

# ANNUAL SETTLEMENT OF INDIVIDUAL INCOME TAX PREPAYMENTS RESULTING FROM DEPENDENT ACTIVITY

**FOR THE TAXING PERIOD (YEAR) .....**

pursuant to the Act No. 595/2003 Coll. on Income Tax, as amended (hereinafter referred to as the "Act")

Name and Surname of the Employee: ..... Birth Registration Number<sup>1)</sup>: .....

Address of Permanent Residence: ..... Postcode: .....

## Part I

(in EUR)

<b>00</b>	<b>The sum of accounted and paid income</b> from dependent activity (Section 5 of the Act) in monetary and non-monetary form, including income from the social fund, additional payments for past years, <u>except</u> for income that is not subject to the tax and income freed from the tax and income taxed by deduction pursuant to Section 43 (3) (j) and (k) of the Act,		
<b>00a</b>	- including the sum of income resulting from agreements on works performed outside employment		
<b>00b</b>	<b>The sum of compulsory insurance premium</b> (Section 5 (8) of the Act),		
	- including sum of insurance premium for		
	<b>00c</b>	social insurance (security)	
	<b>00d</b>	health insurance	
<b>01</b>	<b>Tax base</b> (line 00 - line 00b)		
<b>02</b>	The sum of paid payments of a health staff person increasing the tax base, if conditions for its application were violated (Section 5 (9) of the Act in connection to Section 52j (4) of the Act)		
<b>03</b>	<b>Tax base</b> [adjusted and rounded down to eurocents (line 01 + line 02)]		
<b>04</b>	<b>Reduction of the tax base</b> pursuant to Section 11 of the Act	04a	For the taxpayer <sup>2)</sup>
		04b	For the wife (husband)
		04c	For the paid voluntary contributions to old-age pension savings
		<b>Total</b> line 04a through line 04c (if employee bonus originates, 0 shall be indicated) <sup>2)</sup>	
<b>05</b>	<b>Taxable wage</b> (line 03 – line 04)		
<b>06</b>	<b>Tax</b> pursuant to Section 15 of the Act rounded down to eurocents.		
<b>07</b>	<b>Tax base for the application of the employee bonus.</b> <sup>3)</sup>		
<b>08</b>	The number of months when conditions for the application of the employee bonus were met		
<b>09</b>	<b>Employee bonus</b> {[(line 04a – line 07) x 19 %] : 12 } x line 08, rounded up to eurocents		
<b>09a</b>	The amount of the employee bonus incorrectly paid by the employer (Section 40 of the Act)		
<b>10</b>	<b>Title to the tax bonus</b> (in total for all maintained children pursuant to Section 33 of the Act)		
<b>11</b>	<b>Tax bonus acknowledged and paid</b> by all employers who are taxpayers for all maintained children pursuant to Section 33 of the Act		
<b>12</b>	<b>Tax bonus to be paid</b> to the employee after performing the annual settlement(line 10 - line 11 > 0)		
<b>12a</b>	<b>Tax bonus to be paid reduced by tax</b> (line 12 - line 6) > 0		
<b>13</b>	<b>Tax bonus to be collected</b> from the employee after performing annual settlement(l. 10 - l. 11 < 0)		
<b>14</b>	<b>The sum of income prepayments</b> deducted by all employers that are taxpayers (Section 35 of the Act) not adjusted by the tax bonus		
<b>15</b>	<b>Back tax</b> – not adjusted (line 06 - line 14 > 0)		
<b>16</b>	<b>Overpaid tax</b> – not adjusted (line 06 - line 14 < 0)		
<b>17</b>	<b>Tax to be paid</b> (line 06 - line 10 + line 11+ line 12a - line 14 + line 09a) > 0	+	
	<b>Tax overpaid</b> (line 06 – line 10 + line 11+ line 12a - line 14 + line 09a) < 0	-	
<b>18</b>	<b>The employer</b> takes from the employee amount (l. 15 + l. 13 - l. 16 - l. 09 - l. 12 + l. 09a) > 0		
	pays the employee amount (l. 15 + l. 13 - l. 16 - l. 09 - l. 12 + l. 09a) < 0		

**Data about the employer that is the taxpayer performing this annual settlement:**

Tax ID: ..... Tel.: .....

.....  
Business name or the name and address of the employer

.....  
The annual settlement was performed by

.....  
On

Signature and stamp  
of the employer  
that is the taxpayer

**Note: The form serves for the employee only as a document for the purposes of Section 39 (6) of the Act.**

**Part II**

To be filled out on request of the employee by the employer that is a taxpayer if the employee for whom he/she performed the annual settlement of income tax prepayments resulting from dependant activity submits a tax return for this taxationperiod (Section 39 (6) of the Act).

Based on the request of the employee delivered on ....., the employer who is the taxpayer herewith supplements the document concerning the performed annual settlement for the year ..... as follows:

(in EUR)

From the employee (name and surname) ..... was	On <sup>4)</sup>	In the amount <sup>4)</sup>	Balance <sup>4)</sup>
<b>deducted</b> a total of	XX		
including			
-tax bonus (l. 13)			
-back tax (l. 15)			
<b>returned</b> a total of	XX		
including			
- employee bonus (l. 09)			
- tax bonus (r. 12)			
- overpaid tax (l. 16)			

The employer that is the taxpayer for the taxing period for which he/she filled in Part II of annual settlement shall not deduct/pay after the date of filling any amounts of back tax/overpaid tax, tax bonus and employee bonus stated in Part II.

In ..... On:.....

.....  
Signature and stamp of  
the employer that is the  
taxpayer

- 1) Date of birth is to be stated in case of foreign nationals.
- 2) If the employee became entitled to the employee bonus, line 04a shall be filled in only for information in order to calculate the employee bonus, 0 shall be stated in lines 04 and 06 and the employee may not assign 2% or 3% of the paid tax for special purposes. If the employee did not get entitled to the employee bonus, line 04 and line 06 shall be filled in based on the template and for the purposes of 2% or 3% share of the paid tax assigned for special purposes pursuant to Section 50 of the Act, the positive difference of lines 06 and 10 shall be used (Section 50 (1) of the Act – tax reduced by tax bonus).
- 3) Tax base calculated pursuant to Section 5 (8) of the Act from the amount of 12-times the minimum wage shall be stated, if the employee's assessed income reached in total at least 6-times the minimum wage and was less than 12-times the minimum wage. If the employee's assessed income reached at least 12-times the minimum wage, tax base calculated pursuant to Section 5 (8) of the Act from the assessed income of this employee shall be stated.
- 4) In case of gradual deduction (collection) from back tax from line 15 or tax bonus from line 13 or payment of overpaid tax from line 16 or tax bonus from line 12 or employee bonus from line 09, the remaining not deducted (unpaid) part of the back (overpaid) tax, tax bonus or employee bonus shall be stated as of the day of supplementing Part II of the form of the annual settlement and the date of last performed deduction or return. If the back tax from line 15 or tax bonus from line 13 or overpaid tax from line 16, tax bonus from line 12 or employee bonus from line 09 was deducted (returned) in total as of the day of supplementing Part II of the form of the annual settlement, zero shall be stated (from the day of supplementing Part II of the form of the annual settlement, the employer that is the taxpayer shall not continue to settle tax, tax bonus or employee bonus of the employee for whom he supplemented Part II on his/her request).

**Aid for the taxing period of the year 2013:**

Tax rate pursuant to Section 15 of the Act: **19%** from that part of the tax base that **does not exceed the amount of EUR 34,401.74 inclusive** and **25%** from that part of the tax base that **exceeds the amount of EUR 34,401.74**.

NNTB per taxpayer pursuant to Section 11 (2) (a) of the Act = **EUR 3,735.94**.

Tax bonus for maintained child living in one household with the taxpayer: **For months I –VI EUR 21.03, for months VII-XII EUR 21.41**.

The annual amount of the tax bonus for one maintained child = **EUR 254.64** (12 months)

6-times the minimum wage =  $337.70 \times 6 =$  **EUR 2,026.20**, 12-times the minimum wage =  $337.70 \times 12 =$  **EUR 4,052.40**.

The tax base from the amount of 12-times the minimum wage = **EUR 3,509.76**.

The employee bonus (if tax base from the amount of 12-times the minimum wage is applied) = **EUR 42.98**.