USER GUIDE

NL WKR Tracker

Free space per year, cost entries by treatment, the 80 % eindheffing alert, provisions per period and a what-if worksheet

English

Odoo 18 · 19 · 20 · **support@pokutsoft.com** · pokutsoft.com

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1. Overview

Under the werkkostenregeling an employer may spend a percentage of the fiscal wage bill on untaxed benefits (the free space); above it the excess is taxed at 80 % eindheffing. This module computes the free space of the year from the wage bill and the brackets of the year, classifies every cost as free space, targeted exemption, nil valuation or intermediary cost, warns before the free space is used up, spreads the eindheffing over the filing periods and shows what an extra expense would cost.

2. Features

- **WKR year**: Fiscal wage bill, rate of the year, free space, used, remaining, % used, excess and eindheffing due; warning above a threshold you set.
- **Rates per year**: First bracket % up to the threshold and second bracket % above it, eindheffing %, with source: 2026 2.00 % up to EUR 400,000 and 1.18 % above.
- **Cost categories**: Treatment per category: charged to the free space, targeted exemption, nil valuation or intermediary costs.
- **Targeted exemption with a norm**: Only the part above the norm is charged to the free space; one click routes that excess to a free-space entry.
- **Customary check**: Flags employees whose free-space benefits pass EUR 2,400 in the year for review.
- **Forecast**: Run rate of the year to date projected to December, with the eindheffing it would cause.
- **Provisions per period**: Monthly or 4-weekly schedule of the eindheffing realised per filing period, to be booked period by period.
- **Eindheffing worksheet**: What an extra amount would cost in eindheffing, with a CSV.

3. Installation

Open Apps, search for “NL WKR Tracker” (technical name nl_wkr_werkkostenregeling_tracker) and install it. Required modules: hr. Available for Odoo 18.0, 19.0 and 20.0.

4. Workflow

1. Check the Rates of the year and the Categories (manager).
2. Under WKR Years create the year and enter the fiscal wage bill (column 14 of the payroll tax return).
3. Book every cost under WKR Entries with category, amount and, for a targeted exemption, the norm; click Book the Excess Part for the part above it.
4. Click Generate Provisions on the year and Book each provision in its period; use the Eindheffing Worksheet before a large expense.
5. Click Close Year after the last period and Create Next Year.

5. Roles and access rights

HR officers book entries; HR managers also maintain rates and categories, provisions and the year.

6. Questions

Does it file the eindheffing?

No. It computes it and the provisions; you declare it in the payroll tax return.

Where does the wage bill come from?

You enter it per year from your payroll records.

7. Support

Questions are answered at support@pokutsoft.com.