

BEDRIJFSVOORHEFFING OP VAKANTIEGELD 1.1.2021 (maandlijks)

| CTAX (*) | Aantal kinderen ten laste | | | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
|-------------|--|------------|----------|-----------|-------|--|-----------|-----------|-----------|-----------|--------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|------|
| | normaal belastbaar bedrag waarboven geen | | | jaarlijks | 0 | 13.643,00 | 17.060,00 | 22.320,00 | 28.190,00 | 34.060,00 | 39.930,00 | 45.800,00 | 51.670,00 | 57.540,00 | 63.410,00 | 69.280,00 | 75.150,00 | |
| | vermindering wordt verleend | | | jaarlijks | 0 | 13.643,00 | 17.060,00 | 22.320,00 | 28.190,00 | 34.060,00 | 39.930,00 | 45.800,00 | 51.670,00 | 57.540,00 | 63.410,00 | 69.280,00 | 75.150,00 | |
| | Reëel belastbaar bedrag van de normale bezoldiging (1) | | | | % | De vermind. (%) toe te passen op het resultaat | | | | | Voorheffing te verminderen met | | | | | | | |
| jaarlijks | | maandlijks | | | 7,50% | 20% | 35% | 55% | 75% | | | | | | | | | |
| < | 0,01 | 8.660,00 | 0,01 | 721,67 | 0 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | |
| A | 8.660,01 | 11.075,00 | 721,68 | 922,92 | 19,17 | 79,60 | 134,19 | 218,22 | 311,99 | 405,77 | 499,54 | 593,31 | 687,09 | 780,86 | 874,63 | 968,40 | 1062,18 | |
| B | 11.075,01 | 13.643,00 | 922,93 | 1.136,92 | 21,20 | 45,37 | 105,74 | 198,66 | 302,37 | 406,07 | 509,77 | 613,48 | 717,18 | 820,88 | 924,59 | 1028,29 | 1131,99 | |
| C | 13.643,01 | 14.090,00 | 1.136,93 | 1.174,17 | 21,20 | 0,00 | 60,37 | 153,29 | 257,00 | 360,70 | 464,40 | 568,11 | 671,81 | 775,51 | 879,22 | 982,92 | 1086,62 | |
| D | 14.090,01 | 16.890,00 | 1.174,18 | 1.407,50 | 26,25 | | 64,97 | 180,03 | 308,44 | 436,84 | 565,25 | 693,66 | 822,06 | 950,47 | 1078,88 | 1207,28 | 1335,69 | |
| E | 16.890,01 | 17.060,00 | 1.407,51 | 1.421,67 | 31,30 | | 4,43 | 141,63 | 294,74 | 447,85 | 600,96 | 754,07 | 907,18 | 1060,29 | 1213,40 | 1366,51 | 1519,62 | |
| F | 17.060,01 | 19.110,00 | 1.421,68 | 1.592,50 | 31,30 | | 0,00 | 137,20 | 290,31 | 443,42 | 596,53 | 749,64 | 902,74 | 1055,85 | 1208,96 | 1362,07 | 1515,18 | |
| G | 19.110,01 | 21.350,00 | 1.592,51 | 1.779,17 | 34,33 | | | 91,83 | 259,76 | 427,69 | 595,63 | 763,56 | 931,49 | 1099,42 | 1267,35 | 1435,28 | 1603,21 | |
| H | 21.350,01 | 22.320,00 | 1.779,18 | 1.860,00 | 36,34 | | | 29,37 | 207,14 | 384,90 | 562,66 | 740,43 | 918,19 | 1095,95 | 1273,72 | 1451,48 | 1629,24 | |
| I | 22.320,01 | 23.460,00 | 1.860,01 | 1.955,00 | 36,34 | | | 0,00 | 177,76 | 355,53 | 533,29 | 711,05 | 888,82 | 1066,58 | 1244,34 | 1422,11 | 1599,87 | |
| J | 23.460,01 | 25.800,00 | 1.955,01 | 2.150,00 | 36,34 | | | | 143,24 | 321,00 | 498,77 | 676,53 | 854,29 | 1032,06 | 1209,82 | 1387,58 | 1565,35 | |
| K | 25.800,01 | 25.810,00 | 2.150,01 | 2.150,83 | 39,37 | | | | 78,41 | 271,00 | 463,58 | 656,17 | 848,75 | 1041,34 | 1233,92 | 1426,51 | 1619,09 | |
| L | 25.810,01 | 28.080,00 | 2.150,84 | 2.340,00 | 39,37 | | | | 78,08 | 270,67 | 463,25 | 655,84 | 848,42 | 1041,01 | 1233,59 | 1426,18 | 1618,76 | |
| M | 28.080,01 | 28.190,00 | 2.340,01 | 2.349,17 | 42,39 | | | | 3,89 | 211,24 | 418,60 | 625,96 | 833,32 | 1040,67 | 1248,03 | 1455,39 | 1662,75 | |
| N | 28.190,01 | 30.500,00 | 2.349,18 | 2.541,67 | 42,39 | | | | 0,00 | 207,36 | 414,72 | 622,07 | 829,43 | 1036,79 | 1244,15 | 1451,50 | 1658,86 | |
| O | 30.500,01 | 32.850,00 | 2.541,68 | 2.737,50 | 42,39 | | | | | 125,76 | 333,11 | 540,47 | 747,83 | 955,19 | 1162,55 | 1369,90 | 1577,26 | |
| P | 32.850,01 | 34.060,00 | 2.737,51 | 2.838,33 | 42,39 | | | | | 0,00 | 250,10 | 457,46 | 664,82 | 872,17 | 1079,53 | 1286,89 | 1494,25 | |
| Q | 34.060,01 | 37.150,00 | 2.838,34 | 3.095,83 | 42,39 | | | | | | 207,36 | 414,72 | 622,07 | 829,43 | 1036,79 | 1244,15 | 1451,50 | |
| R | 37.150,01 | 39.930,00 | 3.095,84 | 3.327,50 | 47,44 | | | | | | 109,90 | 341,96 | 574,02 | 806,08 | 1038,14 | 1270,21 | 1502,27 | |
| S | 39.930,01 | 45.800,00 | 3.327,51 | 3.816,67 | 47,44 | | | | | | 0,00 | 232,06 | 464,12 | 696,18 | 928,24 | 1160,30 | 1392,36 | |
| T | 45.800,01 | 48.550,00 | 3.816,68 | 4.045,83 | 47,44 | | | | | | | 0,00 | 232,06 | 464,12 | 696,18 | 928,24 | 1160,30 | |
| U | 48.550,01 | 51.670,00 | 4.045,84 | 4.305,83 | 53,50 | | | | | | | | 139,10 | 400,80 | 662,51 | 924,21 | 1185,92 | |
| V | 51.670,01 | 57.540,00 | 4.305,84 | 4.795,00 | 53,50 | | | | | | | | 0,00 | 261,70 | 523,41 | 785,11 | 1046,82 | |
| W | 57.540,01 | 63.410,00 | 4.795,01 | 5.284,17 | 53,50 | | | | | | | | | 0,00 | 261,70 | 523,41 | 785,11 | |
| X | 63.410,01 | 69.280,00 | 5.284,18 | 5.773,33 | 53,50 | | | | | | | | | | 0,00 | 261,70 | 523,41 | |
| Y | 69.280,01 | 75.150,00 | 5.773,34 | 6.262,50 | 53,50 | | | | | | | | | | | 0,00 | 261,70 | |
| Z | 75.150,01 | | 6.262,51 | | 53,50 | | | | | | | | | | | | | 0,00 |