

Lonen en wedden van werknemers

| belastbaar loon (€) | schaal 1 ⁽¹⁾ | schaal 2 ⁽²⁾ |
|---------------------|-------------------------|-------------------------|
| 675,00 | | |
| 690,00 | | |
| 705,00 | | |
| 720,00 | | |
| 735,00 | | |
| 750,00 | | |
| 765,00 | 2,36 | |
| 780,00 | 5,17 | |
| 795,00 | 7,98 | |
| 810,00 | 10,78 | |
| 825,00 | 13,59 | |
| 840,00 | 16,40 | |
| 855,00 | 19,21 | |
| 870,00 | 22,02 | |
| 885,00 | 24,83 | |
| 900,00 | 27,64 | |
| 915,00 | 30,45 | |
| 930,00 | 33,25 | |
| 945,00 | 36,06 | |
| 960,00 | 38,87 | |
| 975,00 | 41,68 | |
| 990,00 | 44,49 | |
| 1005,00 | 47,30 | |
| 1020,00 | 50,11 | |
| 1035,00 | 52,92 | |
| 1050,00 | 55,72 | |
| 1065,00 | 58,53 | |
| 1080,00 | 61,34 | |
| 1095,00 | 64,15 | |

| belastbaar loon (€) | schaal 1 ⁽¹⁾ | schaal 2 ⁽²⁾ |
|---------------------|-------------------------|-------------------------|
| 1110,00 | 66,96 | |
| 1125,00 | 69,77 | |
| 1140,00 | 72,58 | |
| 1155,00 | 75,39 | |
| 1170,00 | 78,19 | |
| 1185,00 | 81,00 | |
| 1200,00 | 83,81 | |
| 1215,00 | 86,62 | |
| 1230,00 | 89,43 | |
| 1245,00 | 92,24 | |
| 1260,00 | 95,05 | |
| 1275,00 | 97,86 | |
| 1290,00 | 100,66 | |
| 1305,00 | 103,47 | |
| 1320,00 | 107,00 | |
| 1335,00 | 111,01 | |
| 1350,00 | 115,02 | |
| 1365,00 | 119,03 | |
| 1380,00 | 123,05 | |
| 1395,00 | 127,06 | |
| 1410,00 | 131,07 | |
| 1425,00 | 135,08 | |
| 1440,00 | 139,10 | |
| 1455,00 | 144,98 | 2,23 |
| 1470,00 | 151,40 | 6,24 |
| 1485,00 | 157,82 | 10,25 |
| 1500,00 | 164,24 | 14,26 |
| 1515,00 | 170,66 | 18,28 |
| 1530,00 | 177,08 | 22,29 |

Lonen en wedden van werknemers

| belastbaar loon (€) | schaal 1 ⁽¹⁾ | schaal 2 ⁽²⁾ |
|---------------------|-------------------------|-------------------------|
| 1545,00 | 183,50 | 26,30 |
| 1560,00 | 189,92 | 30,31 |
| 1575,00 | 196,34 | 34,33 |
| 1590,00 | 202,76 | 38,34 |
| 1605,00 | 209,18 | 42,35 |
| 1620,00 | 215,60 | 46,36 |
| 1635,00 | 222,02 | 50,38 |
| 1650,00 | 228,44 | 54,39 |
| 1665,00 | 234,86 | 58,40 |
| 1680,00 | 241,28 | 62,41 |
| 1695,00 | 247,70 | 66,43 |
| 1710,00 | 254,12 | 70,44 |
| 1725,00 | 260,54 | 74,45 |
| 1740,00 | 266,96 | 78,46 |
| 1755,00 | 273,38 | 82,48 |
| 1770,00 | 279,80 | 86,49 |
| 1785,00 | 286,22 | 90,50 |
| 1800,00 | 292,64 | 94,51 |
| 1815,00 | 299,06 | 98,53 |
| 1830,00 | 305,48 | 102,54 |
| 1845,00 | 311,90 | 106,55 |
| 1860,00 | 318,32 | 110,56 |
| 1875,00 | 324,74 | 114,58 |
| 1890,00 | 331,16 | 118,59 |
| 1905,00 | 337,58 | 123,91 |
| 1920,00 | 344,00 | 129,61 |
| 1935,00 | 350,42 | 135,31 |
| 1950,00 | 357,15 | 141,00 |
| 1965,00 | 364,38 | 146,70 |

| belastbaar loon (€) | schaal 1 ⁽¹⁾ | schaal 2 ⁽²⁾ |
|---------------------|-------------------------|-------------------------|
| 1980,00 | 371,60 | 152,40 |
| 1995,00 | 378,82 | 158,10 |
| 2010,00 | 386,04 | 163,79 |
| 2025,00 | 393,27 | 169,49 |
| 2040,00 | 400,49 | 175,19 |
| 2055,00 | 407,71 | 180,89 |
| 2070,00 | 414,93 | 186,59 |
| 2085,00 | 422,16 | 192,28 |
| 2100,00 | 429,38 | 197,98 |
| 2115,00 | 436,60 | 203,68 |
| 2130,00 | 443,82 | 209,38 |
| 2145,00 | 451,05 | 215,07 |
| 2160,00 | 458,27 | 220,77 |
| 2175,00 | 465,49 | 226,47 |
| 2190,00 | 472,71 | 232,17 |
| 2205,00 | 479,94 | 237,87 |
| 2220,00 | 487,16 | 243,56 |
| 2235,00 | 494,38 | 249,26 |
| 2250,00 | 501,60 | 254,96 |
| 2265,00 | 508,83 | 260,66 |
| 2280,00 | 516,05 | 266,35 |
| 2295,00 | 523,27 | 272,05 |
| 2310,00 | 530,49 | 277,75 |
| 2325,00 | 537,72 | 283,45 |
| 2340,00 | 544,94 | 289,15 |
| 2355,00 | 552,16 | 294,84 |
| 2370,00 | 559,38 | 300,45 |
| 2385,00 | 566,61 | 306,24 |
| 2400,00 | 573,83 | 311,94 |

Lonen en wedden van werknemers

| belastbaar loon (€) | schaal 1 ⁽¹⁾ | schaal 2 ⁽²⁾ |
|---------------------|-------------------------|-------------------------|
| 2415,00 | 581,05 | 317,63 |
| 2430,00 | 588,27 | 323,33 |
| 2445,00 | 595,50 | 329,03 |
| 2460,00 | 602,72 | 334,73 |
| 2475,00 | 609,94 | 340,43 |
| 2490,00 | 617,16 | 346,12 |
| 2505,00 | 624,39 | 351,82 |
| 2520,00 | 631,61 | 357,52 |
| 2535,00 | 638,83 | 363,22 |
| 2550,00 | 646,05 | 368,91 |
| 2565,00 | 653,28 | 374,61 |
| 2580,00 | 660,50 | 380,31 |
| 2595,00 | 667,72 | 386,01 |
| 2610,00 | 674,94 | 391,75 |
| 2625,00 | 682,17 | 398,01 |
| 2640,00 | 689,39 | 404,27 |
| 2655,00 | 696,61 | 410,53 |
| 2670,00 | 703,83 | 416,79 |
| 2685,00 | 711,06 | 423,05 |
| 2700,00 | 718,28 | 429,31 |
| 2715,00 | 725,50 | 435,57 |
| 2730,00 | 732,72 | 441,83 |
| 2745,00 | 739,95 | 448,09 |
| 2760,00 | 747,17 | 454,34 |
| 2775,00 | 754,39 | 460,60 |
| 2790,00 | 761,61 | 466,86 |
| 2805,00 | 768,84 | 473,12 |
| 2820,00 | 776,06 | 479,38 |
| 2835,00 | 783,28 | 485,64 |

| belastbaar loon (€) | schaal 1 ⁽¹⁾ | schaal 2 ⁽²⁾ |
|---------------------|-------------------------|-------------------------|
| 2850,00 | 790,50 | 491,90 |
| 2865,00 | 797,73 | 498,16 |
| 2880,00 | 804,95 | 504,42 |
| 2895,00 | 812,17 | 510,68 |
| 2910,00 | 819,39 | 516,94 |
| 2925,00 | 826,62 | 523,20 |
| 2940,00 | 833,84 | 529,46 |
| 2955,00 | 841,06 | 535,72 |
| 2970,00 | 848,28 | 541,98 |
| 2985,00 | 855,51 | 548,24 |
| 3000,00 | 862,73 | 554,50 |
| 3015,00 | 869,95 | 560,76 |
| 3030,00 | 877,17 | 567,02 |
| 3045,00 | 884,40 | 573,28 |
| 3060,00 | 891,62 | 579,53 |
| 3075,00 | 898,84 | 585,79 |
| 3090,00 | 906,06 | 592,05 |
| 3105,00 | 913,29 | 598,31 |
| 3120,00 | 920,51 | 604,57 |
| 3135,00 | 927,73 | 610,83 |
| 3150,00 | 934,95 | 617,09 |
| 3165,00 | 942,18 | 623,35 |
| 3180,00 | 949,40 | 629,61 |
| 3195,00 | 956,62 | 635,87 |
| 3210,00 | 963,84 | 642,13 |
| 3225,00 | 971,07 | 648,39 |
| 3240,00 | 978,29 | 654,65 |
| 3255,00 | 985,51 | 660,91 |
| 3270,00 | 992,73 | 667,17 |

Lonen en wedden van werknemers

| belastbaar loon (€) | schaal 1 ⁽¹⁾ | schaal 2 ⁽²⁾ |
|---------------------|-------------------------|-------------------------|
| 3285,00 | 999,96 | 673,43 |
| 3300,00 | 1007,18 | 679,69 |
| 3315,00 | 1014,40 | 685,95 |
| 3330,00 | 1021,62 | 692,21 |
| 3345,00 | 1028,85 | 698,47 |
| 3360,00 | 1036,07 | 704,72 |
| 3375,00 | 1043,29 | 711,41 |
| 3390,00 | 1050,51 | 718,63 |
| 3405,00 | 1057,74 | 725,86 |
| 3420,00 | 1064,96 | 733,08 |
| 3435,00 | 1072,18 | 740,30 |
| 3450,00 | 1079,40 | 747,52 |
| 3465,00 | 1086,63 | 754,75 |
| 3480,00 | 1093,85 | 761,97 |
| 3495,00 | 1101,07 | 769,19 |
| 3510,00 | 1108,29 | 776,41 |
| 3525,00 | 1115,52 | 783,64 |
| 3540,00 | 1122,74 | 790,86 |
| 3555,00 | 1129,96 | 798,08 |
| 3570,00 | 1137,18 | 805,30 |
| 3585,00 | 1144,41 | 812,53 |
| 3600,00 | 1151,63 | 819,75 |
| 3615,00 | 1158,85 | 826,97 |
| 3630,00 | 1166,07 | 834,19 |
| 3645,00 | 1173,30 | 841,42 |
| 3660,00 | 1180,52 | 848,64 |
| 3675,00 | 1187,74 | 855,86 |
| 3690,00 | 1194,96 | 863,08 |
| 3705,00 | 1202,54 | 870,31 |

| belastbaar loon (€) | schaal 1 ⁽¹⁾ | schaal 2 ⁽²⁾ |
|---------------------|-------------------------|-------------------------|
| 3720,00 | 1210,57 | 877,53 |
| 3735,00 | 1218,59 | 884,75 |
| 3750,00 | 1226,62 | 891,97 |
| 3765,00 | 1234,64 | 899,20 |
| 3780,00 | 1242,67 | 906,42 |
| 3795,00 | 1250,69 | 913,64 |
| 3810,00 | 1258,72 | 920,86 |
| 3825,00 | 1266,74 | 928,09 |
| 3840,00 | 1274,77 | 935,31 |
| 3855,00 | 1282,79 | 942,53 |
| 3870,00 | 1290,82 | 949,75 |
| 3885,00 | 1298,84 | 956,98 |
| 3900,00 | 1306,87 | 964,20 |
| 3915,00 | 1314,89 | 971,42 |
| 3930,00 | 1322,92 | 978,64 |
| 3945,00 | 1330,94 | 985,87 |
| 3960,00 | 1338,97 | 993,09 |
| 3975,00 | 1346,99 | 1000,31 |
| 3990,00 | 1355,02 | 1007,53 |
| 4005,00 | 1363,04 | 1014,76 |
| 4020,00 | 1371,07 | 1021,98 |
| 4035,00 | 1379,09 | 1029,20 |
| 4050,00 | 1387,12 | 1036,42 |
| 4065,00 | 1395,14 | 1043,65 |
| 4080,00 | 1403,17 | 1050,87 |
| 4095,00 | 1411,19 | 1058,09 |
| 4110,00 | 1419,22 | 1065,31 |
| 4125,00 | 1427,24 | 1072,54 |
| 4140,00 | 1435,27 | 1079,76 |

Lonen en wedden van werknemers

| belastbaar loon (€) | schaal 1 ⁽¹⁾ | schaal 2 ⁽²⁾ |
|---------------------|-------------------------|-------------------------|
| 4155,00 | 1443,29 | 1086,98 |
| 4170,00 | 1451,32 | 1094,20 |
| 4185,00 | 1459,34 | 1101,43 |
| 4200,00 | 1467,37 | 1108,65 |
| 4215,00 | 1475,39 | 1115,87 |
| 4230,00 | 1483,42 | 1123,09 |
| 4245,00 | 1491,44 | 1130,32 |
| 4260,00 | 1499,47 | 1137,54 |
| 4275,00 | 1507,49 | 1144,76 |
| 4290,00 | 1515,52 | 1151,98 |
| 4305,00 | 1523,54 | 1159,21 |
| 4320,00 | 1531,57 | 1166,43 |
| 4335,00 | 1539,59 | 1173,65 |
| 4350,00 | 1547,62 | 1180,87 |
| 4365,00 | 1555,64 | 1188,10 |
| 4380,00 | 1563,67 | 1195,32 |
| 4395,00 | 1571,69 | 1202,54 |
| 4410,00 | 1579,72 | 1209,76 |
| 4425,00 | 1587,74 | 1216,99 |
| 4440,00 | 1595,77 | 1224,21 |
| 4455,00 | 1603,79 | 1231,43 |
| 4470,00 | 1611,82 | 1238,65 |
| 4485,00 | 1619,84 | 1245,88 |
| 4500,00 | 1627,87 | 1253,10 |
| 4515,00 | 1635,89 | 1260,32 |
| 4530,00 | 1643,92 | 1267,54 |
| 4545,00 | 1651,94 | 1274,77 |
| 4560,00 | 1659,97 | 1281,99 |
| 4575,00 | 1667,99 | 1289,21 |

| belastbaar loon (€) | schaal 1 ⁽¹⁾ | schaal 2 ⁽²⁾ |
|---------------------|-------------------------|-------------------------|
| 4590,00 | 1676,02 | 1296,43 |
| 4605,00 | 1684,04 | 1304,42 |
| 4620,00 | 1692,07 | 1312,44 |
| 4635,00 | 1700,09 | 1320,47 |
| 4650,00 | 1708,12 | 1328,49 |
| 4665,00 | 1716,14 | 1336,52 |
| 4680,00 | 1724,17 | 1344,54 |
| 4695,00 | 1732,19 | 1352,57 |
| 4710,00 | 1740,22 | 1360,59 |
| 4725,00 | 1748,24 | 1368,62 |
| 4740,00 | 1756,27 | 1376,64 |
| 4755,00 | 1764,29 | 1384,67 |
| 4770,00 | 1772,32 | 1392,69 |
| 4785,00 | 1780,34 | 1400,72 |
| 4800,00 | 1788,37 | 1408,74 |
| 4815,00 | 1796,39 | 1416,77 |
| 4830,00 | 1804,42 | 1424,79 |
| 4845,00 | 1812,44 | 1432,82 |
| 4860,00 | 1820,47 | 1440,84 |
| 4875,00 | 1828,49 | 1448,87 |
| 4890,00 | 1836,52 | 1456,89 |
| 4905,00 | 1844,54 | 1464,92 |
| 4920,00 | 1852,57 | 1472,94 / 140114 |
| 4935,00 | 1860,59 | 1480,97 |
| 4950,00 | 1868,62 | 1488,99 |
| 4965,00 | 1876,64 | 1497,02 |
| 4980,00 | 1884,67 | 1505,04 |
| 4995,00 | 1892,69 | 1513,07 |
| 5010,00 | 1900,72 | 1521,09 |

Lonen en wedden van werknemers

| belastbaar loon (€) | schaal 1 ⁽¹⁾ | schaal 2 ⁽²⁾ | belastbaar loon (€) | schaal 1 ⁽¹⁾ | schaal 2 ⁽²⁾ |
|---------------------|-------------------------|-------------------------|---------------------|-------------------------|-------------------------|
| 5025,00 | 1908,74 | 1529,12 | 5415,00 | 2117,39 | 1737,77 |
| 5040,00 | 1916,77 | 1537,14 | 5430,00 | 2125,42 | 1745,79 |
| 5055,00 | 1924,79 | 1545,17 | 5445,00 | 2133,44 | 1753,82 |
| 5070,00 | 1932,82 | 1553,19 | 5460,00 | 2141,47 | 1761,84 |
| 5085,00 | 1940,84 | 1561,22 | 5475,00 | 2149,49 | 1769,87 |
| 5100,00 | 1948,87 | 1569,24 | 5490,00 | 2157,52 | 1777,89 |
| 5115,00 | 1956,89 | 1577,27 | 5505,00 | 2165,54 | 1785,92 |
| 5130,00 | 1964,92 | 1585,29 | 5520,00 | 2173,57 | 1793,94 |
| 5145,00 | 1972,94 | 1593,32 | 5535,00 | 2181,59 | 1801,97 |
| 5160,00 | 1980,97 | 1601,34 | 5550,00 | 2189,62 | 1809,99 |
| 5175,00 | 1988,99 | 1609,37 | 5565,00 | 2197,64 | 1818,02 |
| 5190,00 | 1997,02 | 1617,39 | 5580,00 | 2205,67 | 1826,04 |
| 5205,00 | 2005,04 | 1625,42 | 5595,00 | 2213,69 | 1834,07 |
| 5220,00 | 2013,07 | 1633,44 | 5610,00 | 2221,72 | 1842,09 |
| 5235,00 | 2021,09 | 1641,47 | 5625,00 | 2229,74 | 1850,12 |
| 5250,00 | 2029,12 | 1649,49 | 5640,00 | 2237,77 | 1858,14 |
| 5265,00 | 2037,14 | 1657,52 | 5655,00 | 2254,79 | 1866,17 |
| 5280,00 | 2045,17 | 1665,54 | 5670,00 | 2253,82 | 1874,19 |
| 5295,00 | 2053,19 | 1673,57 | 5685,00 | 2261,84 | 1882,22 |
| 5310,00 | 2061,22 | 1681,59 | 5700,00 | 2269,87 | 1890,24 |
| 5325,00 | 2069,24 | 1689,62 | 5715,00 | 2277,89 | 1898,27 |
| 5340,00 | 2077,27 | 1697,64 | 5730,00 | 2285,92 | 1906,29 |
| 5355,00 | 2085,29 | 1705,67 | 5745,00 | 2293,94 | 1914,32 |
| 5370,00 | 2093,32 | 1713,69 | 5760,00 | 2301,97 | 1922,34 |
| 5385,00 | 2101,34 | 1721,72 | 5775,00 | 2309,99 | 1930,37 |
| 5400,00 | 2109,37 | 1729,74 | 5790,00 | 2318,02 | 1938,39 |

⁽¹⁾ Schaal 1 is van toepassing wanneer de verkrijger van inkomsten een alleenstaande is of een echtgenoot of wettelijk samenwonende partner heeft die zelf beroepsinkomsten heeft.

⁽²⁾ Schaal 2 is van toepassing wanneer de verkrijger van de inkomsten een echtgenoot of wettelijk samenwonende partner heeft die geen beroepsinkomsten heeft.

Pensioenen en stelsel werkloosheid met bedrijfstoeslag

| belastbaar loon (€) | schaal 1 ⁽³⁾ | schaal 2 ⁽⁴⁾ |
|---------------------|-------------------------|-------------------------|
| 1140,00 | | |
| 1155,00 | | |
| 1170,00 | | |
| 1185,00 | | |
| 1200,00 | | |
| 1215,00 | 0,36 | |
| 1230,00 | 6,78 | |
| 1245,00 | 13,20 | |
| 1260,00 | 19,62 | |
| 1275,00 | 26,04 | |
| 1290,00 | 32,46 | |
| 1305,00 | 38,88 | |
| 1320,00 | 45,30 | |
| 1335,00 | 51,72 | |
| 1350,00 | 58,14 | |
| 1365,00 | 64,56 | |
| 1380,00 | 70,98 | |
| 1395,00 | 77,40 | |
| 1410,00 | 83,82 | |
| 1425,00 | 90,24 | |
| 1440,00 | 96,66 | |
| 1455,00 | 103,08 | |
| 1470,00 | 109,50 | |
| 1485,00 | 115,92 | |
| 1500,00 | 122,34 | |
| 1515,00 | 128,76 | |
| 1530,00 | 135,18 | |
| 1545,00 | 141,60 | |
| 1560,00 | 148,51 | |

| belastbaar loon (€) | schaal 1 ⁽³⁾ | schaal 2 ⁽⁴⁾ |
|---------------------|-------------------------|-------------------------|
| 1575,00 | 155,73 | |
| 1590,00 | 162,95 | |
| 1605,00 | 170,18 | |
| 1620,00 | 177,40 | |
| 1635,00 | 184,62 | |
| 1650,00 | 191,84 | |
| 1665,00 | 199,07 | |
| 1680,00 | 206,29 | |
| 1695,00 | 213,51 | |
| 1710,00 | 220,73 | |
| 1725,00 | 227,96 | |
| 1740,00 | 235,18 | 0,39 |
| 1755,00 | 242,40 | 6,09 |
| 1770,00 | 249,62 | 11,79 |
| 1785,00 | 256,85 | 17,49 |
| 1800,00 | 264,07 | 23,18 |
| 1815,00 | 271,29 | 28,88 |
| 1830,00 | 278,51 | 34,58 |
| 1845,00 | 285,74 | 40,28 |
| 1860,00 | 292,96 | 45,97 |
| 1875,00 | 300,18 | 51,67 |
| 1890,00 | 307,40 | 57,37 |
| 1905,00 | 314,63 | 63,07 |
| 1920,00 | 322,70 | 68,77 |
| 1935,00 | 331,03 | 74,46 |
| 1950,00 | 339,35 | 80,16 |
| 1965,00 | 347,68 | 85,86 |
| 1980,00 | 356,00 | 91,56 |
| 1995,00 | 364,32 | 97,25 |

Pensioenen en stelsel werkloosheid met bedrijfstoeslag

| belastbaar loon (€) | schaal 1 ⁽³⁾ | schaal 2 ⁽⁴⁾ |
|---------------------|-------------------------|-------------------------|
| 2010,00 | 372,65 | 102,95 |
| 2025,00 | 380,97 | 108,65 |
| 2040,00 | 389,29 | 114,35 |
| 2055,00 | 397,62 | 120,05 |
| 2070,00 | 405,94 | 125,74 |
| 2085,00 | 414,27 | 131,44 |
| 2100,00 | 422,59 | 137,14 |
| 2115,00 | 430,91 | 142,84 |
| 2130,00 | 439,24 | 148,53 |
| 2145,00 | 447,56 | 154,23 |
| 2160,00 | 455,89 | 159,93 |
| 2175,00 | 464,21 | 165,63 |
| 2190,00 | 472,53 | 171,33 |
| 2205,00 | 480,86 | 177,02 |
| 2220,00 | 489,18 | 182,89 |
| 2235,00 | 497,50 | 189,15 |
| 2250,00 | 505,83 | 195,41 |
| 2265,00 | 514,15 | 201,67 |
| 2280,00 | 522,48 | 207,93 |
| 2295,00 | 530,80 | 214,19 |
| 2310,00 | 539,12 | 220,45 |
| 2325,00 | 547,45 | 226,71 |
| 2340,00 | 555,77 | 232,97 |
| 2355,00 | 564,09 | 239,23 |

| belastbaar loon (€) | schaal 1 ⁽³⁾ | schaal 2 ⁽⁴⁾ |
|---------------------|-------------------------|-------------------------|
| 2370,00 | 572,42 | 245,49 |
| 2385,00 | 580,74 | 251,75 |
| 2400,00 | 589,07 | 258,00 |
| 2415,00 | 597,39 | 264,26 |
| 2430,00 | 605,71 | 270,52 |
| 2445,00 | 614,04 | 276,78 |
| 2460,00 | 622,36 | 283,04 |
| 2475,00 | 630,68 | 289,30 |
| 2490,00 | 639,01 | 295,56 |
| 2505,00 | 647,33 | 301,82 |
| 2520,00 | 655,66 | 308,08 |
| 2535,00 | 663,98 | 314,34 |
| 2550,00 | 672,30 | 320,60 |
| 2565,00 | 680,63 | 326,86 |

⁽³⁾ Schaal 1 is van toepassing wanneer de verkrijger van inkomsten een alleenstaande is of een echtgenoot of wettelijk samenwonende partner heeft die zelf beroepsinkomsten heeft.

⁽⁴⁾ Schaal 2 is van toepassing wanneer de verkrijger van de inkomsten een echtgenoot of wettelijk samenwonende partner heeft die geen beroepsinkomsten heeft.