

As an employee you receive a monthly salary and a salary specification. Below you will find a description and explanation of what is presented on your specification.

The specification used in this document is an example and is compiled at the beginning of January 2024 based on the information known at that time. Changes in legislation later this year are not incorporated. No rights can be derived from the content of this explanation.

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**1a**

**Payslip**  
January 2024

Testbedrijf, Postbus 1495, 3800 BL Amersfoort

Mr.  
**V. Visma-YouServe**  
**Teststraat 2**  
**1111 VV Amsterdam**

| Account            | Description    | Amount   |
|--------------------|----------------|----------|
| NL13TEST0123456789 | Salary account | 2.550,64 |

**1c**

Sequence no: 97

|               |       |
|---------------|-------|
| Company code  | TBJVM |
| Employee code | 21    |

**1b**

|                            |            |
|----------------------------|------------|
| Birth date                 | 01-01-1978 |
| Combined income levy       | Yes        |
| Combined income levy       | White      |
| Entry date                 | 01-01-2010 |
| Income relationship nu     | 1.001      |
| Annual pay spec. tax       | 30.507     |
| Minimum hourly rate        | 13,27      |
| Part-time factor           | 1          |
| Hours period               | 40         |
| Rate percentage            | 41,13      |
| Rate applied               | Yes        |
| Contract unlim. / ltd. tim | Permanent  |
| Written labor agreemen     | Yes        |
| On-call agreement          | No         |
| Salary hourly rate         | 15,58      |

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| Calculation                    |                 |                |                 |
|--------------------------------|-----------------|----------------|-----------------|
| Wage component                 | GROSS           | TAX            | NET             |
| Salary                         | 2.700,00        | -314,42        | 2.385,58        |
| Pens. contribution             | -185,48         | 77,84          | -107,64         |
| Bonus                          | 100,00          | -41,13         | 58,87           |
| Overtime 150%                  | 233,70          | -96,12         | 137,58          |
| Travel expenses commute        | 80,00           |                | 80,00           |
| Staff association contribution | -3,75           |                | -3,75           |
| <b>Period total</b>            | <b>2.924,47</b> | <b>-373,83</b> | <b>2.550,64</b> |

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| 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      | 23          | 23              | Combined income levy | 373,83      | -373,83         |
|                     |             |                 | Employment credit    | 440,83      | 440,83          |
|                     |             |                 | SV pay               | 2.848,22    | 2.848,22        |
|                     |             |                 | Salary               | 2.700,00    | 2.700,00        |

## 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 the company adress and your name and address are 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 code:** registration details of your employer at YouServe.
- Employee code:** 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 to the White tax rating table. This applies to your current wages.
- Income relationship nu:** this is a unique number to identify your income tax registration number in combination with your personal registration number.
- 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 hourly rate:** this is your regulatory minimum hourly rate.
- 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 period:** the number of hours you normally work per week.
- 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.
- 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.

### 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.

## 2 - Middle part - Calculation and Period total

| 2a Calculation                 |          |         |          |
|--------------------------------|----------|---------|----------|
| Wage component                 | GROSS    | TAX     | NET      |
| Salary                         | 2.700,00 | -314,42 | 2.385,58 |
| Pens. contribution             | -185,48  | 77,84   | -107,64  |
| Bonus                          | 100,00   | -41,13  | 58,87    |
| Overtime 150%                  | 233,70   | -96,12  | 137,58   |
| Travel expenses commute        | 80,00    |         | 80,00    |
| Staff association contribution | -3,75    |         | -3,75    |

### 2a - Calculation

Here the actual salary calculations are presented and you will find all fees and deductions.

The **Salary component** column lists the components that play a role in the Gross Net calculation.

The **GROSS** column shows the gross wage components starting with the Salary and ending with net (tax-free) wage components; in this example Travel expenses commute and Staff association contribution.

In the column **TAX** you see the amounts calculated for income tax and national insurance contributions for the Dutch legislations AOW, ANW and WLZ.

On the right in the column **NET** you will find the amounts which are added to or deducted from your salary.

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 monthly salary.
- **Pens. contribution:** deduction for your old age pension, bereaved pension.
- **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.
- **Travel expenses commute:** net allowance.
- **Staff association contribution:** net deduction for your employees' association.

### 2b - Period total

|              |    |          |         |          |
|--------------|----|----------|---------|----------|
| Period total | 2b | 2.924,47 | -373,83 | 2.550,64 |
|--------------|----|----------|---------|----------|

In the **GROSS** column you will find your total gross payments.

The **TAX** column presents the amount you paid for income tax and national insurance contributions for the Dutch legislations AOW, ANW and WLZ.

The amount at the bottom of the **NET** column is your finally net salary transferred to your account.

## 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      | 23          | 23              |  |

Here you will find the number of days (**SV days**) used for the calculation of your wages. Also the overtime hours are 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 | 373,83      | 373,83          |  |
| Employment credit    | 440,83      | 440,83          |  |
| SV pay               | 2.848,22    | 2.848,22        |  |
| 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

|   |                                      |
|---|--------------------------------------|
|  |                                      |
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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