

Assessment program

Certificate	Payroll administration
Diploma(s)	Practical Diploma in Payroll Administration (PDL®)
Exam	Payroll taxes level 4
Level	Part of Practical Diploma in Payroll Administration (PDL®) indicated at NLQF/EQF level 4
Version	1-2
Valid from	01-09-23
Established on	01-12-22
Established by	Associatie voor Examinering
Particularities	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							
1	The candidate has knowledge of payroll administration and the payroll tax return.			K	C	P	A
	1.1	The candidate can explain the rules of the payroll tax return.*)		x			
	1.2	The candidate can apply the rules of the payroll 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		
2	The candidate has knowledge of the regulations relating to the employment relationship and the associated payroll taxes.			K	C	P	A
	2.1	The candidate can apply the employment relationship rules.*)			x		
	2.2	The candidate can summarise the payroll 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			
3	The candidate has knowledge of the work-related costs scheme and of the exemption and credit options with regard to payroll taxes and employee insurance premiums.			K	C	P	A
	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			
4	The candidate has knowledge of income tax, as well as of the fine system, the objection procedure and liability.			K	C	P	A
	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"> • guidelines for the payroll tax return with regard to: <ul style="list-style-type: none"> • tax return period • tax return methods • time of the tax return • nil tax return and zero tax return • the checks the Dutch Tax Office carries out on the payroll tax return • the guidelines for correcting errors or omissions in a return already submitted • guidelines for paying payroll taxes • possibility of settlement with the VAT refund • the difference between the interest on tax and the interest on overdue tax <p>The assessment program does not include:</p> <ul style="list-style-type: none"> • competency of the inspector • direct and indirect taxes • personal and business taxes • taxes paid by the taxpayer and withholding tax payments • return-based tax and tax payable on filing a tax return • additional tax assessment • tax object and tax subject • period-based tax and time-based tax • identifying data, employee data and collective data • wage garnishment • calculation of the amount of interest • calculation of the interest on overdue tax
1.2	<p>It relates to the following payroll taxes tables:</p> <ul style="list-style-type: none"> • white and green tables • payroll period table and special remuneration tables • tables for special groups of employees <p>The assessment program does not include:</p> <ul style="list-style-type: none"> • rules for the aggregation of wages • progressive payroll tax rate • combined tax rate • indicating the differences between the tables • tables for conversion situations
1.3	<p>It relates to the following rules:</p> <ul style="list-style-type: none"> • the columns of the wage statement setting out the basis for the calculation of: <ul style="list-style-type: none"> • employee insurance premiums • income-related Zvw contribution • payroll taxes • calculation per wage period • maximum income assessable for social insurance and maximum wage for healthcare insurance • refund of excess paid employee Zvw premium • conscientious un-insured employee and employer

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

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

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

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

Test matrix	
Diploma topic	Payroll administration
Diploma(s)	Practical Diploma in Payroll Administration (PDL®)
Exam	Payroll taxes level 4
Version	1-2
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.