**BIJLAGE 1**

***Tabel 1: Marginale druk voor de jaren 2012 tot en met 2016***

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| *inkomen* | 2012 | 2013 | 2014 | 2015 | 2016 inclusief Belastingplan 2016 | 2016 exclusief Belastingplan 2016 |
| 1000 | 31,367% | 35,174% | 34,444% | 34,691% | 34,757% | 34,777% |
| 2000 | 31,367% | 35,174% | 34,444% | 34,691% | 34,757% | 34,777% |
| 3000 | 31,367% | 35,174% | 34,444% | 34,691% | 34,757% | 34,777% |
| 4000 | 31,367% | 35,174% | 34,444% | 34,691% | 34,757% | 34,777% |
| 5000 | 27,367% | 31,174% | 30,444% | 30,691% | 28,598% | 30,777% |
| 6000 | 27,367% | 31,174% | 30,444% | 30,691% | 28,598% | 30,777% |
| 7000 | 27,367% | 31,174% | 30,444% | 30,691% | 28,598% | 30,777% |
| 8000 | 27,367% | 31,174% | 30,444% | 30,691% | 28,598% | 30,777% |
| 9000 | 27,367% | 17,727% | 13,527% | 30,691% | 28,598% | 30,777% |
| 10000 | 16,780% | 17,727% | 13,527% | 12,821% | 2,693% | 10,885% |
| 11000 | 16,780% | 17,727% | 13,527% | 12,821% | 2,693% | 10,885% |
| 12000 | 16,780% | 17,727% | 13,527% | 12,821% | 2,693% | 10,885% |
| 13000 | 16,780% | 17,727% | 13,527% | 12,821% | 2,693% | 10,885% |
| 14000 | 16,780% | 17,727% | 13,527% | 12,821% | 2,693% | 10,885% |
| 15000 | 16,780% | 17,727% | 13,527% | 12,821% | 2,693% | 10,885% |
| 16000 | 16,780% | 17,727% | 13,527% | 12,821% | 2,693% | 10,885% |
| 17000 | 16,780% | 17,727% | 13,527% | 12,821% | 2,693% | 10,885% |
| 18000 | 16,780% | 17,727% | 13,527% | 12,821% | 2,693% | 10,885% |
| 19000 | 25,630% | 17,727% | 13,527% | 12,821% | 2,693% | 10,885% |
| 20000 | 25,630% | 38,000% | 40,000% | 40,320% | 38,787% | 41,430% |
| 21000 | 25,630% | 38,000% | 40,000% | 40,320% | 38,787% | 41,430% |
| 22000 | 37,950% | 38,000% | 40,000% | 40,320% | 38,787% | 41,430% |
| 23000 | 37,950% | 38,000% | 40,000% | 40,320% | 38,787% | 41,430% |
| 24000 | 37,950% | 38,000% | 40,000% | 40,320% | 38,787% | 41,430% |
| 25000 | 37,950% | 38,000% | 40,000% | 40,320% | 38,787% | 41,430% |
| 26000 | 37,950% | 38,000% | 40,000% | 40,320% | 38,787% | 41,430% |
| 27000 | 37,950% | 38,000% | 40,000% | 40,320% | 38,787% | 41,430% |
| 28000 | 37,950% | 38,000% | 40,000% | 40,320% | 38,787% | 41,430% |
| 29000 | 37,950% | 38,000% | 40,000% | 40,320% | 38,787% | 41,430% |
| 30000 | 37,950% | 38,000% | 40,000% | 40,320% | 38,787% | 41,430% |
| 31000 | 37,950% | 38,000% | 40,000% | 40,320% | 38,787% | 41,430% |
| 32000 | 37,950% | 38,000% | 40,000% | 40,320% | 38,787% | 41,430% |
| 33000 | 41,950% | 42,000% | 44,000% | 44,320% | 44,946% | 45,430% |
| 34000 | 42,000% | 42,000% | 44,000% | 44,320% | 44,946% | 45,430% |
| 35000 | 42,000% | 42,000% | 44,000% | 44,320% | 48,946% | 45,430% |
| 36000 | 42,000% | 42,000% | 44,000% | 44,320% | 48,946% | 45,430% |
| 37000 | 42,000% | 42,000% | 44,000% | 44,320% | 48,946% | 45,430% |
| 38000 | 42,000% | 42,000% | 44,000% | 44,320% | 48,946% | 45,430% |
| 39000 | 42,000% | 42,000% | 44,000% | 44,320% | 48,946% | 45,430% |
| 40000 | 42,000% | 42,000% | 44,000% | 44,320% | 48,946% | 45,430% |
| 41000 | 42,000% | 46,000% | 48,000% | 44,320% | 48,946% | 45,430% |
| 42000 | 42,000% | 46,000% | 48,000% | 44,320% | 48,946% | 45,430% |
| 43000 | 42,000% | 46,000% | 48,000% | 44,320% | 48,946% | 45,430% |
| 44000 | 42,000% | 46,000% | 48,000% | 44,320% | 48,946% | 45,430% |
| 45000 | 42,000% | 46,000% | 48,000% | 44,320% | 48,946% | 45,430% |
| 46000 | 43,250% | 46,000% | 48,000% | 44,320% | 48,946% | 45,430% |
| 47000 | 43,250% | 46,000% | 48,000% | 44,320% | 48,946% | 45,430% |
| 48000 | 43,250% | 46,000% | 48,000% | 44,320% | 48,946% | 45,430% |
| 49000 | 43,250% | 46,000% | 48,000% | 44,320% | 48,946% | 45,430% |
| 50000 | 43,250% | 46,000% | 48,000% | 48,320% | 48,946% | 49,430% |
| 51000 | 43,250% | 46,000% | 48,000% | 48,320% | 48,946% | 49,430% |
| 52000 | 42,000% | 46,000% | 48,000% | 48,320% | 48,946% | 49,430% |
| 53000 | 42,000% | 46,000% | 48,000% | 48,320% | 48,946% | 49,430% |
| 54000 | 42,000% | 46,000% | 48,000% | 48,320% | 48,946% | 49,430% |
| 55000 | 42,000% | 46,000% | 48,000% | 48,320% | 48,946% | 49,430% |
| 56000 | 42,000% | 56,000% | 48,000% | 48,320% | 48,946% | 49,430% |
| 57000 | 52,000% | 56,000% | 56,000% | 46,000% | 48,946% | 49,430% |
| 58000 | 52,000% | 56,000% | 56,000% | 56,000% | 48,946% | 46,110% |
| 59000 | 52,000% | 56,000% | 56,000% | 56,000% | 48,946% | 56,000% |
| 60000 | 52,000% | 56,000% | 56,000% | 56,000% | 48,946% | 56,000% |
| 61000 | 52,000% | 56,000% | 56,000% | 56,000% | 48,946% | 56,000% |
| 62000 | 52,000% | 56,000% | 56,000% | 56,000% | 48,946% | 56,000% |
| 63000 | 52,000% | 56,000% | 56,000% | 56,000% | 48,946% | 56,000% |
| 64000 | 52,000% | 56,000% | 56,000% | 56,000% | 48,946% | 56,000% |
| 65000 | 52,000% | 56,000% | 56,000% | 56,000% | 48,946% | 56,000% |
| 66000 | 52,000% | 56,000% | 56,000% | 56,000% | 48,946% | 56,000% |
| 67000 | 52,000% | 56,000% | 56,000% | 56,000% | 56,000% | 56,000% |
| 68000 | 52,000% | 56,000% | 56,000% | 56,000% | 56,000% | 56,000% |
| 69000 | 52,000% | 56,000% | 56,000% | 56,000% | 56,000% | 56,000% |
| 70000 | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% | 56,000% |
| 71000 | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% | 56,000% |
| 72000 | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% | 56,000% |
| 73000 | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% | 56,000% |
| 74000 | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% | 56,000% |
| 75000 | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% | 56,000% |
| 76000 | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% | 56,000% |
| 77000 | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% | 56,000% |
| 78000 | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% | 56,000% |
| 79000 | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% | 56,000% |
| 80000 | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% | 56,000% |
| 81000 | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% | 56,000% |
| 82000 | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% | 56,000% |
| 83000 | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% | 56,000% |
| 84000 | 52,000% | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% |
| 85000 | 52,000% | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% |
| 86000 | 52,000% | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% |
| 87000 | 52,000% | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% |
| 88000 | 52,000% | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% |
| 89000 | 52,000% | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% |
| 90000 | 52,000% | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% |
| 91000 | 52,000% | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% |
| 92000 | 52,000% | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% |
| 93000 | 52,000% | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% |
| 94000 | 52,000% | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% |
| 95000 | 52,000% | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% |
| 96000 | 52,000% | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% |
| 97000 | 52,000% | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% |
| 98000 | 52,000% | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% |
| 99000 | 52,000% | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% |
| 100000 | 52,000% | 52,000% | 52,000% | 56,000% | 56,000% | 56,000% |
| 101000 | 52,000% | 52,000% | 52,000% | 52,000% | 56,000% | 56,000% |
| 102000 | 52,000% | 52,000% | 52,000% | 52,000% | 56,000% | 56,000% |
| 103000 | 52,000% | 52,000% | 52,000% | 52,000% | 56,000% | 56,000% |
| 104000 | 52,000% | 52,000% | 52,000% | 52,000% | 56,000% | 56,000% |
| 105000 | 52,000% | 52,000% | 52,000% | 52,000% | 56,000% | 56,000% |
| 106000 | 52,000% | 52,000% | 52,000% | 52,000% | 56,000% | 56,000% |
| 107000 | 52,000% | 52,000% | 52,000% | 52,000% | 56,000% | 56,000% |
| 108000 | 52,000% | 52,000% | 52,000% | 52,000% | 56,000% | 56,000% |
| 109000 | 52,000% | 52,000% | 52,000% | 52,000% | 56,000% | 56,000% |
| 110000 | 52,000% | 52,000% | 52,000% | 52,000% | 56,000% | 56,000% |
| 111000 | 52,000% | 52,000% | 52,000% | 52,000% | 56,000% | 56,000% |
| 112000 | 52,000% | 52,000% | 52,000% | 52,000% | 52,000% | 52,000% |
| 113000 | 52,000% | 52,000% | 52,000% | 52,000% | 52,000% | 52,000% |
| 114000 | 52,000% | 52,000% | 52,000% | 52,000% | 52,000% | 52,000% |
| 115000 | 52,000% | 52,000% | 52,000% | 52,000% | 52,000% | 52,000% |
| 116000 | 52,000% | 52,000% | 52,000% | 52,000% | 52,000% | 52,000% |
| 117000 | 52,000% | 52,000% | 52,000% | 52,000% | 52,000% | 52,000% |
| 118000 | 52,000% | 52,000% | 52,000% | 52,000% | 52,000% | 52,000% |
| 119000 | 52,000% | 52,000% | 52,000% | 52,000% | 52,000% | 52,000% |
| 120000 | 52,000% | 52,000% | 52,000% | 52,000% | 52,000% | 52,000% |

***Figuur 1: Marginale druk voor de jaren 2012 tot en met 2016***



**BIJLAGE 2**

***Tabel 1: Microbedragen arbeidskorting vanaf 2001 tot en met 2016***

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | ‘01 | ‘02 | ‘03 | ‘04 | ‘05 | ‘06 | ‘07 | ‘08 | ‘09 | ‘10 | ‘11 | ‘12 | ‘13 | ‘14 | ‘15 | ‘16 |
| *Eerste traject* |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1e inkomens-grens | 7.360 | 7.692 | 8.001 | 8.101 | 8.101 | 8.132 | 8.312 | 8.587 | 8.859 | 9.041 | 9.209 | 9.295 | 8.816 | 8.913 | 9.010 | 9.147 |
| Opbouwper-centage tot 65 jaar | 1,751% | 1,729% | 1,725% | 1,753% | 1,778% | 1,795% | 1,781% | 1,758% | 1,738% | 1,737% | 1,716% | 1,733% | 1,827% | 1,807% | 1,810% | 1,793% |
| 1e bedrag tot 65 jaar | 129 | 133 | 138 | 142 | 144 | 146 | 148 | 151 | 154 | 157 | 158 | 161 | 161 | 161 | 163 | 164 |
| Opbouwper-centage vanaf 65 jaar | 0,782% | 0,772% | 0,794% | 0,818% | 0,853% | 0,854% | 0,834% | 0,821% | 0,809% | 0,807% | 0,785% | 0,796% | 0,943% | 0,915% | 0,922% | 0,915% |
| 1e bedrag vanaf 65 jaar | 58 | 59 | 63 | 66 | 69 | 69 | 69 | 71 | 72 | 73 | 72 | 74 | 83 | 81 | 83 | 84 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| *Tweede traject* |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2e inkomens-grens | 14.717 | 15.375 | 17.029 | 17.652 | 17.733 | 17.882 | 18.381 | 18.981 | 19.763 | 20.246 | 20.861 | 21.065 | 18.509 | 19.253 | 19.463 | 19.758 |
| Opbouwper-centage tot 57 jaar |  | 10,621% | 10,700% | 11,213% | 11,867% | 12,422% | 12,354% | 12,430% | 12,381% | 11,888% | 12,152% |  |  |  |  |  |
| Opbouwper-centage 57 tot 60 jaar |  | 12,834% | 13,700% | 13,737% | 14,410% | 14,954% | 14,836% | 14,874% | 14,747% | 14,235% | 14,418% |  |  |  |  |  |
| Opbouwper-centage 60 tot 62 jaar |  | 15,046% | 16,700% | 16,250% | 16,933% | 17,467% | 17,299% | 17,298% | 17,095% | 16,555% | 16,667% |  |  |  |  |  |
| Opbouwper-centage 62 tot 65 jaar |  | 17,272% | 19,600% | 18,773% | 19,466% | 19,990% | 19,762% | 19,723% | 19,442% | 18,884% | 18,915% |  |  |  |  |  |
| Opbouwper-centage vanaf 65 jaar |  | 7,715% | 9,017% | 8,757% | 9,337% | 9,512% | 9,250% | 9,216% | 9,054% | 8,779% | 8,655% | 5,658% | 8,319% | 9,478% | 10,028% | 14,133% |
| Opbouwper-centage | 10,751% |  |  |  |  |  |  |  |  |  |  | 12,320% | 16,115% | 18,724% | 19,679% | 27,698% |
| maximum tot 57 jaar |  | 949 | 1.104 | 1.213 | 1.287 | 1.357 | 1.392 | 1.443 | 1.504 | 1.489 | 1.574 |  |  |  |  |  |
| maximum 57 tot 60 jaar |  | 1.119 | 1.339 | 1.454 | 1.532 | 1.604 | 1.642 | 1.697 | 1.762 | 1.752 | 1.838 |  |  |  |  |  |
| maximum 60 tot 62 jaar |  | 1.289 | 1.574 | 1.694 | 1.775 | 1.849 | 1.890 | 1.949 | 2.018 | 2.012 | 2.100 |  |  |  |  |  |
| maximum 62 tot 65 jaar |  | 1.460 | 1.809 | 1.935 | 2.019 | 2.095 | 2.138 | 2.201 | 2.274 | 2.273 | 2.362 |  |  |  |  |  |
| maximum vanaf 65 jaar | 411 | 653 | 833 | 903 | 969 | 997 | 1.001 | 1.029 | 1.059 | 1.057 | 1.081 | 740 | 890 | 1.062 | 1.132 | 1.585 |
| maximum tot 65 jaar | 920 |  |  |  |  |  |  |  |  |  |  | 1.611 | 1.723 | 2.097 | 2.220 | 3.103 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| *derde traject* |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3e inkomens-grens |  |  |  |  |  |  |  | 40.000 | 42.509 | 43.386 | 44.127 | 45.178 | 40.248 | 40.721 | 49.770 | 34.015 |
| Afbouwper-centage boven 65 |  |  |  |  |  |  |  |  | -0,582% | -0,581% | -0,572% | -0,574% | -2,065% | -2,025% | -2,038% | -2,041% |
| Afbouwper-centage |  |  |  |  |  |  |  |  | -1,250% | -1,250% | -1,250% | -1,250% | -4,000% | -4,000% | -4,000% | -4,000% |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| *vierde traject* |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4e inkomens-grens |  |  |  |  |  |  |  | 40.000 | 44.429 | 47.866 | 50.287 | 51.418 | 69.598 | 83.971 | 100.670 | 111.590 |
| minimum tot 57 jaar |  |  |  |  |  |  |  |  | 1.480 | 1.433 | 1.497 |  |  |  |  |  |
| minimum 57 tot 60 jaar |  |  |  |  |  |  |  |  | 1.738 | 1.696 | 1.761 |  |  |  |  |  |
| minimum 60 tot 62 jaar |  |  |  |  |  |  |  |  | 1.994 | 1.956 | 2.023 |  |  |  |  |  |
| minimum 62 tot 65 jaar |  |  |  |  |  |  |  |  | 2.250 | 2.217 | 2.285 |  |  |  |  |  |
| minimum vanaf 65 jaar |  |  |  |  |  |  |  | 1.029 | 1.048 | 1.031 | 1.046 | 704 | 284 | 186 | 94 | 0 |
| minimum |  |  |  |  |  |  |  |  |  |  |  | 1.533 | 549 | 367 | 184 | 0 |

***Tabel 2: Microbedragen algemene heffingskorting vanaf 2001 tot en met 2016***

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | ‘01 | ‘02 | ‘03 | ‘04 | ‘05 | ‘06 | ‘07 | ‘08 | ‘09 | ‘10 | ‘11 | ‘12 | ‘13 | ‘14 | ‘15 | ‘16 |
| maximum tot 65 jaar | 1.576 | 1.647 | 1.766 | 1.825 | 1.894 | 1.990 | 2.043 | 2.074 | 2.007 | 1.987 | 1.987 | 2.033 | 2.001 | 2.103 | 2.203 | 2.230 |
| maximum vanaf 65 jaar | 704 | 736 | 813 | 852 | 909 | 948 | 957 | 970 | 935 | 925 | 910 | 934 | 1034 | 1065 | 1123 | 1139 |
| inkomensgrens start afbouw |  |  |  |  |  |  |  |  |  |  |  |  |  | 19.645 | 19.822 | 19.922 |
| afbouwpercentage tot 65 jaar |  |  |  |  |  |  |  |  |  |  |  |  |  | 2,00% | 2,32% | 4,796% |
| afbouwpercentage vanaf 65 jaar |  |  |  |  |  |  |  |  |  |  |  |  |  | 1,012% | 1,183% | 2,447% |
| inkomensgrens einde afbouw |  |  |  |  |  |  |  |  |  |  |  |  |  | 56.495 | 56.934 | 66.419 |
| minimum tot 65 jaar |  |  |  |  |  |  |  |  |  |  |  |  |  | 1.366 | 1.342 | 0 |
| minimum vanaf 65 jaar |  |  |  |  |  |  |  |  |  |  |  |  |  | 693 | 685 | 0 |

***Tabel 3: Microbedragen ouderenkorting vanaf 2001 tot en met 2016***

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | ‘01 | ‘02 | ‘03 | ‘04 | ‘05 | ‘06 | ‘07 | ‘08 | ‘09 | ‘10 | ‘11 | ‘12 | ‘13 | ‘14 | ‘15 | ‘16 |
| hoog bedrag | 236 | 289 | 346 | 418 | 454 | 374 | 380 | 486 | 661 | 684 | 739 | 762 | 1.032 | 1.032 | 1.042 | 1.187 |
| laag bedrag | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 150 | 150 | 152 | 70 |
| inkomensgrens | 27.705 | 28.563 | 29.592 | 30.303 | 30.778 | 31.256 | 31.757 | 32.234 | 34.282 | 34.649 | 34.857 | 35.450 | 35.450 | 35.450 | 35.770 | 35.949 |

***Tabel 4: Microbedragen alleenstaande ouderenkorting vanaf 2001 tot en met 2016***

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | ‘01 | ‘02 | ‘03 | ‘04 | ‘05 | ‘06 | ‘07 | ‘08 | ‘09 | ‘10 | ‘11 | ‘12 | ‘13 | ‘14 | ‘15 | ‘16 |
| bedrag | 248 | 256 | 242 | 248 | 287 | 562 | 571 | 555 | 410 | 418 | 421 | 429 | 429 | 429 | 433 | 436 |

***Tabel 5: Microbedragen inkomensafhankelijke combinatiekorting vanaf 2001 tot en met 2016***

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | ‘01 | ‘02 | ‘03 | ‘04 | ‘05 | ‘06 | ‘07 | ‘08 | ‘09 | ‘10 | ‘11 | ‘12 | ‘13 | ‘14 | ‘15 | ‘16 |
| combinatiekorting tot 65 jaar | 138 | 190 | 214 | 224 | 228 | 146 | 149 | 112 |  |  |  |  |  |  |  |  |
| combinatiekorting vanaf 65 jaar | 62 | 85 | 99 | 105 | 110 | 70 | 70 | 53 |  |  |  |  |  |  |  |  |
| 1e inkomensgrens | 3.938 | 4.060 | 4.206 | 4.306 | 4.366 | 4.405 | 4.475 | 4.542 | 4.619 | 4.706 | 4.734 | 4.814 | 4.814 | 4.814 | 4.857 | 4.881 |
| aanvullende combinatiekorting tot 65 jaar |  |  |  | 290 | 389 | 608 | 700 | 746 | 770 | 775 | 780 | 1024 | 1024 | 1024 | 1033 | 1039 |
| aanvullende combinatiekorting vanaf 65 jaar |  |  |  | 136 | 187 | 290 | 328 | 349 | 359 | 361 | 357 | 471 | 529 | 519 | 527 | 531 |
| opbouwpercentage tot 65 jaar |  |  |  |  |  |  |  |  | 3,80% | 3,80% | 3,80% | 4,00% | 4,00% | 4,00% | 4,00% | 6,16% |
| opbouwpercentage vanaf 65 jaar |  |  |  |  |  |  |  |  | 1,77% | 1,77% | 1,74% | 1,84% | 2,07% | 2,03% | 2,04% | 3,14% |
| 2e inkomensgrens |  |  |  |  |  |  |  |  | 30.803 | 33.232 | 33.445 | 32.539 | 32.539 | 32.539 | 32.832 | 32.970 |
| maximum tot 65 jaar |  |  |  |  |  |  |  |  | 995 | 1.084 | 1.091 | 1.109 | 1.109 | 1.109 | 1.119 | 1.730 |
| maximum vanaf 65 jaar |  |  |  |  |  |  |  |  | 464 | 504 | 500 | 510 | 573 | 562 | 571 | 882 |

**BIJLAGE 3**

***Tabel 1: Algemene heffingskorting en arbeidskorting voor niet AOW-ers 2001-2016***

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| inkomen | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
| 10000 | 1.751 | 1.820 | 1.939 | 2.000 | 2.072 | 2.170 | 2.221 | 2.250 | 2.181 | 2.161 | 2.159 | 2.206 | 2.184 | 2.284 | 2.384 | 2.409 |
| 20000 | 2.496 | 2.596 | 2.870 | 3.038 | 3.181 | 3.347 | 3.435 | 3.517 | 3.511 | 2.335 | 2.331 | 2.379 | 3.724 | 4.193 | 4.419 | 5.329 |
| 30000 | 2.496 | 2.596 | 2.870 | 3.038 | 3.181 | 3.347 | 3.435 | 3.517 | 3.511 | 3.476 | 3.561 | 3.644 | 3.724 | 3.993 | 4.187 | 4.850 |
| 40000 | 2.496 | 2.596 | 2.870 | 3.038 | 3.181 | 3.347 | 3.435 | 3.517 | 3.511 | 3.476 | 3.561 | 3.644 | 3.724 | 3.793 | 3.955 | 4.131 |
| 50000 | 2.496 | 2.596 | 2.870 | 3.038 | 3.181 | 3.347 | 3.435 | 3.517 | 3.487 | 3.420 | 3.488 | 3.584 | 3.334 | 3.222 | 3.714 | 3.251 |
| 60000 | 2.496 | 2.596 | 2.870 | 3.038 | 3.181 | 3.347 | 3.435 | 3.517 | 3.487 | 3.420 | 3.484 | 3.566 | 2.934 | 2.692 | 3.153 | 2.372 |
| 70000 | 2.496 | 2.596 | 2.870 | 3.038 | 3.181 | 3.347 | 3.435 | 3.517 | 3.487 | 3.420 | 3.484 | 3.566 | 2.550 | 2.292 | 2.753 | 1.664 |
| 80000 | 2.496 | 2.596 | 2.870 | 3.038 | 3.181 | 3.347 | 3.435 | 3.517 | 3.487 | 3.420 | 3.484 | 3.566 | 2.550 | 1.892 | 2.353 | 1.264 |
| 90000 | 2.496 | 2.596 | 2.870 | 3.038 | 3.181 | 3.347 | 3.435 | 3.517 | 3.487 | 3.420 | 3.484 | 3.566 | 2.550 | 1.733 | 1.953 | 864 |
| 100000 | 2.496 | 2.596 | 2.870 | 3.038 | 3.181 | 3.347 | 3.435 | 3.517 | 3.487 | 3.420 | 3.484 | 3.566 | 2.550 | 1.733 | 1.553 | 464 |
| 110000 | 2.496 | 2.596 | 2.870 | 3.038 | 3.181 | 3.347 | 3.435 | 3.517 | 3.487 | 3.420 | 3.484 | 3.566 | 2.550 | 1.733 | 1.526 | 64 |
| 120000 | 2.496 | 2.596 | 2.870 | 3.038 | 3.181 | 3.347 | 3.435 | 3.517 | 3.487 | 3.420 | 3.484 | 3.566 | 2.550 | 1.733 | 1.526 | 0 |

***Tabel 2: Algemene heffingskorting en ouderenkorting voor AOW-ers 2001-2016***

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| inkomen | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
| 10000 | 940 | 1025 | 1159 | 1270 | 1363 | 1322 | 1337 | 1456 | 1596 | 1609 | 1649 | 1696 | 2066 | 2097 | 2165 | 2326 |
| 20000 | 940 | 1025 | 1159 | 1270 | 1363 | 1322 | 1337 | 1456 | 1596 | 1609 | 1649 | 1696 | 2066 | 2093 | 2163 | 2324 |
| 30000 | 704 | 736 | 813 | 1270 | 1363 | 1322 | 1337 | 1456 | 1596 | 1609 | 1649 | 1696 | 2066 | 1992 | 2045 | 2079 |
| 40000 | 704 | 736 | 813 | 852 | 909 | 948 | 957 | 970 | 935 | 925 | 910 | 934 | 1184 | 1009 | 1036 | 717 |
| 50000 | 704 | 736 | 813 | 852 | 909 | 948 | 957 | 970 | 935 | 925 | 910 | 934 | 1184 | 908 | 918 | 472 |
| 60000 | 704 | 736 | 813 | 852 | 909 | 948 | 957 | 970 | 935 | 925 | 910 | 934 | 1184 | 842 | 836 | 227 |
| 70000 | 704 | 736 | 813 | 852 | 909 | 948 | 957 | 970 | 935 | 925 | 910 | 934 | 1184 | 842 | 836 | 70 |
| 80000 | 704 | 736 | 813 | 852 | 909 | 948 | 957 | 970 | 935 | 925 | 910 | 934 | 1184 | 842 | 836 | 70 |
| 90000 | 704 | 736 | 813 | 852 | 909 | 948 | 957 | 970 | 935 | 925 | 910 | 934 | 1184 | 842 | 836 | 70 |
| 100000 | 704 | 736 | 813 | 852 | 909 | 948 | 957 | 970 | 935 | 925 | 910 | 934 | 1184 | 842 | 836 | 70 |
| 110000 | 704 | 736 | 813 | 852 | 909 | 948 | 957 | 970 | 935 | 925 | 910 | 934 | 1184 | 842 | 836 | 70 |
| 120000 | 704 | 736 | 813 | 852 | 909 | 948 | 957 | 970 | 935 | 925 | 910 | 934 | 1184 | 842 | 836 | 70 |