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TAX FOR ALL

ΤΜΗΜΑ ΦΟΡΟΛΟΓΙΑΣ TAX DEPARTMENT

Explanatory Guide for Completing the Monthly Income Tax Withholding and Contributions Declaration Fields (based on Legislatio

This example includes explanations only for the "Employee Details" section.

For instructions on the declaration submission procedure,
Please see the separate guide here .

Field numbering	**Field name**	**Illustration**
Q1	Tax ID **Mandatory**	In this specific field, only the employee's valid TIN, issued by the Tax Department, is entered.
Q2	Full name **Required**	In this field, the employee's full name is entered and is only entered when submitting with xml. Otherwise, the system displays the selected full name, for the TIN that has been registered.
Q3	New Employee Hiring Date	If the employee's hire date is during the month for which this specific statement is being submitted, then enter it here.
Q4	Departure Date	If the employee's departure date is during the month for which this particular return is being submitted, then enter it here.

Field numbering	Field name	Illustration
Q5	Benefits	The wages paid by the employer to the employee for the month. These include the following: • Remuneration within the Republic Remuneration • within the Republic (with a special rate of 8% - article 20 B & C) Remuneration outside the Republic Consultants' fees • Grants, Commissions, Benefits & Benefits in Kind • with Contributions to the • Social Security Fund Grants, Commissions, Benefits & Benefits in Kind without Contributions to the Social Security • Fund
Q6	Pensions	This field records the Pension, including a widow's pension, which is paid by the employer to a former employee, his/her Widow(s) or his/her dependents. her.
Q7	Social Security Pensions Insurances taken into account	If in the T.F.59 declaration the employee has chosen to withhold income tax from the YKA pension, the amount of the YKA pension that the employer took into account for the month is entered here.

Field numbering	Field name	Illustration
Q8	Total Earnings **Required** **=Q5+Q6**	In this field, the total earnings from the current employer are recorded. Specifically, it is the total of earnings and pensions.
Q9	Financial benefit of directors or shareholders or their related persons	In this specific field, the benefit from the debit balance of related legal entities is recorded.
Q10	Tax withheld from total earnings **Mandatory**	In this specific field, the Income Tax withheld by the employer is entered and concerns the sum of the earnings of questions 7 and 8. The amount cannot exceed 35% of the sum of questions 7 and 8.
Q10b	Tax withheld from the financial benefit of directors or shareholders or their relatives	In this specific field, the amount of Income Tax withheld by the employer for the income declared in question 9 is entered.

Field numbering	Field name	Illustration
Q11	G.S.Y. withheld for pensions	In this specific field, the GHS withheld for the pension paid and declared by the employer, in question 6, is entered. Here, ONLY the amount that will be paid to the Tax Department and not to other Departments must be entered.
Q12	G.S.Y. withheld from an Employee	In this specific field, the GHS withheld from the earnings (Question 8) of an employee (Question 13 is YES) that do not fall under the YKA and from the Financial benefit of directors or shareholders or their related persons (Question 9) is entered. Here, ONLY the amount that will be paid to the Tax Department and not to other Departments must be entered.
Q13	Is the employee an Officer? **Mandatory**	Interpretation of official: The term official refers to public officials (e.g. President, Municipal Councilor, Member of the School Tax Board, Accountant General, etc.) and officials defined by any other Law (e.g. Companies Registrar Law Cap. 113, directors and secretaries of companies, and other laws with corresponding definitions).
Q14	G.S.Y - Officer Contribution **Mandatory if Q13=Yes**	In this specific field, the GHS withheld by the employer from the official's salary (Question 13 is YES) that does not fall under the YKA and that is included in Question 8 is entered. Here, ONLY the amount that will be paid to the Tax Department and not to other Departments must be entered.

Field numbering	Field name	Illustration
Q15	GE.SY - Employer Contribution **Mandatory if Q13=Yes**	Employer's GHS contribution for the salaries of officials (Question 13 is YES) that do not fall under the YKA and that are included in question 8. This amount must always be greater than that of question 14. Here, ONLY the amount that will be paid to the Tax Department and not to other Departments must be entered.
Q16	Has the employee received a tip this month for the previous year? **Required**	The tip does not apply to the 13th and/or 14th (Easter) salary, which are included with the 12th and the month of Easter respectively. It applies exclusively to tips for the previous year.
Q17	Tip paid for the previous year	Here, the amount of the Gratuity paid by the employer for the previous year must be entered. Amounts for years other than the previous year are not entered here.
Q18	Year for which the gratuity was paid	It only accepts the previous year.

Field numbering	Field name	Illustration
Q19	Was the employee an officer at the end of the year of the tip?	Interpretation of official: The term official refers to public officials (e.g. President, Municipal Councilor, Member of the School Tax Board, Accountant General, etc.) and officials defined by any other Law (e.g. Companies Registrar Law Cap. 113, directors and secretaries of companies, and other laws with corresponding definitions).
Q20	Tax withheld from previous year's Tip	Income tax withheld by the employer, on the income in question 17.
Q21	G.S.Y. withheld from an Official's Tip	The amount of GHS withheld from the Philodorima (Question 17) paid by the employer to an Official (Question 19 = Yes), for the previous year. Amounts from other years, other than the previous year, are not entered here. ONLY the amount that will be paid to the Tax Department and not to other Departments must be entered here.
Q22	G.S.Y. withheld from Employee Tip	In this field, the GHS withheld from the income of question 17 is entered, if the answer to question 19 is NO and the amount does not constitute insurable earnings for YKA purposes. Here, ONLY the amount to be paid to the Tax Department and not to other Departments must be entered.

Field numbering	Field name	Illustration
Q23	GE.SY - Employer Contribution (Gratuity for the Deserving)	In this field, the employer's GSY contribution is entered in the income of question 17, if the answer to question 19 is YES and the amount does not constitute insurable earnings for YKA purposes. This amount must always be greater than that of question 21. Here, ONLY the amount that will be paid to the Tax Department and not to other Departments must be entered.
Q24	Pension Benefits Contribution (3%)	If the employer is in the wider public sector and does not pay a contribution to a special fund, ONLY the amount that will be paid to the Tax Department and not to other Departments must be entered here.