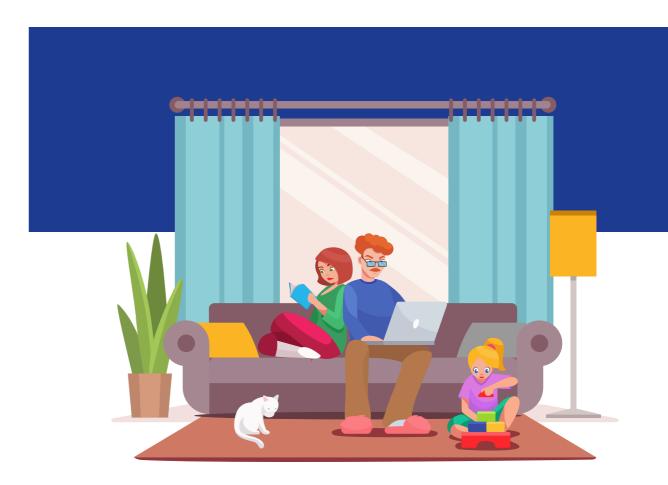






The Service Centre is open: Monday to Thurdsay 09:00-15:30 Friday 09:00-14:00



## Instructions

# Tax assessment notice for private persons 2020

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



# 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 4m	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.

bhannes Jónsson 10165-9999								
	Skuld að fjárhæð kr. 15.256							
	1. jún.	1. júl.	1. ágú.	1. sep.	1. okt.	1. nóv.	1. des.	Samtal
Fekjuskattur og útsvar	14.248							14.248
/axtabætur	0							(
Útvarpsgjald	-5.834	-5.833	-5.833					-17.500
Sjald í framkvæmdasjóð aldraðra	-11.454							-11.454
Slysatrygging við heimilisstörf	-550							-550
il greiðslu/Inneign	-3.590	-5.833	-5.833	0	0	0	0	-15.256
Sjá minna								
Barnabætur								(
							Samtals	-15.256

### 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 til rikisins	
Reiknaður tekjuskattur, þrep 1 (skattstofn 7.800.000 x 22,50%)	1.755.000
Frádreginn 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 álagi skuldajafnað til maka	7.388
Tekjuskattur og útsvar samtals	-14.248
Nånar um tekjuskatt og útsvar	

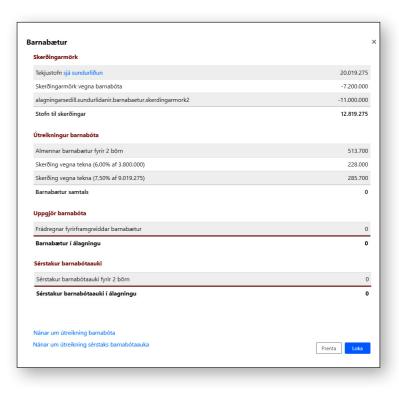
Comparable information can be obtained for all taxes and dues that are levied.

# 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.



# 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.

