



**Tabel A1: Marginale druk Inkomstenbelasting 2012-2017**

<b>Belastbaar inkomen box 1</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017 exclusief Belastingplan 2017</b>	<b>2017 inclusief Belastingplan 2017</b>
<b>1000</b>	31,367%	35,173%	34,443%	34,690%	34,757%	34,778%	34,778%
<b>2000</b>	31,367%	35,173%	34,443%	34,690%	34,757%	34,778%	34,778%
<b>3000</b>	31,367%	35,173%	34,443%	34,690%	34,757%	34,778%	34,778%
<b>4000</b>	31,367%	35,173%	34,443%	34,690%	34,757%	34,778%	34,778%
<b>5000</b>	27,367%	31,173%	30,443%	30,690%	28,598%	28,619%	28,619%
<b>6000</b>	27,367%	31,173%	30,443%	30,690%	28,598%	28,619%	28,619%
<b>7000</b>	27,367%	31,173%	30,443%	30,690%	28,598%	28,619%	28,619%
<b>8000</b>	27,367%	31,173%	30,443%	30,690%	28,598%	28,619%	28,619%
<b>9000</b>	27,367%	17,726%	13,526%	30,690%	28,598%	28,619%	28,619%
<b>10000</b>	16,780%	17,726%	13,526%	12,821%	2,693%	1,648%	2,074%
<b>11000</b>	16,780%	17,726%	13,526%	12,821%	2,693%	1,648%	2,074%
<b>12000</b>	16,780%	17,726%	13,526%	12,821%	2,693%	1,648%	2,074%
<b>13000</b>	16,780%	17,726%	13,526%	12,821%	2,693%	1,648%	2,074%
<b>14000</b>	16,780%	17,726%	13,526%	12,821%	2,693%	1,648%	2,074%
<b>15000</b>	16,780%	17,726%	13,526%	12,821%	2,693%	1,648%	2,074%
<b>16000</b>	16,780%	17,726%	13,526%	12,821%	2,693%	1,648%	2,074%
<b>17000</b>	16,780%	17,726%	13,526%	12,821%	2,693%	1,648%	2,074%
<b>18000</b>	16,780%	17,726%	13,526%	12,821%	2,693%	1,648%	2,074%
<b>19000</b>	25,630%	17,726%	13,526%	12,821%	2,693%	1,648%	2,074%
<b>20000</b>	25,630%	38,000%	40,000%	40,320%	39,063%	10,543%	11,111%
<b>21000</b>	25,630%	38,000%	40,000%	40,320%	39,063%	39,286%	39,428%
<b>22000</b>	37,950%	38,000%	40,000%	40,320%	39,063%	39,286%	39,428%
<b>23000</b>	37,950%	38,000%	40,000%	40,320%	39,063%	39,286%	39,428%
<b>24000</b>	37,950%	38,000%	40,000%	40,320%	39,063%	39,286%	39,428%
<b>25000</b>	37,950%	38,000%	40,000%	40,320%	39,063%	39,286%	39,428%
<b>26000</b>	37,950%	38,000%	40,000%	40,320%	39,063%	39,286%	39,428%
<b>27000</b>	37,950%	38,000%	40,000%	40,320%	39,063%	39,286%	39,428%
<b>28000</b>	37,950%	38,000%	40,000%	40,320%	39,063%	39,286%	39,428%
<b>29000</b>	37,950%	38,000%	40,000%	40,320%	39,063%	39,286%	39,428%
<b>30000</b>	37,950%	38,000%	40,000%	40,320%	39,063%	39,286%	39,428%
<b>31000</b>	37,950%	38,000%	40,000%	40,320%	39,063%	39,286%	39,428%
<b>32000</b>	37,950%	38,000%	40,000%	40,320%	39,063%	39,286%	39,428%
<b>33000</b>	41,950%	42,000%	44,000%	44,320%	45,222%	39,286%	43,028%
<b>34000</b>	42,000%	42,000%	44,000%	44,320%	45,222%	49,045%	49,187%





<b>113000</b>	52,000%	52,000%	52,000%	52,000%	52,000%	55,600%	55,600%
<b>114000</b>	52,000%	52,000%	52,000%	52,000%	52,000%	55,600%	55,600%
<b>115000</b>	52,000%	52,000%	52,000%	52,000%	52,000%	55,600%	55,600%
<b>116000</b>	52,000%	52,000%	52,000%	52,000%	52,000%	55,600%	55,600%
<b>117000</b>	52,000%	52,000%	52,000%	52,000%	52,000%	55,600%	55,600%
<b>118000</b>	52,000%	52,000%	52,000%	52,000%	52,000%	55,600%	55,600%
<b>119000</b>	52,000%	52,000%	52,000%	52,000%	52,000%	55,600%	55,600%
<b>120000</b>	52,000%	52,000%	52,000%	52,000%	52,000%	55,600%	55,600%
<b>121000</b>	52,000%	52,000%	52,000%	52,000%	52,000%	55,600%	55,600%
<b>122000</b>	52,000%	52,000%	52,000%	52,000%	52,000%	55,600%	52,000%
<b>123000</b>	52,000%	52,000%	52,000%	52,000%	52,000%	55,600%	52,000%
<b>124000</b>	52,000%	52,000%	52,000%	52,000%	52,000%	55,600%	52,000%
<b>125000</b>	52,000%	52,000%	52,000%	52,000%	52,000%	52,000%	52,000%
<b>126000</b>	52,000%	52,000%	52,000%	52,000%	52,000%	52,000%	52,000%
<b>127000</b>	52,000%	52,000%	52,000%	52,000%	52,000%	52,000%	52,000%
<b>128000</b>	52,000%	52,000%	52,000%	52,000%	52,000%	52,000%	52,000%
<b>129000</b>	52,000%	52,000%	52,000%	52,000%	52,000%	52,000%	52,000%
<b>130000</b>	52,000%	52,000%	52,000%	52,000%	52,000%	52,000%	52,000%

**Tabel A2: Microbedragen arbeidskorting vanaf 2002 tot en met 2017**

	'02	'03	'04	'05	'06	'07	'08	'09	'10	'11	'12	'13	'14	'15	'16	'17
<b>Eerste traject</b>																
<b>1<sup>e</sup> inkomensgrens</b>	7.692	8.001	8.101	8.101	8.132	8.312	8.587	8.859	9.041	9.209	9.295	8.816	8.913	9.010	9.147	9.309
<b>Opbouwpercentage tot aow-gerechtigde leeftijd</b>	1,729 %	1,725 %	1,753 %	1,778 %	1,795 %	1,781 %	1,758 %	1,738 %	1,737 %	1,716 %	1,733 %	1,827 %	1,807 %	1,810 %	1,793 %	1,772 %
<b>1<sup>e</sup> bedrag tot aow-gerechtigde leeftijd</b>	133	138	142	144	146	148	151	154	157	158	161	161	161	163	164	165
<b>Opbouwpercentage vanaf aow-gerechtigde leeftijd</b>	0,772 %	0,794 %	0,818 %	0,853 %	0,854 %	0,834 %	0,821 %	0,809 %	0,807 %	0,785 %	0,796 %	0,943 %	0,915 %	0,922 %	0,915 %	0,904 %

<b>1<sup>e</sup> bedrag vanaf aow-gerechtigde leeftijd</b>	59	63	66	69	69	69	71	72	73	72	74	83	81	83	84	86
<b>Tweede traject</b>																
<b>2<sup>e</sup> inkomensgrens</b>	15.375	17.029	17.652	17.733	17.882	18.381	18.981	19.763	20.246	20.861	21.065	18.509	19.253	19.463	19.758	20.108
<b>Opbouwpercentage tot 57 jaar</b>	10,621 %	10,700 %	11,213 %	11,867 %	12,422 %	12,354 %	12,430 %	12,381 %	11,888 %	12,152 %						
<b>Opbouwpercentage 57 tot 60 jaar</b>	12,834 %	13,700 %	13,737 %	14,410 %	14,954 %	14,836 %	14,874 %	14,747 %	14,235 %	14,418 %						
<b>Opbouwpercentage 60 tot 62 jaar</b>	15,046 %	16,700 %	16,250 %	16,933 %	17,467 %	17,299 %	17,298 %	17,095 %	16,555 %	16,667 %						
<b>Opbouwpercentage 62 tot 65 jaar</b>	17,272 %	19,600 %	18,773 %	19,466 %	19,990 %	19,762 %	19,723 %	19,442 %	18,884 %	18,915 %						
<b>Opbouwpercentage vanaf aow-gerechtigde leeftijd</b>	7,715 %	9,017 %	8,757 %	9,337 %	9,512 %	9,250 %	9,216 %	9,054 %	8,779 %	8,655 %	5,658 %	8,319 %	9,478 %	10,028 %	14,133 %	14,449 %
<b>Opbouwpercentage</b>											12,320 %	16,115 %	18,724 %	19,679 %	27,698 %	28,317 %
<b>maximum tot 57 jaar</b>	949	1.104	1.213	1.287	1.357	1.392	1.443	1.504	1.489	1.574						
<b>maximum 57 tot 60 jaar</b>	1.119	1.339	1.454	1.532	1.604	1.642	1.697	1.762	1.752	1.838						
<b>maximum 60 tot 62 jaar</b>	1.289	1.574	1.694	1.775	1.849	1.890	1.949	2.018	2.012	2.100						
<b>maximum 62 tot 65 jaar</b>	1.460	1.809	1.935	2.019	2.095	2.138	2.201	2.274	2.273	2.362						
<b>maximum vanaf aow-gerechtigde leeftijd</b>	653	833	903	969	997	1.001	1.029	1.059	1.057	1.081	740	890	1.062	1.132	1.585	1.645

<b>maximum tot aow-gerechtigde leeftijd</b>						1.611	1.723	2.097	2.220	3.103	3.223
<i>derde traject</i>											
<b>3e inkomensgrens</b>	40.000	42.509	43.386	44.127	45.178	40.248	40.721	49.770	34.015	32.444	
<b>Afbouwpercentage boven aow-gerechtigde leeftijd</b>		- 0,582 %	- 0,581 %	- 0,572 %	- 0,574 %	- 2,065 %	- 2,025 %	- 2,038 %	- 2,041 %	- 1,837 %	
<b>Afbouwpercentage tot aow-gerechtigde leeftijd</b>		- 1,250 %	- 1,250 %	- 1,250 %	- 1,250 %	- 4,000 %	- 4,000 %	- 4,000 %	- 4,000 %	- 3,600 %	
<i>vierde traject</i>											
<b>4e inkomensgrens</b>	40.000	44.429	47.866	50.287	51.418	69.598	83.971	100.670	111.590		
<b>minimum tot 57 jaar</b>		1.480	1.433	1.497							
<b>minimum 57 tot 60 jaar</b>		1.738	1.696	1.761							
<b>minimum 60 tot 62 jaar</b>		1.994	1.956	2.023							
<b>minimum 62 tot 65 jaar</b>		2.250	2.217	2.285							
<b>minimum vanaf aow-gerechtigde leeftijd</b>	1.029	1.048	1.031	1.046	704	284	186	94	0	0	
<b>Minimum tot aow-gerechtigde leeftijd</b>					1.533	549	367	184	0	0	

**Tabel A3: Microbedragen algemene heffingskorting vanaf 2002 tot en met 2017**

	'02	'03	'04	'05	'06	'07	'08	'09	'10	'11	'12	'13	'14	'15	'16	'17
<b>maximum tot aow-gerechtigde leeftijd</b>	1.647	1.766	1.825	1.894	1.990	2.043	2.074	2.007	1.987	1.987	2.033	2.001	2.103	2.203	2.242	2.254
<b>maximum vanaf aow-gerechtigde leeftijd</b>	736	813	852	909	948	957	970	935	925	910	934	1034	1065	1123	1145	1151
<b>inkomensgrens start afbouw</b>													19.645	19.822	19.922	19.982
<b>afbouwpercentage tot aow-gerechtigde leeftijd</b>													2,00%	2,32%	4,822%	4,787%
<b>afbouwpercentage vanaf aow-gerechtigde leeftijd</b>													1,012%	1,183%	2,460%	2,443%
<b>inkomensgrens einde afbouw</b>													56.495	56.934	66.417	67.068
<b>minimum tot aow-gerechtigde leeftijd</b>													1.366	1.342	0	0
<b>minimum vanaf aow-gerechtigde leeftijd</b>													693	685	0	0

**Tabel A4: Microbedragen ouderenkorting vanaf 2002 tot en met 2017**

	'02	'03	'04	'05	'06	'07	'08	'09	'10	'11	'12	'13	'14	'15	'16	'17
<b>hoog bedrag</b>	289	346	418	454	374	380	486	661	684	739	762	1.032	1.032	1.042	1.187	1.292
<b>laag bedrag</b>	0	0	0	0	0	0	0	0	0	0	0	150	150	152	70	71
<b>inkomensgrens</b>	28.563	29.592	30.303	30.778	31.256	31.757	32.234	34.282	34.649	34.857	35.450	35.450	35.450	35.770	35.949	36.057

**Tabel A5: Microbedragen alleenstaande ouderenkorting vanaf 2002 tot en met 2017**

	'02	'03	'04	'05	'06	'07	'08	'09	'10	'11	'12	'13	'14	'15	'16	'17
<b>bedrag</b>	256	242	248	287	562	571	555	410	418	421	429	429	429	433	436	438



**Tabel A6: Microbedragen inkomensafhankelijke combinatiekorting vanaf 2002 tot en met 2017**

	'02	'03	'04	'05	'06	'07	'08	'09	'10	'11	'12	'13	'14	'15	'16	'17
<b>combinatiekorting tot 65 jaar</b>	190	214	224	228	146	149	112									
<b>combinatiekorting vanaf 65 jaar</b>	85	99	105	110	70	70	53									
<b>1e inkomensgrens</b>	4.060	4.206	4.306	4.366	4.405	4.475	4.542	4.619	4.706	4.734	4.814	4.814	4.814	4.857	4.881	4.895
<b>aanvullende combinatiekorting tot aow-gerechtigde leeftijd</b>			290	389	608	700	746	770	775	780	1024	1024	1024	1033	1039	1043
<b>aanvullende combinatiekorting vanaf aow-gerechtigde leeftijd</b>			136	187	290	328	349	359	361	357	471	529	519	527	531	533
<b>opbouwpercentage tot aow-gerechtigde leeftijd</b>								3,80%	3,80%	3,80%	4,00%	4,00%	4,00%	4,00%	6,159%	6,159%
<b>opbouwpercentage vanaf aow-gerechtigde leeftijd</b>								1,77%	1,77%	1,74%	1,84%	2,07%	2,03%	2,04%	3,143%	3,143%
<b>2e inkomensgrens</b>								30.803	33.232	33.445	32.539	32.539	32.539	32.832	32.970	33.065
<b>maximum tot aow-gerechtigde leeftijd</b>								995	1.084	1.091	1.109	1.109	1.109	1.119	1.730	1.735
<b>maximum vanaf aow-gerechtigde leeftijd</b>								464	504	500	510	573	562	571	882	886

**Tabel A7: Algemene heffingskorting en arbeidskorting voor niet AOW-ers 2002-2017**

inkomen	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>10000</b>	1.820	1.939	2.000	2.072	2.170	2.221	2.250	2.181	2.161	2.159	2.206	2.184	2.284	2.384	2642	2615
<b>20000</b>	2.596	2.870	3.038	3.181	3.347	3.435	3.517	3.511	2.335	2.331	2.379	3.724	4.193	4.419	5341	5446
<b>30000</b>	2.596	2.870	3.038	3.181	3.347	3.435	3.517	3.511	3.476	3.561	3.644	3.724	3.993	4.187	4859	4997
<b>40000</b>	2.596	2.870	3.038	3.181	3.347	3.435	3.517	3.511	3.476	3.561	3.644	3.724	3.793	3.955	4137	4247
<b>50000</b>	2.596	2.870	3.038	3.181	3.347	3.435	3.517	3.487	3.420	3.488	3.584	3.334	3.222	3.714	3255	3408
<b>60000</b>	2.596	2.870	3.038	3.181	3.347	3.435	3.517	3.487	3.420	3.484	3.566	2.934	2.692	3.153	2373	2569
<b>70000</b>	2.596	2.870	3.038	3.181	3.347	3.435	3.517	3.487	3.420	3.484	3.566	2.550	2.292	2.753	1664	1871
<b>80000</b>	2.596	2.870	3.038	3.181	3.347	3.435	3.517	3.487	3.420	3.484	3.566	2.550	1.892	2.353	1264	1511
<b>90000</b>	2.596	2.870	3.038	3.181	3.347	3.435	3.517	3.487	3.420	3.484	3.566	2.550	1.733	1.953	864	1151
<b>100000</b>	2.596	2.870	3.038	3.181	3.347	3.435	3.517	3.487	3.420	3.484	3.566	2.550	1.733	1.553	464	791
<b>110000</b>	2.596	2.870	3.038	3.181	3.347	3.435	3.517	3.487	3.420	3.484	3.566	2.550	1.733	1.526	64	431
<b>120000</b>	2.596	2.870	3.038	3.181	3.347	3.435	3.517	3.487	3.420	3.484	3.566	2.550	1.733	1.526	0	71
<b>130000</b>	2.596	2.870	3.038	3.181	3.347	3.435	3.517	3.487	3.420	3.484	3.566	2.550	1.733	1.526	0	0

**Tabel A8: Algemene heffingskorting en ouderenkorting voor AOW-ers 2002-2017**

inkomen	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>10000</b>	1025	1159	1270	1363	1322	1337	1456	1596	1609	1649	1696	2066	2097	2165	2332	2443
<b>20000</b>	1025	1159	1270	1363	1322	1337	1456	1596	1609	1649	1696	2066	2093	2163	2330	2443
<b>30000</b>	736	813	1270	1363	1322	1337	1456	1596	1609	1649	1696	2066	1992	2045	2084	2198
<b>40000</b>	736	813	852	909	948	957	970	935	925	910	934	1184	1009	1036	721	733
<b>50000</b>	736	813	852	909	948	957	970	935	925	910	934	1184	908	918	475	489
<b>60000</b>	736	813	852	909	948	957	970	935	925	910	934	1184	842	836	229	245
<b>70000</b>	736	813	852	909	948	957	970	935	925	910	934	1184	842	836	70	71
<b>80000</b>	736	813	852	909	948	957	970	935	925	910	934	1184	842	836	70	71
<b>90000</b>	736	813	852	909	948	957	970	935	925	910	934	1184	842	836	70	71
<b>100000</b>	736	813	852	909	948	957	970	935	925	910	934	1184	842	836	70	71
<b>110000</b>	736	813	852	909	948	957	970	935	925	910	934	1184	842	836	70	71
<b>120000</b>	736	813	852	909	948	957	970	935	925	910	934	1184	842	836	70	71