

INSTRUCTION ON COMPLETING THE TAX RETURN FORM FOR ASSESSING PERSONAL INCOME TAX PREPAYMENT FOR EMPLOYMENT INCOME AND PENSION FOR RESIDENTS

1. INTRODUCTION

The tax return form for assessing personal income tax prepayment for employment income and pension should be completed only by residents of the Republic of Slovenia (hereinafter referred to as "residents").

The tax return form for assessing personal income tax prepayment for income from employment and income based on other contractual relationship should be submitted by a non-resident taxable person with the tax authority when the income is paid by an entity that is not a taxpayer under Article 58 of the Tax Procedure Act (hereinafter referred to as the ZDavP-2). The tax return can be submitted via the eDavki portal if the taxable person has a digital certificate (SIGEN-CA, POŠTA@CA, HALCOM CA, AC NLB). Please, find out more about the use of electronic tax operations via eDavki on the following website: <http://edavki.durs.si/OpenPortal/Pages/StartPage/StartPage.aspx>.

2. ENTERING INFORMATION UNDER POINT 1 – CODE NUMBER OF TAX RETURN STATUS

By entering the appropriate number, you indicate the status of the filed return with regard to its content or purpose and in accordance with the provisions under Articles 62 to 64 of the ZDavP-2. This field is left empty if the tax return is being submitted for the first time, or respectively, is completed only if the **tax return is filed according to the provisions of the ZDavP-2, regulating the retrospective submission or correction of the tax return.**

Code 1

A taxable person who misses the deadline to file their tax return for justified reasons may submit a proposal to the competent tax authority to retrospectively file the tax return, in accordance with Article 62 of the ZDavP-2. In this proposal, they must state the reasons for their delay and provide evidence for their claims. Justified reasons are circumstances which the taxable person could not foresee or prevent and which made it impossible for him/her to complete or file their tax return within the prescribed time. The proposal for retrospective filing must be submitted by the taxable person within eight days after the reasons for the delay no longer obtain, but within a maximum of three months after the missed deadline. The taxable person should enclose their tax return with the submission for a subsequent submission of the tax return. If the reasons preventing the completion or submission of a tax return still obtain, the taxable person may submit their proposal for a subsequent submission of the tax return without enclosing their tax return, but they must indicate the deadline by which their tax return will be submitted. If in this case the tax authority allows them to submit the tax return after the prescribed deadline, it must set a new deadline by issuing a decision. A taxable person submitting their tax return after the prescribed deadline on the basis of Article 62 of the ZDavP-2 should indicate the number 1 (filed after the deadline) under the heading "Code Number of Tax Return Status".

Code 2

If a taxable person has missed the deadline to submit their tax return, but does not fulfil the conditions for submitting the tax return after this prescribed deadline, or if they have stated false, incorrect or incomplete information in their return on the basis of which the tax authority has already issued a tax assessment notice, they may, according to Article 63 of the ZDavP-2, submit their tax return as a self-declaration no later than until the delivery of the assessment notice or until the beginning of the tax audit or, respectively, until offence proceedings or criminal proceedings are initiated. According to Article 396 of the ZDavP-2, a taxable person who submits their tax return as a self-declaration will not be charged with an offence if they pay the tax assessed on the basis of their self-declaration. A taxable person may not submit a new self-declaration for liabilities for which they have already filed a previous self-declaration. A taxable person submitting their tax return based on self-declaration in accordance with

Article 63 of the [ZDavP-2](#) should indicate the number 2 (self-declaration) under the heading "Code Number of Tax Return Status".

Code 3

In accordance with Article 64 of the [ZDavP-2](#), a taxable person may correct a tax return which they have submitted to the tax authority. The tax return may be corrected no later than the date when the tax assessment notice is issued. A taxable person correcting their tax return before the issue of an assessment notice should indicate the number 3 (correction prior to issue of assessment notice) under the heading "Code Number of Tax Return Status".

3. ENTERING INFORMATION UNDER POINT 2 – INFORMATION ABOUT THE RESIDENT TAXABLE PERSON

Basic identification data (name and surname, tax identification number, residential address, electronic address, telephone number and the country of residence) must be entered under this heading.

A resident who receives income for managing a business entity under income code number 1109/1108 or who receives income for performed copyright work within the scope of an employment relationship under income code number 1109/1106 shall appropriately enter the information on obligatory insurance when:

- they are not included in the obligatory health insurance system, or are not insured under Article 15, or they are not family members of the insured person in accordance with Article 20 of the [Health Care and Health Insurance Act](#);
- when they fulfil the conditions for obligatory pension and disability insurance based on another legal relationship under Article 18 of the [Pension and Disability Insurance Act](#) (hereinafter referred to as the ZPIZ-2); the taxable person fulfils the conditions for the insurance if, when receiving income, they had no pension and disability insurance according to full working or insurance time under the provisions of Articles 14 through 17, Article 19 of ZPIZ-2, or were not voluntarily included in the obligatory insurance system under Article 25 of [ZPIZ-2](#) and did not receive a pension; the taxable person fulfils the conditions for insurance under Article 18 of [ZPIZ-2](#) also if the conditions for obligatory insurance were not fulfilled upon the payment, but were fulfilled in the period when the insured person worked within the scope of another legal relationship to which the income as defined in the tax return refers;
- they are subject to the social security legislation of other EU Member State; in this case, the taxable person encloses with the tax return the form A1 – Certificate of Social Security Regulations, which is used for the taxable person, or any other appropriate evidence from the competent authority of the EU Member State which indicates that the social security regulations of that country apply to the taxable person. The list of competent bodies of EU Member States is published on <http://ec.europa.eu/social/main.jsp?catId=815&langId=en>.

4. ENTERING INFORMATION UNDER POINT 3 – INDICATING THE PERIOD OF THE TAX RETURN FORM FOR ASSESSING PERSONAL INCOME TAX PREPAYMENT

The tax return form for assessing personal income tax prepayment for employment income and pension should be submitted by a resident taxable person to the tax authority by the 15th day of the month for the preceding month. The taxable person indicates point b, and writes the month to which the tax return applies (e.g. October to October).

A resident taxable person who starts receiving regular monthly income from employment or a pension in the middle of the year should submit to the tax authority the tax return for the assessment of personal income tax prepayment within 15 days from the date when the first income from employment or pension was received in the tax year for the first time. The taxable person indicates point b, and writes the period during which income was received in the tax year (e.g. April to December).

For regular monthly income from employment or a pension, a resident taxable person should submit to the tax authority the tax return for the assessment of personal income tax prepayment within 15 days from the date when the first income from the employment or pension was received in the tax year for the first time. The taxable person indicates point a, and writes the year to which the tax return applies. Such a tax return shall apply for the entire tax year except when the income of the taxable person increases by more than 10 per cent or when other conditions affecting the amount of income prepayment from employment or pension changes by more than 10 per cent. The taxable person should once again submit the tax return within 15 days from the date when the modified amount of regular monthly income from employment or pension was received or when other conditions that affect the amount of the prepayment of tax on income from employment or pension emerge if the modification is greater than 10%. The taxable person indicates point c, the period for which the tax return is resubmitted, and indicates the reason for resubmitting the tax return.

5. ENTERING INFORMATION UNDER POINT 4 – INFORMATION ABOUT THE PAYER OF INCOME

Information about an individual payer of income must be written in columns.

Write your name and surname or the company in the line **"Name and surname or company name"**.

Write the address or head office of the payer (city, street, house number, post) in the line **"Address or head office (city, street, house number, post)"**.

Write the country of the income payer's head office in the line **"Country"**.

Write the income payer's tax number allocated in the Republic of Slovenia in the line **"Tax or identification number"**. If the payer has not been allocated a tax number under the [ZDavP-2](#) and the [Financial Administration Act](#), the number that is used for tax purposes in the country of residence of the income payer should be indicated (tax number or other identification number). Information about that number is not mandatory. An income payer is an employer or other entity that pays income related to current or previous employment.

The taxable person should circle "YES" in the line **"Main employer"** if the employer is the main employer from which the taxable person receives the most income from employment or a pension, or "NO" if the employer is not an employer from which the taxable person receives the most income from employment or a pension.

The taxable person should circle "YES" in the line **"Prepayment is assessed even if it does not exceed EUR 20"** if they wish the prepayment of tax on income from employment received from employer who is not the main employer to be assessed even if it does not exceed EUR 20.

6. ENTERING INFORMATION UNDER POINT 5 – INFORMATION ABOUT INCOME FROM EMPLOYMENT RELATIONSHIPS AND PENSION

Information on individual types of income received from an individual payer should be written in columns. The consecutive number of the payer from the table under point 4 of the form should be indicated in the first line. If two or more incomes are received from the same payer, the reference number of the same payer must be repeated.

Write the date of receipt of income in the line **"Date of receipt of income"** (dd.mm.YYYY). Income is received when it is paid to the resident or provided to them for disposal in any other way.

In the line **"Payment for the month (mm.YYYY)"** write the month and year for which the tax resident received income from employment or a pension.

In the line **"Payment for the period (from mm.YYYY to mm.YYYY)"** write the code of the period to which the payment of income type 1101/1098 refers, e.g. referring to annual back pay. If the received income does not refer to payment for several months, this line should not be completed.

Enter the type of income from employment or pension in the line **"Type of income"** by entering the appropriate code, i.e.:

1101/1001	Salary, salary compensation
1101/1091	Salary, salary compensation based on posting for cross-border work in accordance with Article 45a of the ZDoh-2. An explanatory note about which cases involve a posting for cross-border work should be added to the explanatory note of the line "Posted for cross-border work in accordance with Article 45a of the ZDoh-2".
1101/1098	Payment of salaries for a longer period (e.g. back pay)
1101/1127	Seafarer's income from employment, employed by a foreign employer
1101/1151	The part of the salary for work done pursuant to the act governing employment relationships, or comparable income from a foreign country paid simultaneously once per calendar year to all eligible employees if: - all employees are entitled to receive the payment of the part of the salary for work performance from the employer, and the right to payment of the part of the salary for work performance and the criteria for its payment are determined in the employer's general act provided in advance to employees for their information; or - if the collective agreement allows part of the salary for work performance to be paid according to the criteria determined in the collective agreement or agreed in the manner of, or on the basis of, that collective agreement.
1102	Bonuses; income as bonuses provided by the employer to the resident or family member of the resident, such as the bonus for personal vehicle usage, accommodation bonus, insurance bonus ...
1102/1127	Seafarer's bonus from employment, employed by a foreign employer, such as the bonus for personal vehicle usage, accommodation bonus, insurance bonus ...
1103/1090	Annual leave allowance
1103/1127	Seafarer's annual leave allowance from employment, employed by a foreign employer
1104	Long-service awards, severance benefits paid upon retirement and solidarity assistance
1105	Premiums for voluntary supplementary pension and disability insurance
1106	Pensions from compulsory pension and disability insurance and occupational pension
1107	Compensation from compulsory pension and disability insurance
1108	Compensation and other income from compulsory social security
1109	Other income from employment relationships
1109/1106	Income received for performed copyright work within the scope of an employment relationship
1109/1108	Income received for managing a business entity
1109/1112	Annuity from voluntary supplementary pension insurance
1110	Income for managing an enterprise (insurance basis 040); information about all income from managing an enterprise, including possible in-kind income (bonuses) and cost reimbursements higher than the untaxed amount.

Write the gross income, rounded up to two decimal places, in the line **"Income (in EUR)"**. If the tax return is submitted for a tax year or period longer than one month, the taxable person should write the income received for one calculation period (e.g. write the amount of monthly pension, not the amount of annual pension). If the taxable person receives income from employment abroad at a foreign employer

and also receives reimbursements for food costs or transportation to work, such reimbursements must be included as income. If the taxable person receives reimbursement of business travel costs, reimbursement of costs related to a temporary posting to work abroad and fieldwork allowance, the taxable person must include such reimbursements as income.

If the taxable person receives payment for several months, they should write the period to which the payment refers (from mm.YYYY to mm.YYYY) in the line under reference number 3 of this table, and in the line "Income", declare the total amount of income received for several months cumulatively. The income in foreign currency is to be converted to euros according to the published Bank of Slovenia's rate of exchange which applied on the date when income from employment was received.

In the income tax return process, income exceeding 100% of the average monthly salary of employees in Slovenia must be entered under income tax code 1101/1051 (Part of the salary for work done pursuant to the act governing employment relationships, or comparable income from a foreign country).

Under income tax code 1101/1091 (Salary, salary compensation based on posting for cross-border work in Slovenia in accordance with Article 45a of the ZDoh-2) and in the income tax return process, the tax base for income from an employment relationship determined for a worker posted for cross-border work does not include 20 per cent of the salary or compensation for work done within the scope of this posting, but not exceeding EUR 1,000 for payment in an individual month.

Write the number of payments from pension(s) in the calendar year in the line "**Number of paid pensions in the year**". Twelve monthly pensions are usually received in one calendar year; thus the taxable person should write the number 12 in the form. Resident taxable persons who receive a pension from abroad may also receive 13 or 14 payments in a calendar year; thus they should write the appropriate number of paid pensions received in the aforementioned line, e.g. 13 or 14.

Write the amount of paid compulsory social security contributions in the line "**Compulsory social security contributions (in EUR)**" in euros, rounded up to two decimal places. If the taxable person pays compulsory social contributions abroad, they should write the amount of contributions that are comparable with compulsory social security contributions in the Republic of Slovenia.

In the income tax return process, the proportional part of obligatory social security contributions which must be paid by the employee on the basis of special regulations with regard to the share of income exceeding 100% of the average monthly salary of employees in Slovenia must be entered under income from part of the salary for work done under income tax code 1101/1151.

A taxable person who receives income from employment from abroad at a foreign employer should write the total amount of costs of food and transportation to work in the line "**Food and transportation costs as per Article 45 of the ZDoh-2 (in EUR)**", regardless of their actual presence at their place of work abroad. The aforementioned costs may be claimed only as income from employment, but they are recognised under the conditions and up to the amount stipulated in the Decree on the tax treatment of reimbursed work-related expenses and other income from employment (hereinafter referred to as the Decree), whereas the costs of meals are recognised to the the aforementioned amount, increased by 80% with regard to the amount determined by the government. The taxable person must prove to the tax authority in connection with claiming the aforementioned costs related to work abroad the actual daily presence at the place of work, usually the place of residence and the number of kilometres from the usual place of residence to the place of work abroad.

A taxable person submitting a tax return form for assessing personal income tax prepayment for a pension should not complete this line.

The taxable person should write the country where work is performed in the line "**Country of employment**". If work is performed in two or several countries, all countries where the work is performed

must be indicated. A resident taxable person who is submitting the tax return for pension received or pension annuity should not complete this line. A resident taxable person who works on a commercial ship should not complete this line.

Write the country or name of the international organisation which paid an individual type of income in the line **"Country/international organisation, income payer"**.

In the section **"In accordance with the international convention on the avoidance of double taxation, I hereby claim:"** the resident shall claim:

- a. **foreign tax credit** (in EUR). Here, the foreign tax amount should be indicated in euros and rounded up to two decimal places. The foreign tax in foreign currency is converted to euros according to the Bank of Slovenia's published rate of exchange which applied on the date when income was received. This is how the foreign tax credit is claimed in accordance with the international treaty on avoidance of double taxation;
- b. **The subject is exempt from the payment of income tax** by indicating "YES" if the taxable person claims exemption from paying income tax prepayment which is not taxed in the Republic of Slovenia in accordance with the international convention on the avoidance of double taxation.

The list of valid international conventions on the avoidance of double taxation of income and property is published on the website of the Financial Administration of the Republic of Slovenia:

http://www.fu.gov.si/davki_in_druge_dajatve/podrocja/mednarodno_obdavcenje/.

Write the amount of foreign tax in euros, rounded up to two decimal places, in the line **"Foreign tax credit under ZDoh-2 (in EUR)"**. The foreign tax in foreign currency is converted to euros according to the Bank of Slovenia's published rate of exchange which applied on the date when income was received. This is how foreign tax credit is claimed in cases when there is no international treaty on avoidance of double taxation, i.e. in accordance with the Income Tax Act (hereinafter referred to as the ZDoh-2), i.e. abolition of the double taxation of income under Chapter IX.

Regardless of the possibility of claiming foreign tax credit or an exemption in the tax return form for assessing personal income tax prepayment for employment income or pension based on the statement on tax liability outside the Republic of Slovenia, the taxable person is granted the foreign tax credit upon the calculation and credit of income tax on an annual level only if the taxable person claims the tax credit paid abroad also in the claim against an informative assessment of income tax or the tax return for assessing income tax. The same shall apply to claiming the exemption, unless the taxable person claims exemption in the tax return for the assessment of income tax prepayment from employment or pension and if the tax authority acknowledges the exemption in a decision issued based on the tax return.

The taxable person writes in the line **"Income will be paid for"** whether they will receive income for a definite or indefinite time. If they will receive income for definite period, they indicate the month up to, and including, which they will receive income (mm.YYYY).

The taxable person writes in the line **"Day of payment in month (dd)"** the contractually determined deadline(s) for receiving income or the day of payment in the month, e.g. 1st in the month, 5th in the month, 15th in the month etc. If the payment is a single payment, this line should not be completed.

The amount of fieldwork allowance or the reimbursement of fieldwork costs should be entered in the line **"Fieldwork allowance (in EUR)"**.

The total daily allowance amount related to business travel should be entered in the line **"Reimbursement of business travel costs – daily allowances (in EUR)"**.

In the income tax return process, daily allowances related to business travel are not included in the tax base of income from work employment under the conditions and in the amounts stipulated as per item 4 of the first paragraph of Article 44 of the ZDoh-2. The non-taxable daily allowance amount for business travel abroad is determined based on the duration of business travel with regard to the amount, and is determined for an individual country or area in the 'Decree on the reimbursement of costs for travelling abroad on official missions'. The amount of the non-taxable daily allowance is determined based on the duration of business travel (second paragraph of Article 4 of the Decree).

The total daily allowance amount related to business travel must be entered in the line **"Reimbursement of business travel costs – transport (in EUR)"**.

The reimbursement of transport costs related to business travel is not included in the tax base of income from work employment under the conditions and in the amounts stipulated as per item 4 of the first paragraph of Article 44 of the ZDoh-2 in the income tax return process. The non-taxable amount of travel costs reimbursement is determined on the basis of **Article 5 of the Decree**.

Total reimbursement of transport costs related to accommodation must be entered in the line **"Reimbursement of business travel costs – accommodation (in EUR)"**.

In the income tax return process, the reimbursement of accommodation costs is not included in the tax base of income from employment under the conditions and in the amounts stipulated for the reimbursement of accommodation costs related to business travel as determined by the government in Article 6 of the Decree.

Details about the reimbursement of business travel costs (daily allowances, transport and accommodation) are provided under 'Reimbursement of costs and other income from employment relationships' which is published on the website of the Financial Administration of the Republic of Slovenia in the section Detailed descriptions under:

http://www.fu.gov.si/davki_in_druge_dajatve/podrocja/dohodnina/dohodnina_dohodek_iz_zaposlitve/.

In the line **"Reimbursement of the costs of meals related to temporary posting to work abroad up to a maximum of 30 or 90 days (in EUR)"** enter the amount of reimbursement of the costs of meals connected to temporary posting to work abroad up to a maximum of 30 days and for drivers in international road transport up to a maximum of 90 days.

In the process of income tax return, the reimbursement of the costs of meals related to a temporary posting to work abroad in the process of income tax return is not included in the tax base of income from employment relationships under the conditions and in the amount stipulated as per item 4 of the first paragraph of Article 44 of the ZDoh-2 for the reimbursement of the costs of meals during business travel, i.e. for daily allowances related to business travel. The non-taxable daily allowance amount for business travel abroad is determined based on the duration of business travel with regard to the amount, and is determined for an individual country or area in the 'Decree on the reimbursement of costs for travelling abroad on official missions'. The amount of the non-taxable daily allowance is determined based on the duration of business travel (second paragraph of Article 4 of the Decree).

In the line **"Reimbursement for the cost of meals related to temporary posting to work abroad over 30 or 90 days (in EUR)"** enter the amount of reimbursement of the costs of meals connected to temporary posting to work abroad over 30 days and for drivers in international road transport over 90 days.

In the income tax return process, the reimbursement of costs of meals related to temporary posting to work abroad is not included in the tax base of income from employment relationships under the conditions and in the amount stipulated for the reimbursement of costs of meals during business travels (item 3 of the first paragraph of Article 44 of the ZDoh-2), increased by 80% with regard to the amount stipulated by the government Decree.

In the line **"Reimbursement of transport costs related to temporary posting to work abroad (in EUR)"**, enter the amount of the reimbursement of costs of transport between the usual residence during the period of posting and the place of posting. In the process of income tax return, the reimbursement

of transport costs between the usual residence during the period of posting and the place of posting is not included in the tax base of income from employment relationships under the conditions and in the amount stipulated in accordance with item 3 of the first paragraph of Article 44 of the ZDoh-2 for the reimbursement of work-related transport and with regard to the amount stipulated by the government Decree.

In the line "**Reimbursement of transport costs at the start and end of temporary posting to work abroad (in EUR)**", enter the amount of reimbursement of costs for transport at the beginning of posting and for transport from the place of posting at the conclusion of posting. In the income tax return process, the reimbursement of transport costs to the place of posting at the beginning of posting and for transport from the place of posting at the conclusion of posting is not included in the tax base of income from an employment relationship to the amount and under the conditions as per item 4 of the first paragraph of Article 44 of the ZDoh-2 for the reimbursement of business travel costs.

In the line "**Reimbursement of accommodation costs related to temporary posting to work abroad to maximum 90 days (in EUR)**", enter the amount of reimbursement of costs for accommodation related to temporary posting up to a maximum of 90 days. In the income tax return process, the reimbursement of costs related to temporary posting up to a maximum of 90 days is not be included in the tax base of income from employment relationships under the conditions and in the amount stipulated in accordance with item 4 of the first paragraph of Article 44 of the ZDoh-2 for the reimbursement of accommodation costs incurred during business travel stipulated by the government Decree. The reimbursement of accommodation costs related to temporary posting to work abroad is included in the tax base of income from employment relationship if the costs of separation are also reimbursed.?

Mark "YES" in the line "**Posted for cross-border work in accordance with Article 45a of the ZDoh-2**" if the taxable person receives income from employment relationship on the basis of a posting for cross-border work and if the conditions as per

- **the first and second paragraphs of Article 45a of the ZDoh-2 are fulfilled:**

The worker is deemed to have been posted for work abroad if the following conditions are fulfilled:

1. the worker has been posted to work in Slovenia;
2. the posting lasts uninterruptedly for over 30 days;
3. the shortest road route to the usual place of work prior to posting is over 200 km away from the place of posting;
4. in the 5 years immediately prior to the first posting, the worker was not a resident of Slovenia prior to being posted to work in Slovenia,
5. for posting, the employment contract determines a salary in the amount of a minimum of 1.5 times the last known average annual salary of employees in Slovenia published by the Statistical Office of the Republic of Slovenia calculated per month.

Posting to work abroad in accordance with the second paragraph of Article 45a of the ZDoh-2 is considered if:

1. the worker is posted outside the country of establishment of the employer;
2. posting is carried out on the basis of an employment contract according to the law of the country from which the worker is posted to work outside this country;
3. an employment contract is concluded between an employer with the head office in the country from which a worker is posted, and which actually pursues its activity in the country of the head office, and a worker who usually works for the employer in the country of the employer's head office;
4. an employment contract is concluded for work within the employer's activity in the country of posting on behalf of, and for the account of, the employer referred to in point 3 on the basis of a contract between the employer and a customer; and
5. the worker throughout the period of posting works in accordance with the rules, and under the supervision of, the employer that posted the worker.

Or

- **the third paragraph of Article 45a of the ZDoh-2 are fulfilled.**

The third paragraph of Article 45a of the ZDavP-2 stipulates that the worker has been posted for work abroad if the following conditions are fulfilled:

1. the worker has been posted to work in Slovenia;
2. the posting lasts uninterruptedly for over 30 days;
3. the shortest road route to the usual place of work prior to posting is over 200 km away from the place of posting;
4. in the 5 years immediately prior to the first posting, the worker was not a resident of Slovenia prior to being posted to work in Slovenia,
5. for posting, the employment contract determines a salary in the amount of a minimum of 1.5 times the last known average annual salary of employees in Slovenia published by the Statistical Office of the Republic of Slovenia calculated per month.

The research of a researcher engaged in research programmes of a research organisation that are undertaken as a public service in research, research projects of a research organisation (co-)financed from the Slovenian budget or performing research programmes or projects undertaken within the scope of the international cooperation of Slovenia and (co-)financed from the Slovenian budget or EU programmes or funds will also be deemed a posting as referred to in points 1 to 5 of this indent in accordance with the third paragraph of Article 45a of the ZDoh-2. A researcher and a research organisation as stipulated by the act governing research and development activities shall be deemed a researcher and a research organisation under this paragraph.

Or

- **the fourth paragraph of Article 45a of the ZDoh-2 are fulfilled.**

The first paragraph of Article 45a of the ZDoh-2 stipulates that the worker has been posted for work abroad if the following conditions are fulfilled:

1. the worker has been posted to work in Slovenia;
2. the posting lasts uninterruptedly for over 30 days;
3. the shortest road route to the usual place of work prior to posting is over 200 km away from the place of posting;
4. in the 5 years immediately prior to the first posting, the worker was not a resident of Slovenia prior to being posted to work in Slovenia,
5. for posting, the employment contract determines a salary in the amount of a minimum of 1.5 times the last known average annual salary of employees in Slovenia published by the Statistical Office of the Republic of Slovenia calculated per month.

Posting on the basis of an act on posting between associated companies pursuant to the act governing companies, except to associated companies with business agreements or between a company and its business unit, whereby the business unit of a non-resident stipulated by the act governing corporate income tax applies *mutatis mutandis* to the definition of a business unit of a resident, is also deemed a posting if the conditions as per points 1 to 5 of this indent in accordance with the fourth paragraph of Article 45a of the ZDoh-2 are fulfilled.

Write the date (ddmm.YYYY) of the first payment of income as per Article 45a of the ZDoh-2 in the line **"Date of first posting for cross-border work"** if the taxable person marks "YES" in the line **"Taxable person has been posted for work abroad in accordance with Article 45a of the ZDoh-2"**.

Enter the consecutive number of the month when the income under income tax code 1101/1091 (Salary, salary compensation based on post for cross-border work in Slovenia in accordance with Article 45a of the ZDoh-2) was received in the line **"Consecutive number of the month for claiming special tax base in accordance with Article 45a of the ZDoh-2"**.

7. ENTERING INFORMATION UNDER POINT 6 – CLAIMING TAX RELIEF IN THE ASSESSMENT OF PERSONAL INCOME TAX PREPAYMENT FOR EMPLOYMENT INCOME AND PENSION

The resident taxable person should with regard to claiming tax relief that is considered at the assessment of personal income tax prepayment from employment or pension determine:

- I hereby claim the basic general tax relief instead of the increased general relief; this shall mean if the taxable person does not wish the relief under the second or third paragraph of Article 111 of

ZDoh-2 to be considered at the assessment of personal income tax prepayment from employment at employer where the taxable person receives most income within the scope of an employment relationship, they must indicate this. In this case, the general relief amount as per the first paragraph of Article 111 of the ZDoh-2 shall be considered;

- personal relief for a taxable person, disabled person with 100% physical disability; this is a personal relief as per the first paragraph of Article 112 of ZDoh-2. A disabled resident with 100% physical disability will be granted a reduction in the annual tax base if their right to third-party care and assistance is recognised on the basis of a decision of the Pension and Disability Insurance Institute of the Republic of Slovenia, social work centre or administrative body competent for protecting military personnel and war-disabled military personnel;
- special relief for maintained family members as per Article 114 of ZDoh-2; the maintained family member is:

Code A1 – Child up to the age of 18.

Code A2 – Child from 18 to 26 years of age if s/he continuously or with a termination up to one year is continuing schooling at a secondary or tertiary level, engages in no other activity and has no own funds for subsistence or if such funds are lower than the amount of special relief for maintained family members under point three of paragraph one of Article 114 of ZDoh-2 (special relief for any other maintained family member). Own income is all income under ZDoh-2 excluding family pension, scholarship, income for temporary or occasional work based on a referral of an authorised organisation or the Slovenian Employment Service that provides work to pupils and students, scholarships and income that is exempt from the payment of personal income tax according to Articles 22 and 29 of ZDoh-2.

Code A3 – Child that fulfils the conditions as per code A2 and is older than 26 years of age if enrolled in tertiary education until 26 years of age, i.e. for a maximum six-year period from the date of enrolment in undergraduate studies and for maximum four years from the date of enrolment in post-graduate studies.

Code A4 – Child, older than 18 years, who is not at school and is able to work if s/he is registered at the employment service and lives with parents or adoptive parents in a joint household, s/he has no own funds for subsistence or if such funds are lower than the amount of special relief for maintained family members under point three of paragraph one of Article 114 of ZDoh-2 (special relief for any other maintained family member). Own income is all income under ZDoh-2.

Code A5 – Child who needs special care and has the right to a child care allowance in accordance with the Parental Protection and Family Benefit Act or the right to the allowance for assistance and home help in accordance with the Pension and Disability Insurance Act. The relief is not granted to a taxable person who has been admitted to an institution for whole-day free care for treatment, training or education, or in foster care, unless they prove that the taxable person also provides financially for that child also during that time. In such cases, the relief shall be granted for the period for which the social work centre recognises the child care allowance right in accordance with the act that regulates parental protection and family benefits.

Code B – Child who is incapable of working, regardless of age, in accordance with the regulations on the social protection of mentally and physically disabled persons.

A child under A and B is:

- own child, adopted child, step-child or child of the cohabitant partner;
- grandchild, if the taxable person has the right to special relief for one of the parents or if the grandchild has no parents or if the taxable person cares for the child based on a court decision;
- other person, if the taxable person takes care of that person based on a court decision.

Code C – Spouse who is unemployed and is not engaged in any activity, does not have their own means of subsistence, or if such funds are lower than the amount of special relief for maintained family members under point three of paragraph one of Article 114 of ZDoh-2 (special relief for any other maintained family member), and a divorced spouse of the taxable person who is entitled to child support which is paid by the taxable person based on a judgement or agreement adopted according to the regulations on marriage and family relations. A spouse is a person who lives in a

marriage with the taxable person. A cohabiting partner who lives with the taxable person for at least one year in a joint household is for legal purposes considered a spouse, since the household is equated with marriage according to the regulations on marriage and family relations.

Code D – Parents or adoptive parents of the taxable person if they do not have their own means of subsistence or if such funds are lower than the amount of special relief for maintained family members under point three of paragraph one of Article 114 of ZDoh-2 (special relief for any other maintained family member) and live with the taxable person in a joint household or are in institutionalised care in a social protection facility, and the taxable person covers the costs of such services, and under the same conditions also the parents or adoptive parents of the taxable person's spouse if the latter is not a taxable person for personal income tax.

Code E – Maintained family member of a taxable person the major part of whose income arises from farming and basic forestry activity is also a member of a household who cooperates in earning income from basic farming and basic forestry activity if such person has no own income for subsistence or if such funds are lower than the amount of special relief for maintained family members under point three of paragraph one of Article 114 of ZDoh-2 (special relief for any other maintained family member) and under the condition that their child, spouse, parents or adoptive parents do not claim any special relief for maintained family members for that person. In such cases, the maintained family member of the taxable person is also the child of the member of agricultural household.

WARNING: A maintained family member is a person who has registered residence in the Republic of Slovenia or is a citizen of the Republic of Slovenia or EU Member State or a resident of a country with which the Republic of Slovenia has concluded an international convention on the avoidance of double taxation of personal income that enables the exchange of information based on the implementation of domestic legislation.

The amounts of relief for every calendar year are published on the website of the Financial Administration of the Republic of Slovenia under section Scales for Personal Income Tax Assessment under:

http://www.fu.gov.si/davki_in_druge_dajatve/podrocja/dohodnina/letna_odmera_dohodnine/.

Column 1 – Write the name and surname of the maintained family member.

Column 2 – Write the tax number of the maintained family member. If the maintained family member has no tax number and is not entered in the tax register, submit an application for the entry of maintained family members in the tax register for that person. Submit the application on form "DR-02 VDC – Application for the entry of maintained family members in the tax register".

Column 3 – Write the birth year of the maintained family member.

Column 4 – Write the appropriate code of the degree of kinship of the maintained family member from the key below this table or the code from the previous explanation of who the family member is.

8. ENTERING INFORMATION UNDER POINT 7 – ATTACHMENTS

The taxable person should submit appropriate evidence proving data on income from employment or pension (employment contract, payslip, act on pension calculation and similar).

If income from employment or pension is received from more than three payers or if a taxable person receives more than three different types of income from the same, or three different, payers, an additional tax return should be printed and appropriately indicated as part of the tax return that indicates information about the taxable person and payers.