



# Ardwell Irion

## Member of Parliament Sint Maarten

Hon. Ministers of Finance & Justice  
Ms. Marinka Gumbs & Ms. Natalie Tackling  
Souliga Road 1  
Philipsburg, Sint Maarten

January 19, 2026

### **RE: Urgent Correction of Income Tax Rates for Civil Servants & Justice Ministry Payouts**

Honorable Ministers,

I am writing to you today to bring urgent attention to a fiscal irregularity affecting several civil servants, particularly within the Ministry of Justice, regarding the taxation of their lump sum payouts and, more critically, the subsequent incorrect taxation of their regular salaries.

It has been brought to my attention that various personnel received one time lump sum payouts, such as for example a 100,000 guilders settlement. While it is understood that such a large sum is classified as "Bijzondere Beloningen" and may be subject to the marginal top tax rate of 47.5% for that specific transaction, the administrative handling of their regular salary thereafter is legally flawed.

Employees report that following this payout, the wage tax on their regular monthly salary was increased to 47.5% and has remained at this elevated rate for up to two years. When inquiring with the Salaries Department, they are told "it is being looked into," yet no fix has been implemented. It appears that the payroll system is determining the tax rate for the current year based on the inflated "Fiscaal Jaarloon" of the previous year, a figure skewed by the one time payout, rather than the actual current earnings. This is a clear misapplication of the ordinance, as regular monthly salaries must be taxed according to the Periodic Wage Tax Tables. These tables are designed to calculate tax based on the actual periodic income earned in that specific month, unrelated to exceptional one time events from the past. By locking these civil servants into the 47.5% bracket for their regular salary, the government is effectively over withholding taxes and reducing their disposable income without legal justification.

On behalf of the affected civil servants, I request that you instruct the Salaries Department to immediately revert all affected employees to their proper income tax brackets in accordance with the Tijdvaktabellen relative to their actual current monthly earnings. Additionally, I request that you calculate the excess wage tax withheld during this period and issue reimbursements to these employees within a reasonable timeline.



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Furthermore, I would like to commend the Government for finding a mechanism to pay the 250 guilders Christmas bonus completely tax free. This was a welcome relief for many. I am inquiring as to the specific legal basis or fiscal methodology used to exempt this bonus from wage tax, and I propose that you evaluate whether this same methodology can be applied to the lump sum payouts for Justice workers to ensure equal treatment.

The relevant union leaders have been copied in this correspondence, and we look forward to a speedy response and resolution for our civil servants.

Regards,

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**Ardwell Irion**  
Member of Parliament  
Sint Maarten