

# 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.

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



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