## 2.1 Gemiddelde directe loonkosten per salarisschaal CAO Rijk in 2027

| Schaal | Loonkosten per mensjaar | Uurtarief productieve uren, ex btw | Uurtarief productieve uren, incl. btw | Uurtarief contract uren, ex btw | Uurtarief contract uren, incl. btw |
|---|---|---|---|---|---|
| 1 | 49.000 | 36 | 44 | 26 | 31 |
| 2 | 49.000 | 36 | 44 | 26 | 31 |
| 3 | 52.000 | 38 | 47 | 28 | 34 |
| 4 | 56.000 | 42 | 51 | 30 | 36 |
| 5 | 61.000 | 45 | 54 | 32 | 39 |
| 6 | 63.000 | 46 | 56 | 33 | 40 |
| 7 | 69.000 | 51 | 62 | 37 | 44 |
| 8 | 76.000 | 56 | 68 | 40 | 49 |
| 9 | 84.000 | 62 | 75 | 45 | 54 |
| 10 | 93.000 | 69 | 83 | 50 | 60 |
| 11 | 108.000 | 80 | 96 | 57 | 69 |
| 12 | 125.000 | 92 | 112 | 66 | 80 |
| 13 | 142.000 | 105 | 127 | 76 | 92 |
| 14 | 158.000 | 117 | 141 | 84 | 102 |
| 15 | 172.000 | 127 | 154 | 92 | 111 |
| 16 | 187.000 | 138 | 167 | 99 | 120 |
| 17 | 202.000 | 150 | 181 | 108 | 130 |
| 18 | 220.000 | 162 | 197 | 117 | 142 |

*Tabel 1: directe loonkosten per salarisschaal 2027 (loonkosten per mensjaar afgerond op €1.000). Bron: P-Direkt.*