

Stichting FOM
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Eerste kopie
Kavelnr. GEVPRO65
Afnr. 20160212144345
Productie 02
Wijz.stamgeg. 0216

Volgnummer 02
PERIODE 02
Jaar 2016

Stichting FOM Sal.februari 2016

1

Perc./ Aantal	Omschrijving	Berekening over	Totalen Betaling	Inhouding	Ln SV	Ln Loonh Tabel	Ln Loonh tarief	Waarvan eenmalig
3	Salaris Br.verm.ivm.reisk				J			
4	Premie pensioen Premie AOP Premie aanv IP 1				J			
5	Loonheffing Netto reisk. AVOM OHRA premie Inh WN WIA-WGA Reisk. woon-werk Werkkosten verg. Internetverg.				J			
	Totaal							

Netto

6

Uitbetaling:
IBAN nr

Algemene gegevens	Berekeningsgegevens	Totalen t/m deze berekening
Salaris	Uurloon overwerk	Loon SV
Schaalnummer	Uurloon O.R.T.	Arbeidskorting
Anc./functiejaar	Arbeidskorting	Loon loonheffing
Arbeidsduur	Jaarln bijz.bel.	SV dagen
Periode periodiek	SV dagen	Dgn loonheffingen
LH-tabel	Dgn loonheffingen	Salarisdagen
Loonheffingskorting ja	Salarisdagen	Per. grslg PF max
Perc. LH bijz.tarief	Per. grslg PF max	Recht EJU
Geboortedatum	Recht EJU	Recht VT
Datum in dienst	Recht VT	Premie pensioen
Pensioenfonds	Ln ZVW max tar	Premie AOP
Verzekerd ZW/WW/WAO-WIA	Ln ZVW tarief	Loonheffing
Verzekerd ZVW	Loon loonheffing	Ln ZVW max tar
Nummer ink.verh	Jaargrondslag PF	Ln ZVW tarief
Fisc reisafstand		APG afdr.pr.IPAP1
Code burg staat		OHRA-premie
Bsn/sofi-nummer		Bruto loon
		Div.niet fisc
		Netto
		Internetverg
		Werkkosten verg

7

EXPLANATORY NOTES - FOM SALARY SLIP

Below you will find a brief explanation of the various entries on the salary slip. These notes cover only the most common entries. If, after reading these explanatory notes, you still have any queries, please get in touch with FOM's payroll administration department.

1. TOP SECTION OF SALARY SLIP

In the top section of the salary slip you will find the following details:

- your name and address
- FOM's name and address
- the period of the salary calculation
- production data relating to the salary calculation
- administrative details

2. CENTRAL SECTION OF SALARY SLIP

The salary slip is divided into three vertical columns.

- *Perc./Aantal*: the percentages and quantities on which the calculation is based.
- *Omschrijving*: the name or abbreviated name describing the amounts that affect your salary.
- *Berekening over*: the amounts on which the percentage is based.
- *Totalen betaling*: all amounts paid to you in the month in question.
- *Totalen inhouding*: all amounts withheld from your salary in the month in question.
- *Loon SV*: whether the payment/withholding is included in the calculation of salary for social security purposes (national insurance and employee insurance).
- *Ln loonh tabel*: the salary on which tax is payable on the basis of the applicable tax table.
- *Ln loonh tarief*: the salary on which tax is payable on the basis of the special tariff table.
- *Waarvan eenmalig*: If you receive a once-only gross payment, a holiday bonus for example, this shows the net amount paid to you.

3. GROSS PAYMENTS AND WITHHOLDINGS

This section of the salary slip sets out all gross payments and withholdings. These include:

- Gross salary, corrected for part-time percentage, gross reduction in connection with participation in the AVOM commuter allowance scheme, gross allowances.

4. PENSION

As an employee, your pension accrual is arranged through membership of the ABP Pension Fund for Public Employees. The contributions you pay are shown on your salary slip. These contributions are based on the annual qualifying salary, taking deductible amounts into account (you can find details of these on the FOM website, in Appendix I to the Implementation Regulations *Uitvoeringsregelingen, bijlage I*). The percentages are determined by ABP.

- *Premie pensioen*: the premium for old-age and surviving dependants pension
- *Premie AOP*: premium for your disability pension
- *Premie aanv IP*: premium for disability insurance (if applicable)

5. PAYROLL TAX, NET PAYMENTS AND WITHHOLDINGS

Payroll tax has to be deducted from your income. Payroll tax is a combination of:

- *Tax*: an advance levy of income tax is deducted from your salary. The final calculation is made on the basis of your annual tax return.
- *Premiums for national insurance*: AOW (General Old Age Pensions Act), ANW (Surviving Dependants Act) and AWBZ (Exceptional Medical Expenses Act).

This section of the salary slip also shows all net payments and withholdings such as commuter allowance, payments in connection with participation in AVOM commuter allowance scheme, fixed or mobile Internet allowance, contribution for the costs of employment and deduction of employee premiums for WIA-WGA.

6. NET SALARY AND BANK ACCOUNT DETAILS

This section shows your net salary for this period and the IBAN account to which the net salary has been transferred.

7. LOWER SECTION OF SALARY SLIP

This section of the salary slip is also divided into three vertical columns *General data*, *Calculation data* and *Totals up to and including this calculation*.

General data (Algemene gegevens)

7.1 Salary (Salaris)

This is the gross amount associated with the salary scale and seniority step to which you are contractually entitled. If you work part-time, the amount shown reflects the part-time percentage worked.

7.2 Salary scale number (Schaalnummer)

This is the number of the salary scale which applies in your case.

7.3 Seniority / years in post (Anc./ functiejaar)

This is the seniority step of the salary scale which applies in your case.

7.4 Working hours (Arbeidsduur)

This is the average number of hours you work per month. In a full-time position this is 165 hours.

7.5 Increment period (Periode periodiek)

This is the month in which you could normally expect to receive an annual salary increment, unless you have already reached the highest level of your particular salary scale.

7.6 Tax table (LH-tabel)

This relates to the type of tax table that has been used to calculate the amount of tax you have to pay.

- *Wit* (white) governs income from current employment.
- *Groen* (green) governs income from previous employment (such as a pension supplement or pension benefit guarantee).

7.7 Tax rebate (Loonheffingskorting)

If *ja* is shown, it means that you are entitled to some form of tax rebate. A tax rebate means that you are entitled to a reduction of the amount of tax which is deducted from your salary.

7.8 Percentage for deductions on the basis of the special tariff table (Perc. LH bijz. tarief)

This is a table of tariffs for wage tax and national insurance. The tariffs or percentages in this table are applied to incidental payments such as holiday bonus, end-of-year bonus, overtime, etc.

Scale	Annual salary	Wage tax/national insurance for employees under 65 years of age
1.	€ 0 to € 19,922	36.55%
2.	€ 19,923 to € 33,715	40.20%
3.	€ 33,716 to € 66,421	40.20%
4.	€ 66,422 and above	52.00%

scales applicable on 1 January 2016

7.9 *Date of birth, Employed from, Employed until, and Pension Fund* are all self-explanatory.

7.10 Insured for the Acts on the basis of your employment at FOM (Verzekerd ZW/WW/WAO-WIA en ZVW)

ZW	Sickness Benefits Act (insurance for employed persons)
WW	Unemployment Insurance Act (insurance for employed persons)
WAO	Incapacity Insurance Act (insurance for employed persons)
WIA	Work and Income (Ability to Work) Act (insurance for employed persons)
ZVW	Healthcare Insurance Act

7.11 Income relationship number (Nummer ink.verh)

The employer must give each new income relationship (i.e. employee) a unique number that must be shown on the salary slip.

7.12 Fiscal commuting distance (Fisc reisafstand)

This shows you the commuting distance on which any applicable commuter allowance is based.

7.13 Marital status code (Code burg staat)

This shows your marital status.

7.14 Citizen service number (Bsn/sofi-nummer)

The number shown here is your Citizen Service Number.

Calculation data (Berekeningsgegevens)

7.15 Hourly rate for overtime (Uurloon overwerk)

This is the hourly rate which is used as the basis for the calculation of overtime payments. In accordance with the Collective Labour Agreement for Research Institutions (CAO-OI), only those in salary scale 10 and below are eligible for the payment of overtime.

7.16 Irregular hours allowance (Uurloon O.R.T.)

This is the hourly rate which is used as the basis for the calculation of the irregular hours allowance. According to the provisions of the Collective Labour Agreement for Research Institutions (CAO-OI), the maximum basis for this allowance is seniority step 10 in salary scale 7. In accordance with the CAO-OI, only those in salary scale 10 and below are eligible to receive this allowance.

7.17 Employed person's tax credit (Arbeidskorting)

Under this heading you will see the allowance that has been applied in the month in question. The employed person's tax credit is a rebate on wage tax. It is calculated on the basis of your salary from current employment, but excludes any incidental payments (such as holiday bonus). The tax credit is calculated as a percentage of your income and depends on your age and your annual salary. Tax credit is gradually reduced once your income exceeds € 34,015.00. In addition, there is a ceiling to the total amount of tax credit payable. From 1 January 2016, the maximum total tax credit for employees aged 65 and under is € 3,103.00 per annum.

7.18 Annual salary incidental payments (Jaarln bijz.bel.)

The total taxable annual income for the previous calendar year. This amount determines the 'percentage for deductions on the basis of the special tariff table'. In the case of new employees, the taxable salary is translated into an annual total. The percentage for deductions on the basis of the special tariff table (*see 7.8*) is applicable to all incidental payments that you receive (such as holiday bonus, end-of-year bonus and overtime).

7.19 Social security days (SV dagen)

The number of working days for which you receive salary, including any days for which you receive benefit because of illness, disability or unemployment.

7.20 Taxable days (Dgn loonheffingen)

This is the number of working days per month, irrespective of any public holidays that might fall in that period. The total takes no account of the part-time percentage worked.

7.21 Salaried days (Salarisdagen)

This is the total number of days of the month for which you receive salary. The total takes no account of the part-time percentage worked.

7.22 Period qualifying salary, pension fund (Periode grndsl PF)

The figure shown here is the monthly qualifying salary from which your AOP premium is calculated (*see 7.39*).

7.23 End-of-year bonus entitlement (Recht EJU)

This is the gross amount you have accrued in the month in question towards your end-of-year bonus. The accrual percentage for the end-of-year bonus is 8.33% of your contractual salary.

7.24 Holiday bonus entitlement (Recht VT)

This is the gross amount you have accrued in the month in question towards your holiday bonus. The accrual percentage for the holiday bonus is 8% of your contractual salary.

7.25 Salary for Healthcare Insurance Act, maximum tariff (Ln ZVW max tar)

The premiums for compulsory healthcare insurance are calculated on a maximum annual salary (for 2016 € 52,763.00).

7.26 Salary for Healthcare Insurance Act (Ln ZVW tarief)

This is the salary on which the premium for the compulsory health insurance is calculated.

7.27 Taxable salary (Loon loonheffing)

This includes all gross salary components minus pension contributions.

7.28 Annual qualifying salary, pension fund (*Jaargrondslag PF*)

This is the amount from which your pension contributions are calculated. You can calculate it yourself by taking the gross salary for January, multiplying it by 12 to derive an annual salary, adding holiday bonus, end-of-year bonus and contractual allowances. Some deviation is possible because incidental payments from the previous year might be included, such as the payment for AVOM hours.

Totals up to and including this calculation (Totalen t/m deze berekening)

7.29 Salary for social security premiums (*Loon SV*)

The cumulative salary on which social security premiums are payable for the current calendar year, up to and including this period. Social security premiums are calculated over this cumulative total.

7.30 Employed person's tax credit (*Arbeidskorting*)

The cumulative employed person's tax credit that has been applied in the current calendar year up to and including this period (*see 7.17*).

7.31 Taxable salary (*Loon loonheffing*)

The cumulative salary on which tax is payable for the current calendar year, up to and including this period (*see 7.27*).

7.32 Social security days (*SV dagen*)

The cumulative number of 'social security days' in the current calendar year, up to and including this period (*see 7.19*).

7.33 Taxable days (*Dgn loonheffingen*)

The cumulative number of working days in the current calendar year, up to and including this period (*see 7.20*).

7.34 Salaried days (*Salarisdagen*)

The cumulative number of salaried days in the current calendar year, up to and including this period (*see 7.21*).

7.35 Period qualifying salary, pension fund (*Periode grndsl PF*)

The cumulative amount of qualifying salary in the current calendar year, up to and including this period. Pension contributions are calculated and deducted on the basis of this cumulative total (*see 7.22*).

7.36 End-of-year bonus entitlement (*Recht EJU*)

The cumulative gross end-of-year bonus that you have accrued in the current calendar year, up to and including this period (8.33% of your contractual salary).

7.37 Holiday bonus entitlement (*Recht VT*)

The cumulative gross holiday bonus that you have accrued in the current calendar year, up to and including this period (8% of your contractual salary).

7.38 Pension contributions (*Premie pensioen*)

The cumulative amount deducted in the current calendar year, up to and including this period, for your ABP retirement and surviving dependants pension.

7.39 Premium for disability pension (*Premie AOP*)

The cumulative amount deducted in the current calendar year, up to and including this period, for your ABP disability pension.

7.40 Payroll tax (*Loonheffing*)

The cumulative amount of payroll tax deducted in the current calendar year, up to and including this period.

7.41 Salary for Healthcare Insurance Act, maximum tariff (*Ln ZVW max tar*)

The cumulative total of premiums for compulsory healthcare insurance (*see 7.25*).

7.42 Salary for Healthcare Insurance Act (*Ln ZVW tarief*)

The cumulative total of premiums withheld in the current calendar year, up to and including this period, for compulsory healthcare insurance (*see 7.26*).

7.43 ABP premium for disability insurance (APG afdr.pr.IPAP)

The cumulative total of premiums for disability insurance withheld in the current calendar year, up to and including this period.

7.44 OHRA-premie (OHRA-premie)

The cumulative total of premiums for health insurance withheld in the current calendar year, up to and including this period.

7.45 Gross salary (Bruto loon)

The cumulative total of all gross remuneration components paid to you in the current calendar year, up to and including this period. This figure includes your gross monthly salary, holiday bonus, end-of-year bonus and the gross value of allowances.

7.46 Misc., non-fiscal (Div. niet fisc)

This figure includes all non-fiscal remuneration components paid to you in the current calendar year, up to and including this period, e.g. commuter allowance, internet allowance, contribution in costs of employment, and net payments under the AVOM commuter allowance scheme.

7.47 Net salary (Netto)

The cumulative amount of salary paid to you by FOM in the current calendar year, up to and including this period, after deductions and withholdings.

7.48 Internet allowance (Internetverg)

The cumulative net amount paid to you by FOM to you in the current calendar year for your Internet connection (fixed or mobile).

7.49 Contribution in costs of employment (Werkkosten verg)

The cumulative net amount paid to you by FOM to you in the current calendar year for your contribution in costs of employment.