

EXPLANATION SALARY SLIP

1) ALGEMENE GEGEVENS I = GENERAL INFORMATION I

KLANTNR: Your sub-number at which Dow is registered at the salary service provider ADP.

PERSONEELSNR.: Your employee number / Dow user-id.

PER.: The month which reflects the salary-slip (01=January, 02=February, etc.).

C: The kind of salary-slip (9=normal pay-slip).

NR.: The increasing number of pay-slips created for you this year.

AFDELINGSNR. : Department number. Not in use.

PERIODEOMSCHRIJVING: This indicates the month and year to which this salary slip applies.

TABEL: This information is important for determining which wage tax table applies. There are various tax tables and this section shows the one applicable. 'WIT' (white), 'MAAND' (month) refers to the normal wage tax and insurance premium table for active employees.

HEFF.K: The tax reduction code (JA=YES/NEE=NO) depends on your personal situation and is taken from what you reported on the "Model opgaaf gegevens voor de loonheffingen" (previous called "loonbelastingverklaring").

JAARLOON: Your taxable income of the previous year. This income determines which percentage of wage tax is deducted on extra/special payments this year.

LOONHEFF.: The percentage of wage tax that is deducted from extra payments (e.g. vacation allowance, 13th month, performance award, overtime) this year.

AUTO: Indication to show if you have a company car (N=no, J=yes).

BSN/SOFI-NR.: Burger Service Nummer = Your social-fiscal number at which you are registered at the Tax Authorities, UWV (Uitvoeringsinstelling WerknemersVerzekeringen – social securities) and other institutions.

IKV: InKomstenVerhoudingnummer = Internal revenue number.

SALARIS: Your (monthly) base salary.

PER: The time period the salary slip is created / your salary is paid (MAAND=monthly).

OV.UURL.: Your hourly salary (12 * salary / 260 days / 8 hours).

WETT.MIN: The legal minimum salary for your age.

ARB.DUUR: Average working hours per month (260 days * 8 hours / 12 months).

VERZEKERD VOOR: if mentioned, you are insured for following social securities:

ZVW – Zorgverzekeringswet = Healthcare Insurance.

ZW – Ziektewet = Sickness Benefit

WW – Werkloosheidswet = Unemployment Benefit

WIA - Wet werk en Inkomen naar Arbeidsvermogen = Work and Income according to Labor Capacity

RES: Not in use.

GEB.DATUM: Your date of birth (dd-mm-yy).

IN DIENST: The date your employment at Dow started (dd-mm-yy).

UIT DIENST: The date your employment at Dow ends (dd-mm-yy).

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FUNCTIE: Your function description. Not in use.

FUNCTIECODE: The Costcenter to which your salary costs are charged.

EX/NON EX: Your employee status (E=exempt (not eligible for overtime payment), N=non-exempt (eligible for overtime payment), F=full-time, P=part-time. Also the number of hours per week you are working is printed here.

DATUM IN PF. : Date you started to participate in the Dow Pension Fund (dd-mm-yy).

VRZ.FNDS/P.V. : Participant in social fund vs. social club (0=no, 1=yes)

PLOEGENTS%.: Your percentage of shift-allowance.

2) ALGEMENE GEGEVENS II = GENERAL INFORMATION II

NAAM WERKGEVER: The name and address of Dow.

VERWERKINGSDATUM: The processing date on which this pay-slip was produced.

NAAM WERKNEMER, ADRES WERKNEMER, POSTCODE, WOONPLAATS: This part contains your address information needed to send the pay-slip to your home address.

3) BETALINGEN/INHOUDINGEN/DAGEN/UREN/BEDRAGEN = PAYMENTS/DEDUCTIONS/DAYS/HOURS/AMOUNTS

NETTO TWK RESULTAAT: NET RETROACTIVE RESULT. This is the result from a change with a previous starting date then the current month (see explanation at the end).

BASIS SALARIS: BASE SALARY. This is your monthly base salary.

PLOEGENTOESLG: SHIFT-ALLOWANCE. This is a percentage of the base salary, depending on your shift schedule.

REISVERGOEDING: COMMUTER COMPENSATION. Allowance as one of the components as a replacement for the previous premium savings scheme.

VERG ZVW AANV.: EMPLOYER CONTRIBUTION ZVW AANV. Dow compensates 50% of the supplementary health insurance premium Avero achmea (ZVW AANV). No compensation is granted on the additional package for comfort and/or dentist (ZVW ADD).

VERG ZVW PR.: EMPLOYER CONTRIBUTION ZVW. Compensation based on 25% of the premium for the base package of healthcare insurance from the Insurance Company Avero achmea for 1 person without additional own risk.

WG BIJDR SPAREN 2%: Dow pays monthly 2.0% of the basesalary (including vacation allowance /13th month) as a contribution to the vacation savings scheme.

SPAREN VERLOF WG 2%: The contribution of Dow goes to your saving account

SPAREN VERLOF WN 1%: Your own contribution which goes to your saving account. 1% of the basesalary (including vacation allowance /13th month)

SPAREN VERLOF WN TB: A fixed amount which you can deposit every month to your saving account.

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OVERWERK: OVERTIME. Overtime allowance for the employee who, in order of his supervision, works more hours than his/her normal working hours. Only non-exempt employees are entitled to the allowances in item.

REISVERGOEDING: COMMUTING ALLOWANCE. Allowance for commuting between home and work by means of own transportation. The amount of the allowance depends on the distance from home to work.

betalingen: PAYMENTS. The sum of all payments and allowances.

PENSIOENPREMIE: PENSION PREMIUM. The pension premium is calculated per March 1 of each year.

LOONHEF T: WAGE TAX MONTHLY PAYMENTS. Deduction of wage tax based on monthly tax table for active employees. It takes into account general tax reduction and tax reduction for active employees.

INH NOM. PREMIE ZVW: PREMIUM HEALTHCARE INSURANCE AVERO ACHMEA. Monthly premium for the base package of healthcare insurance from the Insurance Company Avero achmea. The amount should match the amount mentioned in the policy from Avero achmea.

VOORZ.FONDS: SOCIAL FUND. Your contribution for the Social Fund.

PERSONEELSVER : SOCIAL CLUB. Your contribution for the Social Club.

BYZT 42.00%: WAGE TAX EXTRA PAYMENTS. The wage tax that is being deducted from the total amount of all the items (extra payments) that reside under the special tax rate.

ZVW AANV: PREMIUM HEALTHCARE INSURANCE AVERO ACHMEA. Monthly premium for the supplementary healthcare insurance from Avero achmea (Additional Dow package). Also review the policy from Avero achmea. 50% of the premium is compensated by Dow.

ZVW ADD. : PREMIUM HEALTHCARE INSURANCE AVERO ACHMEA. Monthly premium for the additional healthcare insurance from Avero achmea (Comfort package and/or Dentist package). Also review the policy from Avero achmea.

inhoudingen: The sum of all deductions.

GEW. DGN : The number of workdays (weekdays).

% OVERWERK: The percentage (on top of your monthly base salary) paid as a compensation for working overtime.

TIJDVAKDGEN SVW: The number of premium days, used for the calculation of the social security premiums to be paid by the employer (260 days/12).

bedragen: AMOUNTS. Here you will find different data from this month.

4) BELASTBAAR VOOR = TAXABLE FOR

Payments and deductions are assigned to the following columns in order to calculate the amounts of wage tax due:

- **TABEL** (Table wage tax – base for the calculation of wage tax on “normal/monthly” payments)
- **BIJZ. TARIEF** (Special rate wage tax – base for the calculation of wage tax on “extra/special” payments)

The wage tax amounts you will find at LOONHEF T en BYZT 42,00%

If a payment or deduction is not reported in these columns (e.g. REISVERGOEDING), then it means that no taxes are due (i.e. the payment is non-taxable).

5) T/M DEZE PERIODE = YEAR-TO-DATE

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Here you can find various year-to-date data (t/m deze periode).

bedragen: At the end of the year, the year-to-date amounts are similar to those reported on your annual income statement (jaaropgaaf) and the amounts reported to the Tax Authorities.

6) TWK = Terug Werkende Kracht = RETROACTIVE

Here you can find the results from a retroactive change.

In this example from a **February** pay slip, is a retroactive change as of **January** for Commuting compensation. This employee did not receive this Commuting compensation, so including January this is paid now in February. As you can see at 5 (T/M DEZE PERIODE), these amount are also accumulated. The total Net retroactive result you can find at **Betalingen** on the left side (first amount).