



## Sample salary slip University of Twente

1	The number under which the UT is registered with ADP (salary processor).
2	The number attributed to an employee by the personnel information system (Oracle HRMS) of the university. You have been given the m-number as printed on the top right side of the salary slip.
3	Here you see the period over which the salary is calculated.
4	The serial number of the salary specification.
5	The code of the unit of the UT where you work. (This is blank and is not used by the UT.)
6	The period description of the month or period to which your salary slip relates.
7	Payroll tax is deducted from your salary. Payroll tax is a combined withholding of taxes and social security contributions. If you reside in the Netherlands, in principle you are compulsorily insured for the social insurance schemes. Social insurance schemes include the Old Age Pensions Act (AOW), child benefit, the General Dependants Act (ANW) and the Exceptional Medical Expenses Compensation Act (AWBZ). Over your income you must therefore pay contributions for the social insurance schemes. The amount of the payroll tax depends on the level of your salary for payroll tax purposes. The data stated at number (7) are important in order to determine the payroll tax in accordance with the table. Because different tables exist, we print here which table is used in your situation. In this case 'month', colour 'white', which refers to the regular payroll tax/contribution table.
8	The tax credit determines whether or not a discount is in place for the payroll tax to be deducted from your salary. This depends on your personal circumstances.
9	Annual pay special remuneration: with this annual pay the percentage payroll tax special rate is determined (see point 10).
10	The percentage of payroll tax to be applied to the holiday allowance, among other things.
11	Code for the appointment or 'employment relationship' (DV).
12	Citizen service number (BSN) or tax and social insurance (sofi) number: under this number you are registered with the Employee Insurance Agency (UWV) and the Tax Authorities.
13	The serial number of the employment that is passed on to the tax authorities.
14	Salary is the fixed salary/wage agreed per month, four weeks, day or hour.
15	The actual number of hours <b>per</b> to be worked is printed here.
16	If you see the abbreviations ZVW (Healthcare Insurance Act), ZW (Sickness Benefits Act), WW (Unemployment Insurance Act) and WIA (Work and Income according to Labour Capacity Act), you are insured under these four Acts. Only for the ZW, WW and the WIA an employer contribution is in place. Your salary slip therefore does not show any data regarding these Acts. If you are covered by the ZVW, most of the time you will normally see at point 21 a ZVW contribution made by the employer. The means-tested contribution ZVW (employee) is subsequently shown at point 22. Tax-exempt amount WW: we come back to this amount at point 25b.
17	If under RES you see: 'J' (= YES), an additional Act is applicable, for example a social fund.
18	This block contains general data, such as the date of commencement of employment and your job.
19	These columns contain special data such as: <ul style="list-style-type: none"><li>Your unique employee number of the UT. After the dash a serial number can be printed. This is the serial number of your employment. You can have several employment relationships with the UT;</li><li>The annual income ABP; this income is calculated annually; the review date is 1 January;</li><li>Your salary scale and salary serial number in this Collective Labour</li></ul>

	Agreement (CAO) scale in which you have been classified.
	Your part-time / working hours factor.
20	Here you will find among other things the name of your employer and your name and address. Moreover, your employer can make general or personal announcements of a one-off nature.
21	Here you will find all taxed and tax-exempt remunerations over this period including the total of the payments. Also, if applicable, the contributions into your life-course savings scheme. This can be an amount deposited by you, or a contribution from your employer. The total contributions to the life-course savings scheme can be found under point 24. An explanation of the ZVW (Healthcare Insurance Act) contribution from your employer is found under point 16.
22	<p>Here you will find specified per component what amount will be deducted from the total payments.</p> <p>For example, the deductions for the pension fund ABP (the Civil Service Pension Fund).</p> <p>Your salary specification shows the following deductions that are paid to the ABP: Premium for ABP Pension/NP (dependant's pension).</p> <p>By deducting this premium from your salary, you contribute for approx. 1/3 part to the accrual of your ABP Keuze Pensioen. The UT, as your employer, contributes for 2/3 part. This employer contribution is not shown on this salary notification. The addition "NP" is short for <i>NabestaandenPensioen</i> (dependant's pension). If you die, your partner and children if any are entitled to ABP NabestaandenPensioen and ANW (General Dependants Act) compensation.</p> <p>Premium for AAOP</p> <p>If you are disabled for an extended period, you may qualify for a WIA (Work and Income according to Labour Capacity Act) benefit. The UT pays the costs for the WIA insurance. The ABP supplements this benefit with ABP <i>ArbeidsOngeschiktheidsPensioen</i> (disability pension). You pay a small contribution for this via deduction of the premium from your gross salary.</p> <p>Premium on FPU basis</p> <p>This premium is deducted from your salary. If you were born before 1950, you can still make use of the FPU scheme. Persons born after 1949 can make use of the ABP <i>KeuzePensioen</i>.</p> <p>General information about the ABP Keuze Pensioen and the Nabestaanden Pensioen can be found on: <a href="http://www.ABP.nl">www.ABP.nl</a>. Information about your personal pension accrual is found on your pension overview or via <a href="http://www.mijnabp.nl">www.mijnabp.nl</a>.</p> <p>You can also find in this list information on payroll tax and payroll tax special rate. These taxes include payroll tax and social insurance contributions. And you will find the means-tested contribution ZVW (Healthcare Insurance Act) (see also point 16).</p>
23	Here you can find the working days and the wage periods for the social insurance schemes.
24	<p>Here various amounts of this period and up to and including this period (i.e. aggregated) are printed. If applicable, here you can see the amount of the earned income tax credit you enjoyed. This amount is part of the discount that was applied for you on the deducted payroll tax. Your employer passes on this amount periodically to the Tax Authorities.</p> <p>You can also find the wage for the ZVW (Healthcare Insurance Act). On the basis of this wage the means-tested ZVW contribution is calculated (see point 22). You can also find in this block the amount that has been transferred into you live-course savings account up to and including this period (exclusive of interest) (see point 21).</p>
25	<p>Here you can see how the deductions mentioned at point 16, are calculated. The following should be taken into account:</p> <ol style="list-style-type: none"> <li>Maximum deductions are in place for the social insurance Acts (SVW) and ZVW, linked to the maximum periodical wage that is set each year.</li> <li>For the WW (Unemployment Benefit Act) a so-called period tax-exempt amount (amount over which the employer does not have to pay premium)</li> </ol>

---

applies.

**c.** In case of special remuneration, such as holiday allowance and a year-end bonus, payroll tax is in principle due, subject to the special rate (see point 10). If this is more favourable to you, the regular table can also be applied (see point 7). This is called 'applying the advantage rule'.

---

26 If an adjustment has been passed on retroactively (TWK), after recalculation a TWK result is given. In this column you can find how this TWK result was arrived at. You can find the TWK result as amount (positive or negative) at point 21.

---

27 Outlined is the net amount to be paid out to you (see also point 28).

---

28 Here you will find how the net amount (see point 27) is to be paid out to you: by bank or giro, or a combination of the two. Also the actual contribution to your life-course savings scheme can be viewed here or the amount that has been transferred to your employee savings account. These amounts are not part of the net amount at point 27.

---

29 Various notifications can be printed here.

---