**Declaration of Family Responsibilities: supplement**

Part of the monthly salary is withheld as income tax: the withholding tax. If you have children (or in exceptional cases, other family members) whose expenses are fiscally considered to be your responsibility, you are entitled to a **reduction in the withholding tax** **for family responsibilities** and therefore a higher net salary.

If you are **married or legally cohabiting** and **both you and your partner have a professional income**, the reduction in withholding tax for family responsibilities can only be applied to one of the partners. In this case, your employer can only apply the reduction if you officially inform your employer that you wish benefit from it. This communication must be in the form of an **official statement**, to be signed by both partners, in which one partner (male or female) expressly **waives the reduction** in withholding tax, and the other partner **opts to be allocated the reduction**. On the next page of this document, you can find the declaration form to be filled out.

**The partner for whom the reduction is to be applied must submit the original declaration form, properly completed, dated and signed by both partners to his / her employer. The partner who waives the reduction provides a copy of the form to his / her employer.**

This arrangement is only applicable to married persons and legal cohabitants who both have a professional income.

Partners are considered to be **legally cohabiting** if they submitted a written declaration of cohabitation to the civil registrar.

Professional income refers to income from either **salaried** or **self-employed** activities, but also includes a **replacement income** such as unemployment benefits. In this context, the scholarship granted to a doctoral fellow is **not** considered a professional income.

**If you or your partner work as a doctoral fellow and your family situation changes, you must submit a declaration of family responsibilities.**

On the form, the partner who waives the reduction must also indicate that he / she informed the "**debtor of the professional income**" (the employer or the entity that pays a replacement income) of this decision. This should only be done when the partner who waives the reduction is an employee. In that case, he / she must include the name and address of his / her employer under "Name and address of the aforementioned debtor" and, as noted above, submit a copy of the form "Declaration of Family Responsibilities" to his / her employer.

**DECLARATION OF FAMILY RESPONSIBILITIES**

**Withholding tax - Allocation of the reduction for family responsibilities**

(to be completed by tax payers who are married or legally cohabiting, have family responsibilities and both receive a professional income)

**Box for the spouse or the legally cohabiting partner who waives the reduction.**

* I, the undersigned, (surname, first name, address)

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national registration number or date of birth:      ,

declare, in the application of the regulations concerning the withholding tax, that I waive the reduction for family responsibilities and opt for this reduction to be allocated to my spouse or my legally cohabiting partner (surname and first name):

* I declare to have informed the debtor(s) of my professional income (i.e., my employer) of this decision.
* Name and address of the aforementioned debtor(s):

Date:       Signature

**Box for the spouse or the legally cohabiting partner who opts to be allocated the reduction**

* I, the undersigned, (surname, first name, address)

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national registration number or date of birth:      ,

opt, in the application of the regulations concerning the withholding tax, to be allocated the reduction for family responsibilities.

Date:       Signature