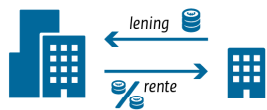


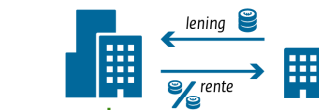
*Figuur 1: Renteaftrekbeperking*

**Vóór** invoering earningsstrippingmaatregel



Tenzij specifieke renteaftrekbeperking

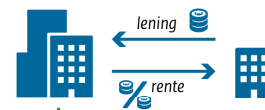
**Minimum standaard** earningsstrippingmaatregel



meer belasting  
en minder ontwijking



**Nederlandse invulling** van earningsstrippingmaatregel



meer belasting  
want ook meer gelijke  
behandeling EV / VV

