## **Deloitte**

Employee and self-employed person should be getting ready to submit the Annual Income Tax Declaration, especially those who are obliged to submit declaration as well as those who are the subject of solidarity tax.

Solidarity tax payer:



Employee and selfemployed person with income exceeding EUR 62 800



Rate (if employee is insured fully) **25.5 %**  **Due date** for filing tax return is **1st July** 

Difference between 35.9% (11% employee and 24.09% employer social security rate through the year) and 25.5% State Revenue Service will pay back **to employer** until next year's 1st September.

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## Solidarity tax split:



14% State pension budget



10.5% Personal income tax



1% Financing of health services

## Contact for consultation:



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