**Annex 8**

Taxable person: ……………………………………………

Tax number: ……………….

# INFORMATION REGARDING RELIEF FOR EMPLOYMENT under Articles 55b, 56 and 57 ZDDPO‑2 for the period from to INFORMATION UNDER ITEMS 15.10, 15.11 and 15.18 OF THE TAX RETURN

**TABLE A**: Information regarding relief for the employment of persons with disabilities (Article 56 ZDDPO‑2)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Item no | Name and surname | Tax number | Type of relief for employment | Date of conclusion of employment relationship | Employee’s remuneration | 50% of remuneration | 70% of remuneration |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 = 6 × 0.5 | 8 = 6 × 0.7 |
| 1 |   |   |   |   |   |   |   |
| 2 |   |   |   |   |   |   |   |
| 3 |   |   |   |   |   |   |   |
| 4 |   |   |   |   |   |   |   |
| 5 |   |   |   |   |   |   |   |
| Total  |  |  |  |   |   |   |

**TABLE B**: Information regarding relief for practical work in vocational education (Article 57 ZDDPO‑2)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Item no | Name and surname | Tax number | Number of months of practical work | Amount of payment | 80% of the average monthly remuneration of employees in Slovenia × 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 |   |   |   |   |   |   |
| Total  |  |  |  |  |   |

 MF-DURS form DDPO (corporate income tax)

**TABLE C**: Information regarding relief for the employment of unemployed persons (Article 55b ZDDPO‑2)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Item no | Name and surname | Tax number | Type of relief for employment | Date of conclusion of employment relationship | Employee’s remuneration | 45% or 55% of 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 the employment of workers entered in TABLE C in respect of whom I am claiming tax relief for 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 55b(3) ZDDPO‑2.

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

INSTRUCTIONS ON COMPLETING THE FORM

# INFORMATION REGARDING TAX RELIEF FOR EMPLOYMENT under Articles 55b, 56 and 57 ZDDPO‑2 (items 15.10, 15.11 and 15.18 of the tax return)

The *Information regarding tax relief for employment under Articles 55b, 56 and 57 ZDDPO‑2* form (hereinafter, *Information regarding relief for employment* form) is completed by a taxable person if they have entered the information under items 15.10, 15.11 or 15.18 of the tax return. The *Information regarding relief for employment* form should contain information regarding relief for the employment of persons with disabilities in accordance with Article 56 ZDDPO‑2, relief for practical work in vocational education in accordance with Article 57 ZDDPO‑2 and relief for the employment of unemployed persons in

accordance with Article 55b ZDDPO‑2.

A taxable person that establishes the tax base in the tax return on the basis of actual income and normalised expenses may not claim and utilise reliefs for employment in that period, and should not complete this annex.

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

**TABLE A – Information regarding relief for the employment of persons with disabilities (Article 56 ZDDPO‑2)**

**TABLE B – Information regarding relief for practical work in vocational education (Article 57 ZDDPO‑2)**

**TABLE C – Information regarding relief for the employment of unemployed persons (Article 55b ZDDPO‑2)**

The amounts in the *Information regarding relief for employment* form must be filled in in euro, including cents.

**Column 1 – Sequence number**

The sequence number of the employee is already printed in column 1.

**Column 2 – Name and surname**

Enter the 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 employment

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 over and above the prescribed quota at the employer and whose disability is not the result of an occupational injury or illness with the same employer.

# Column 5 – Date of employment relationship end

Enter the date of the conclusion of the employment relationship, in DD.MM.YY format.

When utilising relief for employment in accordance with Articles 40 and 43 ZDDPO‑2 on the basis of the transfer of assets or, in accordance with Articles 49 and 53 ZDDPO-2, on account of a merger or division, enter the date of employment with the transferring company.

When utilising employment relief in accordance with Article 147(4) ZDoh‑2 and Article 48 ZDoh‑1, where a sole trader has invested funds in a legal entity and the conditions set out in Article 51(4)(2) and Article 51(9) ZDoh‑1 have been met, enter the date of employment with the sole trader.

**Column 6 – Employee’s remuneration**

Enter the amount of the calculated gross remuneration of the employee during the tax period.

**Column 7 – 50% of remuneration**

Enter the amount corresponding to 50% of the remuneration of those employees for whom Code D has been entered in column 4.

# Column 8 – 70% of remuneration

Enter the amount corresponding to 70% of the remuneration of those employees for whom Code E or F has been entered in column 4.

**The sum of the total amounts indicated in columns 7 and 8 is greater than or equal to the amount under item 15.10 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.

**Column 5 – Amount of payment**

Enter the amount of payment for practical work.

# Column 6 – 80% of the average monthly remuneration of employees in Slovenia × no of months indicated in column 4

Enter the amount, which is calculated by multiplying 80% of the average monthly remuneration of employees in Slovenia by the number of months indicated in column 4 of this table.

# Column 7 – Lower of the amounts indicated in columns 5 and 6

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

The total amount indicated in column 7 is greater than or equal to the amount under item 15.11 of the tax return.

# TABLE C

A taxable person may claim this relief only if, in the tax period in which they re-employ a worker for whom they are claiming relief, they increase the total number of workers employed, as provided for in Article 55b(3) ZDDPO‑2. The reliefs under Article 55b(1) ZDDPO-2 and Article 55b(4) ZDDPO-2 are mutually exclusive and are also excluded by the relief for the employment of persons with disabilities under Article 56 ZDDPO‑2 (item 15.10 of return and Table A of Annex 8 of the return).

# 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. newly employed person in a profession for which there is a shortage of jobseekers on the labour market;
4. person under the age of 25 who is being employed for the first time.

# Column 5 – Date of employment relationship end

Enter the date of the end of the employment relationship, in DD.MM.YY format.

When utilising relief for employment in accordance with Articles 40 and 43 ZDDPO‑2 on the basis of the transfer of assets or, in accordance with Articles 49 and 53 ZDDPO-2, on account of a merger or division, enter the date of employment with the transferring company.

When utilising employment relief in accordance with Article 61a(4) ZDoh‑2, where a sole trader has invested funds in a legal entity and the conditions set out in Article 51(4) and Article 51(9) ZDoh‑2 have been met, enter the date of employment with the sole trader.

**Column 6 – Employee’s remuneration**

Enter the amount of the calculated gross remuneration of the newly employed worker during the tax period.

# Column 7 – 45% of remuneration

Enter an amount corresponding to 45% of the remuneration of those employees for whom Code A, B or C has been entered in column 4, or to 55% for employees for whom Code D has been entered in column 4. The total amount in column 7 is greater than or equal to the amount under item 15.18 of the return.