



The total tax contribution of the Dutch business Sector Factsheet

May 2025

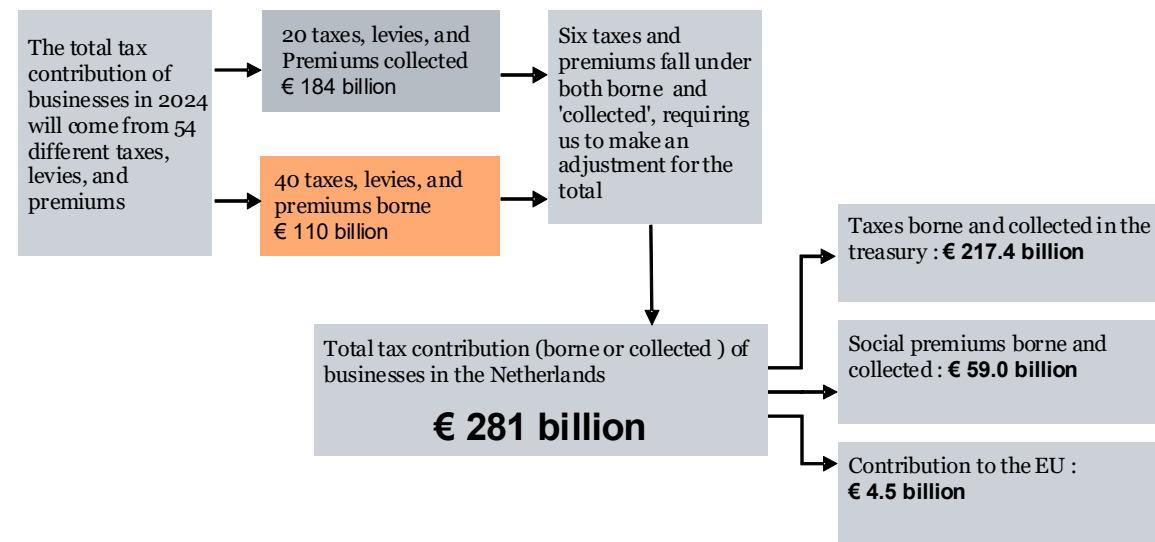


In 2024, the Dutch business sector bore a total of 110 billion euros in taxes, levies and social premiums

- In 2024, the business sector bore 110 billion euros in taxes and social premiums (25% of the total tax revenues). These taxes are related to business operations and profits, thus representing a cost for the companies. The amount increased by 2.1% compared to 2023, when it was 108 billion euros.
- In 2024, the business sector collected 184 billion euros in taxes and premiums, accounting for 42% of the total tax revenue. In this role, companies act as unpaid intermediaries for the government, with the (largest) burden ultimately falling on employees or consumers. The total amount collected is 5.1% higher than in 2023, when it was 175 billion euros.



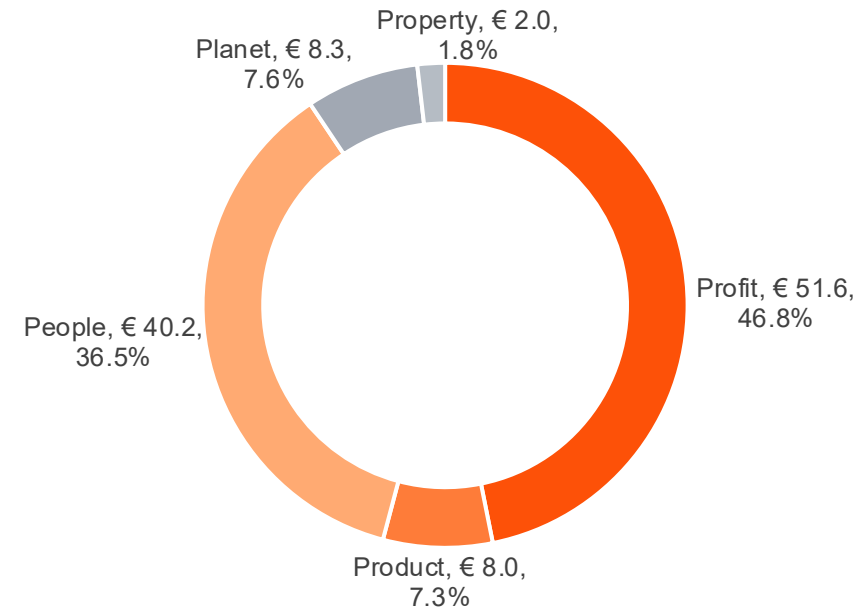
This is how we apply the Total Tax Contribution framework for the Dutch business sector



Businesses bear 25% of all taxes and premiums received by the government

- In 2024, businesses bore a total of 40 taxes amounting to 110 billion euros. Corporate income tax was the largest category, accounting for 44.2 billion euros (40% of the total).
- Overall, the taxes borne by businesses constitute 25% of all taxes and premiums received by the government.
- The majority of the taxes borne by businesses fall under the categories of 'profit' (46.8%) and 'people' (36.5%).
- Although the categories 'planet', 'product', and 'property' made up 60% of the types of taxes borne, they only contributed 17% to the total amount.
- The largest increases in taxes borne in 2024 were seen in the Disability Benefits Fund (1.7 billion euros) and the Health Care Insurance Fund (0.8 billion euros).

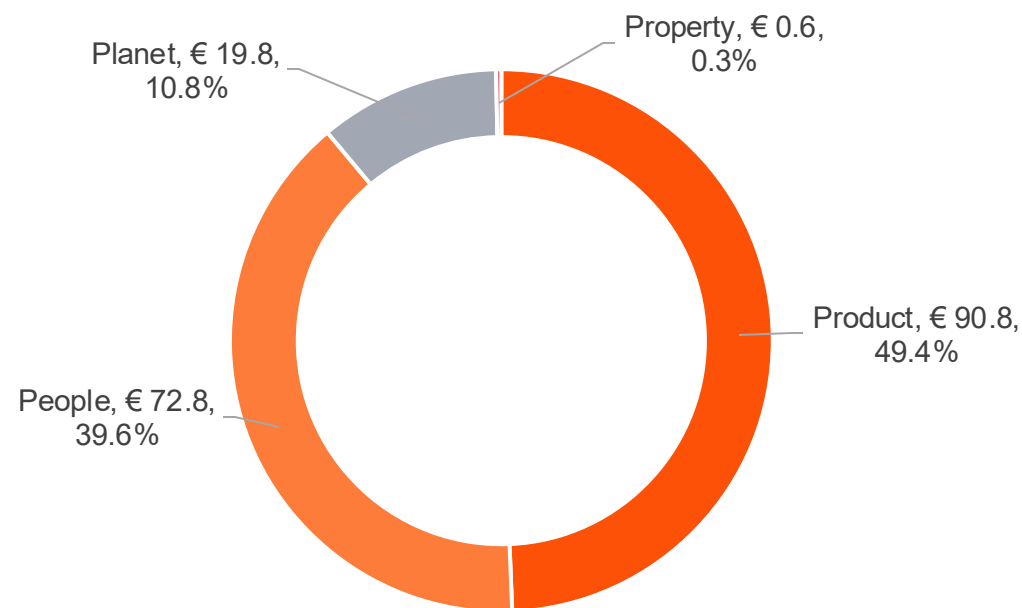
Taxes and premiums borne per category (the five 'P's') in 2024 in billion euros



Businesses play a crucial role in collecting taxes and social premiums on behalf of the government, thereby reducing the administrative burden for the government

- 42% of all taxes and social security contributions collected by the government in 2024 were collected by businesses.
- In 2024, businesses collected a total of 20 different taxes amounting to 184 billion euros.
- The vast majority of the amount of collected taxes falls into the categories 'product' (like VAT and excise duties) and 'people' (mainly premiums for social funds).
- In absolute terms, wage tax increased the most in 2024 (+ 4.1 billion euros), followed by VAT (+ 2.6 billion euros) and energy tax and sustainable energy surcharge (+ 1 billion euros).

Taxes and premiums collected by category (the five 'P's') in 2024 in billion euros



This factsheet is part of PwC's research 'Total Tax Contribution of Dutch Businesses in 2024'. Read more on our [website](#).

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