

Individual forms: what do they mean?

Individual forms and summary statements are important fiscal documents. Both for who makes costs as well as for those receiving remunerations. The debtor should be able to justify these amounts. He is obliged to issue these forms. The recipient of the remuneration has with these forms the data needed to comply with his tax obligations: in first instance to declare taxable income.

The forms should always be issued by the debtor of the income.

Individual form 281.10: salary

The employer issues these forms to the employees. On this individual forms and the summary statement 325 you can read as employee the data you need to fill out your tax return (salary, vacation allowance, ...).

Individual form 281.11: pensions

The form for pensions.

Individual form 281.12: illness and disability allowances

This form is used for legal replacement income paid by the illness and disability insurance in case of a temporary loss of income.

Individual form 281.13: unemployment allowances

Unemployment allowances are reported on form 281.13.

Individual form 281.14: replacement income (insurance companies)

It concerns extra legal or supplementary allowances which are received during a temporary inability to work due to illness or disability, on top of the legal illness and disability allowances. These allowances are paid by the employer or by the health insurance.

Individual form 281.15: income from pension savings

Individual form 281.16: legal allowances for permanent inability

Individual form 281.17: legal and extra legal early retirement allowances

Early retirement allowances consist out of two parts: a legal unemployment allowance and an additional allowance by the employer. Early retirement is now also referred to a unemployment with company allowance.

Individual form 281.18: supplementary allowances on top of early retirement and full time unemployment allowances; allowances for illness or disability, professional diseases or professional accident and other replacement income subject to professional withholding tax

Individual form 281.20: remunerations for directors - individual form

For directors a separate form is used.

Individual form 281.30: attendance allowance, prices, subsidies, alimony, ...

This form is used for several allowances:

- prices;
- subsidies;
- alimony.

Individual form 281.40: movable income included in annuities or temporary rent**Individual form 281.45: movable income as referred to in article 17 §1 5° Income Tax Code**

This form is used for payment to authors. The first part of 56.450€ (tax year 2014) of royalties is after all considered as movable income.

Individual form 281.50: commissions, agency fees, rebates, vacation allowances, fees, gratuities, allowances of benefits in kind

On this form a number of allowances are reported: commissions, fees, ...

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