**ANNEX 1 Form for claiming tax credit for employment in problem areas with high unemployment (Article 28 of the Promotion of Balanced Regional Development Act) and in the Pomurska region (Article 5 of the Development Support for the Pomurska Region 2010-2015 Act)**

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

DETAILS OF TAXABLE PERSON

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(company name or full name of individual)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Place where business is conducted \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (registered office or address)

Tax number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ znesek amount in euros and cents

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sequential number | Full name of unemployed worker | Tax number  | Personal identification number (EMŠO)  | Fulfilment of unemployed worker criteria  | Date of conclusion of employment relationship  | Employee’s gross pay and employer’s contributions (II. gross)  | 70% of gross pay and employer’s contributions (II. gross)  | Amount of tax credit utilised  |
| 1  | 2  | 3  | 4  | 5  | 6  | 7  | 8 = 7 \* 0,7  | 9  |
|   |   |   |   |   |   |   |   |   |
|   |   |   |   |   |   |   |   |   |
|   |   |   |   |   |   |   |   |   |
|   |   |   |   |   |   |   |   |   |
|  |  |  |  |  | Skupaj  |   |   |   |

\* Do not enter information in the grey fields.

The maximum permitted State aid may not exceed 50% of the wage costs of each unemployed worker. The amount of State aid is calculated by multiplying the amount of employment tax credit under this Regulation that the taxable person claims in the tax return (for corporate income tax or tax on income from business activities), by the tax rate from the tax return.

Taxable persons who are employers in activities in the fisheries, shipbuilding, energy, coal and agriculture sectors and companies in difficulty as defined in the Act Governing Rescue and Restructuring Aid for Companies in Difficulty (*Uradni List RS* (UL RS; Official Gazette of the Republic of Slovenia) Nos 44/07 (official consolidated text), 51/11, 39/13 and 56/13) and Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty cannot claim this credit.

The employment of an unemployed worker in order to benefit from the tax credit must represent a net increase in the number of employees compared to the average over the past 12 months.

I declare that I will provide the required supporting documents without delay when asked to do so by the tax authority.

Full name of responsible person:

At ……………………, on ………………. Signature of responsible person:

**INSTRUCTIONS ON COMPLETING THE FORM**

# Form for claiming tax credits for employment in problem areas with high unemployment (Article 28 of the Promotion of Balanced Regional Development Act) and in the Pomurska Region (Article 5 of the Development Support for the Pomurska Region 2010‑2015 Act)

The form for claiming tax credit for employment in problematic areas of high unemployment and in the Pomurska Region must be completed by a taxable person claiming credit in accordance with Article 28 of the Promotion of Balanced Regional Development Act (hereinafter ZSRR-2) or Article 6 of the Development Support for the Pomurska Region 2010‑2015 Act (hereinafter ZRPPR1015), and who has a registered office and actually performs an economic activity in this area.

The taxable person may claim this credit if they employ an unemployed worker for a period of at least 12 months. An unemployed worker is any unemployed person who:

1. has not been in regular paid employment for the previous 6 months; or
2. is between 15 and 24 years old; or
3. has not attained a secondary vocational, secondary technical or general secondary qualification, or completed full-time education less than 2 years ago and has not yet obtained their first regular paid employment; or
4. is over the age of 50; or
5. lives alone with one or more dependants, meaning that they are responsible for one or more children under the age of 26, if these child(ren) is/are in full-time education, or has a spouse who is unemployed; or
6. will be employed in an activity (economic sector) where the gender imbalance is at least 25% higher than the average imbalance across all economic sectors in Slovenia; or
7. is a member of an ethnic minority; or
8. is deemed to have a disability within the quota system for the employment of persons with disabilities.

Employment tax credit claimed by a taxable person under ZSRR-2 for an individual employee is precluded by credit for the employment of disabled persons under other laws.

Employment tax credit claimed by a taxable person under ZRPPR1015 for an individual employee is precluded by the incentive for the employment of young unemployed persons under the Intervention Measures for the Labour Market and Parental Protection Act (ZIUPTDSV).

Employment tax credit is precluded by a reduction of the taxable amount under Article 55b ZDDPO-2 and Article 61a ZDoh-2.

A taxable person claiming this credit must complete this form and submit it together with the corporate tax return (DDPO) or the tax return on income tax on income from business activities (DohDej) as an integral part thereof and in the manner laid down for submission of the

DDPO and DohDej.

The form for claiming tax credit for employmentin problem areas with high unemployment and in the Pomurska region must be completed in euros and cents.

**Column 1 – Sequential number**

Column 1 contains the pre-printed sequential number of the unemployed worker now in employment.

# Column 2 – First name and surname

Enter the full name of the unemployed worker now in employment for whom the taxable person is claiming the tax credit.

# Column 3 – Tax number

Enter the tax number of the unemployed worker now in employment for whom the taxable person is claiming the tax credit.

# Column 4 – EMŠO (personal identification number)

Enter the personal identification number (EMŠO) of the unemployed worker now in employment for whom the taxable person is claiming the tax credit.

# Column 5 – Fulfilment of unemployed worker criteria

For each unemployed worker for whom the taxable person is claiming credit, the criterion on whose basis they are regarded as unemployed must be indicated. If a single unemployed worker meets multiple criteria, all the criteria met by that worker must be indicated. The criteria are:

1. the unemployed person has not had regular paid employment in the past 6 months,
2. the unemployed person is between 15 and 24 years old, the unemployed person is registered as unemployed and has not attained a secondary vocational, secondary technical or general secondary qualification, or completed full-time education less than 2 years ago and has not yet obtained their first regular paid employment,
3. the unemployed person is over 50 years old,
4. the unemployed person lives alone with one or more dependants, meaning that they are responsible for one or more children under the age of 26, if the child(ren) is/are in full-time education, or has a spouse who is unemployed,
5. the unemployed person will be employed in an activity (economic sector) where the gender imbalance is at least 25% higher than the average imbalance across all economic sectors in Slovenia,
6. the unemployed person is a member of an ethnic minority,
7. the unemployed person is deemed to have a disability within the quota system for the employment of persons with disabilities.

**Column 6 – Date of conclusion of employment relationship**

Enter the date on which the employment relationship was concluded, using the format DD. MM. YY.

# Column 7 – Employee’s gross pay and employer’s contributions

Enter the amount of calculated gross pay for the unemployed worker who is now employed, and the employer’s contributions for the worker.

**Column 8 – 70% of gross pay and employer’s contributions**

Enter the amount of 70% of the gross pay and the employer’s contributions as specified in column 7.

# Column 9 – Amount of tax credit utilised

Enter a pro rata amount in relation to the actual use of the tax credit in the DDPO or DohDej return. The pro rata amount of the tax credit utilised for each unemployed worker is calculated with reference to the share of the gross pay and the employer’s contributions for the individual unemployed worker in the total gross pay and employer’s contributions in respect of which the taxable person is claiming the tax credit (the figure in column 7 for each worker / sum of column 7 \* total amount of tax credit in the DDPO or DohDej return).

The total amount of column 9 must be equal to the amount of the tax credit in the DDPO or DohDej return.

The amount of State aid in a claim for a tax credit is determined in such a way that the amount of State aid is the difference between the amount of the tax without the credit and the amount of tax with the credit. State aid must not exceed the maximum permissible State aid intensity. The maximum permitted amount of State aid granted in accordance with Article 28 ZSRR-2 is 50% of the individual worker’s wage costs calculated for each year. The wage costs of a worker referred to in Article 28(1) ZSRR-2 and Article 5 ZRPPR1015 include the gross pay and any compulsory employer’s contributions.