



Instructions

Tax assessment notice for private persons 2020

Assessment notes and collection
notes have now been made accessible
on the **skattur.is** website



skatturinn@skatturinn.is



442 1000

The Service Centre is open:
Monday to Thursday 09:00-15:30
Friday 09:00-14:00



Payment of credit and collection of debts

Credit is paid out on 29 May 2020.

Note, however, that child benefits are divided into two payments.

Income tax and local tax debts are automatically divided into 7 due dates. Payments may be distributed over a longer period by negotiating a payment plan or settling the debt over a shorter period.

As a rule, the collection of debts is carried out by employers (wage payers), who are responsible for deducting the requisite amount from wages.

Self-employed individuals and those who are unemployed will receive a payment note and a claim to their online banking account.

Credit shall be set-off against any overdue claims. Please note that the setting-off authorisation applies to jointly taxed spouses as regards public duties and municipal fees. Special child benefit bonuses are not set-off nor are child benefits except in the case of overpaid child benefits.

Examining calculations and criteria

You can click on each line to open an information pane to see the manner in which each result has been calculated.

Tekjuskattur og útsvar	14.248
Vaxtabætur	0
Útvarpsgjald	-5.834
Gjald í framkvæmdasjóð aldraðra	-11.454
Slysatrygging við heimilisstörf	-550
Til greiðslu/Inneign	-3.590

When the results of the public dues levy are opened, you will see whether any amount is due or whether you are entitled to a refund displayed at the top. Debts are readily identifiable, as they are in red and have a minus symbol, while credit is displayed in green.

The amount shown at the top is the total result of the public dues. Click the line labelled "til greiðslu/inneign" (due/refund) to see the settlement of individual payment dates. The amount of some dues are divided between several due dates for payment. Some may need to effect payments on later due dates despite having received a refund on 29 May.

Niðurstaða álagningar 2020 Sjá niðurstöðu álagningar maka

Jóhannes Jónsson
010165-9999

Skuld að fjárhæð kr. 15.256

	1. jún.	1. júl.	1. ágú.	1. sep.	1. okt.	1. nóv.	1. des.	Samtals
Tekjuskattur og útsvar	14.248							14.248
Vaxtabætur	0							0
Útvarpsgjald	-5.834	-5.833	-5.833					-17.500
Gjald í framkvæmdasjóð aldraðra	-11.454							-11.454
Slysatrygging við heimilisstörf	-550							-550
Til greiðslu/Inneign	-3.590	-5.833	-5.833	0	0	0	0	-15.256
Sjá minna								
Barnabætur								0
Samtals								-15.256

Upplýsingar um inneign/skuldastöðu veitir innheimtumaður ríkissjóðs

Income tax and municipal tax

If you click income tax and municipal tax, you will be able to see the manner in which income tax is calculated according your recorded income in your tax return.

In addition, you will be able to see how much municipal tax you pay to your municipality.

The tax paid out by your employer during the year is deducted from your calculated income tax and municipal tax.

In the event of any difference, such amount will be refunded or collected on settlement. A debt may form if e.g. the municipal tax in your municipality is higher than the average municipal tax collected from the withholding tax or if your personal tax credit has been set too high.

Tekjuskattur og útsvar

Stofn til útreiknings tekjuskatts og útsvars er 7.800.000 kr.

Tekjuskattur til ríkisins

Reiknaður tekjuskattur, þrep 1 (skattstofn 7.800.000 x 22,50%)	1.755.000
Fráðreginn persónuafsláttur	-677.358
Álagður tekjuskattur	1.077.642

Sveitarfélag

Álagt útsvar sjá sundurliðun	1.132.560
Persónuafsláttur til greiðslu útsvars	0
Ákvarðað útsvar til innheimtu	1.132.560

Uppgjör tekjuskatts og útsvars

Tekjuskattur og útsvar (1.077.642 + 1.132.560)	2.210.202
Greitt samkvæmt staðgreiðsluskrá sjá sundurliðun	-2.231.310
Niðurstaða samtals	-21.108

Álag

Álag	-528
Inneign staðgreiðslu og alagi skuldajafnað til maka	7.388
Tekjuskattur og útsvar samtals	-14.248

Nánar um tekjuskatt og útsvar

Prenta Lokka

Comparable information can be obtained for all taxes and dues that are levied.

Child benefits and special child benefit bonuses 2020

If you click on the information pane for child benefits, you will be able to see the criteria used to calculate the amount and what effects your income has on such calculations.

A new item in the tax levies for 2020 is a special child benefit bonus that is, on the one hand, ISK 42,000 in total for each child in cases where income-linked child benefits are paid to child supporters and, on the other hand, ISK 30,000 in total for each child of supporters that do not receive child benefits due to income-curtailment provisions.

The special child benefit bonus is not considered as taxable income and does not lead to the curtailment of other payments.

Barnabætur

Skerðingarmörk

Tekjstofn sjá sundurliðun	20.019.275
Skerðingarmörk vegna barnabóta	-7.200.000
alagningarsedill.sundurliðanir.barnabætur.skerdingarmork2	-11.000.000
Stofn til skerðingar	12.819.275

Útreikningur barnabóta

Almennar barnabætur fyrir 2 börn	513.700
Skerðing vegna tekna (6,00% af 3.800.000)	228.000
Skerðing vegna tekna (7,50% af 9.019.275)	285.700
Barnabætur samtals	0

Uppgjör barnabóta

Fráðregnar fyrirframgreiddar barnabætur	0
Barnabætur í álagningu	0

Sérstakur barnabótaauki

Sérstakur barnabótaauki fyrir 2 börn	0
Sérstakur barnabótaauki í álagningu	0

Nánar um útreikning barnabóta
Nánar um útreikning sérstaks barnabótaauka

Prenta Lokka

Division of tax payments between the state and municipality

The page contains a pictorial representation of the manner in which the taxes levied on your income are divided between the state and your municipality.

