



TAX RETURN FORM FOR ASSESSING PERSONAL INCOME TAX PREPAYMENT FOR EMPLOYMENT INCOME AND PENSION FOR RESIDENTS

1. CODE NUMBER OF TAX RETURN STATUS

(To be completed only by a taxable person filing their tax return after the expiry of the prescribed period, as a self-declaration or as a correction of a tax return before an assessment notice is issued.)

(1 filed after the deadline, 2 self-declaration, 3 correction prior to the issue of assessment notice)

2. INFORMATION ABOUT RESIDENT TAXABLE PERSON

(name and surname)

(tax number)

(data on residence: city, street, house number)

(e-mail)

(postal code, post)

(phone number)

Country of residency:
(indicate appropriately)

Republic of Slovenia

Other:

- The taxable person is not insured according to Articles 15 and 20 of the ZZVZZ
(to be completed only if it concerns income for managing a business entity – income type 1109/1108 or income received for performed copyright work within the scope of an employment relationship – type of income 1109/1106)
- The taxable person is not included in the mandatory pension insurance system for full working or insured time and is not a retired person (to be completed only if it concerns income for managing a business entity – income type 1109/1108 or income received for performed copyright work within the scope of an employment relationship – type of income 1109/1106)
- With regard to the payment of contributions, the legislation of other EU Member Country shall apply (to be completed only if it concerns income for managing a business entity – income type 1109/1108 or income received for performed copyright work within the scope of an employment relationship – type of income 1109/1106)

3. TAX RETURN FORM FOR ASSESSING PERSONAL INCOME TAX PREPAYMENT FOR EMPLOYMENT INCOME AND PENSION FOR RESIDENTS (indicate appropriately):

- a) filed for tax year _____ (enter year)
- b) filed for the period from _____ to _____ in the year _____ (enter the month for which the return is submitted, or period for which the return is submitted)
- c) repeatedly filed for the period from _____ to _____ due to:
 - changed amount of income from employment relationship or pension or
 - changed other conditions affecting the amount of prepaid income tax amount on income from employment relationship:
 - change connected with claiming a reduction for social security contributions,
 - change connected with claiming a reduction of work-related costs,
 - change connected with a claim for tax relief,
 - other _____ (individual description).

4. INFORMATION ABOUT INCOME PAYER

	Reference number of the payer	1st payer	2nd payer	3rd payer
1.	Name and surname, name or firm			
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
6.	Prepaid income tax is assessed even if it does not exceed EUR 20	YES	YES	YES

5. INFORMATION ABOUT INCOME FROM EMPLOYMENT RELATIONSHIP AND INFORMATION ABOUT PENSION

	Reference number of the payer from table under point 4	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.	Number of pensions paid in the year			
7.	Compulsory social security contributions (in EUR)			
8.	Travel and food expenses (in EUR)			
9.	Country where work was done			
10.	Country/international organisation, income payer			
11.	In accordance with the international treaty on			

	avoidance of double taxation, I hereby claim:			
	a) foreign tax credit (in EUR)			
	b) exemption from the payment of income tax	YES	YES	YES
12.	Foreign tax credit under ZDoh-2 (in EUR)			
13.	Income shall be paid for:	a) 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
14.	Day of payment in month (dd)			

6. CLAIMING TAX RELIEF IN THE ASSESSMENT OF PERSONAL INCOME TAX PREPAYMENT FOR EMPLOYMENT INCOME AND PENSION

I hereby claim the following relief (indicate appropriately):

- instead of increased general relief I claim the basic general relief
- personal relief for taxable disabled person with 100% physical disability
- special relief for maintained family members

Information about maintained family members:

Ref. no.	Name and surname	Year of birth	Tax number	Degree of kinship*

*** Degree of kinship:**

A1 – Child up to the age of 18,

A2 – Child from 18 to 26 years of age continuing education at the secondary or tertiary level,

A3 – Child older than 26 years of age if enrolled in tertiary degree education until 26 years of age, i.e. for a maximum 6-year period from the date of enrolment in undergraduate studies and for a maximum of 4 years from the date of enrolment in post-graduate studies,

A4 – Child older than 18 years who is not included in the education system and who is able to work if they are registered at the employment office,

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 an allowance for assistance and home help in accordance with the Pension and Disability Insurance Act,

B – Child unable to work in accordance with the regulations on the social protection of mentally and physically disabled persons,

C – Spouse or cohabiting partner who is unemployed and is not engaged in any activity,

D – Parents or adoptive parents of the taxable person.

* * * * *

7. ATTACHMENTS

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

- 1.
- 2.
- 3.

In _____, date _____

taxable person's signature

INSTRUCTIONS 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 shall 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 employment income and pension shall be submitted by a resident taxable person at the tax authority when the income is paid by an entity that is not a taxable person under Article 58 of the Tax Procedure Act (Official Gazette of the Republic of Slovenia, no. 13/11 – official consolidated text, 32/12, 94/12, 101/13 – ZDavNepr, 111/13, 22/14 – Decision of the Constitutional Court, 25/14 – ZFU, 40/14 – ZIN-B, 90/14 and 91/15; hereinafter referred to as the "ZDavP-2"). The tax return may be filed via the eDavkiportal 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 of Articles 62 to 64 of the ZDavP-2. The field shall not be completed when the first tax return is being submitted for the period, or if it is submitted only **when the tax return is submitted by claiming the provisions under ZDavP-2 that regulate the subsequent submission or correction of tax return.**

Code 1

The taxable person, having missed 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 shall state the reasons for their delay and present 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 shall 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 state the date 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 shall define 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 shall 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 (Official Gazette of the Republic of Slovenia, Nos. 72/06 – official consolidated text, 114/06 – ZUTPG, 91/07, 76/08, 62/10 – ZUPJS, 87/11, 40/12 – ZUJF, 21/13 – ZUTD-A, 91/13, 99/13 – ZUPJS-C, 99/13 – ZSVarPre-C, 111/13 – ZMEPIZ-1, 95/14 – ZUJF-C and 47/15 – ZZSDT);
- 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 (Official Gazette of the Republic of Slovenia, Nos. 96/12, 39/13, 63/13 – ZIUPTDSV, 99/13 – ZSVarPre-C, 101/13 – ZIPRS1415, 44/14 – ORZPIZ206, 85/14 – ZUJF-B and 95/14 – ZUJF-C, hereinafter referred to as the "ZPIZ-2"); the taxable person fulfils the conditions for the insurance if, during the receipt of 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 other 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 shall 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 that 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 shall 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 of 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 shall 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 shall 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 the resubmission of the tax return.

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

Information about the individual payer of income shall be written in columns.

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

Write the address or head office of the payer (city, street, house number, post) in 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 (Official Gazette of the Republic of Slovenia, No. 25/14), the number that is used for tax purposes in the country of residence of the income payer shall 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 shall 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 shall 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 shall be written in columns. The consecutive number of the payer from the table under point 4 of the form shall be indicated in the first line. If there are two or more incomes received from the same payer, the reference number of the same payer must be repeated.

Write the date or 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 the 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 upon payment of income type 1101/1098 referring to annual back pay. If the received income does not refer to payment for several months, this line shall 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
1101/1098	Payment of salaries for a longer period (e.g. annual back pay)
1101/1127	Seafarer's income from employment, employed by a foreign employer
1101/1151	The part of the salary for work performance as per the act governing employment, or comparable income from a foreign country is paid simultaneously once per calendar year to all eligible employees, i.e. in an amount exceeding 70% of the average monthly salary of employees in Slovenia 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
1102/1127	Seafarer's bonus from employment, employed by a foreign employer
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
1109/1106	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 (hereinafter referred to as the "PDPZ")
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, 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 and also receives reimbursements for food costs or transportation to work, such reimbursements must be included as income.

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 more payments in a calendar year; thus they should write the appropriate number of received paid pensions in the mentioned line, e.g. 13.

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 shall write the amount of contributions that are comparable with compulsory social security contributions in the Republic of Slovenia.

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 70% of the average monthly salary of employees in Slovenia, shall be entered under income from part of the salary for work performance, calculated in the tax basis, with income tax code 1101/1151.

A taxable person who receives income from employment from abroad shall write the total amount of costs for food and transportation to work in the line "**Food and transportation costs (in EUR)**", which is not calculated in the tax bases of income from employment at a foreign employer for working abroad, with consideration of the actual presence at their place of work abroad. The aforementioned exemption of income in the amount of costs from the tax basis may be claimed only as income from employment, but the costs are recognised under the conditions and to the amount as stipulated in the [Decree on the tax treatment of reimbursed work-related expenses and other income from employment](#), whereas food costs are recognised to the amount, increased by 80% with regard to the amount determined by the government. The taxable person shall be obliged to prove to the tax authority in connection with claiming the exemption of the aforementioned income in the amount of foreign work-related expenses from the tax basis that the costs were actually incurred and also prove their daily presence at their place of work.

A taxable person submitting a tax return form for assessing personal income tax prepayment for a pension shall 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 received pension or pension annuity shall not complete this line. A resident taxable person who performs work on a commercial ship shall 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 treaty on 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 shall be converted to euros according to the published Bank of Slovenia's 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 convention on the 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 in the section "Legislation":

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 shall be converted to euros according to the published Bank of Slovenia's 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 Income Tax Act (Official Gazette of the Republic of Slovenia, No. 13/11 – official consolidated text, 9/11 – ZUKD-1, 9/12 – Decision of the Constitutional Court, 24/12, 30/12, 40/12 – ZUJF, 75/12, 94/12, 96/13, 29/14 – Decision of the Constitutional Court and 50/14, hereinafter referred to as the "ZDoh-2), i.e. abolition of the double taxation of income under Chapter IX of ZDoh-2.

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 time, 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 dynamics of 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.

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 shall 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. The disabled resident with 100% physical disability shall be granted a reduction in the annual tax base if their right to third-party care and assistance has been 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 the 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) excluding family pension, income for performed temporary or occasional work based on a referral of the authorised organisation or the Slovenian Employment Service that provides work to pupils and students, scholarships and income of a child that are 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).

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 based on a judgement or agreement adopted according to the regulations on marriage and family relations, which is paid by the taxable person. 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 is from farming and basic forestry activity, is also a member of household who contributes to the income from basic farming and basic forestry activity if such a person does not have their own means of subsistence and on condition that their child, spouse, parents or adoptive parents are not claiming any special relief for a maintained family member 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 treaty on the avoidance of double taxation of personal income that enables the exchange of information due to 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 VDČ – 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 shall 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 from three different payers, an additional tax return shall be printed and appropriately indicated as part of the tax return that indicates information about the taxable person and payers.