**Annex 18**

Taxable person: ……………………………………………

Tax number: ……………….

**INFORMATION REGARDING THE MONITORING OF PROFIT-SHARING PAYMENTS TO WORKERS AND INFORMATION REGARDING CREDIT FOR THE CORRESPONDING SUM OF THE PROFIT PAID TO WORKERS UNDER THE ‘ZUDDob’**

For the period from \_\_\_\_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_\_\_

**INFORMATION UNDER ITEM 6.43 AND ITEM 15.9 OF THE TAX RETURN**

Amounts in euro, including cents

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Financial year for which a share of the profit is to be paid to workers under a profit-sharing agreement | Net profit for the financial year | Net profit to be distributed to workers under the ZUDDob | 10% of the amount of the annual gross salaries paid by the company during the financial year | Number of workers that have acquired the right to benefit from profit-sharing for that financial year | Total amount of the corresponding portion of profit for which tax credit can be claimed | Total amount of interest under Article 13(2) ZUDDob | Date of decision on the adoption of the annual report when workers acquire the right to a corresponding amount of profit | Date of payment of share of the profit to workers | Amount of possible credit (70% or 100% of the corresponding amount of profit) |
| 1 | 2  | 3 | 4 | 5 | 6  | 7 | 8 | 9 | 10 = (6 + 7) × 0.7 or 1  |
|  |  |   |   |   |  |  |  |  |  |
|  |  |   |   |   |  |  |  |  |  |
|  |  |   |   |   |  |  |  |  |  |
| **Total** |  |   |   |   |  |  |  |  |  |

\* Leave the grey fields blank.

|  |  |
| --- | --- |
| At …………………, on ………………. | Stamp and signature of responsible person: |

INSTRUCTIONS ON COMPLETING THE FORM

**INFORMATION REGARDING THE MONITORING OF PROFIT-SHARING PAYMENTS TO WORKERS AND INFORMATION REGARDING CREDIT FOR THE CORRESPONDING SUM OF THE PROFIT PAID TO WORKERS UNDER THE ‘ZUDDob’**

# (item 6.43 and item 15.9 of the tax return)

The *Information regarding the monitoring of profit-sharing payments to workers and information regarding credit for the corresponding sum of the profit paid to workers under the ZUDDob* form should completed by taxable persons who, in accordance with a concluded profit-sharing agreement, will, during the tax period, establish funds for the payment of a share of the profit in accordance with the provisions of the ZUDDob or, in the tax period for which they are submitting a tax return, will claim credit for the corresponding amount of the profit to be paid to workers in accordance with the provisions of the ZUDDob.

A taxable person who fills in columns 1, 2, 3 and 4 in accordance with these instructions must enter or supplement, in their tax returns for subsequent tax periods, the information relating to the financial year for which they will pay a share of the profit up until the tax return in which they enter the date of payment of a share of the profit, irrespective of whether or not they will (can) benefit from the tax credit.

This annex must also be completed by taxable persons who, in their tax return, establish the tax base on the basis of actual income and normalised expenses.

The *Information* *regarding the monitoring of profit-sharing payments to workers and information regarding credit for the corresponding sum of the profit paid to workers under the ZUDDob* form should be filled in with euro amounts, including cents.

# Column 1 – Financial year for which a share of the profit is to be paid to workers under a profit-sharing agreement

Enter the financial year for which a share of the profit is to be paid to workers under a profit-sharing agreement. The financial year for which a share of the profit is to be paid to workers should be entered in the year of the establishment of the funds for the payment of a share of the profit if a profit-sharing agreement has been concluded for that financial year in accordance with the provisions of the ZUDDob (example: if the taxable person establishes a profit for the 2008 financial year and has a profit-sharing agreement in place for that year, they should enter the 2008 financial year in that column in the tax return for 2008). The financial year must be entered using the YYYY or DD.MM.YY format – DD.MM.YY format if the financial year for which a share of the profit was paid to workers is different from the calendar year.

# Column 2 – Net profit for the financial year

Enter the amount of the total net profit or loss for the financial year for which a share of the profit is to be paid to workers under a profit-sharing agreement. Enter the amount of the net profit for the financial year in the tax return in the year in which the funds for payment of a share of the profit were established (same as column 1).

# Column 3 – Net profit to be distributed to workers under the ZUDDob

Enter the amount of the net profit of the financial year for which a share of the profit is to be paid to workers under a profit-sharing agreement, calculated on the basis of the share of the net profit to be distributed to workers defined in the profit-sharing agreement. The amount may not exceed 20% of the net profit of the financial year for which the profit-sharing is to be paid to workers, and may not exceed 10% of the gross annual amount of salaries paid by the company in that financial year, where the maximum amount of profit-sharing per employee, which may not exceed EUR 5 000, must be taken into account. In this column, enter the amount in the tax return in the year in which the funds for payment of a share of the profit were established (same as column 1).

The amount under item 6.43 in the return must be equal to the amount entered in this column for those financial

years for which, during that tax period, the taxable person established the funds for the payment of a share of the profit. An exception applies to taxable persons who, in the tax return, establish the tax base on the basis of actual income and normalised expenses.

# Column 4 – 10% of the amount of the annual gross salaries paid by the company during the financial year

Enter 10% of the total annual amount of the gross salaries paid by the company in the financial year for which a share of the profit is to be paid to workers and on the basis of which the taxable person is claiming tax credit by reducing the tax base in that tax return. In this column, enter the amount in the tax return in the year in which the funds for payment of a share of the profit were established (same as column 1).

# Column 5 – Number of workers who have acquired the right to benefit from profit-sharing for that financial year

Enter the number of workers who, in accordance with the provisions of the profit-sharing agreement and with Article 11(4) ZUDDob, have acquired the right to share of the profit for that financial year. Enter or supplement the information in this column in the tax return for the tax period covering the date on which the decision to adopt the annual report for that financial year was taken.

# Column 6 – Total amount of the corresponding portion of profit for which tax credit can be claimed

Enter the sum of all the corresponding parts of the profit due to individual employees under the profit-sharing agreement for the financial year for which a share in the profit has been paid to them and on the basis of which the taxable person is claiming tax credit by reducing the tax base in that tax return. This amount shall not include the corresponding amount of profit paid to the worker(s) before the end of one year from the date of the decision approving the annual report was adopted. If the amount of the corresponding portion of the profit has been paid to an heir, that amount shall be included in this information irrespective of when that income was paid. Enter or supplement the information in this column in the tax return for the tax period covering the date on which a share of the profit was paid to workers.

**Column 7 – Total amount of interest under Article 13(2) ZUDDob**

Enter the sum of all interest calculated on the basis of Article 13 ZUDDob and paid to workers, i.e. for that part of the corresponding portions of the profit included in the total amount of the corresponding portions of the profits in column 6. Enter or supplement the information in this column in the tax return for the tax period covering the date on which a share of the profit was paid to workers (same as column 6).

# Column 8 – Date of decision on the adoption of the annual report when workers acquire the right to a corresponding amount of the profit

Enter the date on which the annual report giving workers the right to a corresponding amount of the profit was adopted. Enter or supplement the information in this column in the tax return for the tax period covering the date on which the decision to adopt the annual report for that financial year was taken (same as column 5).

**Column 9 – Date of payment of share of the profit to workers**

Enter the date on which a share of the profit for that financial year was paid to workers. Enter or supplement the information in this column in the tax return for the tax period covering the date on which a share of the profit was paid to workers (same as column 6).

**Column 10 – Amount of possible credit (70% or 100% of the corresponding amount of profit)**

Enter the amount of possible credit which, if a share of the profit has been paid out or made available to workers after one year has elapsed from the acquisition of the right to a corresponding amount of the profit (i.e. one year after the adoption of the decision approving the annual report for that financial year), is equal to 70% of the sum of the amounts indicated in columns 6 and 7.

Enter the amount of possible credit, equal to the sum of the amounts indicated in columns 6 and 7, if a share of the profit has been paid out or made available to workers after 3 years has elapsed from the acquisition of the right to a corresponding amount of the profit (i.e. 3 years after the adoption of the decision approving the annual report for that financial year).

Under *Total*, enter the total indicated in column 10.

Enter or supplement the information in this column in the tax return for the tax period covering the date on which a share of the profit was paid to workers (same as column 6).

The amount under item 15.9 in the tax return may not be greater than the amount under *Total* indicated in column 10.