



2.	Address or head office (city, street, house number, post)			
3.	Country			
4.	Tax or identification number			
5.	Main employer	YES/NO	YES/NO	YES/NO

#### 4. INFORMATION ABOUT INCOME FROM EMPLOYMENT

	Reference number of the payer from Table 3	Information about income received from payer under ref. no. _____	Information about income received from payer under ref. no. _____	Information about income received from payer under ref. no. _____
1.	Date of receipt of Income			
2.	Payment for the month (mm.YYYY)			
3.	Payment for the period (from mm. YYYY to mm. YYYY)			
4.	Type of income			
5.	Income (in EUR)			
6.	Compulsory social security contributions (in EUR)			
7.	Country where work was done			
8.	Country/international organisation, income payer			
9.	*I hereby claim exemption from income tax payment in accordance with the international convention on the avoidance of double taxation	YES	YES	YES
10.	Income shall be paid for:	a definite period: until and including _____ b) an indefinite period	a) a definite period: until and including _____ b) an indefinite period	a) a definite period: until and including _____ b) an indefinite period
11.	Fieldwork allowance			
12.	Reimbursement of business travel costs – daily allowances (in EUR)			

12. a	Reimbursement of business travel costs – transport (in EUR)			
12. b	Reimbursement of business travel costs – accommodation (in EUR)			
13.	Reimbursement of costs of meals related to temporary posting to work abroad up to a maximum of 30 or 90 days (in EUR)			
14.	Reimbursement of costs of meals related to temporary posting to work abroad over 30 or 90 days (in EUR)			
15.	Reimbursement of transport costs related to temporary posting to work abroad (in EUR)			
16.	Reimbursement of transport costs at the start and end of temporary posting to work abroad (in EUR)			
17.	Reimbursement of accommodation costs related to temporary posting to work abroad up to a maximum of 90 days (in EUR)			
18.	Posted for cross-border work in accordance with Article 45a of the ZDoh-2	YES	YES	YES
19.	Date of first posting for cross-border work	--.---.----	--.---.----	--.---.----
20.	Consecutive number of the month for claiming special tax base in accordance with Article 45a of the ZDoh-2			

#### 5. INFORMATION ABOUT INCOME BASED ON OTHER CONTRACTUAL RELATIONSHIPS

	Reference number of the payer from Table 3	Information about income received from payer under ref. no. _____	Information about income received from payer under ref. no. _____	Information about income received from payer under ref. no. _____
1.	Date of receipt of income			

2.	Payment for the month (mm.YYYY)			
3.	Type of income			
4.	Income (in EUR)			
5.	I hereby claim actual transport and overnight accommodation costs in the amount of (EUR) (it is mandatory to complete Table 6)			
6.	Compulsory social security contributions (in EUR)			
	Paid voucher for personal supplementary work (in EUR)			
7.	Country/international organisation, income payer			
8.	*I hereby claim exemption from income tax payment in accordance with the international convention on the avoidance of double taxation	YES	YES	YES

\*The statement below should be made only if the taxable person claims exemption of personal income tax payment under the ninth line in Table 4 or the eighth line in Table 5 of the international convention on the avoidance of double taxation of income:

In relation to claiming an exemption from personal income tax prepayment on income \_\_\_\_\_ (write type of income from Tables 4 and 5) based on the \_\_\_\_\_ paragraph of Article \_\_\_\_\_ of the international convention on the avoidance of double taxation concluded between the Republic of Slovenia and \_\_\_\_\_ I hereby confirm that:

- I was present in the country of work (Republic of Slovenia) during the subject period or periods for a period totalling less than 183 days and
- income is paid by an employer who is not a resident of the country of work (Slovenia) or is paid in their name, and
- income does not burden the permanent business unit or permanent base of the employer in the country of work (Slovenia).

#### 6. BREAKDOWN OF ACTUAL TRANSPORT AND OVERNIGHT ACCOMMODATION COSTS UNDER THE FIFTH LINE IN TABLE 5

	Distribution of actual transport and overnight accommodation costs (description)	Amount (in EUR)
1.		
2.		
3.		

4.		
5.		

## 7. ATTACHMENTS

**Attachments** (list of documents or evidence attached to the tax return form by the taxable person):

1. Please find attached hereto a certificate of residence issued by the competent body \_\_\_\_\_ on \_\_\_\_\_, which shows that I am a resident of \_\_\_\_\_ in terms of the provisions of the international convention on the avoidance of double taxation concluded between the Republic of Slovenia and \_\_\_\_\_.
- 2.
- 3.
- 4.
- 5.

In/at \_\_\_\_\_, date \_\_\_\_\_

\_\_\_\_\_  
Signature of the taxable person

# INSTRUCTIONS ON COMPLETING THE TAX RETURN FORM FOR ASSESSING PERSONAL INCOME TAX FOR INCOME FROM EMPLOYMENT AND BASED ON ANOTHER CONTRACTUAL RELATIONSHIP FOR NON-RESIDENTS

## 1. INTRODUCTION

The tax return form for assessing personal income tax prepayment for income from employment and income based on another contractual relationship should be completed only by **non-residents**.

The tax return form for assessing personal income tax prepayment for income from employment and income based on another contractual relationship must be submitted by a non-resident taxable person to the tax authority when the income is paid by an entity that is not a taxpayer under Article 58 of the [Tax Procedure Act \(hereinafter referred to as the ZDavP-2\)](#). Income from personal supplementary work in accordance with the Prevention of Undeclared Work and Unemployment Act, that is under the Personal Income Tax Act (hereinafter referred to as the ZDoh-2) **considered as income based on other contractual relationship** must be entered by the a non-resident taxable person also if income is received from a person that is also a taxpayer. 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>.

The tax return form for assessing personal income tax prepayment for income from employment and based on other contractual relationship should be submitted by a non-resident to the tax authority within 15 days of the date of income payment.

## 1. 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 NON-RESIDENT TAXABLE PERSON**

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

The taxable person should appropriately indicate information on obligatory insurance when they receive:

- a) income from employment, i.e. income for managing a business entity – income type 1109/1108 or income received for copyright work within the scope of an employment relationship – type of income 1109/1106, or
- b) income based on another contractual relationship under income type code 1230 other than personal supplementary work (see below under point 5 – information about income based on other contractual relationships), and
  - 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;
  - they fulfil the conditions for obligatory pension and disability insurance on the basis of another legal relationship as per Article 18 of the [Pension and Disability Insurance Act – ZPIZ-2](#); the taxable person fulfils the conditions for the insurance if, when receiving income, they had no pension or disability insurance according to full working or insurance time under the provisions of Articles 14 through 17, Article 19 of [ZPIZ-2](#) 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 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 another 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.

## **4. ENTERING INFORMATION UNDER POINT 3 – 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 name? 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 whom the taxable person receives most income from employment, or "NO" if the employer is not an employer from whom the taxable person receives most of the income from employment.

## 5. ENTERING INFORMATION UNDER POINT 4 – INFORMATION ABOUT INCOME FROM EMPLOYMENT

Information on individual types of income received from an individual payer should be written in columns. The consecutive reference number of the payer from Table 3 must 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 non-resident received the income from employment.

In the line "**Payment for the period (from mm.YYYY to mm.YYYY)**", write the period to which the payment refers (e.g. payment of salary as per a court decision for several previous years, 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 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 Slovenia in accordance with Article 45a of the ZDoh-2. An explanatory note about which cases involve the posting for cross-border work in Slovenia will 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
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 non-resident or family member of the non-resident
1102/1127	Seafarer's bonus from employment,
1103/1090	Annual leave allowance
1103/1127	Seafarer's annual leave allowance from employment,

1104/1103	Long-service awards, severance benefits paid upon retirement and solidarity assistance
1105	Premiums for voluntary supplementary pension and disability insurance
1107	Compensation from compulsory pension and disability insurance
1108	Compensation and other income from compulsory social security
1109	Other income from employment relationship
1109/1106	Income received for copyright work done within the scope of an employment relationship
1109/1108	Income received for managing a business entity
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 non-taxed amount.

**Write the gross income received in a specific calculation period (e.g. in one month), rounded up to two decimal places, in the line "Income (in EUR)".** If the taxable person is reimbursed for travel costs, costs related to temporary posting to work in Slovenia and a fieldwork allowance, the taxable person should 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 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 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 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.

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.

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 line "**I hereby claim exemption from the payment of income tax prepayment in accordance with the international treaty on avoidance of double taxation**" indicate "YES" if the non-resident claims the exemption of the payment of income tax prepayment that is not taxed in the Republic of Slovenia in accordance with the international convention on the avoidance of double taxation. If the taxable person claims exemption from paying personal income tax, a special statement as provided

below the table in point 5 must be completed – information on income based on another contractual relationship.

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 a definite time, they indicate the month up to, and including, which they will receive income (mm.YYYY).

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 amount is determined based on the duration of business travel (second paragraph of Article 4 of the Decree on the tax treatment of reimbursed work-related expenses and other income from employment, hereinafter referred to as 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/](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 in Slovenia up to a maximum of 30 or 90 days (in EUR)"** enter the amount of reimbursement of the costs of meals connected to the temporary posting to work in Slovenia 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 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 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 of the costs of meals related to temporary posting to work in Slovenia over 30 or 90 days (in EUR)**" enter the amount of reimbursement of the costs of meals connected to temporary posting to work in Slovenia over 30 days and for drivers in international road transport over 90 days.

In the process of income tax return, the reimbursement of costs of meals related to temporary posting to work in Slovenia 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, 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 in Slovenia (in EUR)**", enter the amount of the reimbursement of costs for 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 in Slovenia (in EUR)**", enter the amount of the 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 in Slovenia up to a maximum of 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 post for cross-border work"** if the taxable person marks "YES" in the line **"Taxable person has been posted for cross-border work 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"**.

## 6. ENTERING INFORMATION UNDER POINT 5 – INFORMATION ABOUT INCOME BASED ON OTHER CONTRACTUAL RELATIONSHIPS

Information on individual types of income received from an individual payer should be written in columns. The consecutive reference number of the payer from Table 3 must be indicated in the first line.

Income based on other contractual relationships are entered in this table, i.e. income for copyright work or income for the implementation of copyright or folklore work, regardless of the type of contract that is the basis for payment, meeting fees, remunerations to members of the supervisory board, payments to court experts, court appraisers or court interpreters, payments for occasional work based on a request by a court or employer and by using the court's or employer's assets, income from implementing personal supplementary work and other. Any other income from individual independent transactions that is not considered as income from an activity or in connection with an activity should also be entered.

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 a non-resident taxable person or provided to them for disposal in another way.

In the line "**Payment for month (mm.YYYY)**", write the month and year for which the non-resident received the income from employment.

Write the income type code in the line "**Type of income**", i.e. code 1230, for income based on another contractual relationship

Enter the personal supplementary work code under income from personal supplementary work, i.e.:

1. Occasional assistance in the household, assistance with an apartment or residential building, cleaning, maintenance of adjacent external areas;
2. Occasional assistance with farm work;
3. Occasional care of children, assistance to the elderly, ill or disabled people at home, escorting persons who require care;
4. Occasional lessons as assistance for completing school or study obligations;
5. Occasional translating or proofreading;
6. Occasional implementation/provision of artistic or other cultural content at private events;
7. Occasional assistance with caring for pets at an animal owner's home;
8. Production and sale of local crafts and arts, in accordance with the law governing crafts, which are not intended for consumption;
9. Production of products not intended for consumption and which can be made predominantly manually or by traditional procedures at home, their repair and sale;
10. Gathering and selling forest fruits and herbs in their basic form;
11. Grinding of grains, burning of lime or charcoal in a traditional way, sale.

Write the gross income received in a specific calculation period rounded up to two decimal places, in the line "**Income (in EUR)**". The income in foreign currency is to be converted to euros according to the Bank of Slovenia's published rate of exchange which applied on the date when income based on another contractual relationship was received.

Write the amount of actual costs of transport and overnight accommodation in euros, rounded up to two decimal places, in the line "**I hereby claim actual costs of transport and overnight accommodation in the amount (EUR)**". In addition to 10 per cent flat-rate expenses, non-residents may also claim actual costs of transport and overnight accommodation. The actual costs of transport and overnight accommodation are recognised under the conditions and to the amount as stipulated in the Decree. Actual costs in foreign currency are to be converted to euros according to the Bank of Slovenia's published rate of exchange which applied on the date when costs were incurred. The breakdown of actual costs of transport and overnight accommodation are entered in Table 6.

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 contributions that are comparable with compulsory social security contributions in the Republic of Slovenia. Write the amount of the paid voucher for personal supplementary work in the line "**Paid voucher for personal supplementary work (in EUR)**". This line shall be completed by the taxable person who does personal supplementary work and is the taxable person for the payment of the voucher. This refers to the production and sale of local crafts and arts in accordance with the law governing crafts and which are not intended for consumption; the production of products not intended for consumption and which can be made predominantly manually or by traditional procedures at home, their repair and sale; gathering and selling forest fruits and herbs in their basic form; grinding of grains, burning of lime or charcoal in a traditional way and their sale.

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 line "**I hereby claim exemption from the payment of income tax prepayment in accordance with the international treaty on avoidance of double taxation**" indicate "YES" if the non-resident claims exemption from payment of income tax prepayment that is not taxed in the Republic of Slovenia in accordance with the international convention on the avoidance of double taxation. If the taxable person claims exemption from paying personal income tax, a special statement as provided at the end of this table must be completed.

## **7. ENTERING INFORMATION UNDER POINT 6 – BREAKDOWN OF ACTUAL TRANSPORT AND OVERNIGHT ACCOMMODATION COSTS UNDER THE FIFTH LINE IN TABLE 5**

In addition to 10 per cent flat-rate expenses, the resident taxable person may claim actual costs of transport and overnight accommodation in connection with the implementation of work or services. These costs may be claimed based on the submission of evidence on their occurrence under the conditions and up to the amount stipulated in the Decree.

Work-related transport costs are granted to the taxable person under the conditions and up to the amount under Article 3 of the [Decree](#),

- normally, the reimbursement of costs is granted up to the amount of the costs of public transport from the stop closest to the habitual residence to the place of work if the place of work is at least one kilometre away from the worker's habitual residence;
- If for good reasons the taxable person was not able to use public transport (lack of public transport, inappropriate schedule etc.), EUR 0.18 per every full kilometre of distance between the habitual residence and the place of work shall be recognised as the cost of transport to work.

Business travel-related transport costs are granted to the taxable person under the conditions and to the amount specified in Article 5 of the Decree:

- actual public transport costs, costs of transport with a personal vehicle or combined vehicle for commercial purposes, or costs of personal vehicle rental;
- actual costs of taxes, fuel, if the taxable person used the client's company vehicle, road toll and parking tickets and the reimbursement of transport costs and the costs of transfer of items or luggage;
- to the amount of EUR 0.37 per every kilometre driven if the taxable person used their own vehicle.

The costs of overnight accommodation are granted to the taxable person on the conditions and up to the amount stipulated in Article 6 of the [Decree](#), i.e. to the amount of actually incurred overnight accommodation costs in relation to the implementation of work or service.

The method of proving actual costs is explained in the explanation, published on the website of the Financial Administration of the Republic of Slovenia:

[http://www.fu.gov.si/fileadmin/Internet/Davki\\_in\\_druge\\_dajatve/Podrocja/Dohodnina/Dohodek\\_iz\\_zaposlitve/Opis/Podrobnejsi\\_opis\\_1\\_izdaja\\_Uveljavljanje\\_strokov\\_v\\_zvezi\\_z\\_dohodki\\_iz\\_zaposlitve.pdf](http://www.fu.gov.si/fileadmin/Internet/Davki_in_druge_dajatve/Podrocja/Dohodnina/Dohodek_iz_zaposlitve/Opis/Podrobnejsi_opis_1_izdaja_Uveljavljanje_strokov_v_zvezi_z_dohodki_iz_zaposlitve.pdf).

## **8. ENTERING INFORMATION UNDER POINT 7 – ATTACHMENTS**

The taxable person should submit appropriate evidence proving data on income from employment or income based on another contractual relationship (employment contract, payslip, contract on copyright work and similar).

Upon claiming actual costs, the taxable entity should submit evidence on the occurrence of actual costs with the tax return.

If income from employment or income based on another contractual relationship is received from more than three payers or if a taxable person receives more than three different types of income from three different payers, an additional tax return must be printed and appropriately indicated as part of the tax return that indicates information about the aforementioned taxable person and payers.

