



## Notes to the *Loonbelastingverklaring*

The *loonbelastingverklaring* is an obligation which you as an employee or as a person who receives a pension should meet. This *loonbelastingverklaring* is important for the calculation of your wage or pension. If one fails to complete the *loonbelastingverklaring* or it is filled in incorrectly, the highest rate (35.4%) will be taken into account and the tax-free allowance – elderly supplement will not be applied. This form is used to provide these data.

Furthermore, you should indicate whether you want your employer or pension administrator to apply the tax-free allowance and elderly supplement. Your employer or pension administrator will then withhold less *loonheffing* from your wage or pension. You are not obliged to have them apply the tax-free allowance and elderly supplement.

### Application of tax-free allowance – elderly supplement

Only one employer or pension administrator may apply the tax-free allowance – elderly supplement for you. You are not allowed to have the tax-free allowance applied if you do not live on the BES islands.

You are allowed to do this if:

1. You possess a decision issued by the Inspector, which shows that you meet the requirements for the application of the tax-free allowance. Please refer to the *Loonbelasting en premies Manual* for more information;
2. You are a resident of Aruba or St. Maarten;
3. You receive a pension and the BES islands are allowed to levy tax on this pension. In that case your employer may only apply the tax-free allowance up to a maximum equalling the amount of your pension.

### Elderly supplement

You may have the elderly supplement applied if you are eligible for a benefit pursuant to the BES General Retirement Insurance Act [*Algemene Ouderdomsverzekering (AOV) BES*] on 1 January of the year in which you submit this *loonbelastingverklaring*.

Year of birth:	Retired in:	Edad di penshun:
1952 or earlier	2012 or earlier	60 aña
1953	2015	62 aña
1954	2017	63 aña
1955	2019	64 aña
1956 or later	2021 or later	65 aña

### Signature

You should submit this form, completed and signed, to your employer or pension administrator before your first wage or pension payment. If anything changes in your details after you have submitted this form, you should notify your employer or pension administrator about this in writing. Your employer or pension administrator should keep this form for a period of 10 years.

### Questions 1a up to and including 1g

Fill in your personal details here. Request your CRIB number at B/CN.

### Question 2a

You are entitled to elderly supplement if you have reached the age of 60 at the start of the calendar year.

### Question 2c

You are only entitled once to the tax deduction, the child supplement, and the elderly supplement. This means that, if you have several employments of which the wage periods concur entirely or partially, you can only take advantage of the aforementioned reductions with one employer.

### Question 3

Question 3 is where you sign the *loonbelastingverklaring*.