department date our ref. your ref. contact telephone fax

The data you fill out on this form are collected to establish whether child benefits are due and to pay them. They are protected by the law of 8 December 1992 on the treatment of personal data. If you wish to check or correct your data, please refer to the address mentioned above.

Re: Supplement to the child benefits for families outside of Belgium

Dear Sir, Madam,

A **supplement to the child benefits** is due for the unemployed, the retired, the disabled, the handicapped, the sick, single parent families and the self-employed with a bankruptcy insurance. The supplement is due for two more years at the most for those who are (self-)employed again after a long period of unemployment or sickness or for those who used to receive "guaranteed child benefits".

A supplement to the child benefits is only due if your average taxable professional income and/or benefits do not exceed a certain amount:

- You live alone with the children: your taxable professional income and/or benefits may not exceed 2,338.47 EUR per month (annual amount divided by 12).
- You live with your husband/wife/partner and the children: your combined taxable professional income and/or benefits may not exceed 2,414.54 EUR per month (annual amount divided by 12).

You will find more information on the income-related conditions on the info sheet enclosed.

How to proceed?

 \rightarrow Did you receive a supplement?

Enter your and your partner's taxable professional income and/or benefits in and outside of Belgium on the enclosed form P19fisc.

Return the completed form to us and we will examine whether the supplement was due for you.

 \rightarrow Did you not receive a supplement?

If you assume you meet the conditions, enter your taxable professional income and/or benefits in and outside of Belgium on the enclosed form P19fisc.

Return the completed form to us and we will examine whether the supplement is due for you.

Important

Keep track of your professional income and/or benefits. Even if your professional income and/or benefits now exceed the maximum amount, the supplement may be due for you later if your professional income and/or benefits decrease.

<u>Any more questions</u>? Do you have any more questions on your child benefits file? Get in touch with your file manager. You will find his/her telephone number in the top right corner.

Yours sincerely,

Your file manager

Name, telephone and address	contact	
of the child benefits agency	file number	

1 Taxable professional income and/or benefits 2015.....

Check the info sheet to know which professional income and/or benefits you should enter. Often you only know your net income. Check your pay slip or your benefits documents to know your <u>taxable</u> professional income and/or benefits.

If it is an annual amount (e.g. a pension) or a benefit paid as a lump sum (e.g. for an accident), state this clearly. Per month a twelfth of the total amount will then be taken into account.

1.1 Your own taxable professional income and/or benefits

	January	February	March	April	Мау	June	July	August	September	October	November	December
Professional income												
Which ones? Check info sheet Professional income and benefits taken into account												
Benefits												
Which ones? Check info sheet Professional income and benefits taken into account												
Tick if applicable	🗆 no income											

Do you live alone with the children?

□ yes→ Go to box 2, Signature

□ no → Enter the taxable professional income and/or benefits of your husband/wife/partner, even if (s)he lives outside of Belgium. Do you recently live together or alone? Enter the data for your husband/wife/partner for all the months ticked, even if you did not yet live together.

1.2 Taxable professional income and/or benefits of your husband/wife/partner

Tuxuble protessional medine and/or benefits of your nusband/whe/partner												
	January	February	March	April	May	June	July	August	September	October	November	December
Professional income												
Which ones? Check info sheet Professional income and benefits taken into account												
Benefits												
Which ones? Check info sheet Professional income and benefits taken into account												
Tick if applicable	🗆 no income											

2 DO NOT FORGET TO SIGN THE FORM BEFORE RETURNING IT TO US.

I declare to have completed this form truthfully and to have read the enclosed information.

Date

Telephone

Signature

When is a supplement due for you?

- If for more than six months you
 - receive unemployment benefits
 - are in early retirement
 - are with sickness leave

Or if you

- are disabled
- are handicapped
- are retired
- receive a bankruptcy benefit

Attention: If you have been unemployed or sick for more than six months and you are **again(self-)employed**, the supplement may still be due for you for a **maximum of 2 years**. As a former self-employed with bankruptcy benefits, the supplement may still be due for you for a maximum of 1 year.

- Or if you are a single parent and you do not yet receive another supplement to the child benefits.
- Or if you used to receive "guaranteed child benefits" but start a (self-)employment, the supplement may still be
- due for a maximum of 2 years for the children for whom you received the "guaranteed child benefits".

AND

If your taxable professional income and/or benefits do not exceed the maximum amount.

What is the maximum amount of your taxable professional income and/or benefits?

- Do you live alone with the children? Your average monthly taxable professional income and/or benefits should not exceed 2,338.47 EUR (on your income tax demand: 'joint taxable professional income', divided by 12).
- Do you live with your husband/wife/partner and the children? Your average monthly taxable professional income and/or benefits should not exceed 2,414.54 EUR (on your income tax demand: 'joint taxable professional income', divided by 12).

Professional income and benefits taken into account:

- benefits for unemployment or after a bankruptcy, sickness and maternity leave, industrial accidents and occupational diseases, (early) retirement and group insurance;
- wages (including service cheques);
- PWA-cheques;
- holiday allowance;
- net income of a self-employed (net taxable income x 100/80);
- benefits for host parents paid by the RVA;
- notice benefits for the current year
- Payments of a group insurance replacing income

Professional losses of a self-employed may be deducted from other income

There is a special system for volunteer work. Your child benefits agency can give you more information about that.

Professional income and benefits NOT taken into account:

- child benefits;
- alimony;
- subsistence level income;
- luncheon and eco vouchers;
- benefits for the assistance of third parties, assistance to the elderly, integration benefits for the handicapped, benefits of the Flemish care insurance;
- allowance for expenses for host parents paid by Kind & Gezin;
- fixed payments for the guardianship of non-accompanied underage foreigners;
- arrears for a previous year;
- rupture allowances for following years and advanced holiday allowance.

Whose professional income and benefits are taken into account?

Your own professional income and/or benefits and those of your husband/wife/partner (also is (s)he lives outside of Belgium or works for an international organisation) or the person with whom you form a **factual family**.

Attention: You form a factual family if you:

• live together and are registered at the same address;

AND

• are not relatives up to the third degree (i.e. no parents, children, brothers, sisters, grandparents, uncles, aunts); AND

• contribute together financially or in some other way to the household.

Always inform your child benefits agency:

- if your professional income/benefits increase/decrease,
- if there is a change in your family or professional situation or your children's situation,
- if you get married or are married outside of Belgium,
- if your husband/wife/partner works abroad or for an international organisation (EU, NATO, UN etc.).

Any more questions?

It is impossible to list all situations here. Are you in doubt whether you are entitled to a supplement? Do you have any more questions? Get in touch with your child benefits agency. You will also find information about child benefits on <u>www.famifed.be</u>. On the website you can calculate the amount of your child benefits.