

Sequence no: 85

| Payslip | | General | |
|----------------------------------------------------------------------------------|----------------|------------------------|-------------|
| <p>January 2023</p> | | Company name | Testbedrijf |
| <p>Mr.</p> <p>V. Visma-YouServe</p> <p>Teststraat 2</p> <p>1111 VV Amsterdam</p> | | Employee code | 21 |
| | | Birth date | 01-01-1978 |
| | | Entry date | 01-01-2010 |
| | | Income relationship nu | 1,001 |
| | | Combined income levy | Yes |
| | | Combined income levy | White |
| | | Rate percentage | 39,94 |
| | | Rate applied | Yes |
| | | Annual pay spec. tax | 30,507 |
| | | Minimum wage | 1.934,40 |
| Part-time factor | 1 | | |
| Hours per week | 40 | | |
| Contract unlim. / ltd. tim | Permanent | | |
| Written labor agreemen | Yes | | |
| On-call agreement | No | | |
| Salary hourly rate | 15,58 | | |
| Company code | TBJVM | | |
| Account | Description | Amounts | |
| NL13TEST0123456789 | Salary account | 2.483,45 | |

1 - Upper part

1a - Payslip

Sequence no: on the top right hand corner you will find the sequence number of the specification. This number increases each next specification.

Logo: on the left you see the Visma | YouServe logo or your company logo.
Month and Year: the month and year of your salary calculation. Below your name and address is printed.

1b - General

Here you will find information about you and your job at your employer, although not every item is mentioned. Besides your date of birth and the date you started at your employer, the following is presented on this example explanation.

- **Company name:** the name of your company.
- **Employee code:** your personal registration number.
- **Income relationship nu:** this is a unique number to identify your income tax registration number in combination with your personal registration number.
- **Combined income levy:** indication **Yes** means that a tax-free allowance will be deducted from your income tax and national insurance contributions.
- **Combined income levy:** indication **White** means that your income tax is calculated according the White tax rating table. This applies to your current wages.
- **Rate percentage:** this special rate tax is used to calculate income tax on fees such as holiday allowance, bonuses and overtime.
- **Rate applied:** in this example payslip the special rate has been applied.
- **Annual pay spec. tax:** on these wages you have paid income tax last year. These wages are used to determine a special rate tax.
- **Minimum wage:** this is your regulatory minimum wage.
- **Part-time factor:** your part-time factor. Your part-time factor is 1 when you work full-time. Your part-time factor is 0,8 when you work 80%.
- **Hours per week:** the number of hours you normally work per week.
- **Contract unlim. / ltd. tim:** if you have a permanent contract, then it says Indefinitely; for a temporary contract, it says limited time.
- **Written labor agreemen:** indicates how your employment contract is recorded. If this is in writing, the indication is Yes, otherwise it is No.
- **On call agreement:** if the number of hours that you work per period (week or month) is not recorded in your employment contract, then there is a on call agreement and it says Yes. Otherwise it says No.
- **Salary hourly rate:** your wage per hour.
- **Company code:** registration details of your employer at Visma | YouServe.

1c - Transfer details

It is possible to transfer your net salary to several bank accounts. In this example payslip, the employee has the entire amount transferred to his salary account each period.

| Calculation | | | |
|--------------------------------|-------------|-----------------|-----------------|
| Wage component | Calculation | Gross-Net | Taxable sal. |
| Salary | | 2.700,00 | 2.700,00 |
| Pens. contribution | | -185,48 | -185,48 |
| Combined income levy | | -307,75 | |
| Subtotal Fixed allowances | | 2.206,77 | 2.514,52 |
| Bonus | | 100,00 | 100,00 |
| Overtime 150% | 10 hrs. | 233,70 | 233,70 |
| Combined income levy | | -133,27 | |
| Subtotal One-off allowances | | 200,43 | 333,70 |
| Travel expenses commute | | 80,00 | |
| Staff association contribution | | -3,75 | |
| Subtotal Tax-free allowances | | 76,25 | |
| Period total | | 2.483,45 | 2.848,22 |

| Numbers | | | Amounts | | |
|---------------------|-------------|-----------------|----------------------|-------------|-----------------|
| Description | This period | U/i this period | Description | This period | U/i this period |
| Overtime hours 150% | 10 | 10 | Fiscal pay | 2.848,22 | 2.848,22 |
| SV days period | 22 | 22 | Combined income levy | 441,02 | 441,02 |
| | | | SV pay | 2.848,22 | 2.848,22 |
| | | | Employment credit | 401,58 | 401,58 |
| | | | Salary | 2.700,00 | 2.700,00 |

2 - Middle part - Calculation and Totals

| Calculation | | | | |
|--------------------------------|-------------|-----------|--------------|--------------|
| Wage component | Calculation | Gross-Net | Taxable sal. | Soc.sec.sal. |
| Salary | | 2.700,00 | 2.700,00 | 2.700,00 |
| Pens. contribution | | -185,48 | -185,48 | -185,48 |
| Combined income levy | | -307,75 | | |
| Subtotal Fixed allowances | | 2.206,77 | 2.514,52 | 2.514,52 |
| Bonus | | 100,00 | 100,00 | 100,00 |
| Overtime 150% | 10 hrs. | 233,70 | 233,70 | 233,70 |
| Combined income levy | | -133,27 | | |
| Subtotal One-off allowances | 2a | 200,43 | 333,70 | 333,70 |
| Travel expenses commute | | 80,00 | | |
| Staff association contribution | | -3,75 | | |
| Subtotal Tax-free allowances | | 76,25 | | |

2a - Calculation

Here you can see how the net salary is calculated. The **Calculation** column shows the hours worked on which the calculated amount is based. In the **Gross-Net** column you see the amounts that are added or deducted in order to arrive at the net salary. The **Taxable sal.** column shows the amounts on which you have to pay income tax and national insurance contributions for the Dutch legislations AOW, ANW, WLZ. In the **Soc.sec.sal.** column you see the amounts on which your employer has to pay social insurance contributions for the Dutch legislations WIA, WW, ZW.

The indication * (**star**) means that this amount is calculated with retroactive effect, because of a legislation change or a change in your personal records.

Salary: your gross period salary.

Pens. contribution: deduction for your old age pension, bereaved pension and (if applicable) supplementary pension.

Combined income levy: deduction for income tax and national insurance contributions.

Sub-total Fixed allowances: these are subtotals of your regular wages. Also mentioned here are the basis for calculating income tax and social insurance contributions.

Bonus: one-off payment for a special achievement.

Overtime 150%: one-off payment of your overtime hours calculated as a percentage of your Salary hourly rate.

Combined income levy the income tax paid on these hours.

Sub-total One-off allowances: the subtotal amount of your one-time wages, in this example overtime hours.

Travel expenses commute: net allowance.

Staff association contribution: net deduction for your employees' association.

Sub-total Tax-free allowances: the subtotal amount of net payments and deductions.

2b -Period total

| | | | | |
|--------------|----|----------|----------|----------|
| Period total | 2b | 2.483,45 | 2.848,22 | 2.848,22 |
|--------------|----|----------|----------|----------|

These are the totals of the columns. **Gross-Net** amount: your net salary that will be paid to you. **Taxable sal.** amount is the total amount on which you have to pay income tax and national insurance contributions which you also see at 3B, *Amounts, Fiscal pay This period*. **Soc. sec.sal.** amount is the total amount SV pay, which you also see at 3B, *Amounts, This period*.

3 - Bottom part - Numbers, Amounts and Registration details

3a - Numbers

| 3a | Numbers | | |
|----|---------------------|-------------|-----------------|
| | Description | This period | U/i this period |
| | Overtime hours 150% | 10 | 10 |
| | SV days period | 22 | 22 |

Here you will find the number of days (**SV days**) used for the calculation of your wages. Also your overtime hours and the paid leave days can be mentioned here.

Your employer can choose to show different kinds of days or hours here, in this case overtime and SV days period. This can for example also be paid leave days or sick days, etc.

3b - Amounts

| 3b | Amounts | | |
|----|----------------------|-------------|-----------------|
| | Description | This period | U/i this period |
| | Fiscal pay | 2.848,22 | 2.848,22 |
| | Combined income levy | 441,02 | 441,02 |
| | SV pay | 2.848,22 | 2.848,22 |
| | Employment credit | 401,58 | 401,58 |
| | Salary | 2.700,00 | 2.700,00 |

Here you will find the basis amounts for the calculation of income tax, social and national insurance contributions, tax reductions and your salary.

These are both the amounts of this period and the cumulatives (U/i this period), here only of January.

3c -Technical registration details

| | |
|----|----------------------------|
| 3c | 23300019/27564319/03257507 |
|----|----------------------------|

Bottom right is a series of numbers that characterize the specification. These are technical numbers with which Visma | YouServe can identify the specification.

Examples of Dutch legislations

ANW = Algemene nabestaandenwet

AOW = Algemene ouderdomswet

WLZ = Wet langdurige zorg

WIA = Wet werk en inkomen naar arbeidsvermogen

WW = Werkloosheidswet

ZVW = Zorgverzekeringswet

ZW = Ziektewet