

# Increase in Fiscal Wage for Substantial Interest Holders (In Dutch: ‘gebruikelijk loon’)

There is an important change for director–major shareholders (DGA’s) and other substantial interest holders. Due to the tax–free threshold being linked to the statutory minimum wage, the fiscal minimum wage for DGA’s has increased as of 2026.



## Change in Fiscal Wage

- In 2025, the tax–free threshold was USD 21.373, and the fiscal wage was USD 42.746 (twice the tax–free threshold).
- As of 2026, the tax–free threshold has increased to USD 21.956, and the fiscal wage increased to USD 43.912 (twice the tax–free threshold).

## Next Steps?

- If we handle your payroll, we will automatically implement this change.
- If your payroll is managed elsewhere, please ensure this adjustment is taken into consideration.

### Contact information



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**If you have any questions, feel free to contact us!**



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