

Break-even point opting-in-regeling						
2018-A per 1 januari 2018						
aantal	bruto				fiscale	corresponderende
periodieken	BT+PV+VT+EJ	ZKV	IPP	basis	bijtelling	WOZ-waarde
	excl. suppletie				18%	1,75%
0	41.378	2.855	-3.405	40.829	7.349	419.954
1	42.807	2.954	-3.570	42.190	7.594	433.957
2	44.235	3.052	-3.736	43.552	7.839	447.960
3	45.664	3.151	-3.902	44.913	8.084	461.963
4	47.093	3.249	-4.067	46.274	8.329	475.966
5	48.521	3.348	-4.233	47.636	8.574	489.969
6	49.950	3.447	-4.399	48.997	8.820	503.972
7	51.378	3.545	-4.565	50.359	9.065	517.975
8	52.807	3.644	-4.730	51.720	9.310	531.978
9	54.235	3.742	-4.896	53.081	9.555	545.981
10	55.664	3.768	-5.062	54.370	9.787	559.238
11	57.092	3.768	-5.227	55.633	10.014	572.227
12	58.521	3.768	-5.393	56.896	10.241	585.217
13	59.949	3.768	-5.559	58.159	10.469	598.206
14	61.378	3.768	-5.725	59.422	10.696	611.195
15	62.806	3.768	-5.890	60.685	10.923	624.184
16	64.235	3.768	-6.056	61.947	11.151	637.173
17	65.664	3.768	-6.222	63.210	11.378	650.162
18	67.092	3.768	-6.387	64.473	11.605	663.151
19	68.521	3.768	-6.553	65.736	11.832	676.140
20	69.949	3.768	-6.719	66.999	12.060	689.129