

Explanation payslip InterUM BV

In this document we will explain the different components of the payslip to enable you to check the payslip. For all employees of InterUM BV their payslip is online available. It shows your address details as well as the address details of your employer. If the data are incorrect, please inform InterUM.

Payroll data

On top of the payslip you can find the payroll data:

pers. nummer		geboortedatum		gesl	datum in dienst		fase	volgnummer		aangemaakt					
1		2		3	4		5	6		7					
vestiging	arbeidsduur		functiegrp		uurloon	min. loon	min. vak. geld		uren	jaarloon bijz. beloning					
8	9		10		11	12	13		14		15				
heff. krt	kleur	tabel	woonl	soc. dgn	fisc.dgn		ww	wgv	wao	zw	Zvw	lb	wlz	aow	anw
16	17	18	19	20	21		22	23	24	25	26	27	28	29	30

Clarification

1. *pers. nummer* your unique employee number
2. *geboortedatum* date of birth
3. *gesl* gender, M = male, V = female
4. *datum in dienst* date of commencement of employment
5. *fase* at InterUM we work with a chain of contracts, K = chain
6. *volgnummer* first and second number: current year, third and fourth number: the week number of the salary payment and the last three numbers can be seen as a serial number
7. *aangemaakt* creation date of het payslip
8. *vestiging* unique number of InterUM
9. *arbeidsduur* the amount of hours per week, as stated in the contract
10. *functiegrp* salaryscale
11. *uurloon* the gross hourly wage
12. *min. loon* the minimal gross hourly wage you must earn related to your age
13. *min. vak. geld* the minimal gross hourly holiday wage according to Dutch law
14. *uren* the total amount of hours you have worked in the current year
15. *jaarloon bijz. beloning* the 'special' taxes (NL: loonheffing bijzonder tarief) based on the total salary of the past year will be calculated for your holiday and annual bonus
16. *heff.krt* reduction of taxes 1 = applied/yes, 0 = not applied/no
17. *kleur* colour of the tax table (set up by the Belastingdienst)
W = white table
18. *tabel* WK= per week, 4=per four weeks
19. *woonl* the country where you are registered
20. *soc. dgn* the amount of days you have worked during the period as stated in the payslip
21. *fisc. dgn* the total amount of days during the payperiod (four weeks always has 20 workdays (fiscale dagen)) Monday until Friday

Insurance data, you are insured until the age you receive Old-age Pension. The character J means you are insured.

22. ww	Werkloosheidswet (unemployment)
23. wgv	Wachtgeld Verzekering voor onder andere de 1 ^e 26 weken werkloosheid (unemployment)
24. wao	Wet Werk en Inkomen naar Arbeidsvermogen (unemployment after two years of disability)
25. zw	Ziektewet (sickness)
26. zvw	Zorgverzekeringswet (health insurance)
27. lb	Loonbelastingplichtig (taxes)
28. wlz	Wet langdurige zorg (long-term care)
29. aow	Algemene Ouderdomswet (Old-age Pension)
30. anw	Algemene Nabestaandenwet (General Surviving Relatives Act)

Calculation salary

Neuropsychology and Psych				
W 1	Normale uren	13.25 x	13.84 T	183.38
W 2	Normale uren	12.00 x	13.84 T	166.08
W 3	Normale uren	12.00 x	13.84 T	166.08
W 4	Normale uren	12.00 x	13.84 T	166.08
	Totaal bruto			+ 681.62
	Loonheffing tabel			- 61.42
	Totaal netto			620.20
W 4	Reiskosten onbelast			+ 46.73
	Totaal			666.93
	Overgemaakt:	30-01-18		666.93
	Iban			

Salary components (gross)

It shows gross salary per period (W=weekly, 4=four weekly period). This may differ per period. Examples of a salary component are the hours you work per week and your gross (extra) benefits. An example of a gross (extra) benefit is the 'transitievergoeding'. According to Dutch law (in this case the 'Wet Werk en Zekerheid'), in some cases, the employee receives a payment when the contract with the employer ends.

The gross salary components are added up: '**Totaal bruto**'.

Deductions (according to Dutch law)

InterUM is obligated to make payments to the Tax Authorities which will be deducted from your salary(loonheffing tabel)'. This results in your net salary: '**Totaal netto**'.

Net benefits or outstanding debts can have an effect on your net salary. For example: in some cases one receives net benefits like travel expenses. Or in some cases you already received a payment in advance which has to be settled with your net salary. The end result can be found at '**Totaal**'. This is the amount which be transferred to your bankaccountnumber by InterUM.

Extra information:

Deductions (Loonheffing)

Every employee has to pay taxes to the Tax Authorities (Belastingdienst). This goes through your employer, InterUM. You also have to pay for national insurance like Old-age Pension (AOW) and General insurance for surviving relatives (ANW). The total amount can be found on your pay slip at 'loonheffing'. These percentages are set by Dutch law, not by InterUM.

The wage tax credit (Loonheffingskorting)

The wage tax credit consists of a number of tax credits. If tax credits are applied, you pay less in tax and national insurance contributions. You can only have tax credits applied to one source of income. That's why you signed a tax declaration form when you started working for InterUM. On this form you chose to apply or not apply the tax credits. If not applied you can ask to refund next year.

On the top of the pay slip you can see whether or not the tax credit is applied. At HK you see 0 or 1. 0=no tax credit is applied, 1=tax credit is applied.

From 2019 and onwards, when considering wage tax, employees will be divided into three different categories:

- Employees living in The Netherlands; full wage tax deduction, general tax deduction as well as labour credit, can be applied.
- Employees living in other Member States of the European Union, or Iceland, Norway, Liechtenstein, Switzerland, Bonaire, Sint Eustatius or Saba; partial wage tax deduction, only labour credit and no general tax deduction, can be applied.
- Employees living in other countries than the before mentioned countries; no wage tax deduction can be applied.

Special payments

You pay a higher amount of taxes over de annual benefits like holiday bonus or annual bonus or extra hours your work; this according to the table called 'bijzondere beloning' (special payments according to the special table set up by the Belastingdienst). It's more complex to calculate these taxes. The calculation is based on the data of the current year. On your payslip you can see if the special table is applied; you will find the character B at the end the description of the payment.

Holiday bonus and leave/furlough

RESERV.	vakantiegeld	vakantiedagen wett. huidig jaar	vakantiedagen boven wettelijk	EJU
deze periode	€	€	€	€
totaal tegoed	€	€	€	€
percentage	8.00			8.30

You can find the accumulated reserves (holiday bonus, leave and annual bonus) described in euros at the table 'Reserveringen'. Indicated is how much you build up per period ('deze periode') and in total (totaal tegoed). The total amount consists of the amount you build up in total, minus the amount you already received. At the bottom you see the percentages.

Accumulations

At the bottom of the pay slip you find the accumulations per year. With every new pay slip the accumulations will be updated.

CUMULATIEVEN					
fiscale dagen	sociale dagen	loon in geld			svw-loon
		arbeidskorting		zvw-loon	lh-loon
loonheffing		onbelaste verg	Reiskostenforfait		
Te verr neg bruto	Te verr neg res				Uitbetaald

loon in natura, fooien, aftrekposten, loon alleen v ZVW, bijtelling v ZVW, totaal inh SVW, loon alleen voor lh, inhouding ZWA, werkbonus: these are terms that are not applicable at InterUM.

<i>fiscale dagen</i>	fiscal days: the total amount (up to the current period) of fiscal days for this current year
<i>sociale dagen</i>	social days: the total amount (up to the current period) of days you actually worked this current year
<i>loon in geld</i>	salary: total amount of gross salary for this current year
<i>svw-loon</i>	total salary minus the deductions over which you don't pay any taxes (f.e. pension). This amount is the basis for calculating the national insurance payments
<i>arbeidskorting</i>	a fixed amount of deductions every employee is entitled to
<i>zvw-loon</i>	the basis total salary for calculating the amount you have to contribute to the national health insurance
<i>lh loon</i>	total salary which is the basis for the calculation of the taxes
<i>loonheffing</i>	total amount you have paid for taxes and national insurance
<i>onbelaste verg.</i>	the total amount you received in net benefits, no taxes have to be paid
<i>reiskostenforfait</i>	the total amount you received in net travel reimbursements (per kilometer or public transportation)
<i>te verr neg bruto</i>	negative gross salary due to a correction that was made. You are in debt with InterUM. This debt will get automatically be settled when you stay working for InterUM.
<i>te verr neg res</i>	when the gross salary has been corrected, the reserves also need to be corrected. Here you find the amount that will be settled when you stay working for InterUM
<i>10% regeling</i>	when an employee is in debt with InterUM, we need to make sure that the correction we make don't lead to paying the employee less than 10% under the minimum wage. If this situation does occur, the calculated amount will be fixed. If the employee is still in debt after this, the amount will be transported to the next payment period.
<i>uitbetaald</i>	Total amount of net payments and net salary