                       | 0,93                        | 16,95                      | -                       | 0,93                        |
| <b>113,52</b> | 37,44   | -                         | 2,10                        | -                             | 2,10                        | -                       | 2,10                        | -                             | 2,10                        | 17,12                      | -                       | 0,95                        | 17,12                      | -                       | 0,95                        |
| <b>114,62</b> | 37,81   | -                         | 2,12                        | -                             | 2,12                        | -                       | 2,12                        | -                             | 2,12                        | 17,30                      | -                       | 0,95                        | 17,30                      | -                       | 0,95                        |
| <b>115,72</b> | 38,18   | -                         | 2,14                        | -                             | 2,14                        | -                       | 2,14                        | -                             | 2,14                        | 17,46                      | -                       | 0,97                        | 17,46                      | -                       | 0,97                        |
| <b>116,82</b> | 38,53   | -                         | 2,16                        | -                             | 2,16                        | -                       | 2,16                        | -                             | 2,16                        | 17,63                      | -                       | 0,97                        | 17,63                      | -                       | 0,97                        |
| <b>117,92</b> | 38,89   | -                         | 2,18                        | -                             | 2,18                        | -                       | 2,18                        | -                             | 2,18                        | 17,79                      | -                       | 1,00                        | 17,79                      | -                       | 1,00                        |
| <b>119,03</b> | 39,26   | -                         | 2,20                        | -                             | 2,20                        | -                       | 2,20                        | -                             | 2,20                        | 17,95                      | -                       | 1,00                        | 17,95                      | -                       | 1,00                        |
| <b>120,13</b> | 39,63   | -                         | 2,22                        | -                             | 2,22                        | -                       | 2,22                        | -                             | 2,22                        | 18,12                      | -                       | 1,00                        | 18,12                      | -                       | 1,00                        |
| <b>121,23</b> | 40,00   | -                         | 2,24                        | -                             | 2,24                        | -                       | 2,24                        | -                             | 2,24                        | 18,28                      | -                       | 1,02                        | 18,28                      | -                       | 1,02                        |
| <b>122,33</b> | 40,36   | -                         | 2,26                        | -                             | 2,26                        | -                       | 2,26                        | -                             | 2,26                        | 18,46                      | -                       | 1,02                        | 18,46                      | -                       | 1,02                        |
| <b>123,43</b> | 40,71   | -                         | 2,28                        | -                             | 2,28                        | -                       | 2,28                        | -                             | 2,28                        | 18,63                      | -                       | 1,04                        | 18,63                      | -                       | 1,04                        |
| <b>124,54</b> | 41,08   | -                         | 2,30                        | -                             | 2,30                        | -                       | 2,30                        | -                             | 2,30                        | 18,79                      | -                       | 1,04                        | 18,79                      | -                       | 1,04                        |
| <b>125,64</b> | 41,44   | -                         | 2,32                        | -                             | 2,32                        | -                       | 2,32                        | -                             | 2,32                        | 18,95                      | -                       | 1,06                        | 18,95                      | -                       | 1,06                        |
| <b>126,74</b> | 41,81   | -                         | 2,34                        | -                             | 2,34                        | -                       | 2,34                        | -                             | 2,34                        | 19,12                      | -                       | 1,06                        | 19,12                      | -                       | 1,06                        |
| <b>127,84</b> | 42,18   | -                         | 2,36                        | -                             | 2,36                        | -                       | 2,36                        | -                             | 2,36                        | 19,28                      | -                       | 1,08                        | 19,28                      | -                       | 1,08                        |
| <b>128,94</b> | 42,53   | -                         | 2,38                        | -                             | 2,38                        | -                       | 2,38                        | -                             | 2,38                        | 19,46                      | -                       | 1,08                        | 19,46                      | -                       | 1,08                        |
| <b>130,05</b> | 42,89   | -                         | 2,40                        | -                             | 2,40                        | -                       | 2,40                        | -                             | 2,40                        | 19,63                      | -                       | 1,10                        | 19,63                      | -                       | 1,10                        |
| <b>131,15</b> | 43,26   | 0,28                      | 2,42                        | 0,28                          | 2,42                        | 0,28                    | 2,42                        | 0,28                          | 2,42                        | 19,79                      | -                       | 1,10                        | 19,79                      | -                       | 1,10                        |
| <b>132,25</b> | 43,63   | 0,63                      | 2,44                        | 0,63                          | 2,44                        | 0,63                    | 2,44                        | 0,63                          | 2,44                        | 19,95                      | -                       | 1,12                        | 19,95                      | -                       | 1,12                        |
| <b>133,35</b> | 44,00   | 0,97                      | 2,46                        | 0,97                          | 2,46                        | 0,97                    | 2,46                        | 0,97                          | 2,46                        | 20,12                      | -                       | 1,12                        | 20,12                      | -                       | 1,12                        |
| <b>134,45</b> | 44,36   | 1,32                      | 2,48                        | 1,32                          | 2,48                        | 1,32                    | 2,48                        | 1,32                          | 2,48                        | 20,28                      | -                       | 1,12                        | 20,28                      | -                       | 1,12                        |
| <b>135,56</b> | 44,71   | 1,65                      | 2,51                        | 1,65                          | 2,51                        | 1,65                    | 2,51                        | 1,65                          | 2,51                        | 20,44                      | -                       | 1,14                        | 20,44                      | -                       | 1,14                        |
| <b>136,66</b> | 45,08   | 2,00                      | 2,53                        | 2,00                          | 2,53                        | 2,00                    | 2,53                        | 2,00                          | 2,53                        | 20,63                      | -                       | 1,14                        | 20,63                      | -                       | 1,14                        |
| <b>137,76</b> | 45,44   | 2,34                      | 2,55                        | 2,34                          | 2,55                        | 2,34                    | 2,55                        | 2,34                          | 2,55                        | 20,79                      | -                       | 1,16                        | 20,79                      | -                       | 1,16                        |
| <b>138,86</b> | 45,81   | 2,69                      | 2,57                        | 2,69                          | 2,57                        | 2,69                    | 2,57                        | 2,69                          | 2,57                        | 20,95                      | -                       | 1,16                        | 20,95                      | -                       | 1,16                        |
| <b>139,96</b> | 46,18   | 3,04                      | 2,59                        | 3,04                          | 2,59                        | 3,04                    | 2,59                        | 3,04                          | 2,59                        | 21,12                      | -                       | 1,18                        | 21,12                      | -                       | 1,18                        |
| <b>141,07</b> | 46,53   | 3,36                      | 2,61                        | 3,36                          | 2,61                        | 3,36                    | 2,61                        | 3,36                          | 2,61                        | 21,28                      | -                       | 1,18                        | 21,28                      | -                       | 1,18                        |
| <b>142,17</b> | 46,89   | 3,71                      | 2,63                        | 3,71                          | 2,63                        | 3,71                    | 2,63                        | 3,71                          | 2,63                        | 21,44                      | -                       | 1,20                        | 21,44                      | -                       | 1,20                        |
| <b>143,27</b> | 47,26   | 4,06                      | 2,65                        | 4,06                          | 2,65                        | 4,06                    | 2,65                        | 4,06                          | 2,65                        | 21,63                      | -                       | 1,20                        | 21,63                      | -                       | 1,20                        |
| <b>144,37</b> | 47,63   | 4,40                      | 2,67                        | 4,40                          | 2,67                        | 4,40                    | 2,67                        | 4,40                          | 2,67                        | 21,79                      | -                       | 1,22                        | 21,79                      | -                       | 1,22                        |
| <b>145,47</b> | 48,00   | 4,75                      | 2,69                        | 4,75                          | 2,69                        | 4,75                    | 2,69                        | 4,75                          | 2,69                        | 21,95                      | -                       | 1,22                        | 21,95                      | -                       | 1,22                        |
| <b>146,58</b> | 48,36   | 5,10                      | 2,71                        | 5,10                          | 2,71                        | 5,10                    | 2,71                        | 5,10                          | 2,71                        | 22,12                      | -                       | 1,22                        | 22,12                      | -                       | 1,22                        |
| <b>147,68</b> | 48,71   | 5,42                      | 2,73                        | 5,42                          | 2,73                        | 5,42                    | 2,73                        | 5,42                          | 2,73                        | 22,28                      | -                       | 1,24                        | 22,28                      | -                       | 1,24                        |
| <b>148,78</b> | 49,08   | 5,77                      | 2,75                        | 5,77                          | 2,75                        | 5,77                    | 2,75                        | 5,77                          | 2,75                        | 22,44                      | -                       | 1,24                        | 22,44                      | -                       | 1,24                        |
| <b>149,88</b> | 49,44   | 6,12                      | 2,77                        | 6,12                          | 2,77                        | 6,12                    | 2,77                        | 6,12                          | 2,77                        | 22,61                      | -                       | 1,26                        | 22,61                      | -                       | 1,26                        |
| <b>150,98</b> | 49,81   | 6,46                      | 2,79                        | 6,46                          | 2,79                        | 6,46                    | 2,79                        | 6,46                          | 2,79                        | 22,79                      | -                       | 1,26                        | 22,79                      | -                       | 1,26                        |
| <b>152,09</b> | 50,18   | 6,81                      | 2,81                        | 6,81                          | 2,81                        | 6,81                    | 2,81                        | 6,81                          | 2,81                        | 22,95                      | -                       | 1,28                        | 22,95                      | -                       | 1,28                        |
| <b>153,19</b> | 50,53   | 7,14                      | 2,83                        | 7,14                          | 2,83                        | 7,14                    | 2,83                        | 7,14                          | 2,83                        | 23,12                      | -                       | 1,28                        | 23,12                      | -                       | 1,28                        |
| <b>154,29</b> | 50,89   | 7,48                      | 2,85                        | 7,48                          | 2,85                        | 7,48                    | 2,85                        | 7,48                          | 2,85                        | 23,28                      | -                       | 1,30                        | 23,28                      | -                       | 1,30                        |
| <b>155,39</b> | 51,26   | 7,83                      | 2,87                        | 7,83                          | 2,87                        | 7,83                    | 2,87                        | 7,83                          | 2,87                        | 23,44                      | -                       | 1,30                        | 23,44                      | -                       | 1,30                        |
| <b>156,49</b> | 51,63   | 8,18                      | 2,89                        | 8,18                          | 2,89                        | 8,18                    | 2,89                        | 8,18                          | 2,89                        | 23,61                      | -                       | 1,32                        | 23,61                      | -                       | 1,32                        |
| <b>157,60</b> | 52,00   | 8,53                      | 2,91                        | 8,53                          | 2,91                        | 8,53                    | 2,91                        | 8,53                          | 2,91                        | 23,79                      | -                       | 1,32                        | 23,79                      | -                       | 1,32                        |
| <b>158,70</b> | 52,36   | 8,87                      | 2,93                        | 8,87                          | 2,93                        | 8,87                    | 2,93                        | 8,87                          | 2,93                        | 23,95                      | -                       | 1,34                        | 23,95                      | -                       | 1,34                        |
| <b>159,80</b> | 52,71   | 9,20                      | 2,95                        | 9,20                          | 2,95                        | 9,20                    | 2,95                        | 9,20                          | 2,95                        | 24,12                      | -                       | 1,34                        | 24,12                      | -                       | 1,34                        |
| <b>160,90</b> | 53,08   | 9,55                      | 2,97                        | 9,55                          | 2,97                        | 9,55                    | 2,97                        | 9,55                          | 2,97                        | 24,28                      | -                       | 1,34                        | 24,28                      | -                       | 1,34                        |
| <b>162,00</b> | 53,44   | 9,89                      | 3,00                        | 9,89                          | 3,00                        | 9,89                    | 3,00                        | 9,89                          | 3,00                        | 24,44                      | -                       | 1,36                        | 24,44                      | -                       | 1,36                        |
| <b>163,11</b> | 53,81   | 10,24                     | 3,02                        | 10,24                         | 3,02                        | 10,24                   | 3,02                        | 10,24                         | 3,02                        | 24,61                      | -                       | 1,36                        | 24,61                      | -                       | 1,36                        |
| <b>164,21</b> | 54,18   | 10,59                     | 3,04                        | 10,59                         | 3,04                        | 10,59                   | 3,04                        | 10,59                         | 3,04                        | 24,77                      | -                       | 1,38                        | 24,77                      | -                       | 1,38                        |
| <b>165,31</b> | 54,55   | 10,93                     | 3,06                        | 10,93                         | 3,06                        | 10,93                   | 3,06                        | 10,93                         | 3,06                        | 24,95                      | -                       | 1,38                        | 24,95                      | -                       | 1,38                        |

Alle bedragen zijn in euro's.

| Tabelloon     | Jonger dan 65 jaar         |   |                             |                               |                             |                         |                             |                               | 65 jaar en ouder            |                            |                         |                             |                            |                         |                             |
|---------------|----------------------------|---|-----------------------------|-------------------------------|-----------------------------|-------------------------|-----------------------------|-------------------------------|-----------------------------|----------------------------|-------------------------|-----------------------------|----------------------------|-------------------------|-----------------------------|
|               | zonder loonheffingskorting | met loonheffingskorting (afhankelijk van het geboortjaar) |                             |                               |                             |                         |                             | geboren in 1945 of eerder     |                             |                            | geboren in 1946         |                             |                            |                         |                             |
|               |                            | geboren in 1954 of daarna                                 | verrekenende arbeidskorting | geboren in 1951, 1952 of 1953 | verrekenende arbeidskorting | geboren in 1949 of 1950 | verrekenende arbeidskorting | geboren in 1946, 1947 of 1948 | verrekenende arbeidskorting | zonder loonheffingskorting | met loonheffingskorting | verrekenende arbeidskorting | zonder loonheffingskorting | met loonheffingskorting | verrekenende arbeidskorting |
| <b>166,41</b> | 54,89                      | 11,26   | 3,08                        | 11,26                         | 3,08                        | 11,26                   | 3,08                        | 11,26                         | 3,08                        | 25,12                      | -                       | 1,40                        | 25,12                      | -                       | 1,40                        |
| <b>167,52</b> | 55,26                      | 11,61   | 3,10                        | 11,61                         | 3,10                        | 11,61                   | 3,10                        | 11,61                         | 3,10                        | 25,28                      | -                       | 1,40                        | 25,28                      | -                       | 1,40                        |
| <b>168,62</b> | 55,63                      | 11,95   | 3,12                        | 11,95                         | 3,12                        | 11,95                   | 3,12                        | 11,95                         | 3,12                        | 25,44                      | -                       | 1,42                        | 25,44                      | -                       | 1,42                        |
| <b>169,72</b> | 56,00                      | 12,30   | 3,14                        | 12,30                         | 3,14                        | 12,30                   | 3,14                        | 12,30                         | 3,14                        | 25,61                      | -                       | 1,42                        | 25,61                      | -                       | 1,42                        |
| <b>170,82</b> | 56,36                      | 12,65   | 3,16                        | 12,65                         | 3,16                        | 12,65                   | 3,16                        | 12,65                         | 3,16                        | 25,77                      | -                       | 1,44                        | 25,77                      | -                       | 1,44                        |
| <b>171,92</b> | 56,71                      | 12,97   | 3,18                        | 12,97                         | 3,18                        | 12,97                   | 3,18                        | 12,97                         | 3,18                        | 25,95                      | -                       | 1,44                        | 25,95                      | -                       | 1,44                        |
| <b>173,03</b> | 57,08                      | 13,32   | 3,20                        | 13,32                         | 3,20                        | 13,32                   | 3,20                        | 13,32                         | 3,20                        | 26,12                      | -                       | 1,44                        | 26,12                      | -                       | 1,44                        |
| <b>174,13</b> | 57,44                      | 13,67   | 3,22                        | 13,67                         | 3,22                        | 13,65                   | 3,24                        | 13,65                         | 3,24                        | 26,28                      | -                       | 1,46                        | 26,28                      | -                       | 1,46                        |
| <b>175,23</b> | 57,81                      | 13,89   | 3,36                        | 13,85                         | 3,40                        | 13,83                   | 3,42                        | 13,79                         | 3,46                        | 26,44                      | -                       | 1,59                        | 26,44                      | -                       | 1,59                        |
| <b>176,33</b> | 58,18                      | 14,12   | 3,51                        | 14,06                         | 3,57                        | 14,00                   | 3,63                        | 13,93                         | 3,69                        | 26,61                      | -                       | 1,69                        | 26,61                      | -                       | 1,69                        |
| <b>177,43</b> | 58,55                      | 14,32   | 3,67                        | 14,24                         | 3,75                        | 14,16                   | 3,83                        | 14,08                         | 3,91                        | 26,77                      | -                       | 1,79                        | 26,77                      | -                       | 1,79                        |
| <b>178,54</b> | 58,89                      | 14,53   | 3,81                        | 14,42                         | 3,91                        | 14,32                   | 4,02                        | 14,20                         | 4,14                        | 26,93                      | -                       | 1,89                        | 26,93                      | -                       | 1,89                        |
| <b>179,64</b> | 59,26                      | 14,75   | 3,95                        | 14,63                         | 4,08                        | 14,48                   | 4,22                        | 14,34                         | 4,36                        | 27,12                      | -                       | 2,00                        | 27,12                      | -                       | 2,00                        |
| <b>180,74</b> | 59,63                      | 14,97   | 4,10                        | 14,81                         | 4,26                        | 14,65                   | 4,42                        | 14,48                         | 4,59                        | 27,28                      | -                       | 2,10                        | 27,28                      | -                       | 2,10                        |
| <b>181,84</b> | 60,00                      | 15,20   | 4,24                        | 15,02                         | 4,42                        | 14,81                   | 4,63                        | 14,63                         | 4,81                        | 27,44                      | -                       | 2,20                        | 27,44                      | -                       | 2,20                        |
| <b>182,94</b> | 60,36                      | 15,42   | 4,38                        | 15,20                         | 4,61                        | 15,00                   | 4,81                        | 14,77                         | 5,04                        | 27,61                      | -                       | 2,30                        | 27,61                      | -                       | 2,30                        |
| <b>184,05</b> | 60,71                      | 15,63   | 4,53                        | 15,38                         | 4,77                        | 15,14                   | 5,02                        | 14,89                         | 5,26                        | 27,77                      | -                       | 2,40                        | 27,77                      | -                       | 2,40                        |
| <b>185,15</b> | 61,08                      | 15,85   | 4,67                        | 15,57                         | 4,95                        | 15,30                   | 5,22                        | 15,04                         | 5,48                        | 27,93                      | -                       | 2,53                        | 27,93                      | -                       | 2,53                        |
| <b>186,25</b> | 61,44                      | 16,08   | 4,81                        | 15,77                         | 5,12                        | 15,46                   | 5,42                        | 15,18                         | 5,71                        | 28,12                      | -                       | 2,63                        | 28,12                      | -                       | 2,63                        |
| <b>187,35</b> | 61,81                      | 16,30   | 4,95                        | 15,97                         | 5,28                        | 15,65                   | 5,61                        | 15,32                         | 5,93                        | 28,28                      | -                       | 2,73                        | 28,28                      | -                       | 2,73                        |
| <b>188,45</b> | 62,18                      | 16,53   | 5,10                        | 16,16                         | 5,46                        | 15,81                   | 5,81                        | 15,46                         | 6,16                        | 28,44                      | -                       | 2,83                        | 28,44                      | -                       | 2,83                        |
| <b>189,56</b> | 62,55                      | 16,73   | 5,26                        | 16,36                         | 5,63                        | 15,97                   | 6,02                        | 15,61                         | 6,38                        | 28,61                      | -                       | 2,93                        | 28,61                      | -                       | 2,93                        |
| <b>190,66</b> | 62,89                      | 16,93   | 5,40                        | 16,53                         | 5,81                        | 16,14                   | 6,20                        | 15,73                         | 6,61                        | 28,77                      | -                       | 3,04                        | 28,77                      | -                       | 3,04                        |
| <b>191,76</b> | 63,26                      | 17,16   | 5,55                        | 16,73                         | 5,97                        | 16,30                   | 6,40                        | 15,87                         | 6,83                        | 28,93                      | -                       | 3,14                        | 28,93                      | -                       | 3,14                        |
| <b>192,86</b> | 63,63                      | 17,38   | 5,69                        | 16,93                         | 6,14                        | 16,46                   | 6,61                        | 16,02                         | 7,06                        | 29,10                      | -                       | 3,24                        | 29,10                      | -                       | 3,24                        |
| <b>193,96</b> | 64,00                      | 17,61   | 5,83                        | 17,12                         | 6,32                        | 16,63                   | 6,81                        | 16,16                         | 7,28                        | 29,28                      | -                       | 3,34                        | 29,28                      | -                       | 3,34                        |
| <b>195,07</b> | 64,36                      | 17,83   | 5,97                        | 17,32                         | 6,48                        | 16,81                   | 7,00                        | 16,30                         | 7,51                        | 29,44                      | -                       | 3,44                        | 29,44                      | -                       | 3,44                        |
| <b>196,17</b> | 64,71                      | 18,04   | 6,12                        | 17,48                         | 6,67                        | 16,95                   | 7,20                        | 16,42                         | 7,73                        | 29,61                      | -                       | 3,55                        | 29,61                      | -                       | 3,55                        |
| <b>197,27</b> | 65,08                      | 18,26   | 6,26                        | 17,69                         | 6,83                        | 17,12                   | 7,40                        | 16,57                         | 7,95                        | 29,77                      | -                       | 3,65                        | 29,77                      | -                       | 3,65                        |
| <b>198,37</b> | 65,44                      | 18,48   | 6,40                        | 17,89                         | 7,00                        | 17,30                   | 7,59                        | 16,71                         | 8,18                        | 29,93                      | -                       | 3,75                        | 29,93                      | -                       | 3,75                        |
| <b>199,47</b> | 65,81                      | 18,71   | 6,55                        | 18,08                         | 7,18                        | 17,46                   | 7,79                        | 16,85                         | 8,40                        | 30,10                      | -                       | 3,85                        | 30,10                      | -                       | 3,85                        |
| <b>200,58</b> | 66,18                      | 18,93   | 6,69                        | 18,28                         | 7,34                        | 17,63                   | 8,00                        | 17,00                         | 8,63                        | 30,28                      | -                       | 3,95                        | 30,28                      | -                       | 3,95                        |
| <b>201,68</b> | 66,55                      | 19,16   | 6,83                        | 18,46                         | 7,53                        | 17,79                   | 8,20                        | 17,12                         | 8,87                        | 30,44                      | -                       | 4,06                        | 30,44                      | -                       | 4,06                        |
| <b>202,78</b> | 66,89                      | 19,34   | 7,00                        | 18,65                         | 7,69                        | 17,95                   | 8,38                        | 17,24                         | 9,10                        | 30,61                      | -                       | 4,16                        | 30,61                      | -                       | 4,16                        |
| <b>203,88</b> | 67,26                      | 19,57   | 7,14                        | 18,85                         | 7,85                        | 18,12                   | 8,59                        | 17,38                         | 9,32                        | 30,77                      | -                       | 4,26                        | 30,77                      | -                       | 4,26                        |
| <b>204,98</b> | 67,63                      | 19,79   | 7,28                        | 19,04                         | 8,04                        | 18,28                   | 8,79                        | 17,53                         | 9,55                        | 30,93                      | -                       | 4,36                        | 30,93                      | -                       | 4,36                        |
| <b>206,09</b> | 68,00                      | 20,02   | 7,42                        | 19,24                         | 8,20                        | 18,46                   | 8,97                        | 17,67                         | 9,77                        | 31,10                      | -                       | 4,46                        | 31,10                      | -                       | 4,46                        |
| <b>207,19</b> | 68,36                      | 20,24   | 7,57                        | 19,42                         | 8,38                        | 18,63                   | 9,18                        | 17,81                         | 10,00                       | 31,26                      | -                       | 4,57                        | 31,26                      | -                       | 4,57                        |
| <b>208,29</b> | 68,71                      | 20,44   | 7,71                        | 19,61                         | 8,55                        | 18,77                   | 9,38                        | 17,93                         | 10,22                       | 31,44                      | -                       | 4,69                        | 31,44                      | -                       | 4,69                        |
| <b>209,39</b> | 69,08                      | 20,67   | 7,85                        | 19,79                         | 8,73                        | 18,93                   | 9,59                        | 18,08                         | 10,44                       | 31,61                      | -                       | 4,79                        | 31,61                      | -                       | 4,79                        |
| <b>210,49</b> | 69,44                      | 20,89   | 8,00                        | 20,00                         | 8,89                        | 19,12                   | 9,77                        | 18,22                         | 10,67                       | 31,77                      | -                       | 4,89                        | 31,77                      | -                       | 4,89                        |
| <b>211,60</b> | 69,81                      | 21,12   | 8,14                        | 20,20                         | 9,06                        | 19,28                   | 9,97                        | 18,36                         | 10,89                       | 31,93                      | -                       | 5,00                        | 31,93                      | -                       | 5,00                        |
| <b>212,70</b> | 70,18                      | 21,34   | 8,28                        | 20,38                         | 9,24                        | 19,44                   | 10,18                       | 18,51                         | 11,12                       | 32,10                      | -                       | 5,10                        | 32,10                      | -                       | 5,10                        |
| <b>213,80</b> | 70,55                      | 21,57   | 8,42                        | 20,59                         | 9,40                        | 19,61                   | 10,38                       | 18,65                         | 11,34                       | 32,26                      | -                       | 5,20                        | 32,26                      | -                       | 5,20                        |
| <b>214,90</b> | 70,89                      | 21,75   | 8,59                        | 20,75                         | 9,59                        | 19,77                   | 10,57                       | 18,77                         | 11,57                       | 32,44                      | -                       | 5,30                        | 32,44                      | -                       | 5,30                        |
| <b>216,00</b> | 71,26                      | 21,97   | 8,73                        | 20,95                         | 9,75                        | 19,93                   | 10,77                       | 18,91                         | 11,79                       | 32,61                      | -                       | 5,40                        | 32,61                      | -                       | 5,40                        |
| <b>217,11</b> | 71,63                      | 22,20   | 8,87                        | 21,16                         | 9,91                        | 20,10                   | 10,97                       | 19,06                         | 12,02                       | 32,77                      | -                       | 5,51                        | 32,77                      | -                       | 5,51                        |
| <b>218,21</b> | 72,00                      | 22,42   | 9,02                        | 21,34                         | 10,10                       | 20,28                   | 11,16                       | 19,20                         | 12,24                       | 32,93                      | -                       | 5,61                        | 32,93                      | -                       | 5,61                        |
| <b>219,31</b> | 72,36                      | 22,65   | 9,16                        | 21,55                         | 10,26                       | 20,44                   | 11,36                       | 19,34                         | 12,46                       | 33,10                      | -                       | 5,71                        | 33,10                      | -                       | 5,71                        |
| <b>220,41</b> | 72,73                      | 22,87   | 9,30                        | 21,73                         | 10,44                       | 20,61                   | 11,57                       | 19,48                         | 12,69                       | 33,26                      | -                       | 5,81                        | 33,26                      | -                       | 5,81                        |
| <b>221,52</b> | 73,08                      | 23,08   | 9,44                        | 21,91                         | 10,61                       | 20,75                   | 11,77                       | 19,61                         | 12,91                       | 33,42                      | -                       | 5,91                        | 33,42                      | -                       | 5,91                        |
| <b>222,62</b> | 73,44                      | 23,30   | 9,59                        | 22,12                         | 10,77                       | 20,93                   | 11,95                       | 19,75                         | 13,14                       | 33,61                      | -                       | 6,02                        | 33,61                      | -                       | 6,02                        |
| <b>223,72</b> | 73,81                      | 23,53   | 9,73                        | 22,30                         | 10,95                       | 21,10                   | 12,16                       | 19,89                         | 13,36                       | 33,77                      | -                       | 6,12                        | 33,77                      | -                       | 6,12                        |
| <b>224,82</b> | 74,18                      | 23,75   | 9,87                        | 22,51                         | 11,12                       | 21,26                   | 12,36                       | 20,04                         | 13,59                       | 33,93                      | -                       | 6,22                        | 33,93                      | -                       | 6,22                        |
| <b>225,92</b> | 74,55                      | 23,97   | 10,02                       | 22,69                         | 11,30                       | 21,44                   | 12,55                       | 20,18                         | 13,81                       | 34,10                      | -                       | 6,32                        | 34,10                      | -                       | 6,32                        |
| <b>227,03</b> | 74,89                      | 24,18   | 10,16                       | 22,87                         | 11,46                       | 21,59                   | 12,75                       | 20,30                         | 14,04                       | 34,26                      | -                       | 6,42                        | 34,26                      | -                       | 6,42                        |
| <b>228,13</b> | 75,26                      | 24,38   | 10,32                       | 23,08                         | 11,63                       | 21,75                   | 12,95                       | 20,44                         | 14,26                       | 34,42                      | -                       | 6,53                        | 34,42                      | -                       | 6,53                        |
| <b>229,23</b> | 75,63                      | 24,61   | 10,46                       | 23,26                         | 11,81                       | 21,91                   | 13,16                       | 20,59                         | 14,48                       | 34,61                      | -                       | 6,63                        | 34,61                      | -                       | 6,63                        |
| <b>230,33</b> | 76,00                      | 24,83   | 10,61                       | 23,46                         | 11,97                       | 22,10                   | 13,34                       | 20,73                         | 14,71                       | 34,77                      | -                       | 6,75                        | 34,77                      | -                       | 6,75                        |
| <b>231,43</b> | 76,36                      | 25,06   | 10,75                       | 23,65                         | 12,16                       | 22,26                   | 13,55                       | 20,87                         | 14,93                       | 34,93                      | -                       | 6,85                        | 34,93                      | -                       | 6,85                        |
| <b>232,54</b> | 76,73                      | 25,28   | 10,89                       | 23,85                         | 12,32                       | 22,42                   | 13,75                       | 21,02                         | 15,16                       | 35,10                      | -                       | 6,95                        | 35,10                      | -                       | 6,95                        |
| <b>233,64</b> | 77,08                      | 25,48   | 11,04                       | 24,02                         | 12,51                       | 22,59                   | 13,93                       | 21,14                         | 15,38                       | 35,26                      | -                       | 7,06                        | 35,26                      | -                       | 7,06                        |
| <b>234,74</b> | 77,44                      | 25,71   | 11,18                       | 24,22                         | 12,67                       | 22,75                   | 14,14                       | 21,27                         | 15,61                       | 35,42                      | -                       | 7,16                        | 35,42                      | -                       | 7,16                        |
| <b>235,84</b> | 77,81                      | 25,93   | 11,32                       | 24,42                         | 12,83                       | 22,91                   | 14,34                       | 21,42                         | 15,83                       | 35,59                      | -                       | 7,26                        | 35,59                      | -                       | 7,26                        |
| <b>236,94</b> | 78,18                      | 26,16   | 11,46                       | 24,61                         | 13,02                       | 23,08                   | 14,55                       | 21,55                         | 16,08                       | 35,77                      | -                       | 7,36                        | 35,77                      | -                       | 7,36                        |
| <b>238,05</b> | 78,55                      | 26,38   | 11,61                       | 24,81                         | 13,18                       | 23,26                   | 14,73                       | 21,69                         | 16,30                       | 35,93                      | -                       | 7,46                        | 35,93                      | -                       | 7,46                        |
| <b>239,15</b> | 78,89                      | 26,59   | 11,75                       | 24,97                         | 13,36                       | 23,40                   | 14,93                       | 21,81                         | 16,53                       | 36,10                      | -                       | 7,57                        | 36,10                      | -                       | 7,57                        |
| <b>240,25</b> | 79,26                      | 26,79   | 11,91                       | 25,18                         | 13,53                       | 23,57                   | 15,14                       | 21,95                         | 16,75                       | 36,26                      | -                       | 7,67                        | 36,26                      | -                       | 7,67                        |
| <b>241,35</b> | 79,63                      | 27,02   | 12,06                       | 25,38                         | 13,69                       | 23,73                   | 15,34                       | 22,10                         | 16,97                       | 36,42                      | -                       | 7,77                        | 36,42                      | -                       | 7,77                        |
| <b>242,45</b> | 80,00                      | 27,24   | 12,20                       | 25,57                         | 13,87                       | 23,91                   | 15,53                       | 22,24                         | 17,20                       | 36,59                      | -                       | 7,87                        | 36,59                      | -                       | 7,87                        |
| <b>243,56</b> | 80,36                      | 27,46   | 12,34                       | 25,77                         | 14,04                       | 24,08                   | 15,73                       | 22,38                         | 17,42                       | 36,77                      | -                       | 7,97                        | 36,77                      | -                       | 7,97                        |
| <b>244,66</b> | 80,73                      | 27,69   | 12,48                       | 25,95                         | 14,22                       | 24,24                   | 15,93                       | 22,53                         | 17,65                       | 36,93                      | -                       | 8,08                        | 36,93                      | -                       | 8,08                        |
| <b>245,76</b> | 81,08                      | 27,89   | 12,63                       | 26,14                         | 14,38                       | 24,40                   | 16,12                       | 22,65                         | 17,87                       | 37,10                      | -                       | 8,18                        | 37,10                      | -                       | 8,18                        |
| <b>246,86</b> | 81,44                      | 28,12   | 12,77                       | 26,34                         | 14,55                       | 24,57                   | 16,32                       | 22,79                         | 18,10                       | 37,26                      | -                       | 8,28                        | 37,26                      | -                       | 8,28                        |
| <b>247,96</b> | 81,81                      | 28,34   | 12,91                       | 26,53                         | 14,73                       | 24,73                   | 16,53                       | 22,93                         | 18,32                       | 37,42                      | -                       | 8,38                        | 37,42                      | -                       | 8,38                        |

Alle bedragen zijn in euro's.

| Tabelloon     | Jonger dan 65 jaar  |                           |                             |                               |                             |                         |                             |                               | 65 jaar en ouder            |                            |                         |                             |                            |                         |                             |
|---------------|---|---------------------------|-----------------------------|-------------------------------|-----------------------------|-------------------------|-----------------------------|-------------------------------|-----------------------------|----------------------------|-------------------------|-----------------------------|----------------------------|-------------------------|-----------------------------|
|               | met loonheffingskorting (afhankelijk van het geboortjaar) |                           |                             |                               |                             |                         |                             |                               | geboren in 1945 of eerder   |                            |                         | geboren in 1946             |                            |                         |                             |
|               | zonder loonheffingskorting                                | geboren in 1954 of daarna | verrekenende arbeidskorting | geboren in 1951, 1952 of 1953 | verrekenende arbeidskorting | geboren in 1949 of 1950 | verrekenende arbeidskorting | geboren in 1946, 1947 of 1948 | verrekenende arbeidskorting | zonder loonheffingskorting | met loonheffingskorting | verrekenende arbeidskorting | zonder loonheffingskorting | met loonheffingskorting | verrekenende arbeidskorting |
| <b>249,07</b> | 82,18   | 28,57                     | 13,06                       | 26,73                         | 14,89                       | 24,89                   | 16,73                       | 23,08                         | 18,55                       | 37,59                      | -                       | 8,48                        | 37,59                      | -                       | 8,48                        |
| <b>250,17</b> | 82,55   | 28,79                     | 13,20                       | 26,91                         | 15,08                       | 25,08                   | 16,91                       | 23,22                         | 18,77                       | 37,75                      | -                       | 8,59                        | 37,75                      | -                       | 8,59                        |
| <b>251,27</b> | 82,89   | 29,00                     | 13,34                       | 27,10                         | 15,24                       | 25,22                   | 17,12                       | 23,34                         | 19,00                       | 37,93                      | -                       | 8,69                        | 37,93                      | -                       | 8,69                        |
| <b>252,37</b> | 83,26   | 29,20                     | 13,51                       | 27,30                         | 15,40                       | 25,38                   | 17,32                       | 23,48                         | 19,22                       | 38,10                      | -                       | 8,79                        | 38,10                      | -                       | 8,79                        |
| <b>253,47</b> | 83,63   | 29,42                     | 13,65                       | 27,48                         | 15,59                       | 25,57                   | 17,51                       | 23,63                         | 19,44                       | 38,26                      | -                       | 8,91                        | 38,26                      | -                       | 8,91                        |
| <b>254,58</b> | 84,00   | 29,65                     | 13,79                       | 27,69                         | 15,75                       | 25,73                   | 17,71                       | 23,77                         | 19,67                       | 38,42                      | -                       | 9,02                        | 38,42                      | -                       | 9,02                        |
| <b>255,68</b> | 84,36   | 29,87                     | 13,93                       | 27,87                         | 15,93                       | 25,89                   | 17,91                       | 23,91                         | 19,89                       | 38,59                      | -                       | 9,12                        | 38,59                      | -                       | 9,12                        |
| <b>256,78</b> | 84,73   | 30,10                     | 14,08                       | 28,08                         | 16,10                       | 26,06                   | 18,12                       | 24,06                         | 20,12                       | 38,75                      | -                       | 9,22                        | 38,75                      | -                       | 9,22                        |
| <b>257,88</b> | 85,08   | 30,30                     | 14,22                       | 28,24                         | 16,28                       | 26,22                   | 18,30                       | 24,18                         | 20,34                       | 38,93                      | -                       | 9,32                        | 38,93                      | -                       | 9,32                        |
| <b>258,98</b> | 85,44   | 30,53                     | 14,36                       | 28,44                         | 16,44                       | 26,38                   | 18,51                       | 24,32                         | 20,57                       | 39,10                      | -                       | 9,42                        | 39,10                      | -                       | 9,42                        |
| <b>260,09</b> | 85,81   | 30,75                     | 14,51                       | 28,65                         | 16,61                       | 26,55                   | 18,71                       | 24,46                         | 20,79                       | 39,26                      | -                       | 9,53                        | 39,26                      | -                       | 9,53                        |
| <b>261,19</b> | 86,18   | 30,97                     | 14,65                       | 28,83                         | 16,79                       | 26,71                   | 18,91                       | 24,61                         | 21,02                       | 39,42                      | -                       | 9,63                        | 39,42                      | -                       | 9,63                        |
| <b>262,29</b> | 86,55   | 31,20                     | 14,79                       | 29,04                         | 16,95                       | 26,89                   | 19,10                       | 24,75                         | 21,24                       | 39,59                      | -                       | 9,73                        | 39,59                      | -                       | 9,73                        |
| <b>263,39</b> | 86,89   | 31,40                     | 14,93                       | 29,20                         | 17,14                       | 27,04                   | 19,30                       | 24,87                         | 21,46                       | 39,75                      | -                       | 9,83                        | 39,75                      | -                       | 9,83                        |
| <b>264,49</b> | 87,26   | 31,63                     | 15,08                       | 29,40                         | 17,30                       | 27,20                   | 19,51                       | 25,02                         | 21,69                       | 39,91                      | -                       | 9,93                        | 39,91                      | -                       | 9,93                        |
| <b>265,60</b> | 87,63   | 31,83                     | 15,24                       | 29,61                         | 17,46                       | 27,38                   | 19,69                       | 25,16                         | 21,91                       | 40,10                      | -                       | 10,04                       | 40,10                      | -                       | 10,04                       |
| <b>266,70</b> | 88,00   | 32,06                     | 15,38                       | 29,79                         | 17,65                       | 27,55                   | 19,89                       | 25,30                         | 22,14                       | 40,26                      | -                       | 10,14                       | 40,26                      | -                       | 10,14                       |
| <b>267,80</b> | 88,36   | 32,28                     | 15,53                       | 30,00                         | 17,81                       | 27,71                   | 20,10                       | 25,44                         | 22,36                       | 40,42                      | -                       | 10,24                       | 40,42                      | -                       | 10,24                       |
| <b>268,90</b> | 88,73   | 32,51                     | 15,67                       | 30,18                         | 18,00                       | 27,87                   | 20,30                       | 25,59                         | 22,59                       | 40,59                      | -                       | 10,34                       | 40,59                      | -                       | 10,34                       |
| <b>270,00</b> | 89,08   | 32,71                     | 15,81                       | 30,36                         | 18,16                       | 28,04                   | 20,48                       | 25,71                         | 22,81                       | 40,75                      | -                       | 10,44                       | 40,75                      | -                       | 10,44                       |
| <b>271,11</b> | 89,44   | 32,93                     | 15,95                       | 30,57                         | 18,32                       | 28,20                   | 20,69                       | 25,83                         | 23,06                       | 40,91                      | -                       | 10,55                       | 40,91                      | -                       | 10,55                       |
| <b>272,21</b> | 89,81   | 33,16                     | 16,10                       | 30,75                         | 18,51                       | 28,36                   | 20,89                       | 25,97                         | 23,28                       | 41,10                      | -                       | 10,65                       | 41,10                      | -                       | 10,65                       |
| <b>273,31</b> | 90,18   | 33,38                     | 16,24                       | 30,95                         | 18,67                       | 28,55                   | 21,08                       | 26,12                         | 23,51                       | 41,26                      | -                       | 10,75                       | 41,26                      | -                       | 10,75                       |
| <b>274,41</b> | 90,55   | 33,61                     | 16,38                       | 31,14                         | 18,85                       | 28,71                   | 21,28                       | 26,26                         | 23,73                       | 41,42                      | -                       | 10,85                       | 41,42                      | -                       | 10,85                       |
| <b>275,52</b> | 90,91   | 33,83                     | 16,53                       | 31,34                         | 19,02                       | 28,87                   | 21,48                       | 26,40                         | 23,95                       | 41,59                      | -                       | 10,95                       | 41,59                      | -                       | 10,95                       |
| <b>276,62</b> | 91,26   | 34,04                     | 16,67                       | 31,53                         | 19,18                       | 29,02                   | 21,69                       | 26,53                         | 24,18                       | 41,75                      | -                       | 11,08                       | 41,75                      | -                       | 11,08                       |
| <b>277,72</b> | 91,63   | 34,24                     | 16,83                       | 31,71                         | 19,36                       | 29,20                   | 21,87                       | 26,67                         | 24,40                       | 41,91                      | -                       | 11,18                       | 41,91                      | -                       | 11,18                       |
| <b>278,82</b> | 92,00   | 34,46                     | 16,97                       | 31,91                         | 19,53                       | 29,36                   | 22,08                       | 26,81                         | 24,63                       | 42,08                      | -                       | 11,28                       | 42,08                      | -                       | 11,28                       |
| <b>279,92</b> | 92,36   | 34,69                     | 17,12                       | 32,10                         | 19,71                       | 29,53                   | 22,28                       | 26,95                         | 24,85                       | 42,26                      | -                       | 11,38                       | 42,26                      | -                       | 11,38                       |
| <b>281,03</b> | 92,73   | 34,91                     | 17,26                       | 32,30                         | 19,87                       | 29,71                   | 22,46                       | 27,10                         | 25,08                       | 42,42                      | -                       | 11,48                       | 42,42                      | -                       | 11,48                       |
| <b>282,13</b> | 93,08   | 35,12                     | 17,40                       | 32,46                         | 20,06                       | 29,85                   | 22,67                       | 27,22                         | 25,30                       | 42,59                      | -                       | 11,59                       | 42,59                      | -                       | 11,59                       |
| <b>283,23</b> | 93,44   | 35,34                     | 17,55                       | 32,67                         | 20,22                       | 30,02                   | 22,87                       | 27,36                         | 25,53                       | 42,75                      | -                       | 11,69                       | 42,75                      | -                       | 11,69                       |
| <b>284,33</b> | 93,81   | 35,57                     | 17,69                       | 32,87                         | 20,38                       | 30,18                   | 23,08                       | 27,51                         | 25,75                       | 42,91                      | -                       | 11,79                       | 42,91                      | -                       | 11,79                       |
| <b>285,43</b> | 94,18   | 35,79                     | 17,83                       | 33,06                         | 20,57                       | 30,36                   | 23,26                       | 27,65                         | 25,97                       | 43,08                      | -                       | 11,89                       | 43,08                      | -                       | 11,89                       |
| <b>286,54</b> | 94,55   | 36,02                     | 17,97                       | 33,26                         | 20,73                       | 30,53                   | 23,46                       | 27,79                         | 26,20                       | 43,26                      | -                       | 12,00                       | 43,26                      | -                       | 12,00                       |
| <b>287,64</b> | 94,91   | 36,24                     | 18,12                       | 33,44                         | 20,91                       | 30,69                   | 23,67                       | 27,93                         | 26,42                       | 43,42                      | -                       | 12,10                       | 43,42                      | -                       | 12,10                       |
| <b>288,74</b> | 95,26   | 36,44                     | 18,26                       | 33,63                         | 21,08                       | 30,83                   | 23,87                       | 28,06                         | 26,65                       | 43,59                      | -                       | 12,20                       | 43,59                      | -                       | 12,20                       |
| <b>289,84</b> | 95,63   | 36,67                     | 18,40                       | 33,83                         | 21,24                       | 31,02                   | 24,06                       | 28,20                         | 26,87                       | 43,75                      | -                       | 12,30                       | 43,75                      | -                       | 12,30                       |
| <b>290,94</b> | 96,00   | 36,87                     | 18,57                       | 34,02                         | 21,42                       | 31,18                   | 24,26                       | 28,34                         | 27,10                       | 43,91                      | -                       | 12,40                       | 43,91                      | -                       | 12,40                       |
| <b>292,05</b> | 96,36   | 37,10                     | 18,71                       | 34,22                         | 21,59                       | 31,34                   | 24,46                       | 28,48                         | 27,32                       | 44,08                      | -                       | 12,51                       | 44,08                      | -                       | 12,51                       |
| <b>293,15</b> | 96,73   | 37,32                     | 18,85                       | 34,40                         | 21,77                       | 31,53                   | 24,65                       | 28,63                         | 27,55                       | 44,24                      | -                       | 12,61                       | 44,24                      | -                       | 12,61                       |
| <b>294,25</b> | 97,08   | 37,53                     | 19,00                       | 34,59                         | 21,93                       | 31,67                   | 24,85                       | 28,75                         | 27,77                       | 44,42                      | -                       | 12,71                       | 44,42                      | -                       | 12,71                       |
| <b>295,35</b> | 97,44   | 37,75                     | 19,14                       | 34,79                         | 22,10                       | 31,83                   | 25,06                       | 28,89                         | 28,00                       | 44,59                      | -                       | 12,81                       | 44,59                      | -                       | 12,81                       |
| <b>296,45</b> | 97,81   | 37,97                     | 19,28                       | 34,97                         | 22,28                       | 32,00                   | 25,26                       | 29,04                         | 28,22                       | 44,75                      | -                       | 12,91                       | 44,75                      | -                       | 12,91                       |
| <b>297,56</b> | 98,18   | 38,20                     | 19,42                       | 35,18                         | 22,44                       | 32,18                   | 25,44                       | 29,18                         | 28,44                       | 44,91                      | -                       | 13,02                       | 44,91                      | -                       | 13,02                       |
| <b>298,66</b> | 98,55   | 38,42                     | 19,57                       | 35,36                         | 22,63                       | 32,34                   | 25,65                       | 29,32                         | 28,67                       | 45,08                      | -                       | 13,12                       | 45,08                      | -                       | 13,12                       |
| <b>299,76</b> | 98,91   | 38,65                     | 19,71                       | 35,57                         | 22,79                       | 32,51                   | 25,85                       | 29,46                         | 28,89                       | 45,24                      | -                       | 13,24                       | 45,24                      | -                       | 13,24                       |
| <b>300,86</b> | 99,26   | 38,85                     | 19,85                       | 35,75                         | 22,95                       | 32,67                   | 26,04                       | 29,59                         | 29,12                       | 45,42                      | -                       | 13,34                       | 45,42                      | -                       | 13,34                       |
| <b>301,96</b> | 99,63   | 39,08                     | 20,00                       | 35,93                         | 23,14                       | 32,83                   | 26,24                       | 29,73                         | 29,34                       | 45,59                      | -                       | 13,44                       | 45,59                      | -                       | 13,44                       |
| <b>303,07</b> | 100,00  | 39,28                     | 20,16                       | 36,14                         | 23,30                       | 33,00                   | 26,44                       | 29,87                         | 29,57                       | 45,75                      | -                       | 13,55                       | 45,75                      | -                       | 13,55                       |
| <b>304,17</b> | 100,36  | 39,51                     | 20,30                       | 36,32                         | 23,48                       | 33,16                   | 26,65                       | 30,02                         | 29,79                       | 45,91                      | -                       | 13,65                       | 45,91                      | -                       | 13,65                       |
| <b>305,27</b> | 100,73  | 39,73                     | 20,44                       | 36,53                         | 23,65                       | 33,34                   | 26,83                       | 30,16                         | 30,02                       | 46,08                      | -                       | 13,75                       | 46,08                      | -                       | 13,75                       |
| <b>306,37</b> | 101,08  | 39,93                     | 20,59                       | 36,71                         | 23,81                       | 33,48                   | 27,04                       | 30,26                         | 30,26                       | 46,24                      | -                       | 13,85                       | 46,24                      | -                       | 13,85                       |
| <b>307,47</b> | 101,44  | 40,16                     | 20,73                       | 36,89                         | 24,00                       | 33,65                   | 27,24                       | 30,40                         | 30,48                       | 46,40                      | -                       | 13,95                       | 46,40                      | -                       | 13,95                       |
| <b>308,58</b> | 101,81  | 40,38                     | 20,87                       | 37,10                         | 24,16                       | 33,83                   | 27,42                       | 30,55                         | 30,71                       | 46,59                      | -                       | 14,06                       | 46,59                      | -                       | 14,06                       |
| <b>309,68</b> | 102,18  | 40,61                     | 21,02                       | 37,28                         | 24,34                       | 34,00                   | 27,63                       | 30,69                         | 30,93                       | 46,75                      | -                       | 14,16                       | 46,75                      | -                       | 14,16                       |
| <b>310,78</b> | 102,55  | 40,83                     | 21,16                       | 37,48                         | 24,51                       | 34,16                   | 27,83                       | 30,83                         | 31,16                       | 46,91                      | -                       | 14,26                       | 46,91                      | -                       | 14,26                       |
| <b>311,88</b> | 102,91  | 41,06                     | 21,30                       | 37,67                         | 24,69                       | 34,32                   | 28,04                       | 30,97                         | 31,38                       | 47,08                      | -                       | 14,36                       | 47,08                      | -                       | 14,36                       |
| <b>312,98</b> | 103,26  | 41,26                     | 21,44                       | 37,85                         | 24,85                       | 34,48                   | 28,22                       | 31,10                         | 31,61                       | 47,24                      | -                       | 14,46                       | 47,24                      | -                       | 14,46                       |
| <b>314,09</b> | 103,63  | 41,48                     | 21,59                       | 38,06                         | 25,02                       | 34,65                   | 28,42                       | 31,24                         | 31,83                       | 47,40                      | -                       | 14,57                       | 47,40                      | -                       | 14,57                       |
| <b>315,19</b> | 104,00  | 41,71                     | 21,73                       | 38,24                         | 25,20                       | 34,81                   | 28,63                       | 31,38                         | 32,06                       | 47,59                      | -                       | 14,67                       | 47,59                      | -                       | 14,67                       |
| <b>316,29</b> | 104,36  | 41,91                     | 21,89                       | 38,44                         | 25,36                       | 34,97                   | 28,83                       | 31,53                         | 32,28                       | 47,75                      | -                       | 14,77                       | 47,75                      | -                       | 14,77                       |
| <b>317,39</b> | 104,73  | 42,14                     | 22,04                       | 38,63                         | 25,55                       | 35,16                   | 29,02                       | 31,67                         | 32,51                       | 47,91                      | -                       | 14,87                       | 47,91                      | -                       | 14,87                       |
| <b>318,49</b> | 105,08  | 42,34                     | 22,18                       | 38,81                         | 25,71                       | 35,30                   | 29,22                       | 31,79                         | 32,73                       | 48,08                      | -                       | 14,97                       | 48,08                      | -                       | 14,97                       |
| <b>319,60</b> | 105,44  | 42,57                     | 22,32                       | 39,02                         | 25,87                       | 35,46                   | 29,42                       | 31,93                         | 32,95                       | 48,24                      | -                       | 15,08                       | 48,24                      | -                       | 15,08                       |
| <b>320,70</b> | 105,81  | 42,79                     | 22,46                       | 39,20                         | 26,06                       | 35,65                   | 29,61                       | 32,08                         | 33,18                       | 48,40                      | -                       | 15,18                       | 48,40                      | -                       | 15,18                       |
| <b>321,80</b> | 106,18  | 43,02                     | 22,61                       | 39,40                         | 26,22                       | 35,81                   | 29,81                       | 32,22                         | 33,40                       | 48,57                      | -                       | 15,28                       | 48,57                      | -                       | 15,28                       |
| <b>322,90</b> | 106,55  | 43,24                     | 22,75                       | 39,59                         | 26,40                       | 35,97                   | 30,02                       | 32,36                         | 33,63                       | 48,75                      | -                       | 15,40                       | 48,75                      | -                       | 15,40                       |
| <b>324,00</b> | 106,91  | 43,46                     | 22,89                       | 39,79                         | 26,57                       | 36,14                   | 30,22                       | 32,51                         | 33,85                       | 48,91                      | -                       | 15,51                       | 48,91                      | -                       | 15,51                       |
| <b>325,11</b> | 107,26  | 43,67                     | 23,04                       | 39,97                         | 26,73                       | 36,30                   | 30,40                       | 32,63                         | 34,08                       | 49,08                      | -                       | 15,61                       | 49,08                      | -                       | 15,61                       |
| <b>326,21</b> | 107,63  | 43,89                     | 23,18                       | 40,16                         | 26,91                       | 36,46                   | 30,61                       | 32,77                         | 34,30                       | 49,24                      | -                       | 15,71                       | 49,24                      | -                       | 15,71                       |
| <b>327,31</b> | 108,00  | 44,12                     | 23,32                       | 40,36                         | 27,08                       | 36,63                   | 30,81                       | 32,91                         | 34,53                       | 49,40                      | -                       | 15,81                       | 49,40                      | -                       | 15,81                       |
| <b>328,41</b> | 108,36  | 44,32                     | 23,48                       | 40,55                         | 27,26                       | 36,81                   | 31,00                       | 33,06                         | 34,75                       | 49,57                      | -                       | 15,91                       | 49,57                      | -                       | 15,91                       |
| <b>329,52</b> | 108,73  | 44,55                     | 23,63                       | 40,75                         | 27,42                       | 36,97                   | 31,20                       | 33,20                         | 34,97                       | 49,75                      | 0,08                    | 16,02                       | 49,75                      | 0,08                    | 16,02                       |
| <b>330,62</b> | 109,10  | 44,77                     | 23,77                       | 40,95                         | 27,59                       | 37,14                   | 31,40                       | 33,34                         | 35,20                       | 49,91                      | 0,14                    | 16,12                       |                            |                         |                             |

| Tabelloon     | Jonger dan 65 jaar                      |   |                                     |                                     |                                     |                               |                                     |                                     | 65 jaar en ouder                    |   |                                   |                                     |   |                                   |                                     |
|---------------|---|---|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---|-----------------------------------|-------------------------------------|---|-----------------------------------|-------------------------------------|
|               | zonder<br>loon-<br>heffings-<br>korting | met loonheffingskorting (afhankelijk van het geboortjaar) |                                     |                                     |                                     |                               |                                     | geboren in 1945 of eerder           |                                     |   | geboren in 1946                   |                                     |   |                                   |                                     |
|               |   | geboren<br>in 1954<br>of daarna                           | verreken-<br>de arbeids-<br>korting | geboren in<br>1951, 1952<br>of 1953 | verreken-<br>de arbeids-<br>korting | geboren in<br>1949<br>of 1950 | verreken-<br>de arbeids-<br>korting | geboren in<br>1946, 1947<br>of 1948 | verreken-<br>de arbeids-<br>korting | zonder<br>loon-<br>heffings-<br>korting | met loon-<br>heffings-<br>korting | verreken-<br>de arbeids-<br>korting | zonder<br>loon-<br>heffings-<br>korting | met loon-<br>heffings-<br>korting | verreken-<br>de arbeids-<br>korting |
| <b>331,72</b> | 109,44                                  | 44,97   | 23,91                               | 41,12                               | 27,77                               | 37,28                         | 31,61                               | 33,46                               | 35,42                               | 50,08                                   | 0,20                              | 16,22                               | 50,08                                   | 0,20                              | 16,22                               |
| <b>332,82</b> | 109,81                                  | 45,20   | 24,06                               | 41,32                               | 27,93                               | 37,46                         | 31,79                               | 33,61                               | 35,65                               | 50,24                                   | 0,26                              | 16,32                               | 50,24                                   | 0,26                              | 16,32                               |
| <b>333,92</b> | 110,18                                  | 45,42   | 24,20                               | 41,51                               | 28,12                               | 37,63                         | 32,00                               | 33,75                               | 35,87                               | 50,40                                   | 0,32                              | 16,42                               | 50,40                                   | 0,32                              | 16,42                               |
| <b>335,03</b> | 110,55                                  | 45,65   | 24,34                               | 41,71                               | 28,28                               | 37,79                         | 32,20                               | 33,89                               | 36,10                               | 50,57                                   | 0,38                              | 16,53                               | 50,57                                   | 0,38                              | 16,53                               |
| <b>336,13</b> | 110,91                                  | 45,87   | 24,48                               | 41,89                               | 28,46                               | 37,97                         | 32,38                               | 34,04                               | 36,32                               | 50,73                                   | 0,44                              | 16,63                               | 50,73                                   | 0,44                              | 16,63                               |
| <b>337,23</b> | 111,26                                  | 46,08   | 24,63                               | 42,08                               | 28,63                               | 38,12                         | 32,59                               | 34,16                               | 36,55                               | 50,91                                   | 0,53                              | 16,73                               | 50,91                                   | 0,53                              | 16,73                               |
| <b>338,33</b> | 111,63                                  | 46,30   | 24,77                               | 42,28                               | 28,79                               | 38,28                         | 32,79                               | 34,30                               | 36,77                               | 51,08                                   | 0,59                              | 16,83                               | 51,08                                   | 0,59                              | 16,83                               |
| <b>339,43</b> | 112,00                                  | 46,53   | 24,91                               | 42,46                               | 28,97                               | 38,44                         | 33,00                               | 34,44                               | 37,00                               | 51,24                                   | 0,65                              | 16,93                               | 51,24                                   | 0,65                              | 16,93                               |
| <b>340,54</b> | 112,36                                  | 46,73   | 25,08                               | 42,67                               | 29,14                               | 38,63                         | 33,18                               | 34,57                               | 37,24                               | 51,40                                   | 0,71                              | 17,04                               | 51,40                                   | 0,71                              | 17,04                               |
| <b>341,64</b> | 112,73                                  | 46,95   | 25,22                               | 42,85                               | 29,32                               | 38,79                         | 33,38                               | 34,71                               | 37,46                               | 51,57                                   | 0,77                              | 17,14                               | 51,57                                   | 0,77                              | 17,14                               |
| <b>342,74</b> | 113,10                                  | 47,18   | 25,36                               | 43,06                               | 29,48                               | 38,95                         | 33,59                               | 34,85                               | 37,69                               | 51,73                                   | 0,83                              | 17,24                               | 51,73                                   | 0,83                              | 17,24                               |
| <b>343,84</b> | 113,44                                  | 47,38   | 25,51                               | 43,24                               | 29,65                               | 39,10                         | 33,79                               | 34,97                               | 37,91                               | 51,91                                   | 0,91                              | 17,34                               | 51,91                                   | 0,91                              | 17,34                               |
| <b>344,94</b> | 113,81                                  | 47,61   | 25,65                               | 43,42                               | 29,83                               | 39,28                         | 33,97                               | 35,12                               | 38,14                               | 52,08                                   | 0,97                              | 17,44                               | 52,08                                   | 0,97                              | 17,44                               |
| <b>346,05</b> | 114,18                                  | 47,83   | 25,79                               | 43,63                               | 30,00                               | 39,44                         | 34,18                               | 35,26                               | 38,36                               | 52,24                                   | 1,02                              | 17,57                               | 52,24                                   | 1,02                              | 17,57                               |
| <b>347,15</b> | 114,55                                  | 48,06   | 25,93                               | 43,81                               | 30,18                               | 39,61                         | 34,38                               | 35,40                               | 38,59                               | 52,40                                   | 1,08                              | 17,67                               | 52,40                                   | 1,08                              | 17,67                               |
| <b>348,25</b> | 114,91                                  | 48,28   | 26,08                               | 44,02                               | 30,34                               | 39,79                         | 34,57                               | 35,55                               | 38,81                               | 52,57                                   | 1,14                              | 17,77                               | 52,57                                   | 1,14                              | 17,77                               |
| <b>349,35</b> | 115,26                                  | 48,48   | 26,22                               | 44,20                               | 30,51                               | 39,93                         | 34,77                               | 35,67                               | 39,04                               | 52,73                                   | 1,20                              | 17,87                               | 52,73                                   | 1,20                              | 17,87                               |
| <b>350,45</b> | 115,63                                  | 48,71   | 26,36                               | 44,38                               | 30,69                               | 40,10                         | 34,97                               | 35,81                               | 39,26                               | 52,89                                   | 1,26                              | 17,97                               | 52,89                                   | 1,26                              | 17,97                               |
| <b>351,56</b> | 116,00                                  | 48,93   | 26,51                               | 44,59                               | 30,85                               | 40,26                         | 35,18                               | 35,95                               | 39,48                               | 53,08                                   | 1,34                              | 18,08                               | 53,08                                   | 1,34                              | 18,08                               |
| <b>352,66</b> | 116,36                                  | 49,16   | 26,65                               | 44,77                               | 31,04                               | 40,44                         | 35,36                               | 36,10                               | 39,71                               | 53,24                                   | 1,40                              | 18,18                               | 53,24                                   | 1,40                              | 18,18                               |
| <b>353,76</b> | 116,73                                  | 49,36   | 26,81                               | 44,97                               | 31,20                               | 40,61                         | 35,57                               | 36,24                               | 39,93                               | 53,40                                   | 1,46                              | 18,28                               | 53,40                                   | 1,46                              | 18,28                               |
| <b>354,86</b> | 117,10                                  | 49,59   | 26,95                               | 45,18                               | 31,36                               | 40,77                         | 35,77                               | 36,38                               | 40,16                               | 53,57                                   | 1,53                              | 18,38                               | 53,57                                   | 1,53                              | 18,38                               |
| <b>355,96</b> | 117,44                                  | 49,79   | 27,10                               | 45,34                               | 31,55                               | 40,93                         | 35,95                               | 36,51                               | 40,38                               | 53,73                                   | 1,59                              | 18,48                               | 53,73                                   | 1,59                              | 18,48                               |
| <b>357,07</b> | 117,81                                  | 50,02   | 27,24                               | 45,55                               | 31,71                               | 41,10                         | 36,16                               | 36,65                               | 40,61                               | 53,89                                   | 1,65                              | 18,59                               | 53,89                                   | 1,65                              | 18,59                               |
| <b>358,17</b> | 118,18                                  | 50,24   | 27,38                               | 45,73                               | 31,89                               | 41,26                         | 36,36                               | 36,79                               | 40,83                               | 54,08                                   | 1,73                              | 18,69                               | 54,08                                   | 1,73                              | 18,69                               |
| <b>359,27</b> | 118,55                                  | 50,46   | 27,53                               | 45,93                               | 32,06                               | 41,42                         | 36,57                               | 36,93                               | 41,06                               | 54,24                                   | 1,79                              | 18,79                               | 54,24                                   | 1,79                              | 18,79                               |
| <b>360,37</b> | 118,91                                  | 50,69   | 27,67                               | 46,12                               | 32,24                               | 41,61                         | 36,75                               | 37,08                               | 41,28                               | 54,40                                   | 1,85                              | 18,89                               | 54,40                                   | 1,85                              | 18,89                               |
| <b>361,47</b> | 119,26                                  | 50,89   | 27,81                               | 46,30                               | 32,40                               | 41,75                         | 36,95                               | 37,20                               | 41,51                               | 54,57                                   | 1,91                              | 19,00                               | 54,57                                   | 1,91                              | 19,00                               |
| <b>362,58</b> | 119,63                                  | 51,12   | 27,95                               | 46,51                               | 32,57                               | 41,91                         | 37,16                               | 37,34                               | 41,73                               | 54,73                                   | 1,97                              | 19,10                               | 54,73                                   | 1,97                              | 19,10                               |
| <b>363,68</b> | 120,00                                  | 51,34   | 28,10                               | 46,69                               | 32,75                               | 42,08                         | 37,36                               | 37,48                               | 41,95                               | 54,89                                   | 2,04                              | 19,20                               | 54,89                                   | 2,04                              | 19,20                               |
| <b>364,78</b> | 120,36                                  | 51,57   | 28,24                               | 46,89                               | 32,91                               | 42,26                         | 37,55                               | 37,63                               | 42,18                               | 55,06                                   | 2,10                              | 19,30                               | 55,06                                   | 2,10                              | 19,30                               |
| <b>365,88</b> | 120,73                                  | 51,77   | 28,40                               | 47,08                               | 33,10                               | 42,42                         | 37,75                               | 37,77                               | 42,40                               | 55,24                                   | 2,18                              | 19,40                               | 55,24                                   | 2,18                              | 19,40                               |
| <b>366,98</b> | 121,10                                  | 52,00   | 28,55                               | 47,28                               | 33,26                               | 42,59                         | 37,95                               | 37,91                               | 42,63                               | 55,40                                   | 2,24                              | 19,51                               | 55,40                                   | 2,24                              | 19,51                               |
| <b>368,09</b> | 121,44                                  | 52,20   | 28,69                               | 47,46                               | 33,42                               | 42,75                         | 38,14                               | 38,04                               | 42,85                               | 55,57                                   | 2,30                              | 19,61                               | 55,57                                   | 2,30                              | 19,61                               |
| <b>369,19</b> | 121,81                                  | 52,42   | 28,83                               | 47,65                               | 33,61                               | 42,91                         | 38,34                               | 38,18                               | 43,08                               | 55,73                                   | 2,34                              | 19,73                               | 55,73                                   | 2,34                              | 19,73                               |
| <b>370,29</b> | 122,18                                  | 52,65   | 28,97                               | 47,85                               | 33,77                               | 43,08                         | 38,55                               | 38,32                               | 43,30                               | 55,89                                   | 2,40                              | 19,83                               | 55,89                                   | 2,40                              | 19,83                               |
| <b>371,39</b> | 122,55                                  | 52,87   | 29,12                               | 48,04                               | 33,95                               | 43,24                         | 38,75                               | 38,46                               | 43,53                               | 56,06                                   | 2,46                              | 19,93                               | 56,06                                   | 2,46                              | 19,93                               |
| <b>372,49</b> | 122,91                                  | 53,10   | 29,26                               | 48,24                               | 34,12                               | 43,42                         | 38,93                               | 38,61                               | 43,75                               | 56,24                                   | 2,55                              | 20,04                               | 56,24                                   | 2,55                              | 20,04                               |
| <b>373,60</b> | 123,26                                  | 53,30   | 29,40                               | 48,42                               | 34,28                               | 43,57                         | 39,14                               | 38,73                               | 43,97                               | 56,40                                   | 2,61                              | 20,14                               | 56,40                                   | 2,61                              | 20,14                               |
| <b>374,70</b> | 123,63                                  | 53,53   | 29,55                               | 48,61                               | 34,46                               | 43,73                         | 39,34                               | 38,87                               | 44,20                               | 56,57                                   | 2,67                              | 20,24                               | 56,57                                   | 2,67                              | 20,24                               |
| <b>375,80</b> | 124,00                                  | 53,75   | 29,69                               | 48,81                               | 34,63                               | 43,91                         | 39,53                               | 39,00                               | 44,44                               | 56,73                                   | 2,73                              | 20,34                               | 56,73                                   | 2,73                              | 20,34                               |
| <b>376,90</b> | 124,36                                  | 53,97   | 29,83                               | 49,00                               | 34,81                               | 44,08                         | 39,73                               | 39,14                               | 44,67                               | 56,89                                   | 2,79                              | 20,44                               | 56,89                                   | 2,79                              | 20,44                               |
| <b>378,00</b> | 124,73                                  | 54,20   | 29,97                               | 49,20                               | 34,97                               | 44,24                         | 39,93                               | 39,28                               | 44,89                               | 57,06                                   | 2,85                              | 20,55                               | 57,06                                   | 2,85                              | 20,55                               |
| <b>379,11</b> | 125,10                                  | 54,40   | 30,14                               | 49,40                               | 35,14                               | 44,40                         | 40,14                               | 39,42                               | 45,12                               | 57,22                                   | 2,91                              | 20,65                               | 57,22                                   | 2,91                              | 20,65                               |
| <b>380,21</b> | 125,44                                  | 54,61   | 30,28                               | 49,57                               | 35,32                               | 44,57                         | 40,32                               | 39,55                               | 45,34                               | 57,38                                   | 2,97                              | 20,75                               | 57,38                                   | 2,97                              | 20,75                               |
| <b>381,31</b> | 125,91                                  | 54,93   | 30,42                               | 49,87                               | 35,48                               | 44,83                         | 40,53                               | 39,79                               | 45,57                               | 57,65                                   | 3,14                              | 20,85                               | 57,65                                   | 3,14                              | 20,85                               |
| <b>382,41</b> | 126,38                                  | 55,26   | 30,57                               | 50,16                               | 35,67                               | 45,10                         | 40,73                               | 40,04                               | 45,79                               | 57,91                                   | 3,30                              | 20,95                               | 57,91                                   | 3,30                              | 20,95                               |
| <b>383,52</b> | 126,83                                  | 55,57   | 30,71                               | 50,44                               | 35,83                               | 45,36                         | 40,91                               | 40,26                               | 46,02                               | 58,18                                   | 3,46                              | 21,06                               | 58,18                                   | 3,46                              | 21,06                               |
| <b>384,62</b> | 127,30                                  | 55,89   | 30,85                               | 50,73                               | 36,02                               | 45,63                         | 41,12                               | 40,51                               | 46,24                               | 58,44                                   | 3,63                              | 21,16                               | 58,44                                   | 3,63                              | 21,16                               |
| <b>385,72</b> | 127,77                                  | 56,22   | 31,00                               | 51,04                               | 36,18                               | 45,89                         | 41,32                               | 40,75                               | 46,46                               | 58,71                                   | 3,79                              | 21,26                               | 58,71                                   | 3,79                              | 21,26                               |
| <b>386,82</b> | 128,22                                  | 56,53   | 31,14                               | 51,32                               | 36,34                               | 46,14                         | 41,53                               | 40,97                               | 46,69                               | 58,97                                   | 3,95                              | 21,36                               | 58,97                                   | 3,95                              | 21,36                               |
| <b>387,92</b> | 128,69                                  | 56,85   | 31,28                               | 51,61                               | 36,53                               | 46,42                         | 41,71                               | 41,22                               | 46,91                               | 59,24                                   | 4,12                              | 21,46                               | 59,24                                   | 4,12                              | 21,46                               |
| <b>389,03</b> | 129,16                                  | 57,18   | 31,42                               | 51,91                               | 36,69                               | 46,69                         | 41,91                               | 41,46                               | 47,14                               | 59,51                                   | 4,28                              | 21,57                               | 59,51                                   | 4,28                              | 21,57                               |
| <b>390,13</b> | 129,61                                  | 57,48   | 31,57                               | 52,18                               | 36,87                               | 46,93                         | 42,12                               | 41,69                               | 47,36                               | 59,77                                   | 4,44                              | 21,67                               | 59,77                                   | 4,44                              | 21,67                               |
| <b>391,23</b> | 130,08                                  | 57,79   | 31,73                               | 52,48                               | 37,04                               | 47,20                         | 42,32                               | 41,93                               | 47,59                               | 60,04                                   | 4,59                              | 21,79                               | 60,04                                   | 4,59                              | 21,79                               |
| <b>392,33</b> | 130,55                                  | 58,12   | 31,87                               | 52,79                               | 37,20                               | 47,48                         | 42,51                               | 42,18                               | 47,81                               | 60,30                                   | 4,75                              | 21,89                               | 60,30                                   | 4,75                              | 21,89                               |
| <b>393,43</b> | 131,00                                  | 58,42   | 32,02                               | 53,06                               | 37,38                               | 47,73                         | 42,71                               | 42,40                               | 48,04                               | 60,57                                   | 4,91                              | 22,00                               | 60,57                                   | 4,91                              | 22,00                               |
| <b>394,54</b> | 131,46                                  | 58,79   | 32,12                               | 53,40                               | 37,51                               | 48,06                         | 42,85                               | 42,71                               | 48,20                               | 60,83                                   | 5,12                              | 22,06                               | 60,83                                   | 5,12                              | 22,06                               |
| <b>395,64</b> | 131,91                                  | 59,24   | 32,12                               | 53,85                               | 37,51                               | 48,51                         | 42,85                               | 43,16                               | 48,20                               | 61,10                                   | 5,38                              | 22,06                               | 61,10                                   | 5,38                              | 22,06                               |
| <b>396,74</b> | 132,38                                  | 59,71   | 32,12                               | 54,32                               | 37,51                               | 48,97                         | 42,85                               | 43,63                               | 48,20                               | 61,36                                   | 5,65                              | 22,06                               | 61,36                                   | 5,65                              | 22,06                               |
| <b>397,84</b> | 132,85                                  | 60,18   | 32,12                               | 54,79                               | 37,51                               | 49,44                         | 42,85                               | 44,10                               | 48,20                               | 61,63                                   | 5,91                              | 22,06                               | 61,63                                   | 5,91                              | 22,06                               |
| <b>398,94</b> | 133,30                                  | 60,63   | 32,12                               | 55,24                               | 37,51                               | 49,89                         | 42,85                               | 44,55                               | 48,20                               | 61,89                                   | 6,18                              | 22,06                               | 61,89                                   | 6,18                              | 22,06                               |
| <b>400,05</b> | 133,77                                  | 61,10   | 32,12                               | 55,71                               | 37,51                               | 50,36                         | 42,85                               | 45,02                               | 48,20                               | 62,16                                   | 6,44                              | 22,06                               | 62,16                                   | 6,44                              | 22,06                               |
| <b>401,15</b> | 134,24                                  | 61,57   | 32,12                               | 56,18                               | 37,51                               | 50,83                         | 42,85                               | 45,48                               | 48,20                               | 62,42                                   | 6,71                              | 22,06                               | 62,42                                   | 6,71                              | 22,06                               |
| <b>402,25</b> | 134,69                                  | 62,02   | 32,12                               | 56,63                               | 37,51                               | 51,28                         | 42,85                               | 45,93                               | 48,20                               | 62,69                                   | 6,97                              | 22,06                               | 62,69                                   | 6,97                              | 22,06                               |
| <b>403,35</b> | 135,16                                  | 62,48   | 32,12                               | 57,10                               | 37,51                               | 51,75                         | 42,85                               | 46,40                               | 48,20                               | 62,95                                   | 7,24                              | 22,06                               | 62,95                                   | 7,24                              | 22,06                               |
| <b>404,45</b> | 135,63                                  | 62,95   | 32,12                               | 57,57                               | 37,51                               | 52,22                         | 42,85                               | 46,87                               | 48,20                               | 63,22                                   | 7,51                              | 22,06                               | 63,22                                   | 7,51                              | 22,06                               |
| <b>405,56</b> | 136,08                                  | 63,40   | 32,12                               | 58,02                               | 37,51                               | 52,67                         | 42,85                               | 47,32                               | 48,20                               | 63,48                                   | 7,77                              | 22,06                               | 63,48                                   | 7,77                              | 22,06                               |
| <b>406,66</b> | 136,55                                  | 63,87   | 32,12                               | 58,48                               | 37,51                               | 53,14                         | 42,85                               | 47,79                               | 48,20                               | 63,75                                   | 8,04                              | 22,06                               | 63,75                                   | 8,04                              | 22,06                               |
| <b>407,76</b> | 137,02                                  | 64,34   | 32,12                               | 58,95                               | 37,51                               | 53,61                         | 42,85                               | 48,26                               | 48,20                               | 64,02                                   | 8,30                              | 22,06                               | 64,02                                   | 8,30                              | 22,06                               |
| <b>408,86</b> | 137,46                                  | 64,79   |                                     |                                     |                                     |                               |                                     |                                     |                                     |   |                                   |                                     |   |                                   |                                     |

| Tabellen      | Jonger dan 65 jaar                      |   |  |                                     |  |                               |  | 65 jaar en ouder                    |  |   |                                   |  |   |                                   |  |  |
|---------------|---|---|--|-------------------------------------|--|-------------------------------|--|-------------------------------------|--|---|-----------------------------------|--|---|-----------------------------------|--|--|
|               | zonder<br>loon-<br>heffings-<br>korting | met loonheffingskorting (afhankelijk van het geboortjaar) |  |                                     |  |                               | geboren in 1945 of eerder              |                                     |  | geboren in 1946                         |                                   |  |   |                                   |  |  |
|               |   | geboren<br>in 1954<br>of daarna                           | verreken-<br>de<br>arbeids-<br>korting | geboren in<br>1951, 1952<br>of 1953 | verreken-<br>de<br>arbeids-<br>korting | geboren<br>in 1949<br>of 1950 | verreken-<br>de<br>arbeids-<br>korting | geboren in<br>1946, 1947<br>of 1948 | verreken-<br>de<br>arbeids-<br>korting | zonder<br>loon-<br>heffings-<br>korting | met loon-<br>heffings-<br>korting | verreken-<br>de<br>arbeids-<br>korting | zonder<br>loon-<br>heffings-<br>korting | met loon-<br>heffings-<br>korting | verreken-<br>de<br>arbeids-<br>korting |  |
| <b>414,37</b> | 139,79                                  | 67,12   | 32,12                                  | 61,73                               | 37,51                                  | 56,38                         | 42,85                                  | 51,04                               | 48,20                                  | 65,61                                   | 9,89                              | 22,06                                  | 65,61                                   | 9,89                              | 22,06                                  |  |
| <b>415,47</b> | 140,24                                  | 67,57   | 32,12                                  | 62,18                               | 37,51                                  | 56,83                         | 42,85                                  | 51,48                               | 48,20                                  | 65,87                                   | 10,16                             | 22,06                                  | 65,87                                   | 10,16                             | 22,06                                  |  |
| <b>416,58</b> | 140,71                                  | 68,04   | 32,12                                  | 62,65                               | 37,51                                  | 57,30                         | 42,85                                  | 51,95                               | 48,20                                  | 66,14                                   | 10,42                             | 22,06                                  | 66,14                                   | 10,42                             | 22,06                                  |  |
| <b>417,68</b> | 141,18                                  | 68,51   | 32,12                                  | 63,12                               | 37,51                                  | 57,77                         | 42,85                                  | 52,42                               | 48,20                                  | 66,40                                   | 10,69                             | 22,06                                  | 66,40                                   | 10,69                             | 22,06                                  |  |
| <b>418,78</b> | 141,63                                  | 68,95   | 32,12                                  | 63,57                               | 37,51                                  | 58,22                         | 42,85                                  | 52,87                               | 48,20                                  | 66,67                                   | 10,95                             | 22,06                                  | 66,67                                   | 10,95                             | 22,06                                  |  |
| <b>419,88</b> | 142,10                                  | 69,42   | 32,12                                  | 64,04                               | 37,51                                  | 58,69                         | 42,85                                  | 53,34                               | 48,20                                  | 66,93                                   | 11,22                             | 22,06                                  | 66,93                                   | 11,22                             | 22,06                                  |  |
| <b>420,98</b> | 142,57                                  | 69,89   | 32,12                                  | 64,51                               | 37,51                                  | 59,16                         | 42,85                                  | 53,81                               | 48,20                                  | 67,20                                   | 11,48                             | 22,06                                  | 67,20                                   | 11,48                             | 22,06                                  |  |
| <b>422,09</b> | 143,02                                  | 70,34   | 32,12                                  | 64,95                               | 37,51                                  | 59,61                         | 42,85                                  | 54,26                               | 48,20                                  | 67,44                                   | 11,73                             | 22,06                                  | 67,44                                   | 11,73                             | 22,06                                  |  |
| <b>423,19</b> | 143,48                                  | 70,81   | 32,12                                  | 65,42                               | 37,51                                  | 60,08                         | 42,85                                  | 54,73                               | 48,20                                  | 67,71                                   | 12,00                             | 22,06                                  | 67,71                                   | 12,00                             | 22,06                                  |  |
| <b>424,29</b> | 143,93                                  | 71,26   | 32,12                                  | 65,87                               | 37,51                                  | 60,53                         | 42,85                                  | 55,18                               | 48,20                                  | 67,97                                   | 12,26                             | 22,06                                  | 67,97                                   | 12,26                             | 22,06                                  |  |
| <b>425,39</b> | 144,40                                  | 71,73   | 32,12                                  | 66,34                               | 37,51                                  | 61,00                         | 42,85                                  | 55,65                               | 48,20                                  | 68,24                                   | 12,53                             | 22,06                                  | 68,24                                   | 12,53                             | 22,06                                  |  |
| <b>426,49</b> | 144,87                                  | 72,20   | 32,12                                  | 66,81                               | 37,51                                  | 61,46                         | 42,85                                  | 56,12                               | 48,20                                  | 68,51                                   | 12,79                             | 22,06                                  | 68,51                                   | 12,79                             | 22,06                                  |  |
| <b>427,60</b> | 145,32                                  | 72,65   | 32,12                                  | 67,26                               | 37,51                                  | 61,91                         | 42,85                                  | 56,57                               | 48,20                                  | 68,77                                   | 13,06                             | 22,06                                  | 68,77                                   | 13,06                             | 22,06                                  |  |
| <b>428,70</b> | 145,79                                  | 73,12   | 32,12                                  | 67,73                               | 37,51                                  | 62,38                         | 42,85                                  | 57,04                               | 48,20                                  | 69,04                                   | 13,32                             | 22,06                                  | 69,04                                   | 13,32                             | 22,06                                  |  |
| <b>429,80</b> | 146,26                                  | 73,59   | 32,12                                  | 68,20                               | 37,51                                  | 62,85                         | 42,85                                  | 57,51                               | 48,20                                  | 69,30                                   | 13,59                             | 22,06                                  | 69,30                                   | 13,59                             | 22,06                                  |  |
| <b>430,90</b> | 146,71                                  | 74,04   | 32,12                                  | 68,65                               | 37,51                                  | 63,30                         | 42,85                                  | 57,95                               | 48,20                                  | 69,57                                   | 13,85                             | 22,06                                  | 69,57                                   | 13,85                             | 22,06                                  |  |
| <b>432,00</b> | 147,18                                  | 74,51   | 32,12                                  | 69,12                               | 37,51                                  | 63,77                         | 42,85                                  | 58,42                               | 48,20                                  | 69,83                                   | 14,12                             | 22,06                                  | 69,83                                   | 14,12                             | 22,06                                  |  |
| <b>433,11</b> | 147,65                                  | 74,97   | 32,12                                  | 69,59                               | 37,51                                  | 64,24                         | 42,85                                  | 58,89                               | 48,20                                  | 70,10                                   | 14,38                             | 22,06                                  | 70,10                                   | 14,38                             | 22,06                                  |  |
| <b>434,21</b> | 148,10                                  | 75,42   | 32,12                                  | 70,04                               | 37,51                                  | 64,69                         | 42,85                                  | 59,34                               | 48,20                                  | 70,36                                   | 14,65                             | 22,06                                  | 70,36                                   | 14,65                             | 22,06                                  |  |
| <b>435,31</b> | 148,57                                  | 75,89   | 32,12                                  | 70,51                               | 37,51                                  | 65,16                         | 42,85                                  | 59,81                               | 48,20                                  | 70,63                                   | 14,91                             | 22,06                                  | 70,63                                   | 14,91                             | 22,06                                  |  |
| <b>436,41</b> | 149,04                                  | 76,36   | 32,12                                  | 70,97                               | 37,51                                  | 65,63                         | 42,85                                  | 60,28                               | 48,20                                  | 70,89                                   | 15,18                             | 22,06                                  | 70,89                                   | 15,18                             | 22,06                                  |  |
| <b>437,52</b> | 149,48                                  | 76,81   | 32,12                                  | 71,42                               | 37,51                                  | 66,08                         | 42,85                                  | 60,73                               | 48,20                                  | 71,16                                   | 15,44                             | 22,06                                  | 71,16                                   | 15,44                             | 22,06                                  |  |
| <b>438,62</b> | 149,95                                  | 77,28   | 32,12                                  | 71,89                               | 37,51                                  | 66,55                         | 42,85                                  | 61,20                               | 48,20                                  | 71,42                                   | 15,71                             | 22,06                                  | 71,42                                   | 15,71                             | 22,06                                  |  |
| <b>439,72</b> | 150,42                                  | 77,75   | 32,12                                  | 72,36                               | 37,51                                  | 67,02                         | 42,85                                  | 61,67                               | 48,20                                  | 71,69                                   | 15,97                             | 22,06                                  | 71,69                                   | 15,97                             | 22,06                                  |  |
| <b>440,82</b> | 150,87                                  | 78,20   | 32,12                                  | 72,81                               | 37,51                                  | 67,46                         | 42,85                                  | 62,12                               | 48,20                                  | 71,95                                   | 16,24                             | 22,06                                  | 71,95                                   | 16,24                             | 22,06                                  |  |
| <b>441,92</b> | 151,34                                  | 78,67   | 32,12                                  | 73,28                               | 37,51                                  | 67,93                         | 42,85                                  | 62,59                               | 48,20                                  | 72,22                                   | 16,51                             | 22,06                                  | 72,22                                   | 16,51                             | 22,06                                  |  |
| <b>443,03</b> | 151,81                                  | 79,14   | 32,12                                  | 73,75                               | 37,51                                  | 68,40                         | 42,85                                  | 63,06                               | 48,20                                  | 72,48                                   | 16,77                             | 22,06                                  | 72,48                                   | 16,77                             | 22,06                                  |  |
| <b>444,13</b> | 152,26                                  | 79,59   | 32,12                                  | 74,20                               | 37,51                                  | 68,85                         | 42,85                                  | 63,51                               | 48,20                                  | 72,75                                   | 17,04                             | 22,06                                  | 72,75                                   | 17,04                             | 22,06                                  |  |
| <b>445,23</b> | 152,73                                  | 80,06   | 32,12                                  | 74,67                               | 37,51                                  | 69,32                         | 42,85                                  | 63,97                               | 48,20                                  | 73,02                                   | 17,30                             | 22,06                                  | 73,02                                   | 17,30                             | 22,06                                  |  |
| <b>446,33</b> | 153,20                                  | 80,53   | 32,12                                  | 75,14                               | 37,51                                  | 69,79                         | 42,85                                  | 64,44                               | 48,20                                  | 73,28                                   | 17,57                             | 22,06                                  | 73,28                                   | 17,57                             | 22,06                                  |  |
| <b>447,43</b> | 153,65                                  | 80,97   | 32,12                                  | 75,59                               | 37,51                                  | 70,24                         | 42,85                                  | 64,89                               | 48,20                                  | 73,55                                   | 17,83                             | 22,06                                  | 73,55                                   | 17,83                             | 22,06                                  |  |
| <b>448,54</b> | 154,12                                  | 81,44   | 32,12                                  | 76,06                               | 37,51                                  | 70,71                         | 42,85                                  | 65,36                               | 48,20                                  | 73,81                                   | 18,10                             | 22,06                                  | 73,81                                   | 18,10                             | 22,06                                  |  |
| <b>449,64</b> | 154,57                                  | 81,89   | 32,12                                  | 76,51                               | 37,51                                  | 71,16                         | 42,85                                  | 65,81                               | 48,20                                  | 74,08                                   | 18,36                             | 22,06                                  | 74,08                                   | 18,36                             | 22,06                                  |  |
| <b>450,74</b> | 155,04                                  | 82,36   | 32,12                                  | 76,97                               | 37,51                                  | 71,63                         | 42,85                                  | 66,28                               | 48,20                                  | 74,34                                   | 18,63                             | 22,06                                  | 74,34                                   | 18,63                             | 22,06                                  |  |
| <b>451,84</b> | 155,51                                  | 82,83   | 32,12                                  | 77,44                               | 37,51                                  | 72,10                         | 42,85                                  | 66,75                               | 48,20                                  | 74,61                                   | 18,89                             | 22,06                                  | 74,61                                   | 18,89                             | 22,06                                  |  |
| <b>452,94</b> | 155,95                                  | 83,28   | 32,12                                  | 77,89                               | 37,51                                  | 72,55                         | 42,85                                  | 67,20                               | 48,20                                  | 74,87                                   | 19,16                             | 22,06                                  | 74,87                                   | 19,16                             | 22,06                                  |  |
| <b>454,05</b> | 156,42                                  | 83,75   | 32,12                                  | 78,36                               | 37,51                                  | 73,02                         | 42,85                                  | 67,67                               | 48,20                                  | 75,14                                   | 19,42                             | 22,06                                  | 75,14                                   | 19,42                             | 22,06                                  |  |
| <b>455,15</b> | 156,89                                  | 84,22   | 32,12                                  | 78,83                               | 37,51                                  | 73,48                         | 42,85                                  | 68,14                               | 48,20                                  | 75,40                                   | 19,69                             | 22,06                                  | 75,40                                   | 19,69                             | 22,06                                  |  |
| <b>456,25</b> | 157,34                                  | 84,67   | 32,12                                  | 79,28                               | 37,51                                  | 73,93                         | 42,85                                  | 68,59                               | 48,20                                  | 75,67                                   | 19,95                             | 22,06                                  | 75,67                                   | 19,95                             | 22,06                                  |  |
| <b>457,35</b> | 157,81                                  | 85,14   | 32,12                                  | 79,75                               | 37,51                                  | 74,40                         | 42,85                                  | 69,06                               | 48,20                                  | 75,93                                   | 20,22                             | 22,06                                  | 75,93                                   | 20,22                             | 22,06                                  |  |
| <b>458,45</b> | 158,28                                  | 85,61   | 32,12                                  | 80,22                               | 37,51                                  | 74,87                         | 42,85                                  | 69,53                               | 48,20                                  | 76,20                                   | 20,48                             | 22,06                                  | 76,20                                   | 20,48                             | 22,06                                  |  |
| <b>459,56</b> | 158,73                                  | 86,06   | 32,12                                  | 80,67                               | 37,51                                  | 75,32                         | 42,85                                  | 69,97                               | 48,20                                  | 76,46                                   | 20,75                             | 22,06                                  | 76,46                                   | 20,75                             | 22,06                                  |  |
| <b>460,66</b> | 159,20                                  | 86,53   | 32,12                                  | 81,14                               | 37,51                                  | 75,79                         | 42,85                                  | 70,44                               | 48,20                                  | 76,73                                   | 21,02                             | 22,06                                  | 76,73                                   | 21,02                             | 22,06                                  |  |
| <b>461,76</b> | 159,67                                  | 87,00   | 32,12                                  | 81,61                               | 37,51                                  | 76,26                         | 42,85                                  | 70,91                               | 48,20                                  | 77,00                                   | 21,28                             | 22,06                                  | 77,00                                   | 21,28                             | 22,06                                  |  |
| <b>462,86</b> | 160,12                                  | 87,44   | 32,12                                  | 82,06                               | 37,51                                  | 76,71                         | 42,85                                  | 71,36                               | 48,20                                  | 77,26                                   | 21,55                             | 22,06                                  | 77,26                                   | 21,55                             | 22,06                                  |  |
| <b>463,96</b> | 160,59                                  | 87,91   | 32,12                                  | 82,53                               | 37,51                                  | 77,18                         | 42,85                                  | 71,83                               | 48,20                                  | 77,53                                   | 21,81                             | 22,06                                  | 77,53                                   | 21,81                             | 22,06                                  |  |
| <b>465,07</b> | 161,06                                  | 88,38   | 32,12                                  | 83,00                               | 37,51                                  | 77,65                         | 42,85                                  | 72,30                               | 48,20                                  | 77,79                                   | 22,08                             | 22,06                                  | 77,79                                   | 22,08                             | 22,06                                  |  |
| <b>466,17</b> | 161,51                                  | 88,83   | 32,12                                  | 83,44                               | 37,51                                  | 78,10                         | 42,85                                  | 72,75                               | 48,20                                  | 78,06                                   | 22,34                             | 22,06                                  | 78,06                                   | 22,34                             | 22,06                                  |  |
| <b>467,27</b> | 161,97                                  | 89,30   | 32,12                                  | 83,91                               | 37,51                                  | 78,57                         | 42,85                                  | 73,22                               | 48,20                                  | 78,32                                   | 22,61                             | 22,06                                  | 78,32                                   | 22,61                             | 22,06                                  |  |
| <b>468,37</b> | 162,44                                  | 89,77   | 32,12                                  | 84,38                               | 37,51                                  | 79,04                         | 42,85                                  | 73,69                               | 48,20                                  | 78,59                                   | 22,87                             | 22,06                                  | 78,59                                   | 22,87                             | 22,06                                  |  |
| <b>469,47</b> | 162,89                                  | 90,22   | 32,12                                  | 84,83                               | 37,51                                  | 79,48                         | 42,85                                  | 74,14                               | 48,20                                  | 78,85                                   | 23,14                             | 22,06                                  | 78,85                                   | 23,14                             | 22,06                                  |  |
| <b>470,58</b> | 163,36                                  | 90,69   | 32,12                                  | 85,30                               | 37,51                                  | 79,95                         | 42,85                                  | 74,61                               | 48,20                                  | 79,12                                   | 23,40                             | 22,06                                  | 79,12                                   | 23,40                             | 22,06                                  |  |
| <b>471,68</b> | 163,83                                  | 91,16   | 32,12                                  | 85,77                               | 37,51                                  | 80,42                         | 42,85                                  | 75,08                               | 48,20                                  | 79,38                                   | 23,67                             | 22,06                                  | 79,38                                   | 23,67                             | 22,06                                  |  |
| <b>472,78</b> | 164,28                                  | 91,61   | 32,12                                  | 86,22                               | 37,51                                  | 80,87                         | 42,85                                  | 75,53                               | 48,20                                  | 79,65                                   | 23,93                             | 22,06                                  | 79,65                                   | 23,93                             | 22,06                                  |  |
| <b>473,88</b> | 164,75                                  | 92,08   | 32,12                                  | 86,69                               | 37,51                                  | 81,34                         | 42,85                                  | 76,00                               | 48,20                                  | 79,91                                   | 24,20                             | 22,06                                  | 79,91                                   | 24,20                             | 22,06                                  |  |
| <b>474,98</b> | 165,20                                  | 92,53   | 32,12                                  | 87,14                               | 37,51                                  | 81,79                         | 42,85                                  | 76,44                               | 48,20                                  | 80,18                                   | 24,46                             | 22,06                                  | 80,18                                   | 24,46                             | 22,06                                  |  |
| <b>476,09</b> | 165,67                                  | 93,00   | 32,12                                  | 87,61                               | 37,51                                  | 82,26                         | 42,85                                  | 76,91                               | 48,20                                  | 80,44                                   | 24,73                             | 22,06                                  | 80,44                                   | 24,73                             | 22,06                                  |  |
| <b>477,19</b> | 166,14                                  | 93,46   | 32,12                                  | 88,08                               | 37,51                                  | 82,73                         | 42,85                                  | 77,38                               | 48,20                                  | 80,71                                   | 25,00                             | 22,06                                  | 80,71                                   | 25,00                             | 22,06                                  |  |
| <b>478,29</b> | 166,59                                  | 93,91   | 32,12                                  | 88,53                               | 37,51                                  | 83,18                         | 42,85                                  | 77,83                               | 48,20                                  | 80,97                                   | 25,26                             | 22,06                                  | 80,97                                   | 25,26                             | 22,06                                  |  |
| <b>479,39</b> | 167,06                                  | 94,38   | 32,12                                  | 89,00                               | 37,51                                  | 83,65                         | 42,85                                  | 78,30                               | 48,20                                  | 81,24                                   | 25,53                             | 22,06                                  | 81,24                                   | 25,53                             | 22,06                                  |  |
| <b>480,49</b> | 167,53                                  | 94,85   | 32,12                                  | 89,46                               | 37,51                                  | 84,12                         | 42,85                                  | 78,77                               | 48,20                                  | 81,51                                   | 25,79                             | 22,06                                  | 81,51                                   | 25,79                             | 22,06                                  |  |
| <b>481,60</b> | 167,97                                  | 95,30   | 32,12                                  | 89,91                               | 37,51                                  | 84,57                         | 42,85                                  | 79,22                               | 48,20                                  | 81,77                                   | 26,06                             | 22,06                                  | 81,77                                   | 26,06                             | 22,06                                  |  |
| <b>482,70</b> | 168,44                                  | 95,77   | 32,12                                  | 90,38                               | 37,51                                  | 85,04                         | 42,85                                  | 79,69                               | 48,20                                  | 82,04                                   | 26,32                             | 22,06                                  | 82,04                                   | 26,32                             | 22,06                                  |  |
| <b>483,80</b> | 168,91                                  | 96,24   | 32,12                                  | 90,85                               | 37,51                                  | 85,51                         | 42,85                                  | 80,16                               | 48,20                                  | 82,30                                   | 26,59                             | 22,06                                  | 82,30                                   | 26,59                             | 22,06                                  |  |
| <b>484,90</b> | 169,36                                  | 96,69   | 32,12                                  | 91,30                               | 37,51                                  | 85,95                         | 42,85                                  | 80,61                               | 48,20                                  | 82,57                                   | 26,85                             | 22,06                                  | 82,57                                   | 26,85                             | 22,06                                  |  |
| <b>486,00</b> | 169,83                                  | 97,16   | 32,12                                  | 91,77                               | 37,51                                  | 86,42                         | 42,85                                  | 81,08                               | 48,20                                  | 82,83                                   | 27,12                             | 22,06                                  | 82,83                                   | 27,12                             | 22,06                                  |  |
| <b>487,11</b> | 170,30                                  | 97,63   | 32,12                                  | 92,24                               | 37,51                                  | 86,89                         | 42,85                                  | 81,55                               | 48,20                                  | 83,10                                   | 27,38                             | 22,06                                  | 83,10                                   | 27,38                             | 22,06                                  |  |
| <b>488,21</b> | 170,75                                  | 98,08   | 32,12                                  | 92,69                               | 37,51                                  | 87,34                         | 42,85                                  | 82,00                               | 48,20                                  | 83,36                                   | 27,65                             | 22,06                                  | 83,36                                   | 27,65                             | 22,06                                  |  |
| <b>489,31</b> | 171,22                                  | 98,55   | 32,12                                  | 93,16                               | 37,51                                  | 87,81                         | 42,85                                  | 82,46                               | 48,20                                  | 83,63                                   | 27,91                             | 22,06                                  | 83,63                                   | 27,91                             | 22,06                                  |  |
| <b>490,41</b> | 171,69                                  | 99,02   | 32,12                                  | 93,63                               |  |                               |  |                                     |  |   |                                   |  |   |                                   |  |  |

| Tabelloon     | Jonger dan 65 jaar                      |  |  |                                     |  |                               |  |                                     | 65 jaar en ouder                       |   |                                   |  |   |                                   |  |
|---------------|---|--|--|-------------------------------------|--|-------------------------------|--|-------------------------------------|--|---|-----------------------------------|--|---|-----------------------------------|--|
|               | zonder<br>loon-<br>heffings-<br>korting | met loonheffingskorting (afhankelijk van het geboortejaar) |  |                                     |  |                               |  | geboren in 1945 of eerder           |  |   | geboren in 1946                   |  |   |                                   |  |
|               |   | geboren<br>in 1954<br>of daarna                            | verreken-<br>de<br>arbeids-<br>korting | geboren in<br>1951, 1952<br>of 1953 | verreken-<br>de<br>arbeids-<br>korting | geboren in<br>1949<br>of 1950 | verreken-<br>de<br>arbeids-<br>korting | geboren in<br>1946, 1947<br>of 1948 | verreken-<br>de<br>arbeids-<br>korting | zonder<br>loon-<br>heffings-<br>korting | met loon-<br>heffings-<br>korting | verreken-<br>de<br>arbeids-<br>korting | zonder<br>loon-<br>heffings-<br>korting | met loon-<br>heffings-<br>korting | verreken-<br>de<br>arbeids-<br>korting |
| <b>497,03</b> | 174,46                                  | 101,79   | 32,12                                  | 96,40                               | 37,51                                  | 91,06                         | 42,85                                  | 85,71                               | 48,20                                  | 85,48                                   | 29,77                             | 22,06                                  | 85,48                                   | 29,77                             | 22,06                                  |
| <b>498,13</b> | 174,91                                  | 102,24   | 32,12                                  | 96,85                               | 37,51                                  | 91,51                         | 42,85                                  | 86,16                               | 48,20                                  | 85,75                                   | 30,04                             | 22,06                                  | 85,75                                   | 30,04                             | 22,06                                  |
| <b>499,23</b> | 175,38                                  | 102,71   | 32,12                                  | 97,32                               | 37,51                                  | 91,97                         | 42,85                                  | 86,63                               | 48,20                                  | 86,02                                   | 30,30                             | 22,06                                  | 86,02                                   | 30,30                             | 22,06                                  |
| <b>500,33</b> | 175,85                                  | 103,18   | 32,12                                  | 97,79                               | 37,51                                  | 92,44                         | 42,85                                  | 87,10                               | 48,20                                  | 86,28                                   | 30,57                             | 22,06                                  | 86,28                                   | 30,57                             | 22,06                                  |
| <b>501,43</b> | 176,30                                  | 103,63   | 32,12                                  | 98,24                               | 37,51                                  | 92,89                         | 42,85                                  | 87,55                               | 48,20                                  | 86,55                                   | 30,83                             | 22,06                                  | 86,55                                   | 30,83                             | 22,06                                  |
| <b>502,54</b> | 176,77                                  | 104,10   | 32,12                                  | 98,71                               | 37,51                                  | 93,36                         | 42,85                                  | 88,02                               | 48,20                                  | 86,81                                   | 31,10                             | 22,06                                  | 86,81                                   | 31,10                             | 22,06                                  |
| <b>503,64</b> | 177,22                                  | 104,55   | 32,12                                  | 99,16                               | 37,51                                  | 93,81                         | 42,85                                  | 88,46                               | 48,20                                  | 87,08                                   | 31,36                             | 22,06                                  | 87,08                                   | 31,36                             | 22,06                                  |
| <b>504,74</b> | 177,69                                  | 105,02   | 32,12                                  | 99,63                               | 37,51                                  | 94,28                         | 42,85                                  | 88,93                               | 48,20                                  | 87,34                                   | 31,63                             | 22,06                                  | 87,34                                   | 31,63                             | 22,06                                  |
| <b>505,84</b> | 178,16                                  | 105,48   | 32,12                                  | 100,10                              | 37,51                                  | 94,75                         | 42,85                                  | 89,40                               | 48,20                                  | 87,59                                   | 31,87                             | 22,06                                  | 87,59                                   | 31,87                             | 22,06                                  |
| <b>506,94</b> | 178,61                                  | 105,93   | 32,12                                  | 100,55                              | 37,51                                  | 95,20                         | 42,85                                  | 89,85                               | 48,20                                  | 87,85                                   | 32,14                             | 22,06                                  | 87,85                                   | 32,14                             | 22,06                                  |
| <b>508,05</b> | 179,08                                  | 106,40   | 32,12                                  | 101,02                              | 37,51                                  | 95,67                         | 42,85                                  | 90,32                               | 48,20                                  | 88,12                                   | 32,40                             | 22,06                                  | 88,12                                   | 32,40                             | 22,06                                  |
| <b>509,15</b> | 179,55                                  | 106,87   | 32,12                                  | 101,48                              | 37,51                                  | 96,14                         | 42,85                                  | 90,79                               | 48,20                                  | 88,38                                   | 32,67                             | 22,06                                  | 88,38                                   | 32,67                             | 22,06                                  |
| <b>510,25</b> | 180,00                                  | 107,32   | 32,12                                  | 101,93                              | 37,51                                  | 96,59                         | 42,85                                  | 91,24                               | 48,20                                  | 88,65                                   | 32,93                             | 22,06                                  | 88,65                                   | 32,93                             | 22,06                                  |
| <b>511,35</b> | 180,46                                  | 107,79   | 32,12                                  | 102,40                              | 37,51                                  | 97,06                         | 42,85                                  | 91,71                               | 48,20                                  | 88,91                                   | 33,20                             | 22,06                                  | 88,91                                   | 33,20                             | 22,06                                  |
| <b>512,45</b> | 180,93                                  | 108,26   | 32,12                                  | 102,87                              | 37,51                                  | 97,53                         | 42,85                                  | 92,18                               | 48,20                                  | 89,18                                   | 33,46                             | 22,06                                  | 89,18                                   | 33,46                             | 22,06                                  |
| <b>513,56</b> | 181,38                                  | 108,71   | 32,12                                  | 103,32                              | 37,51                                  | 97,97                         | 42,85                                  | 92,63                               | 48,20                                  | 89,44                                   | 33,73                             | 22,06                                  | 89,44                                   | 33,73                             | 22,06                                  |
| <b>514,66</b> | 181,85                                  | 109,18   | 32,12                                  | 103,79                              | 37,51                                  | 98,44                         | 42,85                                  | 93,10                               | 48,20                                  | 89,71                                   | 34,00                             | 22,06                                  | 89,71                                   | 34,00                             | 22,06                                  |
| <b>515,76</b> | 182,32                                  | 109,65   | 32,12                                  | 104,26                              | 37,51                                  | 98,91                         | 42,85                                  | 93,57                               | 48,20                                  | 89,97                                   | 34,26                             | 22,06                                  | 89,97                                   | 34,26                             | 22,06                                  |
| <b>516,86</b> | 182,77                                  | 110,10   | 32,12                                  | 104,71                              | 37,51                                  | 99,36                         | 42,85                                  | 94,02                               | 48,20                                  | 90,24                                   | 34,53                             | 22,06                                  | 90,24                                   | 34,53                             | 22,06                                  |
| <b>517,96</b> | 183,24                                  | 110,57   | 32,12                                  | 105,18                              | 37,51                                  | 99,83                         | 42,85                                  | 94,48                               | 48,20                                  | 90,51                                   | 34,79                             | 22,06                                  | 90,51                                   | 34,79                             | 22,06                                  |
| <b>519,07</b> | 183,71                                  | 111,04   | 32,12                                  | 105,65                              | 37,51                                  | 100,30                        | 42,85                                  | 94,95                               | 48,20                                  | 90,77                                   | 35,06                             | 22,06                                  | 90,77                                   | 35,06                             | 22,06                                  |
| <b>520,17</b> | 184,16                                  | 111,48   | 32,12                                  | 106,10                              | 37,51                                  | 100,75                        | 42,85                                  | 95,40                               | 48,20                                  | 91,04                                   | 35,32                             | 22,06                                  | 91,04                                   | 35,32                             | 22,06                                  |
| <b>521,27</b> | 184,63                                  | 111,95   | 32,12                                  | 106,57                              | 37,51                                  | 101,22                        | 42,85                                  | 95,87                               | 48,20                                  | 91,30                                   | 35,59                             | 22,06                                  | 91,30                                   | 35,59                             | 22,06                                  |
| <b>522,37</b> | 185,10                                  | 112,42   | 32,12                                  | 107,04                              | 37,51                                  | 101,69                        | 42,85                                  | 96,34                               | 48,20                                  | 91,57                                   | 35,85                             | 22,06                                  | 91,57                                   | 35,85                             | 22,06                                  |
| <b>523,47</b> | 185,55                                  | 112,87   | 32,12                                  | 107,48                              | 37,51                                  | 102,14                        | 42,85                                  | 96,79                               | 48,20                                  | 91,83                                   | 36,12                             | 22,06                                  | 91,83                                   | 36,12                             | 22,06                                  |
| <b>524,58</b> | 186,02                                  | 113,34   | 32,12                                  | 107,95                              | 37,51                                  | 102,61                        | 42,85                                  | 97,26                               | 48,20                                  | 92,10                                   | 36,38                             | 22,06                                  | 92,10                                   | 36,38                             | 22,06                                  |
| <b>525,68</b> | 186,48                                  | 113,81   | 32,12                                  | 108,42                              | 37,51                                  | 103,08                        | 42,85                                  | 97,73                               | 48,20                                  | 92,36                                   | 36,65                             | 22,06                                  | 92,36                                   | 36,65                             | 22,06                                  |
| <b>526,78</b> | 186,93                                  | 114,26   | 32,12                                  | 108,87                              | 37,51                                  | 103,53                        | 42,85                                  | 98,18                               | 48,20                                  | 92,63                                   | 36,91                             | 22,06                                  | 92,63                                   | 36,91                             | 22,06                                  |
| <b>527,88</b> | 187,40                                  | 114,73   | 32,12                                  | 109,34                              | 37,51                                  | 104,00                        | 42,85                                  | 98,65                               | 48,20                                  | 92,89                                   | 37,18                             | 22,06                                  | 92,89                                   | 37,18                             | 22,06                                  |
| <b>528,98</b> | 187,85                                  | 115,18   | 32,12                                  | 109,79                              | 37,51                                  | 104,44                        | 42,85                                  | 99,10                               | 48,20                                  | 93,16                                   | 37,44                             | 22,06                                  | 93,16                                   | 37,44                             | 22,06                                  |
| <b>530,09</b> | 188,32                                  | 115,65   | 32,12                                  | 110,26                              | 37,51                                  | 104,91                        | 42,85                                  | 99,57                               | 48,20                                  | 93,42                                   | 37,71                             | 22,06                                  | 93,42                                   | 37,71                             | 22,06                                  |
| <b>531,19</b> | 188,79                                  | 116,12   | 32,12                                  | 110,73                              | 37,51                                  | 105,38                        | 42,85                                  | 100,04                              | 48,20                                  | 93,69                                   | 37,97                             | 22,06                                  | 93,69                                   | 37,97                             | 22,06                                  |
| <b>532,29</b> | 189,24                                  | 116,57   | 32,12                                  | 111,18                              | 37,51                                  | 105,83                        | 42,85                                  | 100,48                              | 48,20                                  | 93,95                                   | 38,24                             | 22,06                                  | 93,95                                   | 38,24                             | 22,06                                  |
| <b>533,39</b> | 189,71                                  | 117,04   | 32,12                                  | 111,65                              | 37,51                                  | 106,30                        | 42,85                                  | 100,95                              | 48,20                                  | 94,22                                   | 38,51                             | 22,06                                  | 94,22                                   | 38,51                             | 22,06                                  |
| <b>534,49</b> | 190,18                                  | 117,51   | 32,12                                  | 112,12                              | 37,51                                  | 106,77                        | 42,85                                  | 101,42                              | 48,20                                  | 94,48                                   | 38,77                             | 22,06                                  | 94,48                                   | 38,77                             | 22,06                                  |
| <b>535,60</b> | 190,63                                  | 117,95   | 32,12                                  | 112,57                              | 37,51                                  | 107,22                        | 42,85                                  | 101,87                              | 48,20                                  | 94,75                                   | 39,04                             | 22,06                                  | 94,75                                   | 39,04                             | 22,06                                  |
| <b>536,70</b> | 191,10                                  | 118,42   | 32,12                                  | 113,04                              | 37,51                                  | 107,69                        | 42,85                                  | 102,34                              | 48,20                                  | 95,02                                   | 39,30                             | 22,06                                  | 95,02                                   | 39,30                             | 22,06                                  |
| <b>537,80</b> | 191,57                                  | 118,89   | 32,12                                  | 113,51                              | 37,51                                  | 108,16                        | 42,85                                  | 102,81                              | 48,20                                  | 95,28                                   | 39,57                             | 22,06                                  | 95,28                                   | 39,57                             | 22,06                                  |
| <b>538,90</b> | 192,02                                  | 119,34   | 32,12                                  | 113,95                              | 37,51                                  | 108,61                        | 42,85                                  | 103,26                              | 48,20                                  | 95,55                                   | 39,83                             | 22,06                                  | 95,55                                   | 39,83                             | 22,06                                  |
| <b>540,00</b> | 192,48                                  | 119,81   | 32,12                                  | 114,42                              | 37,51                                  | 109,08                        | 42,85                                  | 103,73                              | 48,20                                  | 95,81                                   | 40,10                             | 22,06                                  | 95,81                                   | 40,10                             | 22,06                                  |
| <b>541,11</b> | 192,95                                  | 120,28   | 32,12                                  | 114,89                              | 37,51                                  | 109,55                        | 42,85                                  | 104,20                              | 48,20                                  | 96,08                                   | 40,36                             | 22,06                                  | 96,08                                   | 40,36                             | 22,06                                  |
| <b>542,21</b> | 193,40                                  | 120,73   | 32,12                                  | 115,34                              | 37,51                                  | 110,00                        | 42,85                                  | 104,65                              | 48,20                                  | 96,34                                   | 40,63                             | 22,06                                  | 96,34                                   | 40,63                             | 22,06                                  |
| <b>543,31</b> | 193,87                                  | 121,20   | 32,12                                  | 115,81                              | 37,51                                  | 110,46                        | 42,85                                  | 105,12                              | 48,20                                  | 96,61                                   | 40,89                             | 22,06                                  | 96,61                                   | 40,89                             | 22,06                                  |
| <b>544,41</b> | 194,34                                  | 121,67   | 32,12                                  | 116,28                              | 37,51                                  | 110,93                        | 42,85                                  | 105,59                              | 48,20                                  | 96,87                                   | 41,16                             | 22,06                                  | 96,87                                   | 41,16                             | 22,06                                  |
| <b>545,52</b> | 194,79                                  | 122,12   | 32,12                                  | 116,73                              | 37,51                                  | 111,38                        | 42,85                                  | 106,04                              | 48,20                                  | 97,14                                   | 41,42                             | 22,06                                  | 97,14                                   | 41,42                             | 22,06                                  |
| <b>546,62</b> | 195,26                                  | 122,59   | 32,12                                  | 117,20                              | 37,51                                  | 111,85                        | 42,85                                  | 106,51                              | 48,20                                  | 97,40                                   | 41,69                             | 22,06                                  | 97,40                                   | 41,69                             | 22,06                                  |
| <b>547,72</b> | 195,73                                  | 123,06   | 32,12                                  | 117,67                              | 37,51                                  | 112,32                        | 42,85                                  | 106,97                              | 48,20                                  | 97,67                                   | 41,95                             | 22,06                                  | 97,67                                   | 41,95                             | 22,06                                  |
| <b>548,82</b> | 196,18                                  | 123,51   | 32,12                                  | 118,12                              | 37,51                                  | 112,77                        | 42,85                                  | 107,42                              | 48,20                                  | 97,93                                   | 42,22                             | 22,06                                  | 97,93                                   | 42,22                             | 22,06                                  |
| <b>549,92</b> | 196,65                                  | 123,97   | 32,12                                  | 118,59                              | 37,51                                  | 113,24                        | 42,85                                  | 107,89                              | 48,20                                  | 98,20                                   | 42,48                             | 22,06                                  | 98,20                                   | 42,48                             | 22,06                                  |
| <b>551,03</b> | 197,12                                  | 124,44   | 32,12                                  | 119,06                              | 37,51                                  | 113,71                        | 42,85                                  | 108,36                              | 48,20                                  | 98,46                                   | 42,75                             | 22,06                                  | 98,46                                   | 42,75                             | 22,06                                  |
| <b>552,13</b> | 197,57                                  | 124,89   | 32,12                                  | 119,51                              | 37,51                                  | 114,16                        | 42,85                                  | 108,81                              | 48,20                                  | 98,73                                   | 43,02                             | 22,06                                  | 98,73                                   | 43,02                             | 22,06                                  |
| <b>553,23</b> | 198,04                                  | 125,36   | 32,12                                  | 119,97                              | 37,51                                  | 114,63                        | 42,85                                  | 109,28                              | 48,20                                  | 99,00                                   | 43,28                             | 22,06                                  | 99,00                                   | 43,28                             | 22,06                                  |
| <b>554,33</b> | 198,51                                  | 125,83   | 32,12                                  | 120,44                              | 37,51                                  | 115,10                        | 42,85                                  | 109,75                              | 48,20                                  | 99,26                                   | 43,55                             | 22,06                                  | 99,26                                   | 43,55                             | 22,06                                  |
| <b>555,43</b> | 198,95                                  | 126,28   | 32,12                                  | 120,89                              | 37,51                                  | 115,55                        | 42,85                                  | 110,20                              | 48,20                                  | 99,53                                   | 43,81                             | 22,06                                  | 99,53                                   | 43,81                             | 22,06                                  |
| <b>556,54</b> | 199,42                                  | 126,75   | 32,12                                  | 121,36                              | 37,51                                  | 116,02                        | 42,85                                  | 110,67                              | 48,20                                  | 99,79                                   | 44,08                             | 22,06                                  | 99,79                                   | 44,08                             | 22,06                                  |
| <b>557,64</b> | 199,87                                  | 127,20   | 32,12                                  | 121,81                              | 37,51                                  | 116,46                        | 42,85                                  | 111,12                              | 48,20                                  | 100,06                                  | 44,34                             | 22,06                                  | 100,06                                  | 44,34                             | 22,06                                  |
| <b>558,74</b> | 200,34                                  | 127,67   | 32,12                                  | 122,28                              | 37,51                                  | 116,93                        | 42,85                                  | 111,59                              | 48,20                                  | 100,32                                  | 44,61                             | 22,06                                  | 100,32                                  | 44,61                             | 22,06                                  |
| <b>559,84</b> | 200,81                                  | 128,14   | 32,12                                  | 122,75                              | 37,51                                  | 117,40                        | 42,85                                  | 112,06                              | 48,20                                  | 100,59                                  | 44,87                             | 22,06                                  | 100,59                                  | 44,87                             | 22,06                                  |
| <b>560,94</b> | 201,26                                  | 128,59   | 32,12                                  | 123,20                              | 37,51                                  | 117,85                        | 42,85                                  | 112,51                              | 48,20                                  | 100,85                                  | 45,14                             | 22,06                                  | 100,85                                  | 45,14                             | 22,06                                  |
| <b>562,05</b> | 201,73                                  | 129,06   | 32,12                                  | 123,67                              | 37,51                                  | 118,32                        | 42,85                                  | 112,97                              | 48,20                                  | 101,12                                  | 45,40                             | 22,06                                  | 101,12                                  | 45,40                             | 22,06                                  |
| <b>563,15</b> | 202,20                                  | 129,53   | 32,12                                  | 124,14                              | 37,51                                  | 118,79                        | 42,85                                  | 113,44                              | 48,20                                  | 101,38                                  | 45,67                             | 22,06                                  | 101,38                                  | 45,67                             | 22,06                                  |
| <b>564,25</b> | 202,65                                  | 129,97   | 32,12                                  | 124,59                              | 37,51                                  | 119,24                        | 42,85                                  | 113,89                              | 48,20                                  | 101,65                                  | 45,93                             | 22,06                                  | 101,65                                  | 45,93                             | 22,06                                  |
| <b>565,35</b> | 203,12                                  | 130,44   | 32,12                                  | 125,06                              | 37,51                                  | 119,71                        | 42,85                                  | 114,36                              | 48,20                                  | 101,91                                  | 46,20                             | 22,06                                  | 101,91                                  | 46,20                             | 22,06                                  |
| <b>566,45</b> | 203,59                                  | 130,91   | 32,12                                  | 125,53                              | 37,51                                  | 120,18                        | 42,85                                  | 114,83                              | 48,20                                  | 102,18                                  | 46,46                             | 22,06                                  | 102,18                                  | 46,46                             | 22,06                                  |
| <b>567,56</b> | 204,04                                  | 131,36   | 32,12                                  | 125,97                              | 37,51                                  | 120,63                        | 42,85                                  | 115,28                              | 48,20                                  | 102,44                                  | 46,73                             | 22,06                                  | 102,44                                  | 46,73                             | 22,06                                  |
| <b>568,66</b> | 204,51                                  | 131,83   | 32,12                                  | 126,44                              | 37,51                                  | 121,10                        | 42,85                                  | 115,75                              | 48,20                                  | 102,71                                  | 47,00                             | 22,06                                  | 102,71                                  | 47,00                             | 22,06                                  |
| <b>569,76</b> | 204,97                                  | 132,30   | 32,12                                  | 126,91                              | 37,51                                  | 121,57                        | 42,85                                  | 116,22                              | 48,20                                  | 102,97                                  | 47,26                             | 22,06                                  | 102,97                                  | 47,26                             | 22,06                                  |
| <b>570,86</b> | 205,42                                  | 132,75   | 32,12                                  | 127,36                              | 37,51                                  | 122,02                        | 42,85                                  | 116,67                              | 48,20                                  | 103,24                                  | 47,53                             | 22,06                                  | 103,24                                  | 47,53</                           |  |

















## Witte tabel voor bijzondere beloningen

Tantièmes, gratificaties en andere beloningen die u in de regel maar eenmaal of eenmaal per jaar toekent, moet u belasten met een van de tarieven in de tabel hieronder. U mag overwerkloon ook met dit tarief belasten.

### Gebruiksaanwijzing

Zoek in de kolom 'Jaarloon' het juiste bedrag. Jaarloon is in het algemeen het loon over het hele voorafgaande jaar (zie paragraaf 7.3.6 van het *Handboek Loonheffingen 2011*).

Valt het jaarloon tussen twee bedragen in, neem dan het lagere bedrag. Daarachter vindt u het tarief voor de loonbelasting/premie volksverzekeringen die u moet inhouden op het loon van de werknemer.

| Jaarloon      | Jonger dan 65 jaar         |                         | 65 jaar en ouder          |                 |                            |                         |
|---------------|----------------------------|-------------------------|---------------------------|-----------------|----------------------------|-------------------------|
|               | zonder loonheffingskorting | met loonheffingskorting | geboren in 1945 of eerder | geboren in 1946 | zonder loonheffingskorting | met loonheffingskorting |
| <b>0</b>      | 33,00%                     | 0,00%                   | 15,10%                    | 0,00%           | 15,10%                     | 0,00%                   |
| <b>6.352</b>  | 33,00%                     | 33,00%                  | 15,10%                    | 0,00%           | 15,10%                     | 0,00%                   |
| <b>14.353</b> | 33,00%                     | 33,00%                  | 15,10%                    | 15,10%          | 15,10%                     | 15,10%                  |
| <b>18.629</b> | 41,95%                     | 41,95%                  | 24,05%                    | 24,05%          | 24,05%                     | 24,05%                  |
| <b>33.437</b> | 42,00%                     | 42,00%                  | 24,05%                    | 24,05%          | 42,00%                     | 42,00%                  |
| <b>33.486</b> | 42,00%                     | 42,00%                  | 42,00%                    | 42,00%          | 42,00%                     | 42,00%                  |
| <b>55.695</b> | 52,00%                     | 52,00%                  | 52,00%                    | 52,00%          | 52,00%                     | 52,00%                  |