

Netherlands

Individual - Taxes on personal income

Last reviewed - 08 December 2025

The Netherlands taxes its residents on their worldwide income; non-residents are subject to tax only on income derived from specific sources in the Netherlands (mainly income from employment, director’s fees, business income, and income from Dutch immovable property).

Personal income tax rates

In the Netherlands, worldwide income is divided into three different types of taxable income, and each income type is taxed separately under its own schedule, referred to as a 'box'. Each box has its own tax rate(s). An individual's taxable income is based on the aggregate income in these three boxes.

Box 1 refers to taxable income from work and home ownership, and includes the following:

- Employment income.
- Home ownership of a principal residence (deemed income).
- Periodic receipts and payments.
- Benefits relating to income provisions.

Box 2 refers to taxable income from a substantial interest.

Box 3 applies to taxable income from savings and investment (*see the Income determination section for more information*).

2026 rates for box 1 income

Taxable income (EUR)		Tax on column 1 (EUR)	Tax on excess (%)
Over (column 1)	Not over		
0	38,883*		8.10
38,883	78,426	3,149	37.56
78,426		18,001	49.50

* In the first bracket of box 1, national insurance tax is levied at a rate of 27.65%.

Box 2 income is taxed at a rate of 24.5% for the first EUR 68,843 of income in Box 2 and a rate of 31% for the income above.

Box 3 income (deemed return on savings and investments) is taxed at a flat rate of 36%.

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