
NETHERLANDS 2004

1. Overview of the tax-benefit system

Dutch social security provides several incomes replacement schemes under the employee's insurance act (e.g. unemployment insurances), the national insurance act (e.g. child benefits) and the Act for work and social assistance. Earnings related unemployment insurance pays 70 per cent of the last earned wage for a period of time dependent on employment record. Short-term non-earnings related unemployment benefits pay 70% of the minimum income. Supplements are available for those whose benefits are lower than the minimum income. After the unemployment benefit expires, social assistance is available conditional on a means test and registration at the job office. A system of family related benefits is universally available. Housing costs can be covered by a separate individual benefit. Unemployment and social assistance are taxable, family and housing benefits are not. Earnings related benefits are based on gross earnings. In general, the information refers to the situation on 1st January and 1st July 2004.

1.1. *Average worker wage (AW)*

The 2004 AW level is EUR 37 851.

2. Unemployment insurance

The unemployment benefit (WW) includes two types of benefits:

1. the earnings related benefit (half a year up till 5 years depending on employment record),
2. the short-term benefit (max. half a year) for persons that are not eligible for 1. (minimum-wage related benefits)

The unemployment benefits might be supplemented by the "Supplementary Benefits Act" (TW), if the benefit is below minimum income.

2.1 *Conditions for receipt*

Entitlement to unemployment benefits dependent on the claimant seeking employment and being registered with the local employment agency.

2.1.1 *Employment conditions*

- *Earnings-related benefit*: to have worked 26 weeks in the last 39 weeks immediately preceding unemployment, plus to have worked at least 52 days or more during four of the last five years. Calendar years during which the person cared for children under 6 count fully for this requirement. Calendar years during which the person cared for children between 6 and 12 qualify for 50% of this requirement.
- *Minimum-wage related benefit (short-term)*: 26 weeks in the last 39 weeks immediately preceding unemployment.

2.1.2 *Contribution conditions*

- *Earnings-related benefit*: at least 52 days in paid employment (hence contributed) in four of the last five years preceding unemployment. Insurance is compulsory for employees.

2.2 *Calculation of benefit amount*

2.2.1 *Calculation of gross benefit*

Salary-related unemployment benefit is 70 per cent of former gross earnings up to a maximum daily wage of EUR 167,70 per day (5 days per week, that is EUR 43 602 per year).

Minimum-wage related benefit is 70% of the minimum wage (or 70% of the daily wage if this is less than the minimum wage, i.c. because of part-time work.).

Gross minimum wage per month, 2004 (in EUR)

		Including holiday pay
Year	1264.80	1365.80

The gross minimum holiday pay is 8% of the gross minimum wage.

Supplementary Benefits Act (TW)

The TW provides assistance to people who get a benefit from one of the employee insurance schemes (such as the WW, Wajong, WAO, or ZW schemes) if their income (plus that of their partner) falls below the minimum guaranteed income (this being the gross legal minimum wage plus 8 per cent holiday pay divided by 21.75).

Supplementary benefit equals the difference between the applicable minimum guaranteed income level and the total income of the beneficiary and his or her partner.

As of 1 July 2003, the minimum guaranteed incomes were set as the following gross amounts

Family situation	Per cent of minimum wage
Single person	70%
Lone parents	90%
Married persons and couples living together	100%

The term “income” covers all work-related earnings, including most social security benefits, of claimants and their partner. Any property such as a private home, or capital such as savings, is disregarded.

For two years at most, part of the work-related income (up to a maximum of 15% of the minimum wage) is disregarded. The maximum period of two years does not account for persons older than 57.5 years.

The maximum rates of supplementary benefits are:

- 30% of the minimum wage for married persons and couples living together.
- 27% of the minimum wage for lone parents.
- 21% of the minimum wage for single persons.

Supplementary benefit will never be more than the difference between the daily earnings or the basis on which the benefit has been calculated and the benefit to recompense for loss of income.

There is no entitlement to supplementary benefit:

- For unmarried persons under 21 living with their parents.
- For persons living with a partner (either married or not) born after 31 December 1971 who do not have any children under 12 living at home.

2.2.2 *Income and earnings disregards*

If the claimant works less than 5 hours/week, gross benefit is reduced by 70 per cent of gross earnings.

If hours exceed 5, the total benefit is reduced in proportion to the number of hours worked

2.3 *Tax treatment of benefit and interaction with other benefits*

Taxable

2.4 *Benefit duration*

The duration of the earning-related benefit varies with the employment record. In this table it is assumed that the person has been working full time from 18 years of age onwards.

Duration of the earning-related benefit

Employment (years)	Duration (extended benefit)
4	6 months
5 to 10	9 months
10 to 15	12 months
	(6 month increase for every additional 5 years of employment)
35 to 40	48 months
>= 40	60 months

Short-term benefit: 6 months.

2.5 *Treatment of particular groups*

2.5.1 *Young persons*

None.

2.5.2 *Older workers*

Employees of 55 years or older who accepted a lower paid function or who started working less hours keep the right on a wage-related unemployment insurance based on their last full-time salary (with a max. of 90% from the daily wage after reducing the salary).

Benefit stops with the person turning 65 years of age.

2.5.3 *Others if applicable*

part-time: If hours exceed 5, the total benefit is reduced in proportion to the number of hours worked

3. Unemployment assistance

3.1 *Conditions for receipt*

3.1.1 *Employment conditions*

3.1.2 *Contribution conditions*

3.2 *Calculation of benefit amount*

3.2.1 *Calculation of gross benefit*

3.2.2 *Income and earnings disregards*

3.3 *Tax treatment of benefit and interaction with other benefits*

3.4 *Benefit duration*

3.5 *Treatment of particular groups*

3.5.1 *Young persons*

3.5.2 *Older workers*

3.5.3 *Others if applicable*

4. Social assistance

The Dutch National Assistance Act guarantees a minimum income to any Dutch inhabitant who does not have sufficient means of existence. Beneficiaries are mainly persons who are no longer entitled to benefits under the social insurance schemes such as unemployment insurance benefits and disability benefits and persons without a work record.

4.1 Conditions for receipt

Entitlement to social assistance is – in general - dependent on the claimant seeking employment and being registered with the local employment agency

4.2 Calculation of benefit amount

General social assistance payments are intended to cover normal costs of living, including the costs of food, housing, heating, furniture and recreation. The Dutch national government specifies three minimum basic benefit payment rates. There are three basic rates related to family composition.

4.2.1 Calculation of gross benefit

General social assistance (ABW) in 2004

Family situation	Proportion of the subsistence minimum	Gross yearly benefit incl. holiday pay	Corresponding net yearly benefit	
			Holiday allowance: excluded	included
Couples	100%	17 300,02	13 212,12	13 849,17
Lone parent families	90%	15 703,99	11 890,89	12 464,22
Single, 23 or older	70%	13 348,21	9 248,46	9 694,41

4.2.2 Income and earnings disregards

General assistance: no disregards; one-to-one income-test using the household net income. Family benefits and individual housing benefits are excluded from the income-test. Savings and assets worth over EUR 5 065 (EUR 10 130 for couples and lone parents) are taken into account. The own dwelling is disregarded only up to a certain maximum EUR 42 700. If the value of the house minus the mortgage exceeds this maximum, the recipient can get social assistance as a loan.

Every social assistance recipient is allowed to keep a certain amount of earnings from work: during 6 month 25% of the earnings up to a maximum of EUR 165 per month.

Disregarded are: a bonus for assistance recipients that took up work (EUR 1 976) and compensation payments for voluntary work up to EUR 21 per week with a maximum of EUR 735 per year

4.3 Tax treatment of benefit and interaction with other benefits

The level of general assistance is defined on its net value; a net income level is guaranteed.

The income taxes on the social assistance benefit are not paid by the recipient, who thus receives a net benefit, but are transferred to the tax inspector by the municipality that is administering the benefit.

4.4 *Benefit duration*

- General assistance (ABW): as long as there is a need.

4.5 *Treatment of particular group*

4.5.1 *Young persons*

Young people between 18 and 21 years of age are deemed to be in work, education or in the WIW (Law Involving Sheltered Employed). Furthermore, until the age of 21 parents are supposed to provide financial support to their children. Therefore, municipalities are only obliged to provide benefits to applicants in this age group in exceptional circumstances. For a young person only sickness insurance contributions need to be paid from gross benefits.

General national assistance for young persons in 2004

	Net yearly benefit Excluding holiday pay	Net yearly benefit Including holiday pay	Gross yearly benefit Including holiday pay
Single < 21 years with children	4 925,19	5 162,67	5 469,05
One is >21 years and one is <21, with children	11 531,28	12 087,27	14 311,49
Both <21 years old, with children	7 207,95	7 555,53	8 167,65
Single <21 years, no children	2 282,82	2 392,86	2 586,72
Both <21 no children	4 565,58	4 785,72	5 173,44
One>21 one<21, no children	8 888,85	9 317,46	10 072,32

4.5.2 *Older workers*

4.5.3 *Others if applicable*

Lone parents must start looking for work if their youngest child is 5 years or older.

5. **Housing benefits**

Housing benefit is based on rent levels restricted by minima and maxima and dependent of gross family income. Housing benefits must be applied for separately from social assistance. They are also separately paid and calculated from social assistance benefits. However, the social assistance income level is generally that low that all benefit recipients should be entitled to housing benefits as well, if they apply for it. Housing benefits will be calculated from the gross social assistance benefit or the gross unemployment benefit as reference for the income.

5.1 *Conditions for receipt*

All families, whether dependents are present or not, are eligible.

5.2 *Calculation of benefit amount*

5.2.1 *Calculation of gross benefit*

Housing benefit is based on rent levels and taxable income of the previous year. The underlying principle is that every household always pays part of the rent itself. This is referred to as the “standard rent”. In 2004 the monthly standard rent for people with a minimum income was EUR 188 (households with two or more people aged 65 or older), EUR 190 (a person aged 65 or older living alone) and EUR 192 (households containing people under 65). There was a higher standard rent for people with a higher income.

The process for awarding housing benefits 2004-2005

Step 1: Determines the kind of household

The standard rent (in Dutch basishuur) is the minimum amount of rent a household has to pay themselves. It depends on the size of the household and the age of the inhabitants. There are 4 different standard rent tables (see Annex A). The table show for each kind of household the standard rent according to the calculated income (rekeninkomen) of the particular household type. The following kind of households are defined:

- Single person household (single on 1-1-2003 younger than 65 years);
- More person household (min 2 persons; primary earner younger than 65 years on 1-1-2003)
- Single person household (single 65 years or older on 1-1-2003)
- More person household (min 2 persons; primary earner 65 years or older on 1-1-2003).

The composition of the household and the age of the inhabitants is of importance for the own contribution (standard rent of normhuur) and the maximum level (aftoppingsgrens, huurprijs; the level at which no subsidy or only 50% of the subsidy can be awarded) and the maximum means level (Vermogensgrens).

Step 2: Determines the maximum rent level (aftoppingsgrens)

The maximum level for a full benefit is the rent above which level in principle no subsidy is paid. For a one- or two person household the maximum rent level is € 466, for a household with 3 or more persons it is € 500.

If the rent is higher than the maximum rent level, only 50% rent subsidy is paid for the exceeding amount, if it considers a single person household or a household with at least one person above 65 years or a handicapped person in adjusted accommodation.

Note, the maximum rent level for a person younger than 23 years is € 326.

Step 3: Determines the calculated income

In order to determine the rent subsidy a specific calculated income (rekeninkomen) is calculated. This is

the total income of the persons belonging to the household in the previous year (2003) following out previous tax reports including:

Taxable income:

- income from work and accommodation
- rent from capital income
- interests

Additional standard tax credits (not in tax report):

- tax credit for entrepreneurs (1 355 Euro)
- tax credit for professional costs (12% of taxed income (posts 1-3) at max. 1.605 Euro at min. 119 Euro)
- costs from previous work (487 Euro)

Additional non-standard tax credits (not in tax report):

- travel expenses 939 Euro
- contributions for life insurances 5608 Euro for a couple and 2072 Euro for a single.
- real costs for children under 27

The additional non-standard tax credits will be gradually phasing out with 2/3 of the value in 2002 tax reports, 1/3 of the value in 2003 tax reports and no credits in 2004.

Step 4: determine the standard rent

All income of the household is summarized. For children up to 23 years an amount of € 4100.00 Euro is excluded from the calculations.

In the standard rent table the household type can be seen (own contribution) that belongs with the calculated income.

Step 5: Determine the rekenhuur

A specific calculated rent will be calculated which forms the basis for the rent subsidy. This amount is depending on a number of factors, such as upkeep costs.

Step 6 – calculate the amounts to be subsidized at 100%, 75%, and 50%.

Three levels of benefit are paid in the case of rents above the standard rent:

The difference between the standard rent and the “quality allowance limit” (EUR 326 in 2004) is paid completely (=100%).

75% of the costs of any additional rent above the quality allowance limit is paid. The idea behind this is that people should pay a contribution if they rent a more expensive (and therefore better quality) home.

The amount by which the rent exceeds the “cap” (in 2004 this was EUR 466 for one and two person households and EUR 500 for three or more person households) is only eligible for benefit in the case of people aged 65 and older, people living alone and the handicapped. They receive benefit amounting to 50%.

Monthly house rents up to EUR 598 qualify for housing benefits.

5.2.2 *Income and earnings disregards*

Households are eligible for housing benefits if their income is lower than EUR 18 700 for a single younger than 65, or EUR 25 075 for a household (highest earner must be younger than 65) others, or EUR 16 625 for a single aged 65 or older, or EUR 21 675 for a household if the highest earner is 65 years or older.

Next, their capital income must be lower than EUR 20 300 for a single younger than 65 or EUR 37 600 for a household (highest earner must be younger than 65), or EUR 34 725 for a single aged 65 or older, or EUR 48 050 if the highest earner is 65 years or older .

5.3 *Tax treatment of benefit*

Not taxable

5.4 *Treatment of particular groups*

5.4.1 *Young persons*

The maximum rent level above which benefits cannot be calculated are EUR 326 per month.

5.4.2 *Older workers*

None.

6. **Family benefits**

6.1 *Conditions for receipt*

All children under 18 qualify for child benefits.

6.2 *Calculation of benefit amount*

6.2.1 *Calculation of gross benefit*

Children born from 1 January 1995

In EUR per child, per 3 months	
Age	2004
0-6 years	176.62
6-12 years	214.46
12-18 years	252.31

Children born before 1 January 1995

Families with	2004	
	Age 6-12 (85%)	Age 12-18 (100%)
1 child	214.46	252.31
2 children	242.26	285.01
3 children	251.51	295.90
4 children	271.88	319.86
5 children	284.10	334.23
6 children	292.24	343.81

Please note that the indexation of the child benefit has been frozen.

6.2.2 *Income and earnings disregards*

These benefits are not income related; they are not included in any means test.

6.3 *Tax treatment of benefit and interaction with other benefits*

Not taxable.

6.4 *Treatment of particular groups*

6.4.3 *Others if applicable*

Since 1 May 1997 parents of handicapped children can get a supplementary benefit, as a partial compensation of the extra costs (TOG-arrangement). Age of the children: 3-18 years. Benefit for parents of handicapped children (mental and physical): EUR 199.28 per 3 months.

7. Childcare for pre-school children

At the end of 2003 there were 120.000 places in day care for children in the age up to 4 years

Compulsory education starts at the age of 5.

There are no figures about the number of children using child care

7.1 *Out-of-pocket childcare fees paid by parents*

In 2004 parents pay a fee according to their income starting at 5% of the actual costs at an annual income up to € 15.000 going up to 60% at an income more than 57.000. A part of these fees are tax deductible. The child care that is used should meet the regular quality standards. This system of parental contribution is an advice of the central government. Local governments or employers can use another system.

An average place in a day care centre for children up to 4 years costs about € 12.000 a year. Thus, for this study, out of pocket fees for parents will range from EUR 600 to EUR 7 200, based on income.

7.2 *Child-care benefits*

There are no special cash benefits for parents using day care.

8. Employment-conditional benefits

An extra single-parent tax credit exists for working lone parents (see section 10.1.1).

9. Lone-parent benefits

There is a special tax credit, but specific benefits do not exist. (see section 10).

10. Tax system

10.1 Income tax

10.1.1 Tax allowances and credits

10.1.1.1 Standard allowances

- Employees' social security contributions (see § 2.1.) are deductible with the exception of the health insurance contribution. The employers' health insurance contribution is subject to tax.
- For distances of more than 10 km between home and work, forfaitary amounts for travel expenses with public transportation are deductible. The maximum deduction for employees who travel by public transport is EUR 1 816 for distances of more than 80 km. If the travel expenses are reimbursed or the employer provides transport, there is no deduction; the reimbursement is untaxed (also for employees who travel by car) if below certain specified amounts.
- Employee contributions to private (company provided) pension schemes.
- Excess of mortgage interest over net imputed rent.
- *Medical expenses and other exceptional expenses:* for a single person the expenses are deductible in excess of 11.2 per cent of the income if the income is more than EUR 6 804 and less than or equal to EUR 53 000. If the income is lower than or equal to EUR 6 804 the non-deductible limit is EUR 762 and if the income is higher than EUR 53 000 the non-deductible limit is EUR 5 936. For a person with a partner, the joint income is used to determine the non-deductible amounts.
- *Some educational expenses:* in direct connection with vocational education. Expenses above the threshold of EUR 500 are deductible. Expenses above EUR 15 000 are not deductible;
- Donations to certain institutions (charity) that serve the public good are deductible if in excess of 1 per cent of the income and in excess of EUR 60. No more than 10 percent of the income may be deducted in this way.

10.1.1.2 Standard tax credits

The tax credits are applied to the combined amount of income tax levied and premiums paid for the general social security schemes (see 1.13). The share of the credit attributed to tax is related to the ratio of the tax rate to the sum of the tax rate and the social security contributions rate in the first bracket of the tax schedule. As that ratio is currently 2.8 percent ($= 1.0\% / (1.0\% + 32.4\%)$), only 3.0 percent of the (tax) credit is attributed to tax; the remaining 97.0 percent being attributed to the social security contributions. In the country tables the social security contributions on taxable income are net of credits.

- *General tax credit.* This credit amounts to EUR 1 825.
- *Work credit:* This credit is the sum of 1.753 percent of the income from work with a maximum of EUR 142 and 11.213 per cent of the income from work with a franchise of EUR

8 101. The maximum work credit is EUR 1 213;

- *Child credit:* A single person with children below 18 years of age receives a credit of EUR 110 if his or her income does not exceed EUR 59 612. A taxpayer with a partner is only entitled to the child credit if his or her income exceeds the income of the partner and the joint income does not exceed EUR 59 612;
- *Additional child credit:* If a person receives the ordinary child credit and the joint income does not exceed EUR 28 097, he or she is also entitled to the additional child credit of EUR 547; If the joint income is above EUR 28 097 but below EUR 29 807 the additional child credit amounts to EUR 363;
- *Combination credit:* A taxpayer with children below the age of 12 years is entitled to a combination credit of EUR 224, if his/ her income from work exceeds EUR 4 306;
- *Additional combination credit:* A taxpayer who is entitled to the combination credit and who is either a single parent or the partner with the lowest income, receives an additional credit of EUR 290.
- *Single parent credit:* A single parent under certain conditions is entitled to the single parent credit of EUR 1 381;
- *Additional single parent credit:* A single parent who is entitled to the single parent credit receives an additional credit of 4.3 per cent of his or her income from work, with a maximum of EUR 1 381.

The amount of the tax credit is limited to the amount of tax & premiums payable (wastable). If, however, a taxpayer with insufficient income to fully exploit his/her tax credit has a partner with a surplus of tax & premiums payable over his/her own tax credit, the tax credit of the former taxpayer is increased by (at most) the surplus tax & premiums payable by his/ her fiscal partner. As a consequence, the tax credit of the former taxpayer will exceed tax & premiums payable, resulting in a payout of the residual tax credit to the taxpayer by the tax authority.

10.1.2 *Income tax schedule*

The tax schedule for income from work and owner-occupied housing is as follows:

Slice of Taxable Income (EUR)	Tax Rate (%)	Social securities contributions	
		< 65 years	> 65 years
0 – 16 265	1.0	32.4	14.5
16 265 – 29 543	7.95	32.4	14.5
29 543 – 50 652	42	-	-
50 652 and over	52	-	-

The contributions for the general social security schemes are levied on the first and second slice of income from work and owner-occupied housing. These social security contributions are not deductible for income tax purposes. Individuals of 65 years and over pay 14.5 per cent (for widows and orphans pensions and exceptional medical expenses) and individuals younger than 65 years pay 32.4 per cent (for widows and orphans pensions, exceptional medical expenses, and old age income provision).

10.1.3 State and local income taxes

These are not used in the Netherlands.

10.2 Treatment of family income

Husband and wife are taxed separately on their personal income, which includes, besides income from business, profession and employment, all pensions and social security benefits. Certain parts of income may be freely split between husband and wife, such as the net-income from owner-occupied housing and the income from savings and investments.

10.3 Social security contribution schedule

Employees' contributions:

- Unemployment: 5.8 per cent of the gross earnings between EUR 15 138 and EUR 43 578 (this contribution is only for the general unemployment fund).
- Public insurance for medical care if gross earnings are below EUR 32 600: 1.25 per cent of the gross earnings below EUR 29 493 plus a fixed amount of EUR 388 a year for each adult.
- General schemes (levied combined with income tax):
 - Old age pension: 17.9 per cent of taxable income in the first and second tax bracket.(EUR 29 543 per year)
 - Survivors pension: 1.25 per cent of taxable income in the first and second tax bracket.
 - Exceptional medical expenses: 13.25 per cent of taxable income in the first and second tax bracket.

11. Part-time work

11.1 Benefit rules for part-time work

Seasonal workers have different qualifying conditions for the basic unemployment insurance benefit.

11.2 Special tax and social security contribution rules for part-time work

12. Policy developments

12.1 Policy changes introduced during the previous year

a) Change to a demand driven child care system in 2005

A change in child care subsidies will be introduced in 2005 in order to give parents more possibilities to combine freely care responsibilities and child care. The new regulation is also meant to reduce the price of child care which has raised a lot during recent years by introducing more rights for parents and employers to contract child care facilities. The law regulates formal child care arrangements for children 0-4 years, child care arrangements for children 4-12 during non-school hours, child care provided by host parents and child care arranged in a formal way through time sharing by parents. It also includes regulations with regard to the quality of child care.

Child care arrangements should be paid jointly by parents, government and employers. All contributors should pay equal parts, in principle 1/3 of the costs. The contribution of the employer is not obligatory, but collective agreements contain more and more agreements on financial contribution for child care. If the employer and/or the partner is not contributing to the costs of child care, the government compensates a part of the costs. The amount the government compensates depends on the income of the person:

- if the income is less than Euro 45 000,- than a partial compensation is paid.
- if the income is less than Euro 45 000,- than the government will only pay a partial compensation until 2006. (The amount of compensation will decline until 2009: in 2005: 90%; 2006: 60%; 2007: 30%; 2008: 10%. In 2009 no compensation will be paid anymore.)
(the specific amount for 2005 could be sent on request)

Additional obligations:

The government only contributes if the person is combining work and care obligations for children of belongs to a group that has free access to child care, such as parents that re-enter the labour market by a reintegration measure, parents following an integration course, parents receiving a benefit and being currently on a reintegration measure, teenage mothers and students.

12.2 Policy changes announced

a) More restrictive eligibility criteria for unemployment insurances

The employment condition "having worked 26 weeks in the last 39 weeks immediately preceding unemployment" will be raised to 39 in 52 weeks.

Annex A - Standard rent table (Normhuurtabellen Huursubsidie) 2004 – 2005

Standard rent table single household (< 65)

Min. level	Max. level	Standard rent
-	€ 12.750	€ 191,61
€ 12.751	€ 12.900	€ 194,27
€ 12.901	€ 13.125	€ 200,96
€ 13.126	€ 13.350	€ 209,13
€ 13.351	€ 13.575	€ 217,47
€ 13.576	€ 13.800	€ 225,97
€ 13.801	€ 14.025	€ 234,64
€ 14.026	€ 14.250	€ 243,48
€ 14.251	€ 14.475	€ 252,49
€ 14.476	€ 14.700	€ 261,66
€ 14.701	€ 14.925	€ 271,00
€ 14.926	€ 15.150	€ 280,50
€ 15.151	€ 15.375	€ 290,18
€ 15.376	€ 15.600	€ 300,02
€ 15.601	€ 15.825	€ 310,02
€ 15.826	€ 16.275	€ 325,34
€ 16.276	€ 16.725	€ 346,36
€ 16.726	€ 17.175	€ 368,04
€ 17.176	€ 17.625	€ 390,38
€ 17.626	€ 18.075	€ 413,39
€ 18.076	€ 18.525	€ 437,07
€ 18.526	€ 18.700	€ 453,91

Standard rent more persons household (< 65)

Min. level	Max. level	Standard rent
-	€ 16.225	€ 191,61
€ 16.226	€ 16.450,00	€ 194,10
€ 16.451	€ 16.675	€ 199,09
€ 16.676	€ 16.900	€ 204,15
€ 16.901	€ 17.125	€ 209,27
€ 17.126	€ 17.350	€ 214,47
€ 17.351	€ 17.575	€ 219,73
€ 17.576	€ 17.800	€ 225,06

Min. level	Max. level	Standard rent
€ 17.801	€ 18.025	€ 230,46
€ 18.026	€ 18.250	€ 235,92
€ 18.251	€ 18.475	€ 241,45
€ 18.476	€ 18.700	€ 247,05
€ 18.701	€ 18.925	€ 252,72
€ 18.926	€ 19.150	€ 258,45
€ 19.151	€ 19.375	€ 264,25
€ 19.376	€ 19.825	€ 273,08
€ 19.826	€ 20.275	€ 285,09
€ 20.276	€ 20.725	€ 297,37
€ 20.726	€ 21.175	€ 309,91
€ 21.176	€ 21.625	€ 322,73
€ 21.626	€ 22.075	€ 335,82
€ 22.076	€ 22.525	€ 349,18
€ 22.526	€ 22.975	€ 362,80
€ 22.976	€ 23.425	€ 376,70
€ 23.426	€ 23.875	€ 390,87
€ 23.876	€ 24.325	€ 405,31
€ 24.326	€ 24.775	€ 420,01
€ 24.776	€ 25.075	€ 432,48

Standard rent single household (> 65)

Min. level	Max. level	Standard rent
-	€ 12.650	€ 189,79
€ 12.651	€ 12.675	€ 190,26
€ 12.676	€ 12.900	€ 194,78
€ 12.901	€ 13.125	€ 203,06
€ 13.126	€ 13.350	€ 211,51
€ 13.351	€ 13.575	€ 220,14
€ 13.576	€ 13.800	€ 228,94
€ 13.801	€ 14.025	€ 237,92
€ 14.026	€ 14.250	€ 247,07
€ 14.251	€ 14.475	€ 256,40
€ 14.476	€ 14.700	€ 265,90
€ 14.701	€ 14.925	€ 275,57

Min. level	Max. level	Standard rent
€ 14.926	€ 15.150	€ 285,43
€ 15.151	€ 15.375	€ 295,45
€ 15.376	€ 15.600	€ 305,65
€ 15.601	€ 16.050	€ 321,28
€ 16.051	€ 16.500	€ 342,74
€ 16.501	€ 16.625	€ 356,81

Standard rent more persons household (> 65)

Min. level	Max. level	Standard rent
-	€ 15.850	€ 187,98
€ 15.851	€ 15.900	€ 188,67
€ 15.901	€ 16.125	€ 192,35
€ 16.126	€ 16.350	€ 198,47
€ 16.351	€ 16.575	€ 204,69
€ 16.576	€ 16.800	€ 211,00
€ 16.801	€ 17.025	€ 217,42
€ 17.026	€ 17.250	€ 223,93
€ 17.251	€ 17.475	€ 230,54
€ 17.476	€ 17.700	€ 237,26
€ 17.701	€ 17.925	€ 244,07
€ 17.926	€ 18.150	€ 250,98
€ 18.151	€ 18.375	€ 257,99
€ 18.376	€ 18.600	€ 265,10
€ 18.601	€ 18.825	€ 272,31
€ 18.826	€ 19.275	€ 283,31
€ 19.276	€ 19.725	€ 298,32
€ 19.726	€ 20.175	€ 313,73
€ 20.176	€ 20.625	€ 329,54
€ 20.626	€ 21.075	€ 345,74
€ 21.076	€ 21.525	€ 362,34
€ 21.526	€ 21.675	€ 373,63