**ANNEX 9**

Taxable person:

Tax number:

**INFORMATION REGARDING TAX RELIEFS FOR EMPLOYMENT under items 15.6, 15.8 and 15.14 of the tax return**

# TABLE A: Information regarding tax relief for the employment of persons with disabilities (Article 62(1) and (2) ZDoh‑2)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Sequential No | First name and surname | Tax number | Type of tax relief for the employment of persons with disabilities | Date of conclusion of employment relationship | Employee’s remuneration paid | 50% of remuneration paid | 70% of remuneration paid |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 = 6 x 0.5  | 8 = 6 x 0.7  |
| 1 |  |  |  |  |  |   |   |
| 2 |  |  |  |  |  |   |   |
| 3 |  |  |  |  |  |   |   |
| 4 |  |  |  |  |  |   |   |
| 5 |  |  |  |  |  |   |   |
| 6 |  |  |  |  |  |   |   |
| Total  |  |  |  |

# TABLE B: Information regarding relief for practical work in vocational education (Article 64 ZDoh‑2)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Sequential No | First name and surname | Tax number | Number of months of practical work | Amount of payment | 80% of the average monthly remuneration of employees in Slovenia by No of months indicated in column 4 | Lower of the amounts indicated in columns 5 and 6 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1 |  |  |  |  |  |  |
| 2 |  |  |  |  |  |  |
| 3 |  |  |  |  |  |  |
| 4 |  |  |  |  |  |  |
| 5 |  |  |  |  |  |  |
| 6 |  |  |  |  |  |  |
| Total  |  |  |   |

\*Do not enter information in the grey fields.

# TABLE C: Information regarding relief for the employment of unemployed persons (Article 61a ZDoh‑2)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Sequential No | First name and surname | Tax number | Type of relief for employment | Date of conclusion of employment relationship | Employee’s remuneration paid | 45% or 55% of the employee’s remuneration |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 = 6 × 0.45 or 0.55 |
| 1 |  |  |  |  |  |  |
| 2 |  |  |  |  |  |  |
| 3 |  |  |  |  |  |  |
| 4 |  |  |  |  |  |  |
| 5 |  |  |  |  |  |  |
| 6 |  |  |  |  |  |  |
| Total  |  |  |  |

\*Do not enter information in the grey fields.

 DECLARATION

I declare that workers entered in TABLE C in respect of whom I am claiming tax relief for employment under Article 61a(1) ZDoh‑2 have not been employed by me or by a party related to me during the last 24 months and that their employment in the tax period in which they were newly employed amounted to an increase in the total number of employees employed in accordance with Article 61a(3) ZDoh‑2.

Place and date Taxable person’s signature

INSTRUCTIONS ON COMPLETING ANNEX 9

**INFORMATION REGARDING RELIEF FOR EMPLOYMENT**

**(items 15.6, 15.8 and 15.14 of the tax return)**

The 'Information regarding relief for employment' form is to be completed by a taxable person if they have entered the information under items 15.6 and/or 15.8 and/or 15.14 of Part V of the tax prepayment return. The form should contain information regarding relief for the employment of persons with disabilities in accordance with Article 62 ZDoh‑2, relief for practical work in vocational education in accordance with Article 64 ZDoh‑2 and relief for employment in accordance with Article 61a ZDoh‑2.

The 'Information regarding relief for employment' form comprises three sections:

**TABLE A – Information regarding tax relief for the employment of persons with disabilities (Article 62(1) and (2)**

**ZDoh‑2)**

**TABLE B – Information regarding relief for practical work in vocational education (Article 64 ZDoh‑2)**

# TABLE C – Information regarding relief for employment (Article 61a ZDoh‑2)

Relief for the employment of persons with disabilities in TABLE A (Article 62 ZDoh-2), relief for employment under Article 61a(1) ZDoh‑2 and relief for employment under Article 61a(4) ZDoh‑2 in TABLE C (Article 61a ZDoh-2) are mutually exclusive for the same worker.

The 'Information regarding relief for employment' form is to be completed in euro and cents.

**Column 1 – Sequential number**

The sequential number of the employee is already entered in column 1.

**Column 2 – First name and surname**

Enter the first name and surname of the person in respect of whom the tax relief is being claimed.

# Column 3 – Tax number

Enter the tax number of the person in respect of whom the tax relief is being claimed.

**TABLE A – Column 4 – Type of relief for the employment of persons with disabilities** Enter the appropriate code:

1. - person with a disability (under the law governing employment rehabilitation and the employment of persons with disabilities);
2. - person with a disability (100% physical impairment) or a deaf person;
3. - person with a disability who is employed by the taxable person over and above the prescribed quota under the law governing the employment rehabilitation and employment of persons with disabilities, and whose disability is not the result of an occupational injury or illness with the same employer.

# TABLE A – Column 5 – Date of conclusion of employment relationship

Enter the date of the conclusion of the employment relationship between the employee and private individual in the dd.mm.yy format. In the case of a private individual who continues to perform an activity in accordance with Article 51 ZDoh‑2, enter the date of the conclusion of the employment relationship between the employee and the private individual who has ceased performing their activity.

**TABLE A – Column 6 – Employee’s remuneration**

Enter the amount of the remuneration paid to the employee with a disability during the tax period.

**TABLE A – Column 7 – 50% of the remuneration**

Enter 50% of the remuneration paid for those employees for whom Code C has been entered in column 4.

# TABLE A – Column 8 – 70% of the remuneration

Enter 70% of the remuneration paid for those employees for whom Code D or E has been entered in column 4.

**The sum of the total amounts indicated in columns 7 and 8 of TABLE A is greater than or equal to the amount under item 15.6 of Part V of the tax return.**

# TABLE B – Column 4 – Number of months of practical work

Enter the number of months of practical work carried out by each person in vocational training.

**TABLE B – Column 5 – Amount of payment**

Enter the amount of payment for practical work.

# TABLE B – Column 6 – 80% of the average monthly remuneration of employees in Slovenia

Enter the amount, which is calculated by multiplying 80% of the average monthly remuneration of employees in Slovenia by the number of months of practical work carried out as indicated in column 4.

# TABLE B – Column 7 – Lower of the amounts

Enter the lower of the amounts indicated in columns 5 and 6 in each row.

**The total amount in column 7 of TABLE B is greater than or equal to the amount under item 15.8 of Part V of the tax return.**

# TABLE C

A taxable person may claim the relief referred to in Article 61a(1) only if the conditions laid down in Article 61a(1), (2) and (3) ZDoh‑2 are cumulatively met:

1. that the newly employed person is under 29 or over 55 years of age or is a person in a profession for which there is a shortage of jobseekers on the labour market;
2. that the newly employed person has not been employed by the taxable person or by a party related to them in the last 24 months;
3. that the employment of newly employed persons in the tax period in which these workers were newly employed amounted to an increase in the total number of employees employed by the private individual in accordance with Article 61a(3) ZDoh‑2.
4. A claim may only be made for the employment of a person in a profession for which there is a shortage of jobseekers on the labour market if such a shortage is identified on the list drawn up in accordance with the rules by the minister responsible for labour, in agreement with the minister responsible for finance, at least once every two years, taking into account the availability of candidates, occupations, qualification levels, working conditions and other structural factors.

A taxable person may claim the relief referred to in Article 61a(4) if they employ a person under the age of 25 who is being employed for the first time in accordance with Article 61a ZDoh-2.

**TABLE C – Column 4 – Type of relief for employment** Enter the appropriate code:

1. newly employed person under 29 years of age;
2. newly employed person over 55 years of age;
3. person in a profession for which there is a shortage of jobseekers on the labour market; D – person under 25 years of age who is being employed for the first time.

# TABLE C – Column 5 – Date of conclusion of employment relationship

Enter the date of the conclusion of the employment relationship between the employee and private individual in the dd.mm.yy format. In the case of a private individual who continues to perform an activity in accordance with Article 51 ZDoh‑2, enter the date of the conclusion of the employment relationship between the employee and the private individual who has ceased performing their activity.

**TABLE C – Column 6 – Employee’s remuneration**

Enter the amount of the remuneration paid to the newly employed employee during the tax period.

# TABLE C – Column 7 – 45% or 55% of the remuneration

Enter an amount corresponding to 45% of the remuneration to those employees for whom Codes A, B or C have been entered in column 4, or to 55% for those employees for whom Code D has been entered in column 4.

**The total amount indicated in column 7 of TABLE C is greater than or equal to the amount under item 15.14 of Part V of the tax return.**