

Below, we explain the components of your payslip. Not all items will appear on your payslip. This is because items are only displayed when they apply to your pay slip.

## EXPLANATION ET PAYSLIP

ET is the abbreviation for Extraterritorial. It is a tax scheme for employees living abroad who temporarily work in the Netherlands. They face double housing costs and higher travel costs, for example. This scheme accommodates these employees. The ABU collective labour agreement states that a foreign employee can give up part of his or her taxable wages in exchange for an expense allowance. In other words: the employer deducts a part of the gross salary, which is then paid net to the employee. Which leaves the foreign worker with a higher net wage.

The ET scheme consists of 3 components that you could exchange gross and reimburse net :

-Travel costs (an employee is entitled to visit his home country, e.g. every 4 weeks: so he travels a lot. And since it's not cheap, the ET scheme therefore has an allowance for this)

-Double housing costs (because an employee works temporarily in the Netherlands, he has 2 residences: the permanent residential address and the temporary residential address. So this means he has double expenses)

-Extra expenses Livelihood (Living in NL is expensive, especially compared to some of the countries surrounding us. The ratios could be totally different. Thanks to the ET scheme, these costs can be compensated).

## WAS STAND

The *Wet aanpak schijnconstructies* (WAS) which stands for the Act on tackling sham constructions aims to protect workers better from being underpaid, to tackle constructions set up to circumvent minimum wage rules and collective labour agreements, and to safeguard bona fide employers from unfair competition. The WAS thus prohibits deductions and offsets against the statutory minimum wage.

As an example; an employee is always entitled to receive the minimum wage.

Nothing can ever be set off against this. If a set-off is necessary, the employee will receive the minimum wage and the payslip will show a minus position under the WAS. In the future, the employee will have to pay this deficit back to the employer. So when the employee receives more wages, the minus position will be automatically offset against the WAS position.

1	2	3	6	7	SSPE	4	CA	5	8	9	10	11	12		
medew.nr	BSN	geb. datum	loontijdvak	byz.tar %	vest	wrm	lhk	pns	iww	verloonweek	min.uurl.	periodeloon	dlt %		
1234567	012345678	01/01/1981	Wit, Week	41,98		4	J	N	LK	201943	9,44	0,00	100,00		
13	14	15	16	17	18	19	20	21	22	23	24	25	32	33	
datum indienst	datum uitdienst	functie	loonbeslag saldo	RC saldo	levensloop saldo	bijtelling auto saldo	bijdr. auto saldo						salaris	belast vlg tabel	belast vlg byzt.
17/06/2019		Algemeen medewerker	0,00	0,00	0,00	0,00	0,00								
<p>Backofficer Griekenweg 23 5342 PX Oss</p> <p>Medewerker Piet-Heinstraat 1 3030 NK Eindhoven</p>															
Verloonweek: 201943															
22	23	24	25	26	27	28	29	30	31	34	35	36	38	39	
reserveringen	vak. geld	vak. dgn	bw verlof	atv	tvf										
reservering %	8,00	8,70	2,17												
saldo oud	€ 0,00	22,23	0,00	0,00	0,00										
opbouw	€ 34,54	2,40	0,60	1,20	0,00										
opname	€ 34,54	0,00	0,60	1,20	0,00										
saldo nieuw	€ 0,00	24,63	0,00	0,00	0,00										
<p>Week: 201943 Project : U201900008 Run.846 Wubnr.41089</p> <p>functie: Algemeen medewerker Opdrachtgever: Project X</p> <p>SVW dagen 5,00</p> <p>Gewerkte dagen 5,00</p> <p>Normale uren 37,50 € 14,68 100,00 % 550,50 550,50</p> <p>Overuren 2,50 € 14,68 125,00 % 45,88 45,88</p> <p>Adv 1,20 € 14,68 17,64 17,64 34,54 34,54</p> <p>Uitbetaald Vakantiegeld</p> <p>Brutoinhouding ET basis 1,00 € -162,81 -162,81 -162,81 34,54</p> <p>Uitbet. bovenwet verlof 0,60 € 14,68 8,80 8,80</p> <p>functie: Algemeen medewerker Opdrachtgever: Project X</p> <p>Loonheffing</p> <p>Netto 409,50</p> <p>Reiskosten Week: 201943 37,50 € 1,00 37,50</p> <p>Coll. zorgverzekering Week: 201943 -24,14</p> <p>Reiskosten ET Week: 201943 1,00 € 74,00 74,00</p> <p>Levensonderhoud ET Week: 201943 1,00 € 34,00 34,00</p> <p>Inhouding WHK flex/vast Week: 201943 0,40 % -1,98</p> <p>Totaal Netto 528,88</p> <p>Wordt overgemaakt op IBAN PL61109010140000071219812874 528,88</p> <p>Verantwoording ET-kosten</p> <p>ET uitruil huisvesting € 93,00 93,00</p> <p>ET uitruil levensonderh. € 34,00 34,00</p> <p>ET uitruil reiskosten € 74,00 74,00</p> <p>Totaal Verantwoording ET kosten 201,00</p>															
40	dagen	brutoloon	svw. loon	fiscaalloon	loonheffing	arb.korting	zvw wg	zwa	pensioen	wml-netto	RC WAS				
deze periode	5,00	494,55	494,55	494,55	-85,05	65,37			0,00	333,37	0,00				
cumulatief	83,00	8.114,91	8.114,91	8.114,91	-1.372,41	1.048,38	563,96	0,00	0,00	5.458,00	0,00				

## BASIC DATA

1. **medew. nr** Each employee is given a unique employee number.
2. **BSN** The number known to you at the municipal basisadministration/tax authorities. Without BSN number wages cannot be paid out.
3. **geb. datum** Your date of birth.
4. **vest** The number of the branch you fall under.
5. **wrm** Working company number, also called payroll company. If you work in phase 1 or 2 and perform production-related work, you fall under Wrm 2, if you work in Phase 3 or 4 you fall under Wrm 4. If you perform administrative work, you fall into wrm 1 (Phase 1 or 2) or wrm 3 (Phase 3 or 4).
6. **loontijdvak** The period for which the wage is calculated. By month, day, week, 4 weeks, quarter.
7. **byz. tar%** Special rate percentage. Percentage of payroll tax which is applied to special remuneration; such as holiday pay. This percentage depends on the previous year's annual wage. For example, if the special rate percentage is 33.50% and your gross holiday pay is €100, you will be paid €66.50 net (33.50% of €100 will be withheld as tax). This tax is imposed from the government.
8. **lhk/pns** These are the contributions deducted from your pay. (J=Yes/N=No) Lhk is a discount on taxes. The employer you work for pays taxes for you and he will deduct this tax from your salary. In the box PNS you can see whether you accrue pension.
9. **iwv** Resident of NL. This indicates whether you are a resident of the Netherlands or not.
10. **min. uurl.** The legal minimum hourly wage for your age based on 40 hours.
11. **periodeloon** Only if remuneration is at a fixed salary per period (regardless of the number of hours worked) will there be a value here. As a temporary worker, you are always paid at an hourly rate and this box will therefore show 0.00.
12. **dlt %** If you hold a part-time position, the part-time (dlt) percentage will be listed here. Suppose you make 20 hours, 50% will be listed here.
13. **datum indienst** Date of employment.
14. **datum uitdienst** Date of exit.
15. **functie** Function you perform, should you perform more than one function in a week, more will be listed.
16. **loonbeslag saldo** If BackOfficer is required to apply wage garnishment to your wages, the amount outstanding in wage garnishment will be listed here.
17. **RC saldo** If your net pay comes out negative (e.g. due to an adjustment), the negative amount will be listed in this box (RC = Current Account), at the next payroll, this amount will be offset against your net pay.
18. **persoonsgegevens** Here are your address details.

## WAGE COMPONENTS

- 19. **vak. geld** Holiday allowance. Every month a percentage of your gross salary will be set aside and will be paid to you in May or when your employment ends.
- 20. **vak. dgn** The sum of how many vacation days you can use for holidays.
- 21. **bw verlof** Non-statutory paid leave. This will be directly paid out.
- 22. **vest** The number of the branch you fall under.
- 23. **project** Project number to which the hours and other claims relate.
- 24. **run** Number of the statement; a run number is automatically assigned to each statement.
- 25. **wubnr.** Number of the entered job sheet; is automatically assigned.

## GROSS COMPONENTS

- 26. **SWV dagen** Number of days (both days worked and other days (e.g. Leave, Holiday).
- 27. **normale uren** The 100% hours worked, without allowance. These are multiplied by the hourly wage.
- 28. **overuren** You will receive an extra allowance over these hours, e.g. for hours worked in shifts or overtime. Travel hours may also be listed here.
- 29. **Adv** How many hours you work more than you legally have on your contract. For instance you have a 36 hours contract but you worked 40 hours, the 4 hours you worked overtime will be shown in this box.
- 30. **Uitbetaald vakantiegeld** Payment of holiday pay.
- 31. **Brutoinhouding ET basis** The gross amount exchanged and deducted from the taxable wage to which the standard rate applies.
- 32. **belast. Vlgstabel** The tax due on your income is calculated using tax tables.
- 33. **belast. Vlgstbijz.** Percentage of payroll tax calculated on special remuneration. This determines the amount of wage tax to be withheld on holiday pay, overtime, holiday hours to be paid out, etc.

## NET COMPONENTS

- |                                  |                                                                                                                                                                |
|----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>34. Coll. zorgverzekering</b> | The amount deducted from the gross pay for the health insurance the temporary worker has. This runs via Zorg en Zekerheid.                                     |
| <b>35. Reiskosten ET</b>         | This is what you receive in extra territorial costs related to your stay in the Netherlands. These travel costs are not fixed, they vary per country.          |
| <b>36. Levensonderhoud ET</b>    | This is what you receive in extra territorial costs related to your stay in the Netherlands. Living expenses are not fixed, they vary from country to country. |
| <b>38. Totaal Netto</b>          | The total net amount transferred.                                                                                                                              |
| <b>39. Wordt overgemaakt op</b>  | Bank account number the net amount was transferred.                                                                                                            |

## CUMULATIVES

- |                        |                                                                                           |
|------------------------|-------------------------------------------------------------------------------------------|
| <b>40. Cumulatives</b> | Another word for cumulatives = Totals. This column shows the amounts so far in this year. |
|------------------------|-------------------------------------------------------------------------------------------|