

Q & A – Payroll Netherlands

Q1. When is the payment date of my wages?

On the 24th of the month we are sending the payment files to the bank. In case the 24th is a weekend day, we aim to send the payment files to the bank the Friday before.

Q2. What is the pay schedule for variable payments?

Sales Commission	February, May, August, November
CS Incentive	January, April, July, September
Annual Salary Review	March
YE incentive	on March 15
YE CS/ Sales Commission	on March 15

Q3. Where can I find an explanation of the different items on the NL pay slip?

Please go to page 8 to find an explanation of the different items on the NL pay slip provided of the current payroll system.

Q4. How can I download my pay slip / annual statements?

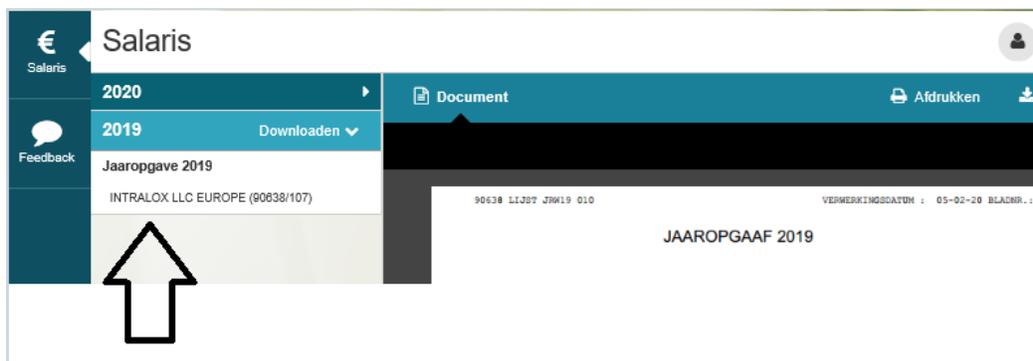
Access to portal: <https://mijnloonstrook.adp.nl>

Your user name: <name>@141149.adp;

Your password:

The pay slips can be found under tab year 2020 and future

The annual statement can be found under tab year 2019 and future:



Q5. What amount of home-work travel allowance can I expect to receive?

Home-work travel allowance is paid on the driving distance from your home to the office according to Routenet distance calculator. The calculation follows the guidelines for tax free allowance payment according to the Belastingdienst: one-way km * 2 * 0.19 EUR * 214 legal days / 12 months.

For employees working in the Wehl facility, Intralox has capped the max daily km at 35 km one way

For employees working in the Amsterdam facility, the max daily km is capped at 25km one way

For part-time employees the allowance is calculated to days traveling to the office.

Example monthly commuting allowance **below cap**:

One-way distance is 17 km per day.

Monthly travel allowance: $17\text{km} * 2 * \text{€} 0.19 * 214 / 12 = \text{€} 115.20$

Example monthly commuting allowance **above cap**:

One-way distance is 37 km per day.

Wehl: Monthly travel allowance: $35\text{km} * 2 * \text{€} 0.19 * 214 / 12 = \text{€} 237.18$

Amsterdam: Monthly travel allowance: $25\text{km} * 2 * \text{€} 0.19 * 214 / 12 = \text{€} 169.42$

Q6. Can I buy or sell vacation days?

There is no facility to buy holidays.

Regarding selling of holiday, it's important to remember that Dutch legislation only allows selling holidays granted above the statutory minimum of 20 days (160 hours) per year. Therefore, you can sell the 5 above statutory days (40 hrs) each year and any unused above statutory days from up to 5 years.

Your request needs to be sent by e-mail to HR.EU@intralox.com. Providing the balance is still available for processing, the request is executed in the December payroll.

For part-time employees the 5 above statutory days are calculated pro-rata.

Example sell above statutory days:

Your gross salary is € 2900 per month. Your hourly wage is then $\text{€ } 2900 * 12 / 2080$ hours per year = € 16.73 per hour.

Selling all your above statutory days (for a fulltime employee) will amount to:

$\text{€ } 16.73 * 1.08 * 40$ hours = € 722.74 gross.

Q7. How is Childbirth leave calculated in my pay?

The first 5 days of leave, taken after the birth of your child are paid as regular salary. Therefore, your gross monthly base salary and accrual of 8% holiday allowance will not change.

Q8. How is Supplemental Childbirth leave calculated in my pay?

If your baby is born after July 1, 2020, in addition to the 5 days of childbirth leave, you are entitled to 5 weeks (5 times your weekly working hours) of supplemental childbirth leave, to be taken within the first 6 months following the birth of your child. After these 6 months the leave days will expire.

When using this entitlement, your gross monthly base salary and your holiday allowance are impacted. During this leave you will be entitled to a 70% salary payment over a (capped) maximum of € 4,769 gross monthly salary (incl. holiday allowance).

The capped maximum is directly taken from the Dutch legislation on social security and state benefits and is updated annually.

For part-time employees the entitlement is pro-rated.

Example 1: Monthly gross salary **below** the cap

Your gross salary is € 2,000 per month, excluding 8% holiday allowance (€ 200 per month). Per day, the gross wage is $\text{€ } 2000 / \text{avg } 21.75$ workdays is € 91.95 gross.

1 full week (40 hours) of Supplemental Birth leave is paid at $\text{€ } 91.95 * 5 \text{ days} * 70\% = \text{€ } 321.83$

Accrual for holiday allowance is $8\% * \text{€ } 321.83 = \text{€ } 25.75$, added to the regular accrual and paid in May.

Example 2: Monthly gross salary **above** the cap

Your gross salary is € 5,200 per month, excluding 8% holiday allowance (€ 416 per month). Your gross salary is above the cap of € 4,769 per month. Per day, the gross wage is $\text{€ } 4769 / \text{avg } 21.75$ workdays is € 219.27 gross.

1 full week (40 hours) of Supplemental Birth leave is paid at $\text{€ } 219.27 * 5 \text{ days} * 70\% = \text{€ } 767.43$

Accrual for holiday allowance is $8\% * € 767.43 = € 61.39$, added to the regular accrual and paid in May.

Q8a. Will my pension be impacted by the Supplemental Childbirth leave?

No, the Supplemental Childbirth leave will not impact your pension contributions.

Q8b. Will my vacation days be impacted by the Supplemental Childbirth leave?

No, the Supplemental Childbirth leave will not impact your vacation days.

Q8c. Will my commuting allowance be impacted?

Yes, the commuting allowance will only be paid on workdays.

Q8d. I have a 30% arrangement. What is the impact?

Please note, if the **30% ruling** is currently applied to your payroll, the 25 days of partially paid supplemental Birth leave can have a significant impact if your annual earning fall below the minimum threshold required.

Please send an e-mail to Payroll.Netherlands@intralox.com at least 2 months in advance of your preferred leave period.

Q8e. What happens with my entitlement when I fall ill?

The leave entitlement will not stop if you are ill during the supplementary childbirth leave. Once you return to work, you can continue taking the supplementary childbirth leave within the period of 6 months following the birth of your child.

Leave days not taken within these 6 months will expire.

Q9. How is Parental leave calculated in my pay?

Parental leave is shown as a separate line item on your pay slip. As parental leave is an unpaid leave, you will not receive salary and holiday allowance. That's why your parental leave shows as a deduction on your pay slip.

Example 1: 20% parental leave (1 day per week)

Your gross salary is € 2,850 per month, excluding 8% holiday allowance (€ 228 per month).

The line item Parental Leave will show a deduction of 20% of the gross salary:

$€ 2850 * 20\%$ is € 570 gross. The holiday allowance builds up is now $€ 2,850 - € 570 = € 2,280 * 8\% = € 182.40$ per month.

Q9a. Will my pension be impacted by the Parental leave?

Yes, your pension contribution is impacted. Over the Parental leave days, you will not build up pension.

Q9b. Will my vacation days be impacted by the Parental leave?

Yes, there is no vacation days/ATV build up on parental leave days.

Q9c. Will my commuting allowance be impacted?

Yes, the commuting allowance will only be paid on workdays.

Q9d. I have a 30% arrangement. What is the impact?

Please note, if the 30% ruling is currently applied to your payroll, taking Parental leave can have a significant impact if your annual earning fall below the minimum threshold required.

Please send an e-mail to Payroll.Netherlands@intralox.com at least 2 months in advance of your preferred leave period.

Q9e. What happens if I fall ill during my Parental leave?

If you fall ill during your parental leave, there will be no right to sick pay for parental leave days, nor will these days be replaced

Q10. How is Maternity leave calculated in my pay?

Maternity leave is paid leave and in accordance with our Dutch Labour and Care legislation (WAZO). You will receive your regular salary during the period of 16 weeks maternity leave. As Maternity leave shows as a separate line item on your pay slip, the amount will mirror the amount of your salary. The line item Salary will not show on your pay slip.

Q10a. Will my pension be impacted by the Maternity leave?

No, your pension contribution is not impacted.

Q10b. Will my vacation days/ATV days be impacted by the Maternity leave?

Yes, there is no ATV days build up during your Maternity leave. Your Vacation days build up is not affected.

Q10c. Will my commuting allowance be impacted?

Yes, the commuting allowance will only be paid on workdays.

Q10d. I have a 30% arrangement. What is the impact?

There is no impact

Q10e. What happens if I fall ill during my Maternity leave?

If you fall ill during your Maternity leave, there will not be a direct impact on your salary payment. You will need to inform HR of your sickness and follow the procedure for Sickness during Maternity leave.

Q10f. Will I receive emergency service allowance during my Maternity leave?

No, the emergency service allowance will be discontinued as you are not allowed to work during your Maternity leave.

Q10g. Will I receive production incentive during my Maternity leave?

Yes, the production incentive is paid based on the average of the last 12 months.

Q11. How is Sick leave calculated in my pay?

If you are unable to perform your work due to sickness, accident or medical procedures, your salary payments will be affected. Continued payment of wages/adjustments during 1st and 2nd year of sickness as below schedule:

Sick pay – employees with production incentive (PPLH)

- First 52 weeks: 100% base pay and 70% of an average of production incentive per hour over last 12 months
- After 52 weeks: 70% base pay and 70% of an average of production incentive per hour after 52 weeks

Sick pay – employees without production incentive

- First 52 weeks: 100% base pay in the first 52 weeks
- After 52 weeks: 70% base pay after 52 weeks of sick leave

There is no difference in these rules for part-time and full-time employees.

Q11a. Will my pension be impacted by the Sick leave?

No, your pension contribution is not impacted.

Q11b. Will my vacation days/ATV days be impacted by the Sick leave?

No, your vacation and ATV accrual is not impacted by Sick Leave

Q11c. Will my commuting allowance be impacted?

Yes, after 6 weeks of 100% sick leave, your monetary commuting allowance will be discontinued.

Q11d. I have a 30% arrangement. What is the impact?

Please note, if the **30% ruling** is currently applied to your payroll, sickness can have a significant impact if your annual earning fall below the minimum threshold required. Please send an e-mail to Payroll.Netherlands@intralox.com if you are sick and need more information.

Q11e. Will I receive emergency service allowance during my Sick leave?

No, the emergency service allowance will be discontinued.

Q11f. Will I need to return my company car during my Sick leave?

If your company car is not used for private purposes, Intralox will need the car returned to the office.

Q12. What is paid in my final pay slip when I leave Intralox?

When you resign from Intralox, you are entitled to your salary up to the last day of your resignation period. If you received a permanent travel advance at the start or during your employment, the amount will be deducted from your last salary payment.

Your untaken accrued vacation days entitlement and holiday allowances will be paid out in the first payroll after the month of your formal end date.

When you leave Intralox because your current contract ended, you will also be entitled, according to our Dutch law, to a Transition allowance, which will be paid in the first payroll after the month your contract ended.

If you have any other questions, which are not covered in the above overview, please contact Payroll.Netherlands@Intralox.com

ORIGINEEL

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klantnr.	personeelsnr.	periode	volgnr.	afdelingsnr.	periodeomschrijving	Pensioenregnr.
93189	0000001	02 03	003	300	februari 2020	5867543
7	8	9	10	11	12	13
tabel	het.k.	jaarloon	% LH TBB	auto	BSN	IKV
wit	maand	ja	41,37 %	1	*****1234	000
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verzekerd voor	res	geb.datum	in dienst	uit dienst	functie	AO onbep.tijd
ZVW ZW VW WIA n		15081972	01081996		Account Manager	ja nec

naam werkgever	verwerkingsdatum	klantnr.	personeelsnr.	afdelingsnr.	per. nr.	c.	functiecode
ADP Voorbeeld BV	21-02-2020	93189	000001	300	02 003	9	3467

ADP Voorbeeld BV
Lylantse Baan 1
2908 LG CAPELLE AD YSSEL

Dhr. J W Bakker
Salarisstraat 22
3055 RA ROTTERDAM



Op deze plaats kan de werkgever mededelingen doen die een eenmalig karakter hebben

betalingen / inhoudingen / dagen / uren / bedragen omschrijving	deze periode	belastbaar voor		t/m deze periode	TWK verschil
		tabel	tab.bijz.bel.		
Netto TWK resultaat	51,21				
Salaris	2430,00	2430,00		4860,00	90,00
125% overwerk	58,43		58,43	126,59	2,53
150% overwerk	105,17		105,17	105,17	
Representatie verg.	50,00			100,00	
21 betalingen	2694,81	2430,00	163,60		92,53
Pensioenpremie TB	181,78	181,78-		362,55	6,67
Pensioenpremie TBB	10,34		10,34-	14,62	0,18
Loonheffing TB	519,08			1038,16	33,50
Loonheffing TBB 41,37%	63,40			89,82	0,97
Bijdrage auto	75,00			150,00	
22 inhoudingen	849,60	181,78-	10,34-		41,32
Bijtelling auto		445,83		891,66	
23 bijtellingen		445,83			
Gewerkte dagen	20,00			43,00	
24 dagen	20,00				
125% uren	3,00			6,50	
150% uren	4,50			4,50	
Loontijdvakdagen SV	21,67			43,34	
Bedragen:					
Loon ZVW	2847,31			5606,25	
Heffingsloon	2847,31			5606,25	
Loonheffing	582,48			1127,98	
Arbeidskorting	314,67			629,34	
Pensioenpremie	192,12			377,17	
Res. vakantietoeslag	194,40			1844,80	
25		26			27
29 betalingen	2694,81	2694,05	153,26	betalingen	92,53
inhoudingen	849,60			inhoudingen	41,32
netto	1845,21	28	TWK vanaf periode 01		51,21
NL77DEUT0503816906 BAKKER J W	1695,21				
NL73INGB0003778990 BAKKER B	150,00				

Example of TWK Payslip

1. The number under which your employer is registered at ADP.
2. This is your employee number which is your unique number in the payroll administration.
3. The period number and the unique number of the slip are shown here.
4. This is the department number in the company where you work.
5. This indicates the month or the period to which this payslip applies.
6. These columns may contain special information like the registration number of your pension or a part-time factor.
7. This information is important for determining which wage tax table applies. There are various tax tables and this section shows the one applicable to you. In the example it is 'month', 'white' refers to the normal wage tax and insurance premium table. An alternative is 'per 4 weeks', 'green'.
8. The tax credit determines whether you are entitled, or not, to a tax credit to reduce the payable wage tax. This depends on your personal circumstances.
9. Annual salary special payments. This annual salary (derived from the previous year) is the basis for determining the percentage of wage tax, special tariff (see item 10).
10. The applicable percentage of wage tax for holiday allowance, bonus and overtime, etc.
11. If your employer hasn't made a car available to you, this is indicated by 'N' (= NO). If you have a car made available to you, this is indicated by 'J' (= YES). If you pay a contribution towards your car, you will see this in item 22. The added amount for taxation is shown in item 23, and based on the catalogue value of your car minus your own contribution if applicable.
12. Your Social Security number: the number identifies you to the Employee Insurance Agency (UWV) and Tax and Customs Administration (Belastingdienst).
13. The employment number (IKV) is important for the Employee Insurance Agency (UWV) and Tax and Customs Administration (Belastingdienst). Especially when you are hired by the same employer several times.
14. The % settlement of the tax credit which is part of the % special tariff (see item 10).
15. The agreed fixed salary or wage paid per month, four weeks, day or hour. The overtime-hourly wage is the hourly wage for calculating your overtime.
16. This states the gross statutory minimum wage and the agreed number of working hours per pay period and the contract hours per week.
17. If this section shows the abbreviations 'ZVW' (Healthcare Insurance), 'ZW' (Sickness Benefit), 'WW' (Unemployment Benefit) and 'WIA' (Work and Income according to Labour Capacity), it means you are insured according to these four statutory schemes.
You are insured, the contribution however is paid by your employer. You will therefore not see any further details about them on your payslip.
18. RES stands for reserve. If 'J' (YES) is printed here then a special rule applies, e.g. a social fund.
19. This section contains general information, including your employment contract.
20. This shows the name of the company where you work, and your name and address, etc. Also mentioned here is how the % special tariff is divided in a regular% and a settlement% of the tax credit.
21. This shows all taxed and non-taxed payments of the current pay period including the total of the payments.
22. The deductions from the total payments are stated here per element. This row contains text which concerns wage tax and the wage tax at the special tariff. These levies consist of wage tax and national insurance contributions. Application of the special tariff is mentioned separately.
It also shows if applicable your own contribution for your company car (see item 11).
There is also a notification when you're paying pension contributions. These premiums are deducted from your wage before defining taxes.
23. This shows items other than money, it includes wage in kind, additions to the taxable amount such as the addition in connection with the company car (see item 11).
24. This specifies all days, hours and other details of the current period. In addition there are the same details up to and including the current period.
25. Various details are shown here for up to and including this period. If applicable, the amount of the used 'employed persons tax credit' (Arbeidskorting) is shown. This amount is part of your credit which has been used in the deduction for the wage tax. Each period your employer will inform the Tax and Customs Administration about this amount.
26. This section shows how payments and deductions are calculated. Special payments, such as overtime and holiday allowance, are taxed according to the special tariff (see item 10).
27. TWK = Retrospective Effect. If there has been a notification of a data change in a previous period – e.g. after a modification in your labour agreement – a recalculation is made and a retrospective result is produced. This column states how this result has been produced. The retrospective result is shown as a positive or negative amount in item 21.
28. The net amount to be paid to you is shown in this box. Below this box is shown how the net amount has to be paid to you. On this specification, the account numbers are in IBAN notation.
29. Various messages may be printed here. For instance the beneficiary of the payments.

Voorbeeldloonstrook TWK

1. Het nummer waaronder uw werkgever bij ADP is geregistreerd.
2. Het personeelsnummer is een eigen uniek nummer waaronder u bekend bent in de salarisadministratie van uw werkgever.
3. Hier ziet u onder andere de periode en het volgnummer van de loonstrook.
4. Het afdelingsnummer dat door uw werkgever is toegekend aan de afdeling waar u werkzaam bent.
5. De periodeomschrijving van de maand of periode waarop uw loonstrook betrekking heeft.
6. In deze kolommen staan bijzondere gegevens, bijvoorbeeld uw registratienummer voor het pensioen en/of een eventuele deeltijdfactor.
7. Uw werkgever berekent aan de hand van deze tabellen hoeveel belasting u moet betalen. De witte tabellen zijn voor inkomsten uit tegenwoordige arbeid (salaris). De groene tabellen zijn voor inkomsten uit vroegere arbeid, zoals pensioen of een WAO-uitkering. Omdat er verschillende tabellen bestaan, wordt hier afgedrukt welke tabel in uw situatie wordt toegepast. In dit geval 'maand', kleur 'wit', hetgeen refereert aan inkomsten uit arbeid. Een andere mogelijkheid is bijvoorbeeld '4-weeken', 'groen'.
8. Korting op de loonheffing. U heeft aangegeven of de heffingskorting wel of niet moet worden toegepast. U ziet een code.
De werkgever vult deze code in aan de hand van uw verklaring; deze bepaalt of er wel of geen korting geldt voor de loonheffing die bij u wordt ingehouden. De heffingskorting op uw loonstrook bestaat uit de Algemene Heffingskorting en de Arbeidskorting.
9. Het jaarloon bijzondere beloningen is het (belastbaar) loon van het vorige jaar, eventueel herleid naar een vol jaarloon. Met dit jaarloon wordt het percentage loonheffing bijzondere beloningen vastgesteld (zie punt 10).
10. Het toe te passen belastingpercentage bijzondere beloningen bij onder andere vakantietoeslag, bonussen en overwerk.
11. Hebt u geen auto van de zaak, dan staat hier een 'N' (= NEE). Als u wel een auto van de zaak hebt, staat hier een 'J' (= JA). Betaalt u een eigen bijdrage voor uw auto, dan vindt u deze bij punt 22. De fiscale bijtelling onder punt 23 is gebaseerd op de cataloguswaarde van uw auto minus uw eventuele eigen bijdrage. Er vindt geen bijtelling plaats als is ingevuld dat u de auto niet privé gebruikt.
12. Burgerservicenummer (BSN): onder dit nummer staat u geregistreerd bij het UWV en de Belastingdienst.
13. Het volgnummer inkomstenverhouding (IKV) is van belang voor het UWV en de Belastingdienst, vooral als u opnieuw in dienst treedt bij dezelfde werkgever.
14. Het % verrekening loonheffingskorting welke een onderdeel is van het totale % bijzondere beloningen (zie punt 10).
15. Salaris is het vast overeengekomen bedrag per maand, vier weken, dag of uur. Het overwerk uurloon is het uurloon waarmee uw overwerk wordt berekend.
16. Het bruto wettelijk minimumloon en de met u overeengekomen arbeidsduur per periode in uren en de contracturen per week.
17. Staan hier de afkortingen ZVW (Zorgverzekeringswet), ZW (Ziektewet), WW (Werkloosheidswet) en WIA (Wet werk en inkomen naar arbeidsvermogen), dan bent u voor deze vier wetten verzekerd. U bent verzekerd, maar uw werkgever betaalt de premies. U ziet dus op uw loonstrook geen verdere gegevens over deze wetten terugkomen.
18. Staat er onder RES 'J' (= JA), dan is een extra wet van toepassing, bijvoorbeeld een sociaal fonds.
19. Dit blok bevat algemene informatie onder andere over uw arbeidsovereenkomst.
20. Hier staan onder andere de naam van het bedrijf waar u werkt en uw naam en adres. Ook wordt hier vermeld hoe het % bijzondere beloningen is opgebouwd.
21. Hier staan alle belaste en onbelaste vergoedingen van deze periode inclusief het totaal van de betalingen.
22. Hier staat per onderdeel gespecificeerd wat er op de totale betalingen wordt ingehouden. In dit rijtje staan teksten over loonheffing en loonheffing tabel bijzondere beloningen. Deze loonheffing bestaat uit loonbelasting en premies volksverzekeringen. Als de tabel 'bijzondere beloningen' is toegepast (zie punt 10), dan staat dit hier apart vermeld. Ook vindt u hier een eventuele eigen bijdrage voor uw auto van de zaak (zie punt 11). Als u premie voor uw pensioen betaalt, staat dit ook hier vermeld. Deze premie wordt eerst in mindering gebracht op het loon, voordat u belasting betaalt. U ziet op de strook dat de door u betaalde pensioenpremie het tabelloon en eventueel het loon dat belast wordt volgens de tabel bijzondere beloningen, verlaagt.
23. Hier staan de posten afgedrukt, anders dan in geld. Dit zijn onder andere loon in natura, fiscale bijtellingen, zoals een bijtelling in verband met een auto van de zaak (zie punt 11).
24. Hier vindt u alle dagen, uren en andere gegevens van de huidige periode. Rechts daarvan ziet u diezelfde gegevens t/m de huidige periode.
25. Hier zijn diverse bedragen van deze periode en (rechts) t/m deze periode afgedrukt.
U ziet hier, indien van toepassing, het bedrag van de genoten arbeidskorting. Dit bedrag is onderdeel van de korting die voor u is toegepast op de ingehouden loonheffing. Uw werkgever geeft dit bedrag periodiek aan de Belastingdienst door.
26. Hier ziet u hoe de betalingen en inhoudingen zijn berekend. In geval van bijzondere beloningen, zoals overuren en vakantiegeld, moet de loonheffing worden berekend met de tabel bijzondere beloningen (zie punt 10).
27. Als een mutatie met TerugWerkende Kracht (TWK) is opgegeven, volgt na herrekening een TWK-resultaat. In deze kolom is vermeld hoe dit TWK-resultaat tot stand is gekomen. Het TWK-resultaat vindt u als bedrag (positief of negatief) terug bij punt 21. Een TWK-wijziging kan bijvoorbeeld voorkomen bij de invoering van een nieuwe CAO. Deze gaan vaak in op een datum in het verleden.
28. Omlind staat hier het netto aan u uit te betalen bedrag. Onder dit bedrag wordt weergegeven hoe dit aan u betaald moet worden. De rekeningnummers worden in IBAN-notatie weergegeven.
29. Hier kunnen diverse meldingen worden afgedrukt, bijvoorbeeld de begunstigde van de betalingen.