

## Bijlage I

**Tabel 1: Marginale druk meest verdienende partner**

Inkomen	2013	2014	2015	2016	2017	2018 incl. BP	2018 excl. BP
€ 1.000	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
€ 2.000	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
€ 3.000	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
€ 4.000	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
€ 5.000	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
€ 6.000	10,94%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
€ 7.000	35,17%	30,80%	22,53%	19,10%	18,05%	17,00%	16,20%
€ 8.000	35,17%	34,44%	34,69%	34,76%	34,78%	34,79%	34,79%
€ 9.000	32,55%	32,97%	34,69%	34,76%	34,78%	34,79%	34,79%
€ 10.000	20,88%	17,53%	17,00%	12,66%	16,44%	20,74%	20,74%
€ 11.000	20,89%	17,53%	16,82%	8,85%	8,23%	8,48%	8,48%
€ 12.000	20,89%	17,53%	16,82%	8,85%	8,23%	8,48%	8,48%
€ 13.000	20,89%	17,53%	16,82%	8,85%	8,23%	8,48%	8,48%
€ 14.000	20,88%	17,53%	16,82%	8,85%	8,23%	8,48%	8,48%
€ 15.000	20,89%	17,53%	16,82%	8,85%	8,23%	8,48%	8,48%
€ 16.000	20,89%	17,53%	16,82%	8,85%	8,23%	8,48%	8,48%
€ 17.000	20,89%	17,53%	16,82%	8,85%	8,23%	8,48%	8,48%
€ 18.000	20,89%	17,53%	16,82%	8,85%	8,23%	8,48%	8,48%
€ 19.000	28,80%	17,53%	16,82%	8,85%	8,23%	8,48%	8,48%
€ 20.000	38,78%	34,28%	28,79%	16,23%	8,40%	8,48%	8,48%
€ 21.000	42,00%	44,00%	44,32%	45,22%	42,52%	31,71%	31,73%
€ 22.000	42,00%	44,00%	44,32%	45,22%	45,59%	45,53%	45,55%
€ 23.000	42,00%	44,00%	44,32%	45,22%	45,59%	45,53%	45,55%
€ 24.000	42,00%	44,00%	44,32%	45,22%	45,59%	45,53%	45,55%
€ 25.000	42,00%	44,00%	44,32%	45,22%	45,59%	45,53%	45,55%
€ 26.000	42,00%	44,00%	44,32%	45,22%	45,59%	45,53%	45,55%
€ 27.000	42,00%	44,00%	44,32%	45,22%	45,59%	45,53%	45,55%
€ 28.000	42,00%	44,00%	44,32%	45,22%	45,59%	45,53%	45,55%
€ 29.000	42,00%	44,00%	44,32%	45,22%	45,59%	45,53%	45,55%
€ 30.000	42,00%	44,00%	44,32%	45,22%	45,59%	45,53%	45,55%
€ 31.000	42,00%	44,00%	44,32%	45,22%	45,59%	45,53%	45,55%
€ 32.000	42,00%	44,00%	44,32%	45,22%	45,59%	45,53%	45,55%
€ 33.000	42,00%	44,00%	44,32%	45,22%	47,59%	45,53%	45,55%
€ 34.000	42,00%	44,00%	44,32%	45,22%	49,19%	48,76%	48,78%
€ 35.000	42,00%	44,00%	44,32%	49,16%	49,19%	49,13%	49,15%
€ 36.000	42,00%	44,00%	44,32%	49,22%	49,19%	49,13%	49,15%
€ 37.000	42,00%	44,00%	44,32%	49,22%	49,19%	49,13%	49,15%
€ 38.000	42,00%	44,00%	44,32%	49,22%	49,19%	49,13%	49,15%
€ 39.000	42,00%	44,00%	44,32%	49,22%	49,19%	49,13%	49,15%
€ 40.000	42,00%	44,00%	44,32%	49,22%	49,19%	49,13%	49,15%
€ 41.000	45,01%	45,12%	44,32%	49,22%	49,19%	49,13%	49,15%
€ 42.000	46,00%	48,00%	44,32%	49,22%	49,19%	49,13%	49,15%
€ 43.000	46,00%	48,00%	44,32%	49,22%	49,19%	49,13%	49,15%
€ 44.000	46,00%	48,00%	44,32%	49,22%	49,19%	49,13%	49,15%
€ 45.000	46,00%	48,00%	44,32%	49,22%	49,19%	49,13%	49,15%
€ 46.000	46,00%	48,00%	44,32%	49,22%	49,19%	49,13%	49,15%
€ 47.000	46,00%	48,00%	44,32%	49,22%	49,19%	49,13%	49,15%
€ 48.000	46,00%	48,00%	44,32%	49,22%	49,19%	49,13%	49,15%
€ 49.000	46,00%	48,00%	44,32%	49,22%	49,19%	49,13%	49,15%
€ 50.000	46,00%	48,00%	45,24%	49,22%	49,19%	49,13%	49,15%
€ 51.000	46,00%	48,00%	48,32%	49,22%	49,19%	49,13%	49,15%
€ 52.000	46,00%	48,00%	48,32%	49,22%	49,19%	49,13%	49,15%
€ 53.000	46,00%	48,00%	48,32%	49,22%	49,19%	49,13%	49,15%
€ 54.000	46,00%	48,00%	48,32%	49,22%	49,19%	49,13%	49,15%



€ 114.000	52,00%	52,00%	52,00%	52,00%	55,60%	55,55%	55,55%
€ 115.000	52,00%	52,00%	52,00%	52,00%	55,60%	55,55%	55,55%
€ 116.000	52,00%	52,00%	52,00%	52,00%	55,60%	55,55%	55,55%
€ 117.000	52,00%	52,00%	52,00%	52,00%	55,60%	55,55%	55,55%
€ 118.000	52,00%	52,00%	52,00%	52,00%	55,60%	55,55%	55,55%
€ 119.000	52,00%	52,00%	52,00%	52,00%	55,60%	55,55%	55,55%
€ 120.000	52,00%	52,00%	52,00%	52,00%	55,60%	55,55%	55,55%
€ 121.000	52,00%	52,00%	52,00%	52,00%	55,60%	55,55%	55,55%
€ 122.000	52,00%	52,00%	52,00%	52,00%	55,50%	55,55%	55,55%
€ 123.000	52,00%	52,00%	52,00%	52,00%	52,00%	55,55%	55,55%
€ 124.000	52,00%	52,00%	52,00%	52,00%	52,00%	53,23%	53,23%
€ 125.000	52,00%	52,00%	52,00%	52,00%	52,00%	51,95%	51,95%
€ 126.000	52,00%	52,00%	52,00%	52,00%	52,00%	51,95%	51,95%
€ 127.000	52,00%	52,00%	52,00%	52,00%	52,00%	51,95%	51,95%
€ 128.000	52,00%	52,00%	52,00%	52,00%	52,00%	51,95%	51,95%
€ 129.000	52,00%	52,00%	52,00%	52,00%	52,00%	51,95%	51,95%
€ 130.000	52,00%	52,00%	52,00%	52,00%	52,00%	51,95%	51,95%

**Tabel 2: Marginale druk minst verdienende partner**

Inkomen	2013	2014	2015	2016	2017	2018 incl. BP	2018 excl. BP
€ 1.000	35,17%	34,44%	34,69%	34,76%	34,78%	34,79%	34,79%
€ 2.000	35,17%	34,44%	34,69%	34,76%	34,78%	34,79%	34,79%
€ 3.000	35,17%	34,44%	34,69%	34,76%	20,60%	5,92%	6,19%
€ 4.000	27,88%	22,85%	13,42%	0,36%	0,00%	0,00%	0,00%
€ 5.000	-60,67%	-57,11%	-47,92%	-35,48%	-21,22%	-7,17%	-7,44%
€ 6.000	31,17%	30,44%	30,69%	28,60%	21,22%	7,17%	7,44%
€ 7.000	29,50%	26,67%	17,23%	6,88%	0,00%	0,00%	0,00%
€ 8.000	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
€ 9.000	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
€ 10.000	11,58%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
€ 11.000	16,88%	6,12%	0,00%	0,00%	0,00%	0,00%	0,00%
€ 12.000	16,89%	13,53%	10,68%	0,00%	0,00%	0,00%	0,00%
€ 13.000	16,89%	13,53%	12,82%	0,00%	0,00%	0,00%	0,00%
€ 14.000	16,89%	13,53%	12,82%	0,00%	0,00%	0,00%	0,00%
€ 15.000	16,89%	13,53%	12,82%	0,00%	0,00%	0,00%	0,00%
€ 16.000	16,89%	13,53%	12,82%	0,00%	0,00%	0,00%	0,00%
€ 17.000	16,89%	13,53%	12,82%	0,00%	0,00%	0,00%	0,00%
€ 18.000	16,88%	13,53%	12,82%	0,00%	0,00%	0,00%	0,00%
€ 19.000	24,80%	13,53%	12,82%	0,00%	0,00%	0,00%	0,00%
€ 20.000	34,78%	30,28%	24,79%	0,16%	0,00%	0,00%	0,00%
€ 21.000	38,00%	40,00%	40,32%	39,06%	25,56%	19,71%	18,92%
€ 22.000	38,00%	40,00%	40,32%	39,06%	39,43%	39,37%	39,39%
€ 23.000	38,00%	40,00%	40,32%	39,06%	39,43%	39,37%	39,39%
€ 24.000	38,00%	40,00%	40,32%	39,06%	39,43%	39,37%	39,39%
€ 25.000	38,00%	40,00%	40,32%	39,06%	39,43%	39,37%	39,39%
€ 26.000	38,00%	40,00%	40,32%	39,06%	39,43%	39,37%	39,39%
€ 27.000	38,00%	40,00%	40,32%	39,06%	39,43%	39,37%	39,39%
€ 28.000	38,00%	40,00%	40,32%	39,06%	39,43%	39,37%	39,39%
€ 29.000	38,00%	40,00%	40,32%	39,06%	39,43%	39,37%	39,39%
€ 30.000	38,00%	40,00%	40,32%	39,06%	39,43%	39,37%	39,39%
€ 31.000	38,00%	40,00%	40,32%	39,06%	39,43%	39,37%	39,39%
€ 32.000	38,00%	40,00%	40,32%	39,06%	39,43%	39,37%	39,39%
€ 33.000	39,84%	41,84%	40,99%	39,25%	41,43%	39,37%	39,39%
€ 34.000	42,00%	44,00%	44,32%	45,22%	48,78%	46,72%	46,73%
€ 35.000	42,00%	44,00%	44,32%	49,16%	49,19%	49,13%	49,15%
€ 36.000	42,00%	44,00%	44,32%	49,22%	49,19%	49,13%	49,15%
€ 37.000	42,00%	44,00%	44,32%	49,22%	49,19%	49,13%	49,15%
€ 38.000	42,00%	44,00%	44,32%	49,22%	49,19%	49,13%	49,15%





**Tabel 3: Algemene heffingskorting en arbeidskorting niet-AOW'er**

Inkomen	2013	2014	2015	2016	2017	2018 incl. BP	2018 excl. BP
€ 10.000	€ 2.353	€ 2.468	€ 2.561	€ 2.642	€ 2.615	€ 2.582	€ 2.590
€ 20.000	€ 3.724	€ 4.193	€ 4.419	€ 5.341	€ 5.445	€ 5.389	€ 5.397
€ 30.000	€ 3.724	€ 3.993	€ 4.187	€ 4.859	€ 4.997	€ 5.052	€ 5.059
€ 40.000	€ 3.724	€ 3.793	€ 3.955	€ 4.137	€ 4.247	€ 4.336	€ 4.340
€ 50.000	€ 3.334	€ 3.222	€ 3.714	€ 3.255	€ 3.408	€ 3.507	€ 3.511
€ 60.000	€ 2.934	€ 2.692	€ 3.153	€ 2.373	€ 2.569	€ 2.679	€ 2.681
€ 70.000	€ 2.551	€ 2.292	€ 2.753	€ 1.664	€ 1.871	€ 1.921	€ 1.921
€ 80.000	€ 2.551	€ 1.892	€ 2.353	€ 1.264	€ 1.511	€ 1.561	€ 1.561
€ 90.000	€ 2.551	€ 1.733	€ 1.953	€ 864	€ 1.151	€ 1.201	€ 1.201
€ 100.000	€ 2.551	€ 1.733	€ 1.553	€ 464	€ 791	€ 841	€ 841
€ 110.000	€ 2.551	€ 1.733	€ 1.526	€ 64	€ 431	€ 481	€ 481
€ 120.000	€ 2.551	€ 1.733	€ 1.526	€ 0	€ 71	€ 121	€ 121
€ 130.000	€ 2.551	€ 1.733	€ 1.526	€ 0	€ 0	€ 0	€ 0

**Tabel 4: Algemene heffingskorting en ouderenkorting AOW'er**

Inkomen	2013	2014	2015	2016	2017	2018 incl. BP	2018 excl. BP
€ 10.000	€ 2.066	€ 2.097	€ 2.165	€ 2.332	€ 2.443	€ 2.575	€ 2.463
€ 20.000	€ 2.066	€ 2.093	€ 2.163	€ 2.330	€ 2.443	€ 2.575	€ 2.463
€ 30.000	€ 2.066	€ 1.992	€ 2.045	€ 2.084	€ 2.198	€ 2.339	€ 2.227
€ 40.000	€ 1.184	€ 1.009	€ 1.036	€ 721	€ 733	€ 754	€ 757
€ 50.000	€ 1.184	€ 908	€ 918	€ 475	€ 489	€ 515	€ 518
€ 60.000	€ 1.184	€ 843	€ 837	€ 229	€ 244	€ 276	€ 279
€ 70.000	€ 1.184	€ 843	€ 837	€ 70	€ 71	€ 72	€ 72
€ 80.000	€ 1.184	€ 843	€ 837	€ 70	€ 71	€ 72	€ 72
€ 90.000	€ 1.184	€ 843	€ 837	€ 70	€ 71	€ 72	€ 72
€ 100.000	€ 1.184	€ 843	€ 837	€ 70	€ 71	€ 72	€ 72
€ 110.000	€ 1.184	€ 843	€ 837	€ 70	€ 71	€ 72	€ 72
€ 120.000	€ 1.184	€ 843	€ 837	€ 70	€ 71	€ 72	€ 72
€ 130.000	€ 1.184	€ 843	€ 837	€ 70	€ 71	€ 72	€ 72

**Tabel 5: Microbedragen**

<b>Arbeidskorting</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>eerste traject</b>						
1e inkomensgrens	€ 8.816	€ 8.913	€ 9.010	€ 9.147	€ 9.309	€ 9.468
opbouwpercentage	1,827%	1,807%	1,810%	1,793%	1,772%	1,764%
opbouwpercentage AOW'er	0,943%	0,915%	0,922%	0,915%	0,904%	0,901%
1e bedrag	€ 161	€ 161	€ 163	€ 164	€ 165	€ 167
1e bedrag AOW'er	€ 83	€ 81	€ 83	€ 84	€ 86	€ 86
<b>tweede traject</b>						
2e inkomensgrens	€ 18.509	€ 19.253	€ 19.463	€ 19.758	€ 20.108	€ 20.450
opbouwpercentage	16,115%	18,724%	19,679%	27,698%	28,317%	28,064%
opbouwpercentage AOW'er	8,319%	9,478%	10,028%	14,133%	14,449%	14,320%
maximum	€ 1.723	€ 2.097	€ 2.220	€ 3.103	€ 3.223	€ 3.249
maximum AOW'er	€ 890	€ 1.062	€ 1.132	€ 1.585	€ 1.645	€ 1.659
<b>derde traject</b>						
3e inkomensgrens	€ 40.248	€ 40.721	€ 49.770	€ 34.015	€ 32.444	€ 33.112
afbouwpercentage	-4,000%	-4,000%	-4,000%	-4,000%	-3,600%	-3,600%
afbouwpercentage AOW'er	-2,065%	-2,025%	-2,038%	-2,041%	-1,837%	-1,837%
<b>vierde traject</b>						
4e inkomensgrens	€ 69.598	€ 83.971	€ 100.670	€ 111.590	€ 121.972	€ 123.362
minimum	€ 549	€ 367	€ 184	€ 0	€ 0	€ 0
minimum AOW'er	€ 284	€ 186	€ 94	€ 0	€ 0	€ 0

<b>Algemene heffingskorting</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
maximum	€ 2.001	€ 2.103	€ 2.203	€ 2.042	€ 2.254	€ 2.265
maximum AOW'er	€ 1.034	€ 1.065	€ 1.123	€ 1.145	€ 1.151	€ 1.157
inkomensgrens start afbouw		€ 19.645	€ 19.822	€ 19.922	€ 19.982	€ 20.142
afbouwpercentage		2,00%	2,32%	4,822%	4,787%	4,683%
afbouwpercentage AOW'er		1,01%	1,18%	2,460%	2,443%	2,389%
inkomensgrens einde afbouw		€ 56.495	€ 56.934	€ 66.417	€ 67.068	€ 68.507
minimum		€ 1.366	€ 1.342	€ 0	€ 0	€ 0
minimum AOW'er		€ 692	€ 685	€ 0	€ 0	€ 0

<b>Ouderenkorting</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
hoog bedrag	€ 1.032	€ 1.032	€ 1.042	€ 1.187	€ 1.292	€ 1.418
laag bedrag	€ 150	€ 150	€ 152	€ 70	€ 71	€ 72
inkomensgrens	€ 35.450	€ 35.450	€ 35.770	€ 35.949	€ 36.057	€ 36.346

<b>Alleenst. ouderenkorting</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
bedrag	€ 429	€ 429	€ 433	€ 436	€ 438	€ 423

<b>IACK</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
1e inkomensgrens	€ 4.814	€ 4.814	€ 4.857	€ 4.881	€ 4.895	€ 4.934
Vaste voet	€ 1.024	€ 1.024	€ 1.033	€ 1.039	€ 1.043	€ 1.052
Vaste voet AOW'er	€ 529	€ 519	€ 527	€ 531	€ 533	€ 538
opbouwpercentage	4,00%	4,00%	4,00%	6,159%	6,159%	6,159%
opbouwpercentage AOW'er	2,07%	2,03%	2,04%	3,143%	3,143%	3,143%
2e inkomensgrens	€ 32.539	€ 32.539	€ 32.832	€ 32.970	€ 33.065	€ 33.331
maximum	€ 2.133	€ 2.133	€ 2.152	€ 2.769	€ 2.778	€ 2.801
maximum AOW'er	€ 1.102	€ 1.081	€ 1.098	€ 1.413	€ 1.419	€ 1.431