

Taxation of income of international researchers/lecturers in Slovakia

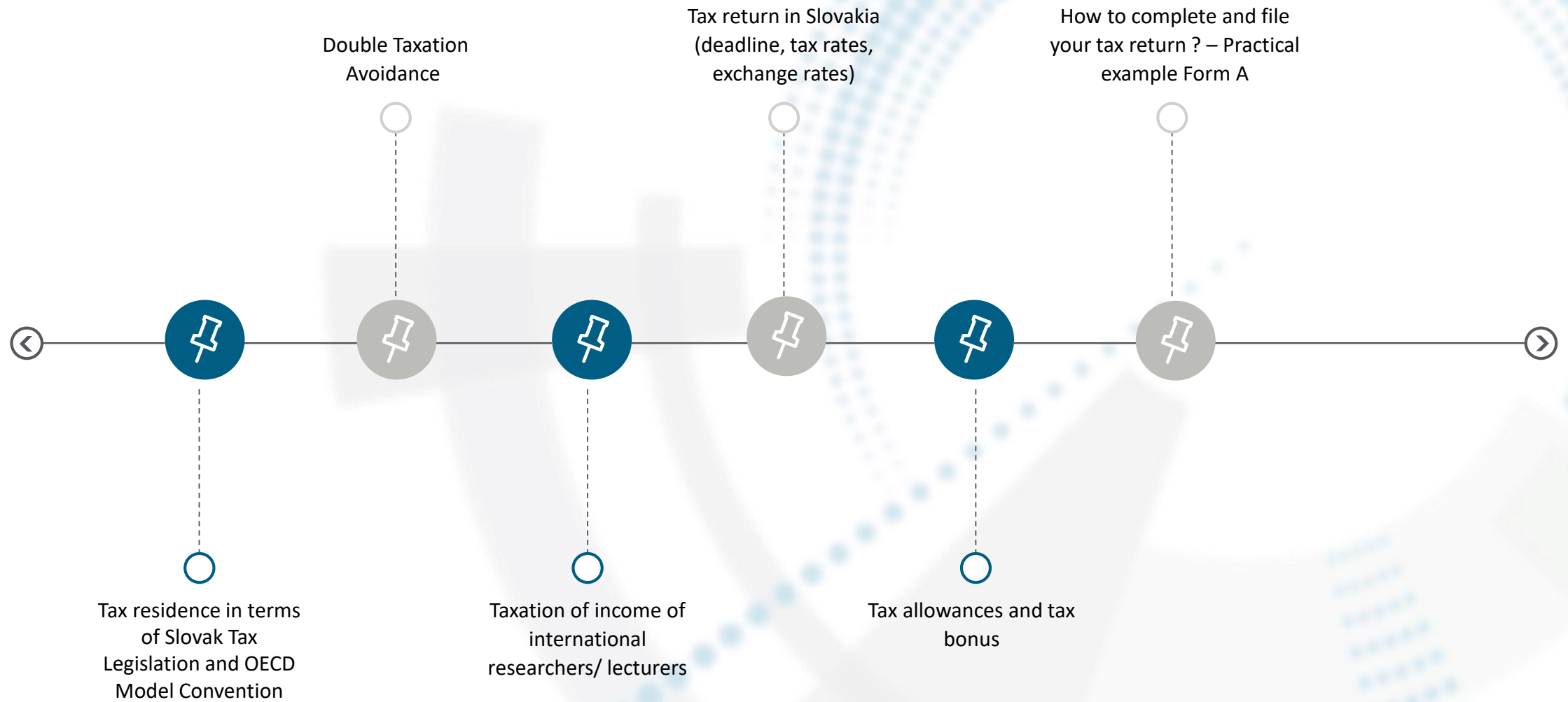


Ing. Jana Mrvová
Manager | Tax
Jmrvova@deloittece.com



Ing. Filip Zemko
Manager | Tax
Fzemko@deloittece.com

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Tax residence in terms of Slovak tax legislation and OECD Model Convention

Tax residence

Tax residence is an important concept as it determines the extent to which an individual is liable to tax in a particular state.

Tax Non-residents

- Limited taxation
- Only the income sourced in the respective state is taxable therein
- Generally, an individual is only liable to tax on a **certain portion of his income** related to that state (remittance, workdays, physical presence days, etc.)

Tax Residents

- Unlimited taxation
- An individual is liable to tax on **worldwide** income



Why does the tax residence matter?

If you are considered as a tax resident of a certain state, that state has right to tax your worldwide income.

Tax residence in terms of Slovak tax legislation and bilateral tax treaties



1) Am I a tax resident of Slovakia based on local legislation?

Yes – check the status in the second state.

No – I am a tax non resident and I tax in Slovakia only income sourced there.

2) Am I a tax resident also in the second state based on their local criteria?

Yes – check the respective bilateral treaty concluded between Slovakia and the second state.

No – I am a tax resident of Slovakia.

3) What is my final tax residence position according to bilateral treaty?

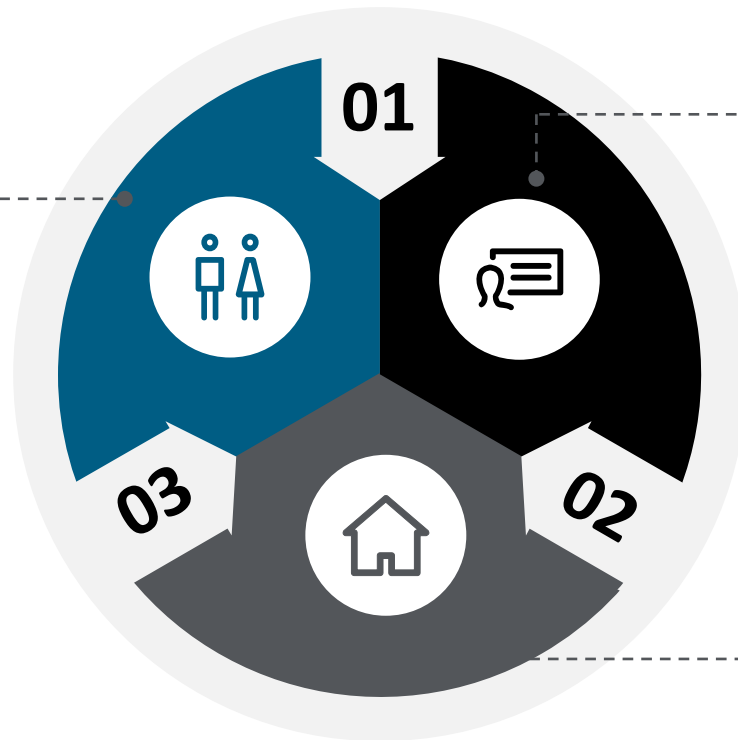


If you are a tax resident in multiple countries based on their local criteria, always check if these countries concluded a bilateral treaty for the elimination of double taxation, which will help determine your final tax residence position.

Tax residence in terms of Slovak tax legislation

Habitual abode

A natural person is considered to usually stay in Slovakia if he or she stays in Slovakia for at least 183 days in the relevant calendar year, either continuously or periodically, but does not have permanent address registered in Slovakia. Every started day of the stay is included in a calculation of the duration of this period.



Permanent address in Slovakia

except the situation of Slovak citizens, who usually have the permanent address registered in Slovakia, the condition also covers the situation when the individual, coming to Slovakia from a foreign state, registers the Slovak address with Slovak foreign police department according to local legislation requirements.

Real residence in Slovakia

A real residence means any available accommodation place where the individual has a direct access, that does not serve only for occasional accommodation and from which it is apparent that the person tends to reside here, having regard on all related facts and circumstances including personal and economic ties of a person to territory of Slovakia.



An individual need to fulfil only one of the criteria to automatically be considered as a tax resident in Slovakia.

Act No. 595/2003 Coll. on Income Tax as amended (hereinafter referred as "ITA") Article 2, letter d) 1. - **RESIDENT** (unlimited tax liability).



Tax residence in terms of Slovak tax legislation

Who is a tax NON RESIDENT in Slovakia?

(taxpayer with limited tax liability)



Students & Medical treatment in SVK

Individuals staying in Slovakia only for their studies or for medical treatment.



Persons not meeting criteria for residents

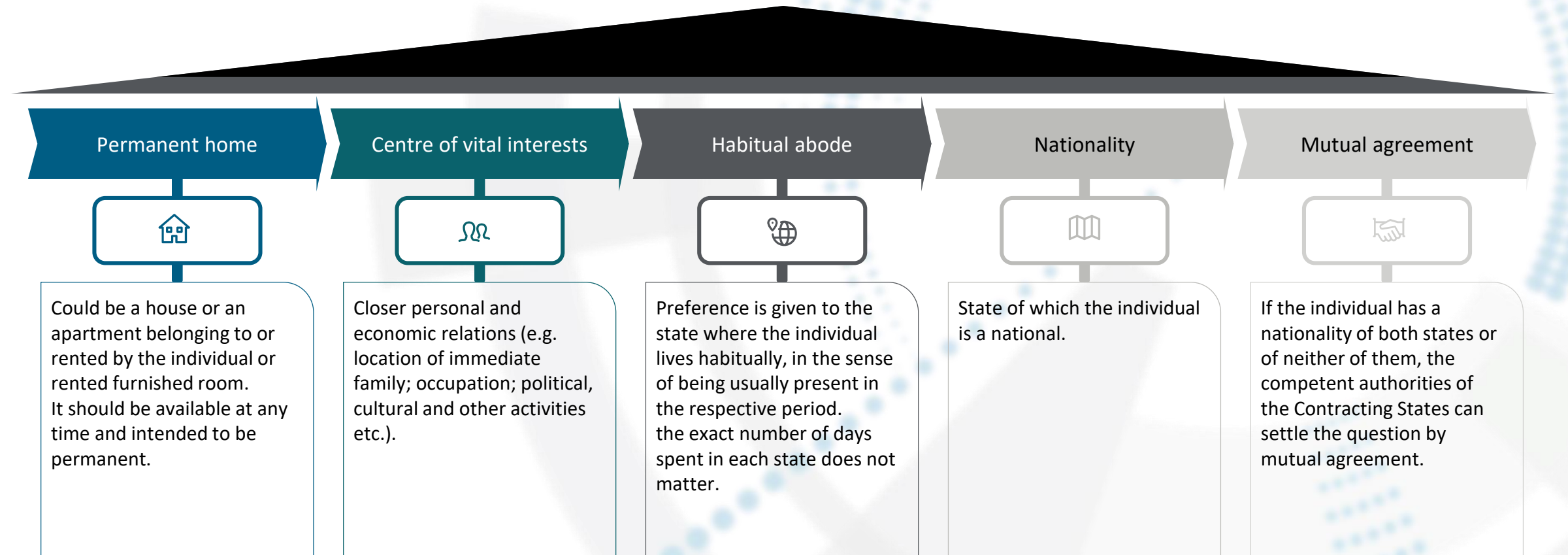
Individuals not fulfilling any of the criteria for becoming tax residents in Slovakia. (see previous slide)

ITA - Article 2, letter e) 1.-2. – **NON RESIDENT** (limited tax liability).



Tax residence in terms of OECD Model Convention (Article 4)

Tiebreaker Rules



Double Taxation Avoidance

Double Taxation Avoidance

If a taxpayer with unlimited tax liability, i.e. Slovak tax resident receives income from a State, which has entered into a double taxation agreement with the Slovakia, to eliminate double taxation this double taxation agreement shall be followed.

[HERE](#) you can find the type of method to be used according to respective double tax treaties for each type of income.

Should be the income provably taxed abroad and it is more advantageous for the tax payer, the exemption method may be used in respect of the employment income even if the tax credit method was agreed in the respective Double Tax Treaty, or in case the income has source in a state with which the Slovakia has not concluded a Double Tax Treaty.

Tax exemption method

- Income that could have been taxed abroad under the Double Tax Treaty will be exempt from taxation by the taxpayer in his/her Slovak tax return.
- Taxpayer (tax resident) will declare the income in the tax return as part of the worldwide income, but no tax will be paid from this income in Slovakia.

Principle of method of income exemption and tax credit



Tax credit method

- Taxpayer will offset the tax paid abroad against the tax calculated in accordance with the Slovak Income Tax Act from the income sourced abroad.
- If the income was taxed abroad at a lower tax rate, the taxpayer is obliged to pay this difference in the Slovakia.

Taxation of income of international researchers/ lecturers

Types of income of researchers and lecturers from international perspective (OECD Model tax convention)

Which state has right to tax my income?



Article 12

Royalties



Article 15

Income from employment



Article 20

Students



Article 21

Other income

Types of income of researchers and lecturers from international perspective (OECD Model tax convention)

Royalties

What does the term „royalties“ include?

- Payments of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work.

Where do I tax such income?

- According to model convention, the royalties are usually taxable only in the state where the individual is a tax resident (principle of state of residence).

Types of income of researchers and lecturers from international perspective (OECD Model tax convention)

Income from employment

What does the term „employment income“ include?

- Salaries, wages and other similar remuneration (e.g. non-monetary income) in respect of an employment

Where do I tax such income?

- General rule: the taxation right on income from employment is allocated exclusively to the employee's tax residence state
 - 1st exception: employment income taxable in the State where the employment is actually exercised (the Work State)
 - Exception to the exception: the Residence State of the employee is entitled to exclusively tax remuneration if:
 - employee is present in the Work State for a period or periods not exceeding 183 days in any twelve-month period commencing or ending in the fiscal year concerned
- AND
- Salary is paid by, or on behalf of, an employer who is not a resident of work state
- AND
- Salary is NOT borne by a permanent establishment which the employer has in the work state

Types of income of researchers and lecturers from international perspective (OECD Model tax convention)

Income from employment

Do I work in the state where I am a tax resident?

Yes – Great, I tax the income in the residence state.

No – answer the next question.

Am I present in the state where I work for at least 183 days in a calendar year/12-month period?

Yes – Ok, my income related to workdays spent in work state should be taxable in work state.

No – answer the next question.

Is my salary paid by or on behalf of the employer, who resides at the state where I work?

Yes – Ok, my income related to workdays spent in work state should be taxable in work state.

No – answer the next question.

Is my salary costs borne by permanent establishment the employer has in the state where I work?

Yes - Ok, my income related to workdays spent in work state should be taxable in work state.

No – Great, then my income should be taxable only in the state where I am a tax resident.



Types of income of researchers and lecturers from international perspective (OECD Model tax convention)

Students

What payments and types of income do we refer to?

- Certain payments received by students or business apprentices for the purpose of their maintenance, education or training.
- It does not apply to a payment, or any part thereof, that is remuneration for services rendered by the recipient and which is covered by Article 15 (see previous slide).
- Where the recipient's training involves work experience, however, there is a need to distinguish between a payment for services and a payment for the recipient's maintenance, education or training.

Where do I tax such income?

Generally, the state where the student/business apprentice studies or trains (the study state) has the right to tax such payments only if those are sourced therein. All payments arising from sources outside the study state should not be taxed by this state, but the state of residence, provided that the student/business apprentice is or was a tax resident of that state immediately before visiting the first mentioned state. (the source principle).



For example, if, during his presence in the first mentioned State, the student or business apprentice remains a resident of the other State, payments such as grants or scholarships that are not covered by other provisions of the Convention (such as Article 15) will be taxable only in his State of residence.

Types of income of researchers and lecturers from international perspective (OECD Model tax convention)

Other income

What payments and types of income do we refer to?

- Usually, the income that was not dealt with in previous articles of the respective bilateral treaty (types of income that are not governed by other, specific articles).

Where do I tax such income?

- The general rule says that such income is taxed in the state where the recipient is considered as a tax resident (tax residence principle).

Types of income of researchers and lecturers from international perspective – specific provisions of some bilateral treaties

Art. 21 – Payments received by Professors, Teachers and Research Scholars

- A professor or teacher who is or was a resident of one of the Contracting States (=residence state) immediately before visited the other Contracting State (=work state) for the purpose of teaching or engaging in research, or both, at a university, college, school or other approved institution in the work state shall be exempt from tax in the work state on any remuneration for such teaching or research **for a period not exceeding two years** from the date of his arrival in the work state.
- This Article shall not apply to income from research if such research is undertaken primarily **for the private benefit of a specific person or persons.**
- For the purposes of paragraph 1, "approved institution" means an institution which has been approved in this regard by the competent authority of the concerned Contracting State.



INDIA

Types of income of researchers and lecturers from international perspective – specific provisions of some bilateral treaties

Art. 19 – Teachers, Students and Researchers

- Remuneration received by a teacher or by an instructor who is or was immediately before visiting a Contracting State (=work state) a resident of the other Contracting State (=residence state) and who is present in the *work state* for the purpose of teaching or engaging in scientific research for a period or periods not exceeding two years shall be exempted from tax in the *work state*, provided that such payments arise from sources outside *the work state*.
- This paragraph shall not apply to remuneration and income from research if such research is undertaken for persons and enterprises with business purposes.

Art. 20 – Professors and Teachers

- Professors and teachers who temporarily visit a *work state*, for a period not exceeding 2 years, for the purpose of teaching or scientific research at a university, college or other educational institution who do not have the object of making profit and who are or were immediately before that visit resident in the *residence state*, are exempt from tax in *the work state* on the remuneration derived from teaching or research.



IRAN



ITALY

Types of income of researchers and lecturers from Slovak tax legislation perspective

Employment income (ITA – Article 5)

- Income derived from an existing or a previous labour relationship, service, civil service or memberships, or a similar relationship, in which the taxpayer is during the work performance obliged to follow the instructions or orders of the income payer.
- Tax base from employment income is calculated as the gross income from the Income confirmation received from employer, decreased by the respective social security contributions and tax allowances, if applicable.

Income from Business Activities, from other Self-Employment, from Lease and from the Use of Works and Artistic Performance (ITA – Article 6)

Active income

- Income from work creation and artistic performance if the withholding tax was not applied;
- from publishing, reproduction and distribution of literary works and other works at the taxpayer's own expense;
- and from creation or execution of another object of intellectual property, and from the use of another object of intellectual property or from the assignment of rights to an object of intellectual property.
- When determining the tax base, the taxpayer may decide to apply actual expenses or expenses as a percentage (60%) of income (if he/she is no VAT payer), the social and health insurance contributions paid, tax losses (in case of actual expenses), tax allowances, including the tax bonus.

Passive income

- Income from the use of a work and from the use of artistic performance shall include the income for granting the consent to the use of the work and the consent to the use of artistic performance if the withholding tax was not applied, unless it is included in the income mentioned above.
- When determining the tax base, the taxpayer may decide to apply actual expenses or expenses as a percentage (60%) of income (if he/she is no VAT payer) without the social and health insurance contributions paid, no tax losses can be utilized, nor the tax allowances may be applied.

The scholarships and grants are in general exempt from taxation according to Article 9 of ITA.

Tax return in Slovakia

Tax return in Slovakia

- You can file a tax return in written or electronic form.
- The individual is obliged to file a tax return for the year 2021 if his total taxable income exceeds the amount of EUR 2,255.72.
- Total taxable income includes any income that is subject to tax and is not exempt from income tax.
- If it is a taxpayer with unlimited tax liability (resident of the Slovakia), the total taxable income also includes income obtained from sources abroad.

Deadlines for filling a tax return

- The individual is obliged to file a tax return for income tax for the tax period of 2021 by 31 March 2022. During this period, the taxpayer is also obliged to pay income tax resulting from the filed income tax return.
- The taxpayer may extend the deadline for filing a tax return by submitting a notice of extension of the deadline, which must be submitted no later than the deadline for filing a tax return to the tax office on a prescribed form.
- [HERE](#) you can find the official form for the tax return deadline extension.
- The extension of the deadline can be:
 - for a maximum of three full calendar months (the new deadline for filing the tax return may be 30 April 2022, 31 May 2022, or 30 June 2022)
 - for a maximum of six full calendar months - if the taxpayer's income also includes taxable income from sources abroad, with the exception of the taxpayer in bankruptcy or liquidation (the new deadline for filing the tax return may be 30 September 2022)

Annual tax reconciliation (ITA – Article 38)

An employee, who in the tax period earned the taxable income only from dependent activity (Article 5) may request the employer for annual tax reconciliation in writing and not later than by 15 February following the end of the tax year.

The employer will perform the annual tax reconciliation only for the employee who is not obliged to file a tax return (i.e. had only employment income sourced in Slovakia).

Income tax return forms

Form A

- only income from employment / dependent activity

Form B

- income from employment / dependent activity (Article 5)
- business income, other self-employment income, lease income and income from the use of work and an artistic performance (Article 6)
- income derived from capital (Article 7)
- other income (Article 8)
- or a combination of these incomes

When completing the tax return, first you need to choose the type **A (available [HERE](#))** or the type **B (available [HERE](#))**.

Tax rates for 2021 (ITA - Article 15)

Annual tax base (except for income from capital gain and dividend income) up to EUR 37,981.94 (176.8 times the amount of living minimum) is taxed at 19%.

Annual tax base (except for income from capital gain and dividend income) above EUR 37,981.94 (176.8 times the amount of living minimum) is taxed at 25%.

From 1 January 2021, income from business activities is taxed at the reduced tax rate of 15% if the annual revenues do not exceed EUR 49,790 (in 2020 the threshold was EUR 100,000); otherwise, the 19% rate applies for taxable business income up to EUR 37,981.94, and the 25% rate applies to the amount exceeding that threshold.

Exchange rates

For income conversion the following shall be used:

1. the average exchange rate for the calendar month, in which it was provided or
2. the exchange rate valid on the day on which it was received in the foreign currency or credited by a bank or branch of a foreign bank
3. the annual average exchange rate for the tax period for which the tax return is submitted or
4. average of average monthly exchange rates for the calendar months for which the tax return is submitted, in which the taxpayer received income

Tax allowances and tax bonus

Tax allowances (ITA – Article 11)

1. Basic taxpayer allowance (for both residents and non residents)

- Deductible from tax base calculated from „active“ income (employment, self-employment activity, etc.)
- the maximum yearly amount for 2021 is EUR 4,511.43
- The amount decreases with increasing income and equals 0 at tax base = 37,981.94
- General formula is as follows:

Taxpayer's Tax Base (TB)	Taxpayer allowance per year
$TB \leq \text{EUR } 19,936.22$	EUR 4,511.43
$TB > \text{EUR } 19,936.22$	$\text{EUR } 9,495.49 - (TB/4)$

Tax allowances (ITA – Article 11)

2. Spouse allowance (for residents or non residents if their income from Slovak sources in the tax year amounts to at least 90% of their total income)- the total amount depends on the amount of taxpayer's tax base and on the income of spouse, the maximum amount for 2021 is EUR 4,124.74.

Spouse for purposes of claiming of the allowance is defined a spouse who lives with the taxpayer in the same household and meets one of the following requirements:

- is taking care of dependent child (up to 3 years of age or up to 6 years in case of disabled child)
- is receiving monetary allowance for nursing
- is registered as an unemployed person
- is considered disabled person

1. Taxpayer's Tax base ≤ EUR 37,981.94 (per year)	
Spouse Income (SI)	Spouse allowance (SA) per year
SI = 0	EUR 4,124.74
SI < EUR 4,124.74	EUR 4,124.74 – SI = SA
SI ≥ EUR 4,124.74	0

2. Taxpayer's Tax base > EUR 37,981.94 (per year)	
Spouse Income (SI)	Spouse allowance (SA) per year
SI = 0	13 620,22 – (TB*/4) = SA
SI < EUR 4,124.74	13 620,22 – (TB/4) – SI = SA
SI ≥ EUR 4,124.74	0

Tax allowances (ITA – Article 11)

1. If the taxpayer contributed **to supplementary pension saving system (III. pillar)** based on participation agreement which entered into force after December 31, 2013 he/she can claim the allowance in the amount of total paid contributions, up to EUR 180 (for residents or non residents if their income from Slovak sources in the tax year amounts to at least 90% of their total income).

Tax bonus (ITA - Article33)

- The tax bonus (for residents or non residents if their income from Slovak sources in the tax year amounts to at least 90% of their total income) can be claimed by the taxpayer per dependent child living in the taxpayer's household if the taxpayer's income from employment or business activity exceeds six times the minimum monthly salary (in 2021: EUR 3,738).
- The tax bonus is deducted from the tax.
- Only one of the parents can claim the tax bonus for a child.
- If taxpayer's child over 6 years of age receives a government funded food allowance, he/she will no longer be entitled to any tax bonus.

Tax bonus in 2021 (January - June)

Age of a dependent child	Monthly amount
up to 6 years of age	46,44 €
over 6 and up to 15 years of age	39,47 €
over 15 years of age	23,22 €

Tax bonus in 2021 (July - December)

Age of a dependent child	Monthly amount
up to 6 years of age	46,44 €
over 6 years of age	23,22 €

How to complete and file your tax return? – Practical example Form A

How to complete and file your tax return?

- When completing, the application shows the red rectangle on the bottom edge including the hints on calculation in respective lines and highlighting incorrect values. This way, the application helps predict the correct completion of respective lines.
- After completing the online form of your tax return, it is necessary to print the form and sign it (page 6 in type A; page 13 and 17 in type B).
- If you are requesting the overpayment to be paid back to you, it is necessary to complete your bank account details in respective section and sign it (page 6 – section XI in type A; page 13 - section XIV in type B).
- Consequently, add all mandatory attachments (e.g. income confirmation from employer) to the printed and signed form and deliver it to respective tax authority, the address can be verified based on your permanent address [HERE](#). The tax return can be sent to the tax authority via post, delivered personally or e-filed if you have concluded an agreement on electronic communication with the tax authority.

How to pay your tax liability?

- In event that the result of your tax return is tax due, it is necessary to pay the respective amount within the tax return filing deadline.
- The amount should be paid to your taxpayer's personal account (so called "OUD"), that can be verified using your birth number (rodné číslo) or taxpayer's number (DIČ) [HERE](#). The respective account number in IBAN form, where the tax due should be paid, can be generated [HERE](#) using the prefix **500208** (for tax residents) and **500216** (for tax non-residents) and your personal taxpayer's account.
- For payment identification please use following reference: 1700992021 (reference is for 2021 tax returns).
- If you do not have your taxpayer's personal account yet, the Tax Authority will issue it after the submission of the tax return. Taxpayer's personal account number will be delivered to your address in written form and the tax liability should be then paid within 8 days of document's delivery.

Tax Return – Type A (important lines)

Druh daňového priznania *

- daňové priznanie
- opravné daňové priznanie
- dodatočné daňové priznanie1)

01 - DIČ (ak nie je pridelené, uvádza sa rodné číslo)

02 - Dátum narodenia

Riadok 02 sa vyplňa, len ak ide o daňovníka, ktorý nemá pridelené DIČ ani rodné číslo

Za rok * Dátum zistenia skutočnosti na podanie dodatočného daňového priznania

I. ODDIEL - ÚDAJE O DAŇOVNÍKOVI

03 - Priezvisko * 04 - Meno * 05 - Titul pred menom/za priezviskom /

Adresa trvalého pobytu v deň podania daňového priznania na území Slovenskej republiky alebo v zahraničí

06 - Ulica 07 - Súpisné/orientačné číslo

08 - PSČ 09 - Obec 10 - Štát



 The yellow rows are mandatory.

 The green rows should be completed only if needed.

Adresa bydliska alebo adresa pobytu na území Slovenskej republiky, kde sa daňovník zdržiaval v zdaňovacom období ³⁾

12 - Ulica

13 - Súpisné/orientačné číslo

14 - PSČ

15 - Obec

Údaje o manželke (manželovi), ktorá (ý) žije s daňovníkom v domácnosti⁵⁾ na uplatnenie nezdaniteľných častí základu dane

29 - Priezvisko a meno

Rodné číslo

30 uplatňujem nezdaniteľnú časť základu dane na manželku (manžela) podľa § 11 ods. 3 zákona

Vlastné príjmy (v eurách)⁶⁾

Počet mesiacov⁶⁾

Údaje o vyživovaných deťoch žijúcich s daňovníkom v domácnosti na uplatnenie daňového zvýhodnenia na vyživované dieťa podľa § 33 zákona: nadväznosti na § 52zzj zákona (ďalej len 'daňový bonus podľa § 33 zákona')⁷⁾

31 - Priezvisko a meno

Rodné číslo

Daňový bonus podľa § 33 zákona uplatňujem v mesiacoch

1-12 1 2 3 4 5 6 7 8 9 10 11 12

1-12 1 2 3 4 5 6 7 8 9 10 11 12



The yellow rows are mandatory.


The green rows should be completed only if needed.

V. ODDIEL - VÝPOČET ZÁKLADU DANE Z PRÍJMOV ZO ZÁVISLEJ ČINNOSTI (§ 5 zákona) - v eurách

Úhm príjmov od všetkých zamestnávateľov ⁹⁾	34	87654.32
Z toho		
úhm príjmov plynúcich na základe dohôd o prácach vykonávaných mimo pracovného pomeru	35	
Úhm povinného poistného (§ 5 ods. 8 zákona) ⁹⁾	36	4448.00
Z toho		
úhm poistného na sociálne poistenie (zabezpečenie)	37	1234.00
úhm poistného na zdravotné poistenie	38	3214.00
Základ dane podľa § 5 ods. 8 zákona (r. 34 - r. 36)	39	83206.32



 The yellow rows are mandatory.



 The green rows should be completed only if needed.

VI. ODDIEL - VÝPOČET DANE podľa § 15 zákona - v eurách

Zníženie základu dane podľa § 11 zákona

ods. 2 - na daňovníka	40	<input type="text"/>
ods. 3 - na manželku (manžela)	41	<input type="text"/>
ods. 8 - na preukázateľne zaplatené príspevky na doplnkové dôchodkové sporenie maximálne vo výške 180 eur	42	<input type="text" value="180.00"/>
Spolu (r. 40 + r. 41 + r.42) maximálne do výšky základu dane v r.39	43	<input type="text" value="180.00"/>
Základ dane z r. 39 znížený o sumu z r. 43 a zvýšený o sumu príspevkov, o ktorú sa zvyšuje základ dane podľa § 11 ods. 11 a § 52zza ods. 2 zákona	44	<input type="text" value="83026.32"/>
Daň podľa § 15 zákona zo základu dane z r. 44	45	<input type="text" value="18477.67"/>



-  The yellow rows are mandatory.
-  The green rows should be completed only if needed.

Daň (daňová povinnosť) (r. 45 alebo r. 50 alebo r. 45 - r. 55 alebo r. 50 - r. 55) ¹⁰⁾	56	18477.67
Nárok na daňový bonus (úhmná suma daňového bonusu na všetky vyživované deti) podľa § 33 zákona ¹¹⁾	57	376.14
Daň (daňová povinnosť) znížená o daňový bonus podľa § 33 zákona (r. 56 - r. 57) ¹²⁾	58	18101.53
Suma daňového bonusu podľa § 33 zákona priznaného a vyplateného zamestnávateľom	59	
Rozdiel r. 57 - r. 59 > 0	60	376.14
Suma daňového bonusu podľa § 33 zákona na poukázanie správcovi dane ¹³⁾ r. 60 - r. 56 > 0	61	
Zamestnávateľom nesprávne vyplatený daňový bonus podľa § 33 zákona r. 59 - r. 57 > 0	62	
Nárok na daňový bonus na zaplatené úroky podľa § 33a zákona ¹⁴⁾	63	
Daň (daňová povinnosť) znížená o daňový bonus podľa § 33 zákona a o daňový bonus na zaplatené úroky podľa § 33a zákona (r. 58 - r. 63) ¹⁵⁾	64	18101.53



The yellow rows are mandatory.

The green rows should be completed only if needed.

Úhrn preddavkov na daň

zaplatených podľa § 34 zákona	68	<input type="text"/>
zrazených podľa § 35 zákona ¹⁸⁾ (neuvádzajú sa preddavky podľa § 35 ods. 10 a 11 zákona)	69	<input type="text" value="17062.99"/>
zaplatených podľa § 35 ods. 10 a 11 zákona	70	<input type="text"/>
Daň na úhradu vrátane zamestnávateľom nesprávne vyplatených daňových bonusov alebo zamestnaneckej prémie r. 56 - r. 57 + r. 59 + r. 61 - r. 63 + r. 65 + r. 67 - r. 68 - r. 69 - r. 70 + r. 47 (+) ¹⁹⁾	71	+ <input type="text" value="1038.54"/>
Daňový preplatok znížený o zamestnávateľom nesprávne vyplatené daňové bonusy alebo zamestnaneckú prémieu r. 56 - r. 57 + r. 59 + r. 61 - r. 63 + r. 65 + r. 67 - r. 68 - r. 69 - r. 70 + r. 47 (-)	72	- <input type="text"/>

XI. ODDIEL - ŽIADOSŤ O VYPLATENIE DAŇOVÉHO BONUSU, O VRÁTENIE DAŇOVÉHO PREPLATKU ALEBO VYPLATENIE ZAMESTNANECKEJ PRÉMIE

- Žiadam o vyplatenie daňového bonusu alebo rozdielu daňového bonusu podľa § 33 zákona (r. 61 alebo rozdiel z r. 78, ak je kladný)
- Žiadam o vyplatenie zamestnaneckej prémie podľa § 32a zákona (z r. 46 alebo rozdiel z r. 80, ak je kladný)
- Žiadam o vyplatenie daňového bonusu na zaplatené úroky alebo rozdielu daňového bonusu na zaplatené úroky podľa § 33a zákona (r. 67 alebo rozdiel z r. 82, ak je kladný)
- Žiadam o vrátenie daňového preplatku podľa § 79 zákona č. 563/2009 Z. z. o správe daní (daňový poriadok) a o zmene a doplnení niektorých zákonov v znení neskorších predpisov (z r. 72 alebo rozdiel z r. 76, ak je záporný)
- poštovou poukážkou (do výšky 15 000 eur vrátane)
- na účet
- na účet v zahraničí, ktorého nie som majiteľom

IBAN



 The yellow rows are mandatory.

 The green rows should be completed only if needed.