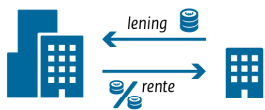


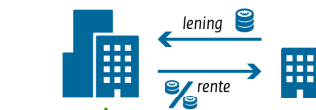
Figuur 1: Renteaftrekbeperking

Vóór invoering earningsstrippingmaatregel



Tenzij specifieke renteaftrekbeperking

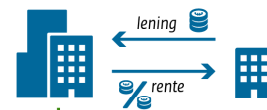
Minimum standaard earningsstrippingmaatregel



meer belasting
en minder ontwijking



Nederlandse invulling van earningsstrippingmaatregel



meer belasting
want ook meer gelijke
behandeling EV / VV

