

Assessment program

<b>Certificate</b>	Payroll administration
<b>Diploma(s)</b>	Practical Diploma in Payroll Administration (PDL®)
<b>Exam</b>	Payroll taxes level 4
<b>Level</b>	Similar to level 4 (secondary vocational education)
<b>Version</b>	1-0
<b>Valid from</b>	01-09-23
<b>Established on</b>	01-12-22
<b>Established by</b>	Associatie voor Examinering
<b>Particularities</b>	The certificate Payroll taxes level 4 is valid for four years.

Attainment and Test Criteria							
*) = See appendix for explanation							
K = Knowledge questions C = Comprehension questions P = Practical questions A = Analytical questions							
<b>1</b>	<b>The candidate has knowledge of payroll administration and the payroll tax return.</b>			<b>K</b>	<b>C</b>	<b>P</b>	<b>A</b>
	1.1	The candidate can explain the rules of the payroll tax return.*)		x			
	1.2	The candidate can apply the rules of the withholding tax tables in a specific situation.*)			x		
	1.3	The candidate can apply the premium payment rules in a specific situation.*)			x		
	1.4	The candidate can calculate the employee insurance premiums and the Zvw contribution using the progressive cumulative calculation method (VCR).			x		
	1.5	The candidate can apply the withholding and payment rules in a specific situation.*)			x		
	1.6	The candidate can apply the legal regulations relating to the administrative obligations of the employer and the employee at the start of employment in a specific situation.*)			x		
	1.7	The candidate can apply the legal regulations regarding the other administrative obligations of the employer and the employee in a specific situation.*)			x		
<b>2</b>	<b>The candidate has knowledge of the regulations relating to the employment relationship and the associated withholding taxes.</b>			<b>K</b>	<b>C</b>	<b>P</b>	<b>A</b>
	2.1	The candidate can apply the employment relationship rules.*)			x		
	2.2	The candidate can summarise the withholding tax rules.*)		x			
	2.3	The candidate can formulate the legal regulations relating to the withholding obligation.*)		x			
	2.4	The candidate can apply the wage concept rules in a specific situation.*)			x		
	2.5	The candidate can apply the legal regulations relating to final levies in a specific situation.*)			x		
	2.6	The candidate can apply the legal national insurance contributions and employee insurance premiums rules in a specific situation.*)			x		
	2.7	The candidate can apply the legal income-related Zvw contribution rules in a specific situation.			x		
	2.8	The candidate can identify and interpret the rules relating to remuneration of cross-border employment.*)		x			
<b>3</b>	<b>The candidate has knowledge of the work-related costs scheme and of the exemption and credit options with regard to withholding taxes and employee insurance premiums.</b>			<b>K</b>	<b>C</b>	<b>P</b>	<b>A</b>
	3.1	The candidate can apply the work-related cost scheme in a specific situation.*)			x		
	3.2	The candidate can apply the legal tax credits regulations in a specific situation.*)			x		
	3.3	The candidate can apply the legal rebate regulations in a specific situation.			x		
	3.4	The candidate can explain the self-insurance options.		x			
	3.5	The candidate can indicate for a specific situation whether there is an entitlement to wage cost benefits.*)		x			
<b>4</b>	<b>The candidate has knowledge of income tax, as well as of the fine system, the objection procedure and liability.</b>			<b>K</b>	<b>C</b>	<b>P</b>	<b>A</b>
	4.1	The candidate can apply the legal regulations relating to the provisional assessment of income tax in a specific situation.*)			x		
	4.2	The candidate can apply the legal fine system rules in a specific situation.*)			x		
	4.3	The candidate can apply the legal objection procedure regulations in a specific situation.*)		x			

	4.4	The candidate can identify and interpret the regulations relating to liability.		x		
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Test criteria explanation	
Test criter	Explanation
1.1	<p>It relates to the following rules:</p> <ul style="list-style-type: none"> <li>• guidelines for the payroll tax return with regard to:               <ul style="list-style-type: none"> <li>• tax return period</li> <li>• tax return methods</li> <li>• time of the tax return</li> <li>• nil tax return and zero tax return</li> </ul> </li> <li>• the checks the Dutch Tax Office carries out on the payroll tax return</li> <li>• the guidelines for correcting errors or omissions in a return already submitted</li> <li>• guidelines for paying withholding taxes</li> <li>• possibility of settlement with the VAT refund</li> <li>• the difference between the interest on tax and the interest on overdue tax</li> </ul> <p>The assessment program does not include:</p> <ul style="list-style-type: none"> <li>• competency of the inspector</li> <li>• direct and indirect taxes</li> <li>• personal and business taxes</li> <li>• taxes paid by the taxpayer and withholding tax payments</li> <li>• return-based tax and tax payable on filing a tax return</li> <li>• additional tax assessment</li> <li>• tax object and tax subject</li> <li>• period-based tax and time-based tax</li> <li>• identifying data, employee data and collective data</li> <li>• wage garnishment</li> <li>• calculation of the amount of interest</li> <li>• calculation of the interest on overdue tax</li> </ul>
1.2	<p>It relates to the following withholding taxes tables:</p> <ul style="list-style-type: none"> <li>• white and green tables</li> <li>• payroll period table and special remuneration tables</li> <li>• tables for special groups of employees</li> </ul> <p>The assessment program does not include:</p> <ul style="list-style-type: none"> <li>• rules for the aggregation of wages</li> <li>• progressive payroll tax rate</li> <li>• combined tax rate</li> <li>• indicating the differences between the tables</li> <li>• tables for conversion situations</li> </ul>
1.3	<p>It relates to the following rules:</p> <ul style="list-style-type: none"> <li>• the columns of the wage statement setting out the basis for the calculation of:               <ul style="list-style-type: none"> <li>• employee insurance premiums</li> <li>• income-related Zvw contribution</li> <li>• withholding taxes</li> </ul> </li> <li>• calculation per wage period</li> <li>• maximum income assessable for social insurance and maximum wage for healthcare insurance</li> <li>• refund of excess paid employee Zvw premium</li> <li>• conscientious un-insured employee and employer</li> </ul>

1.5	<p>It relates to the following rules:</p> <ul style="list-style-type: none"> <li>• the base for withholding taxes</li> <li>• withholding taxes to be withheld and paid</li> <li>• moment of enjoyment/payment</li> <li>• exceptions to the main rule for withholding taxes, including:           <ul style="list-style-type: none"> <li>• notional wage (gebruikelijkloonregeling: Compulsory salary scheme)</li> <li>• wages paid for periods in the previous year</li> <li>• variable kilometre allowances</li> <li>• salary of a director-major shareholder (dga) at an unusual time</li> <li>• supplementary payments: excess-wage-system</li> </ul> </li> </ul> <p>The assessment program does not include:</p> <ul style="list-style-type: none"> <li>• options for payment of posthumous wage</li> <li>• tax base for an artist, professional sportsman and foreign company</li> </ul>
1.6	<p>It relates to the following rules:</p> <ul style="list-style-type: none"> <li>• formalities with regard to the identification obligation</li> <li>• formalities relating to withholding taxes data</li> <li>• first-day registration</li> <li>• anonymous persons rate</li> <li>• payslip</li> </ul>
1.7	<p>It relates to the following rules:</p> <ul style="list-style-type: none"> <li>• registration as employer</li> <li>• payroll administration</li> <li>• merger, acquisition and change of legal form</li> <li>• wage statement sections</li> <li>• income relationship</li> <li>• annual income statement</li> <li>• retention periods and monitoring by the Dutch Tax Office</li> <li>• end of the withholding obligation or the employment</li> </ul> <p>The assessment program does not include:</p> <ul style="list-style-type: none"> <li>• information obligation towards the Dutch Tax Office</li> <li>• financial audit</li> <li>• company visit</li> <li>• on-site observation</li> <li>• cooperating in audits</li> <li>• information requests</li> </ul>

2.1	<p>It relates to the following rules:</p> <ul style="list-style-type: none"> <li>• types of employment</li> <li>• distinction between the types of employments for all withholding taxes and types of employment that are not relevant for employee insurance schemes</li> <li>• special employment relationships, with the exception of artists, professional athletes and elite athletes with an A status</li> <li>• meaning of the Statement of amounts paid to a third party</li> <li>• recognising different rules of employment and of a self-employed person</li> </ul> <p>The assessment program does not include:</p> <ul style="list-style-type: none"> <li>• cross-border working: payroll tax</li> <li>• cross-border working: social security contributions</li> <li>• conventions on the prevention of double taxation</li> <li>• unilateral regulation to avoid double taxation</li> <li>• concepts of permanent establishment and permanent representative</li> <li>• concepts of secondment and placement</li> <li>• reimbursement of extraterritorial expenses</li> <li>• social security conventions and EC regulations</li> <li>• guidelines regarding cross-border workers</li> <li>• possibility of salary split</li> </ul>
2.2	<p>The four components of the concept of withholding taxes:</p> <ul style="list-style-type: none"> <li>• payroll tax</li> <li>• national insurance contributions</li> <li>• employee insurance premiums</li> <li>• income-related Zvw premium</li> </ul> <p>• The first two are collectively called withholding taxes and are in principle employee contributions</p> <p>The assessment program does not include::</p> <ul style="list-style-type: none"> <li>• cross-border working: payroll tax</li> <li>• cross-border working: social security contributions</li> </ul>
2.3	<p>It relates to the following rules:</p> <ul style="list-style-type: none"> <li>• concepts of agent to company subject to withholding and employer</li> <li>• Agent to company subject to withholding for current and past employment</li> </ul> <p>The assessment program does not include:</p> <ul style="list-style-type: none"> <li>• withholding obligation in special situations:       <ul style="list-style-type: none"> <li>• notional employment relationship</li> <li>• management-private company</li> <li>• artists-private company</li> <li>• centralized payment scheme (doorbetaaldloonregeling)</li> <li>• successive agent to company subject to withholding</li> <li>• related group of agent to company subject to withholding</li> <li>• employer not established in the Netherlands</li> </ul> </li> <li>• right of recourse of the agent to company subject to withholding</li> </ul>

2.4	<p>It relates to the following rules:</p> <ul style="list-style-type: none"> <li>• uniform wage concept</li> <li>• no wages or non-taxable wages</li> <li>• particulars of cash wages:           <ul style="list-style-type: none"> <li>• net wage agreement</li> <li>• tips and other wages from third parties</li> <li>• benefits the employer continues to pay</li> <li>• fixed expenses allowances</li> <li>• benefits and benefits in kind for special events</li> <li>• severance payments</li> <li>• excessive severance payments</li> </ul> </li> <li>• particulars of wages in kind:           <ul style="list-style-type: none"> <li>• valuation method</li> <li>• personal contribution</li> <li>• standard amounts</li> <li>• nil valuations</li> <li>• gifts</li> </ul> </li> <li>• particulars of wages in the form of entitlements:           <ul style="list-style-type: none"> <li>• entitlements and benefits based on entitlements</li> <li>• exempt benefits and benefits in kind</li> <li>• pension, pre-pension and early retirement schemes</li> <li>• main rule and taxing when payment is made ('reversal rule')</li> </ul> </li> <li>• negative wage</li> <li>• taxed insurance benefits</li> <li>• payment, benefit in kind and provision</li> <li>• cafeteria model</li> <li>• transport and travel expenses</li> <li>• wages in kind</li> <li>• tax-exempt wage</li> <li>• payable for reimbursable by the employer</li> </ul>
	<p><i>The assessment program does not include:</i></p> <ul style="list-style-type: none"> <li>• <i>consequences for withholding taxes for:</i> <ul style="list-style-type: none"> <li>• <i>share options</i></li> <li>• <i>compensation for pain and suffering</i></li> <li>• <i>non-qualifying pension scheme</i></li> </ul> </li> </ul>
2.5	<p><i>The assessment program does not include:</i>  <i>pseudo final levies (levy on excessive severance pay payable by the employer)</i></p>
2.6	<p><i>The assessment program does not include:</i></p> <ul style="list-style-type: none"> <li>• <i>scheme for multiple income relationships with the same employer</i></li> </ul>
2.8	<p><i>It relates to the following rules with regard to remuneration for cross-border work:</i></p> <ul style="list-style-type: none"> <li>• <i>treaties</i></li> <li>• <i>the 183-day arrangement</i></li> <li>• <i>the 30% rule</i></li> </ul>
3.1	<p><i>The assessment program does not include:</i></p> <ul style="list-style-type: none"> <li>• <i>international aspects of the work-related costs scheme</i></li> <li>• <i>guidelines regarding itinerant workers</i></li> </ul>
3.2	<p>It relates to the following rules:</p> <ul style="list-style-type: none"> <li>• through income tax/national insurance contributions or through withholding taxes</li> <li>• whether or not via wage tables</li> </ul> <p>The assessment program does not include:</p> <ul style="list-style-type: none"> <li>• division of a tax discount into a tax and a premium part</li> </ul>
3.5	<ul style="list-style-type: none"> <li>• wage cost benefit (LKV)</li> <li>• low-income benefit (LIV)</li> <li>• youth LIV</li> </ul>

4.1	<ul style="list-style-type: none"> <li>• meaning provisional assessment (refund) Income tax / national insurance contributions</li> <li>• consequences of the provisional refund for the employee</li> <li>• completing request for provisional refund</li> </ul> <p>The assessment program does not include:</p> <ul style="list-style-type: none"> <li>• correlation between payroll tax and income tax               <ul style="list-style-type: none"> <li>• return and assessment</li> <li>• to be set off against the income tax due</li> </ul> </li> <li>• additional tax assessment</li> <li>• domestic and foreign tax liability</li> <li>• tax partner</li> <li>• city/town</li> <li>• annuity</li> <li>• tax system with the three boxes</li> <li>• aggregate income</li> <li>• profit from business: concept of profit, SME exemption, entrepreneur's credit</li> <li>• taxable wages: wage concept, commuting credit</li> <li>• result from other activities</li> <li>• taxed income from own home</li> <li>• expenditure for income provisions</li> <li>• tax credits related to income tax</li> </ul>
4.2	<ul style="list-style-type: none"> <li>• measures in case of overdue filling of the return and overdue payment</li> <li>• fines for failure to comply with obligations and fines for non-compliance in the area of returns</li> <li>• voluntary improvement</li> <li>• absence of any guilt</li> <li>• recidivism</li> </ul> <p>The assessment program does not include:</p> <ul style="list-style-type: none"> <li>• General Extension of Time Limits Act (Algemene termijnenwet)</li> <li>• Collection of State Taxes Act (Invorderingswet 1990) with regard to the following topics:               <ul style="list-style-type: none"> <li>• recovery options in the event of non-payment</li> <li>• allocation of instalments</li> </ul> </li> </ul>
4.3	<p><i>The assessment program does not include:</i></p> <ul style="list-style-type: none"> <li>• <i>complaints procedure</i></li> <li>• <i>(higher) appeal and cassation</i></li> <li>• <i>skipping objection and appeal</i></li> <li>• <i>deferment of payment</i></li> <li>• <i>representation</i></li> </ul>
4.4	<p>It relates to the following liability rules:</p> <ul style="list-style-type: none"> <li>• recipients' liability</li> <li>• sequential liability</li> <li>• directors' and officers' liability</li> </ul>



Test matrix	
Diploma topic	Payroll administration
Diploma(s)	Practical Diploma in Payroll Administration (PDL®)
Exam	Payroll taxes level 4
Version	1-0
Valid from	01-09-23
Test form	Online exam
Test duration	2 hours (120 minutes)
Total number of questions	24
Passed at	58% of the total number of points to be earned *)
Allowed resources	Glossary, Calculator, Dictionary Handboek Loonheffingen De Kleine Gids voor de Nederlandse sociale zekerheid De Kleine Gids voor het Nederlandse arbeidsrecht

Attainment criteria	Test criteria	%age pnt min	%age pnt max	Question type **)	K	C	P	A
1, 2, 3 & 4	1.1, 2.2, 2.3, 2.8, 3.4, 3.5, 4.3 & 4.4	19	20	Closed		x		
1 & 4	1.6, 1.7, 4.1 & 4.2	11	12	Closed			x	
1, 2 & 3	1.2, 1.3, 1.5, 2.1, 2.5, 2.6, 2.7, 3.2, 3.3	30	31	Open			x	
1	1.4	7	8	Open			x	
2	2.4	15	16	Open			x	
3	3.1	15	16	Open			x	

Distribution of mastery levels in percentage of the number of points:

K	C	P	A
	19	81	

The distribution in points and mastery level can deviate 5% from the specified values.

\*) Someone with 57.99% of the total number of points to be obtained has not passed.

\*\*) An open question is a question where a candidate has to formulate an answer himself. In a closed question, a candidate chooses from the given options.