

Explanation Components Salary Slip

As a Prior Personeelsdiensten employee, you receive your salary slip every week or every 4 weeks. For those who do not understand or are unknown with the components on their salary slip, we have drafted this explanatory document to help you to fully understand your salary slip. This way, we hope to give you more clarity.

SALARISSPECIFICATIE													
medew.nr	BSN	geb. datum	loontijdvak	byz.tar %	vest	wrm	lhk	pns	iwv	verloonweek	min.uurl.	periodeloon	dlt %
			Wit, Week	41,98		4	J	J	LK		9,44	0,00	0,00
datum indienst	datum uitdienst	functie	OT	Opr	SAO	JUN	loonbeslag	RC	bijstelling auto	bijdr. auto			
							saldo	saldo	saldo	saldo			
							0,00	0,00	0,00	0,00			

LOONSTROOK		
Prior Personeelsdiensten	Naam / Name	_____
Herculesweg 16	Adres / Address	
4338 PL Middelburg	Postcode - Woonplaats / Postal code - Residence	

General components:

Medew. Nr (=internal employee number), **BSN** (=Citizen Service Number),

Geb. Datum (=date of birth).

Loontijdvak consists of two components: **Colour:** white means white table.

This is applied for the payroll tax/national insurance contributions regarding wages from current employment and **Time period:** period of the payroll tax.

byz.tar %: depending on the type of work and client a special rate may be applied to your salary.

vest: n/a

wrm: an internal indicator for the type of worker. The number 4 in the example corresponds to that of a production worker.

lhk(=tax deduction): Is the tax deduction applied? Yes (J) / No (N).

pns: Are any reservations being withheld for pension accrual? Yes (J) / No (N).

iwv: a differentiator between employee who reside in the Netherlands and those who reside outside the Netherlands. In case of the latter, the letters “LK” will appear.

verloonweek: the week in which the hours were worked

min.uurl.: amount of minimum wage which is age-related and the **phase/chain** in which you are working.

perideloan:

dlt %: Part-time rate in case you work on a part-time contract. This rate shows how much you work in comparison to a full-time worker.

datum indienst: start date of employment/labour contract.

datum uidiens: end date of department/labour contract.

functie: function of the employee.

OT: Indicator for a contract with indefinite period.

Opr: Indicator for a stand-by contract.

SAO: Indicator for a contract made up in written.

JUN: Indicator for the yearly hours norm.

loonbeslag: amount of attachment of earnings in case employee has pending debts.

RC: n/a

bijtelling auto: amount of taxes for the private usage of company cars by employee.

bijdr. auto: n/a

reserveringen	vak. geld	vak. dgn	bw verlof	fst. dgn	kort verz.	atv	tvf
reservering %							
saldo oud opbouw opname	€ 0,00	0,00	0,00	0,00	0,00	€ 0,00	€ 0,00
saldo nieuw	€ 0,00	0,00	0,00	0,00	0,00	€ 0,00	€ 0,00

Reservations:

Reservations are accumulated in time or in money, depending on the component. Generally, the holiday or leave components are build up in hours whereas the holiday money is expressed in euros.

You always build up a certain **percentage** of your wage as **holiday money** (vak. geld), **holidays** (vak. dgn), **special leave** (bw verlof), **public holidays** (fst. dgn), **short-term leave** (kort verz.), **short-time employment** (atv) and **time for time** (tvf). Keep in mind that for every reservation a specific percentage is used and that these percentages may vary per year.

The **previous balance** (saldo oud opbouw) is the balance that was stated on your previous salary slip, subsequently the balance that was **ADDED** in this period. If you did enjoy holidays, this is stated at **LESS**. The **new balance** (opname saldo nieuw) is in the lower column. If your reservations are built up in time, instead of amounts, hours are stated in the columns.

For more information about the afore mentioned holidays and leaves we refer to our Holiday Regulations.

						salaris	belast vigs tabel	belast vigs byzt.
Week: 201952	Project :	Run.301	Wubnr.0					
SVW dagen			5,00					
Normale uren			40,00	€ 12,50	100,00 %	500,00	500,00	
Uitbetaald Vakantiegeld						35,89		35,89
Bruto toeslag p.u			40,00	€ 2,00		80,00	80,00	
Brutoinhouding ET basis			1,00	€ -95,35		-95,35	-95,35	
Uitbet. bovenwet verlof			0,70	€ 12,50		8,78	8,78	
Inhouding Plusregeling					4,00 %	-7,16	-7,16	

Salary and payroll taxes:

Payroll taxes (table) The wage tax/national insurance contributions that must be paid on the standard table wage.

Payroll taxes (special rate):

The wage taxes that must be paid on the special rate, like holiday pay and overtime wage.

Gross components:

SVW dagen: The working days over which the employee insurances are calculated.

Standard hours (normale uren): The number of hours worked in the period with a part of the associated hourly wage and partly gross wage.

Holidays/Short absence/Public holidays/Holiday pay (Uitbetaald Vakantiegeld and Uitbet. bovenwet verlof in the example):

If holidays, holiday pay, public holidays, short absence/special leave was paid, it is stated here with the associated quantity and hourly wage.

Gross surcharge p.u (Bruto toeslag p.u): The final part of gross hourly wage. Together with the standard hours the gross surcharge makes up the total hourly wage as it is negotiated with you before starting the works. So,

in the example the total hourly wage is €12,50 + € 2,00 = €14,50.

Gross withdrawal ET (Brutoinhouding ET basis): If applicable; a compensation for employees who do not reside in the Netherlands. The compensation is in the form of a withdrawal from the gross salary to be exempted from taxes and paid out accordingly.

Withdrawal pension scheme (Inhouding Plusregeling): If applicable.

Shift/Working Time Reduction contribution/Consignment: If applicable.

Overtime hours: The number of overtime hours that is worked with the associated overtime percentage. The amount is equal to the amount of “normal” hours.

Wachtdagen compensatie		6,73	6,73
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Waiting day compensation (Wachtdagen compensatie): This is a percentage increase in the gross hourly wage. The waiting day compensation is intended to compensate for the loss of income if an agency worker becomes ill and is subject to two waiting days during which no wages are paid. Waiting day compensation is paid out with the wage and always applies to agency work employment contracts with an agency clause.

ZW Aanvullend	1,3300 %	-10,28	-9,57	-0,71
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Contribution ZW–additional (ZW aanvullend): This is the employee–part of the contribution that is paid with regard to the sickness benefit. Only in the case of an Fase A contract with agency clause.

Loonheffing	522,16	486,27	35,89
	-96,85	-81,79	-15,06

Payroll taxes:

As shown and explained above, your salary is divided in three columns: in the middle one all salary components which are to be taxed following the **standard table** are shown and in the right one the salary components that are taxed following the **special rate**. Then, all amounts are added and shown in the left column. This is your total gross salary and payroll tax.

Netto					425,31		
Reiskosten	Week: 201952	5,00	€ 0,19		0,95		
Verg. Werkschoenen	Week: 201952	1,00	€ 1,35		1,35		
Nettoinhouding ET	Week: 201952	1,00	€ 117,71		117,71		
Ongevallenverz. Fase A	Week: 201952	40,00	€ -0,10		-4,00		
Inh. Zorgverzekering	Week: 201952	1,00	€ -23,60		-23,60		
Inhouding WHK flex/vast	Week: 201952				-2,92		
Totaal Netto					514,80		

Net components:

If net allowances or deductions are paid, these are stated here with the associated amounts. This could include travel allowance (reiskosten), allowance for working boots/clothing (verg. werkschoenen), the net payment of the ET compensation (Nettoinhouding ET) and deductions for personal health insurance (inh. Zorgverzekering), accident insurance (Ongevallenverz. Fase A) and contribution to the differentiated WHK (resumption of work cash).

Finally you find the amount of the **total net salary** (Totaal Netto) as you will receive it.

	dagen	brutoloon	svw. loon	fiscaalloon	loonheffing	arb.korting	zvw wg	zwa	pensioen	wml-netto	RC WAS	
deze periode	5,00	529,32	522,16	522,16	-96,85	65,37			0,00	329,24	0,00	
cumulatief	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
<i>Prior Personeelsdiensten</i>											Aan de berekeningen op dit rapport kunnen geen rechten worden ontleend	11.64

Accumulatives

In the upper row all accumulatives of this period (deze periode) are shown whereas in the lower row you will find the accumulated amounts of former periods.

Days (dagen): The number of days on which was worked.

Gross salary (brutoloon).

Svw salary: The salary over which the employee insurances are calculated.

Fiscal salary (fiscaalloon):

Payroll taxes (loonheffing): total amount of payroll taxes to be paid.

Labour deduction (arb. Karting): The total of labour deduction that was taken into account at the calculation of the payroll taxes this year.

Zvw wg: The employer contribution for the healthcare insurance act

Zwa: The total of the contribution for the additional insurance sickness benefit act

Pension (pensioen): The pension contribution that was paid.

Wml-netto: Indication of the legal net minimum salary for the amount of hours

worked in the period corresponding to the salary slip.

RC WAS: In case you cannot work any or enough hours the charge for your health insurance will be reserved to be deducted another time. The amount of the reservation will be shown here.

Final remark

Please note that the components on your salary slip are dependent on a lot of variables and that the salary slip used in this document merely serves as an example. Therefore, if you have any questions about your salary slip, feel free to contact us.