

12345 Groenendijk Onderwijsadministratie
Trapezium 210
3364 DL SLIEDRECHT

Jaar 2018 Ceanr. 39999
Periode 04 Instnr. 0001
Volgnummer 004 Productie 04

Reg.nr. 123456
De heer A.B. Testpersoon
Trapezium 210
3364 DL SLIEDRECHT

		2			
Perc./ Aantal	Omschrijving		Berekening over	Totalen Betaling	Totalen Inhouding
1,0000	Bruto salaris	3	2.847,00	2.847,00	
6,870 %	Premie pensioen	4	2.224,68		152,83
0,150 %	Premie AOP		1.633,02		2,45
0,800 %	Toelage levensl.		2.847,00	22,78	
	Inkomenstoelage			34,47	
	Loonheffing	5	2.748,97		639,42
	Reisk. woon-werk			78,80	
	Reiskosten w/w			50,00	
			Totaal	3.033,05	794,70
			Netto	2.238,35	
				6a	
Uitbetaling:					
IBAN nr	NL03INGB0001234567		6b	2.238,35	

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Algemene gegevens	
Salaris	2847,00
Salarisschaal	LA
Trede	08
Werktijdfactor	1,0000
Arbeidsduur	159,72
Loonbel.tabel	wit
Loonh.korting	ja
%LH bijz.tarief	49,13
Geboortedatum	01-01-1965
Pensioenfonds	ABP
Soc.verzekeringen	ZW/WW/WAO-WIA
Verz. ZVW	ZVW
Burgerlijke staat	gehuwd
BSN	123456789
Functie	leraar
Km enkele reis	32,88
Reisdgn. per week	5,00

Berekeningsgegevens	
Uurloon overwerk	17,15
Uurloon ORT	17,15
Arbeidskorting	270,75
Jaarln bijz.bel.	34.947,20
SV-dagen	21,00
Salarisdagen	30,00
Recht Struct. EJU	179,36
Recht Dag Leraar	20,00
Recht vak.geld	227,76
Ln ZVW tarief	2.748,97
Jaargrsl.pensioen	40.046,16
Loon SV	2.748,97

Totalen t/m deze berekening	
Loon SV	10.995,88
Arbeidskorting	1.083,00
Loon loonheffing	10.995,88
SV-dagen	86,00
Per grsl Pensioen	13.348,72
Recht Struct. EJU	717,44
Recht Dag Leraar	80,00
Recht vak.geld	2.507,56
Loonheffing	2.557,68
Ln ZVW tarief	10.995,88

Periode	BRIN / Naam school	Werktijdfactor
01-08-2017 t/m 31-07-2018	01AB - Locatie Sliedrecht	1,0000 40uur 00min.

Pay slip explanation

As employee you receive a salary and a pay slip. For this your employer uses Payroll Gemal, a payroll application designed and maintained by Raet. Below you will find a description and explanation of what is presented on the pay slip.

The pay slip used in this document is an example and was composed at the beginning of January 2018 based on the information known at that time. Changes in legislation later this year are not incorporated.

This explanation is mainly intended for employees who are registered with the pension fund 'Algemeen Burgerlijk Pensioenfonds' (ABP) and are working in the education sector (for instance a primary – or secondary school). No rights can be derived from the content of this explanation.

If you would like to know what a change in your salary means for your take-home pay, you can make a calculation sample at www.groenendijk.nl. Choose 'Downloads' => 'Tools PSA' and choose the sample you need.

1. Upper part pay slip

In the upper part of the pay slip you will find the following information:

- Your name and address.
- The name and address of you employer.
- Your company logo.
- The period of the salary calculation.
- The production data of the salary calculation.
- Administrative data of you and your employer, for instance the registered number of your employer (5 characters) and your registration number (6 characters).

2. Left part pay slip

In the left part of the pay slip you will find the salary's calculation.

- **Perc./Aantal:** the percentages or the number of hours/days used in the calculation.
- **Omschrijving:** the (shortened) name of the amounts that affect your salary.
- **Berekening over:** the amounts used for the calculation with the presented percentages or number of hours/days.
- **Totale Betaling:** all amounts paid to you after the calculation.
- **Totale Inhouding:** all amounts withheld from you after the calculation.

In the left part you can also find the columns **Periode**, **BRIN/korte omschr. school** and **Werktijdfactor**. These columns show your positions at different schools and the payments as substitute employee. You can find these columns in the net payment.

3. Gross payments and deductions

This part presents all gross payments and deductions, such as:

- Salary payments, your work factor and full salary.
- Fees for overtime. The 'Aantal' column shows the number of hours paid.
- Extra allowance such as 'bindingstoelage' and/or 'inkomenstoelage'.
- Gross travel expenses.
- Deductions associated with leave (for instance parental leave).

4. Pension

As employee you are registered with the pension fund ABP. Your pay slip shows the payments for this pension fund. ABP determines the pension percentages:

- **Premie pensioen:** payment for your old age pension and bereaved pension.
- **Premie AOP:** payment for your disability pension.

If you have chosen for a supplementary pension or an additional insurance, you may also come across these payments:

- **Premie pensioen individueel:** payment for supplementary pension.
- **Premie aanvullingsplan IP:** payment for supplementary disability pension.

Learn more about your pension at www.abp.nl.

5. Income tax, gross/net payments and deductions

You have to pay income tax over your salary. This is a combination of:

- **Loonbelasting:** based on your salary a prepayment is made on your income tax. Your annual tax return determines final payment.
- **Premie volksverzekering:** payment for the following Dutch legislation:
 - Algemene Ouderdomswet (AOW).
 - Algemene nabestaandenwet (Anw).
 - Algemene Wet langdurige zorg (Wlz, previously AWBZ).

In general your employer will make the payments for Health Insurance. It is also possible that the nominal payment for this insurance is deducted from your salary. In this part of the pay slip all net payments such as travel expenses, declarations and deductions are listed.

6. Net salary

In this section you can find what you have earned in this period. You can also find your bank account(s) to which the net salary is transferred.

7. Right part pay slip

This part of the pay slip consists of three blocks:

- **Algemene gegevens:** information about you and your employment.
- **Berekeningsgegevens:** information used in the current calculation, like your hourly wages and your vacation allowance.
- **Totalen t/m deze berekening:** cumulative information about, for instance, your vacation allowance. Here you will also find amounts which you need for your annual tax return.