

**Bijlage 3. Tabel bijzondere beloningen 2014 en 2015 loon uit tegenwoordige dienstbetrekking (witte tabel voor bijzondere beloningen)**

**2014**

| Jaarloon      | Jonger dan AOW-leeftijd    |                         | AOW-leeftijd en ouder      |                         | AOW-leeftijd en ouder      |                         |
|---------------|----------------------------|-------------------------|----------------------------|-------------------------|----------------------------|-------------------------|
|               |                            |                         | Geboren in 1945 of eerder  |                         | Geboren in 1946 of later   |                         |
|               | zonder loonheffingskorting | met loonheffingskorting | zonder loonheffingskorting | met loonheffingskorting | zonder loonheffingskorting | met loonheffingskorting |
| <b>0</b>      | 36,25%                     | 0,00%                   | 18,35%                     | 0,00%                   | 18,35%                     | 0,00%                   |
| <b>6106</b>   | 36,25%                     | 36,25%                  | 18,35%                     | 0,00%                   | 18,35%                     | 0,00%                   |
| <b>15.039</b> | 36,25%                     | 36,25%                  | 18,35%                     | 18,35%                  | 18,35%                     | 18,35%                  |
| <b>19.646</b> | 42,00%                     | 42,00%                  | 24,10%                     | 24,10%                  | 24,10%                     | 24,10%                  |
| <b>33.364</b> | 42,00%                     | 42,00%                  | 24,10%                     | 24,10%                  | 42,00%                     | 42,00%                  |
| <b>33.556</b> | 42,00%                     | 42,00%                  | 42,00%                     | 42,00%                  | 42,00%                     | 42,00%                  |
| <b>56.532</b> | 52,00%                     | 52,00%                  | 52,00%                     | 52,00%                  | 52,00%                     | 52,00%                  |

**2015**

| Jaarloon       | Jonger dan de AOW-leeftijd |                         |                                   | AOW-leeftijd en ouder      |                         |                                   | AOW-leeftijd en ouder      |                          |                                   |
|----------------|----------------------------|-------------------------|-----------------------------------|----------------------------|-------------------------|-----------------------------------|----------------------------|--------------------------|-----------------------------------|
|                |                            |                         |                                   | Geboren in 1945 of eerder  |                         |                                   | Geboren in 1946 of later   |                          |                                   |
|                | zonder loonheffingskorting | met loonheffingskorting |                                   | zonder loonheffingskorting | met loonheffingskorting |                                   | zonder loonheffingskorting | met loonheffingskorting* |                                   |
|                |                            | standaard-tarief        | verrekenings% loonheffingskorting |                            | standaard-tarief        | verrekenings% loonheffingskorting |                            | standaard-tarief         | verrekenings% loonheffingskorting |
| <b>-</b>       | 36,50%                     | 0,00%                   | 0,00%                             | 18,60%                     | 0,00%                   | 0,00%                             | 18,60%                     | 0,00%                    | 0,00%                             |
| <b>6351</b>    | 36,50%                     | 36,50%                  | 0,00%                             | 18,60%                     | 0,00%                   | 0,00%                             | 18,60%                     | 0,00%                    | 0,00%                             |
| <b>9.011</b>   | 36,50%                     | 36,50%                  | 0,00%                             | 18,60%                     | 0,00%                   | 0,00%                             | 18,60%                     | 0,00%                    | 0,00%                             |
| <b>15.697</b>  | 36,50%                     | 36,50%                  | 0,00%                             | 18,60%                     | 18,60%                  | 0,00%                             | 18,60%                     | 18,60%                   | 0,00%                             |
| <b>19.464</b>  | 36,50%                     | 36,50%                  | 0,00%                             | 18,60%                     | 18,60%                  | 0,00%                             | 18,60%                     | 18,60%                   | 0,00%                             |
| <b>19.823</b>  | 42,00%                     | 42,00%                  | 2,32%                             | 24,10%                     | 24,10%                  | 1,18%                             | 24,10%                     | 24,10%                   | 1,18%                             |
| <b>33.590</b>  | 42,00%                     | 42,00%                  | 2,32%                             | 24,10%                     | 24,10%                  | 1,18%                             | 42,00%                     | 42,00%                   | 1,18%                             |
| <b>33.858</b>  | 42,00%                     | 42,00%                  | 2,32%                             | 42,00%                     | 42,00%                  | 1,18%                             | 42,00%                     | 42,00%                   | 1,18%                             |
| <b>49.771</b>  | 42,00%                     | 42,00%                  | 6,32%                             | 42,00%                     | 42,00%                  | 3,22%                             | 42,00%                     | 42,00%                   | 3,22%                             |
| <b>56.936</b>  | 42,00%                     | 42,00%                  | 4,00%                             | 42,00%                     | 42,00%                  | 2,04%                             | 42,00%                     | 42,00%                   | 2,04%                             |
| <b>57.586</b>  | 52,00%                     | 52,00%                  | 4,00%                             | 52,00%                     | 52,00%                  | 2,04%                             | 52,00%                     | 52,00%                   | 2,04%                             |
| <b>100.671</b> | 52,00%                     | 52,00%                  | 0,00%                             | 52,00%                     | 52,00%                  | 0,00%                             | 52,00%                     | 52,00%                   | 0,00%                             |