Fiscale en sociale kerncijfers 2021/2022

Fiscale kerncijfers 2021/2022

Box 1

	2021	***2022***
Lijfrentepremieaftrek		
Jaarruimte	13,3% x (P- € 12.672) – F – 6,27 x factor A	13,3% x (P- € 12.837) – F – 6,27 x factor A
Maximale premiegrondslag	€ 112.189 (voor aftrek franchise)	€ 114.866 (voor aftrek franchise)
Maximale jaarruimte	€ 13.236	€ 13.570
Reserveringsruimte < AOW leeftijd -10	€ 7.489	€ 7.587
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
	[redacted]	[redacted]
	[redacted]	[redacted]
[redacted]		
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
Kapitaalverzekering eigen woning		
KEW/BW/SEW	€ 171.000	€ 173.500
Oudedagsreserve		
Dotatie FOR	9,44% van de winst	9,44% van de winst
Maximale dotatie FOR	€ 9.395	€ 9.632

Box 3

.	***2021***	***2022***
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]

*) 2 x voor fiscale partners

Schenkbelasting

.	***2021***	***2022***
Hoge (eenmalige) schenkings-vrijstelling ouders aan kinderen	€ 26.881 (kinderen 18 tot 40 jaar)	€ 27.231 (kinderen 18 tot 40 jaar)
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]