

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**

**Attention: New income limits from 1 January 2018 onwards**

Dear Sir, Madam,

A **supplement to the child benefits** is due for the unemployed, the retired, the disabled, the sick, single parent families and the self-employed with a transitional arrangement. 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** in 2017 may not exceed **2.432,97 EUR per month** (annual income divided by 12). From 1 January 2018 onwards this is **2.452,41 EUR** per month.
- You live with your **husband/wife/partner** and the children: your combined **taxable professional income and/or benefits** in 2017 may not exceed **2.512,11 EUR per month** (annual income divided by 12). From 1 January 2018 onwards this is **2.531,55 EUR** per month.

**Attention:**

**For the self-employed the net taxable income multiplied by 100/80 is taken into account. See info sheet "which types of professional income are taken into account"**

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

### **How to proceed?**

→ 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.

→ 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.

**Any more questions?**

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 2017.....**

- 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 **taxable 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 (income to be declared for taxes)**

|  | January                            | February                           | March                              | April                              | May                                | June                               | July                               | August                             | September                          | October                            | November                           | December                           |
|--|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|
| <b>Professional income</b><br><i>Which ones? Check info sheet Professional income and benefits taken into account</i>          | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              |
| <b>Benefits</b><br><i>Which ones? Check info sheet Professional income and benefits taken into account</i>                     | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              |
| <b>Tick if applicable</b>  | <input type="checkbox"/> no income | <input type="checkbox"/> no income | <input type="checkbox"/> no income | <input type="checkbox"/> no income | <input type="checkbox"/> no income | <input type="checkbox"/> no income | <input type="checkbox"/> no income | <input type="checkbox"/> no income | <input type="checkbox"/> no income | <input type="checkbox"/> no income | <input type="checkbox"/> no income | <input type="checkbox"/> no income |
| <b>Income of a civil servant of an international institution (total income without personal social security contributions)</b> | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              |

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 (income to be declared for taxes)**


|  | January                            | February                           | March                              | April                              | May                                | June                               | July                               | August                             | September                          | October                            | November                           | December                           |
|--|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|
| <b>Professional income</b><br><i>Which ones? Check info sheet Professional income and benefits taken into account</i>          | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              |
| <b>Benefits</b><br><i>Which ones? Check info sheet Professional income and benefits taken into account</i>                     | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              |
| <b>Tick if applicable</b>  | <input type="checkbox"/> no income | <input type="checkbox"/> no income | <input type="checkbox"/> no income | <input type="checkbox"/> no income | <input type="checkbox"/> no income | <input type="checkbox"/> no income | <input type="checkbox"/> no income | <input type="checkbox"/> no income | <input type="checkbox"/> no income | <input type="checkbox"/> no income | <input type="checkbox"/> no income | <input type="checkbox"/> no income |
| <b>Income of a civil servant of an international institution (total income without personal social security contributions)</b> | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              | .....                              |

**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 .....

E-mail ..... @ .....

***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 retired
  - are self-employed with a transitional arrangement

**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 a transitional arrangement, 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?**  
From 1 January 2018 onwards, your average monthly taxable professional income and/or benefits should not exceed **2.452,41 EUR** (annual amount divided by 12).
- **Do you live with your husband/wife/partner and the children?**  
From 1 January 2018 onwards, your average monthly taxable professional income and/or benefits should not exceed **2.531,55 EUR** (annual amount divided by 12).

For employees income to be declared for taxes is taken into account

For the self-employed the net taxable income multiplied by 100/80 is taken into account

For international civil servants the total amount minus personal social security contributions is taken into account. The total annual amount is then 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); professional losses of a self-employed may be deducted from other income.
- benefits for host parents paid by the RVA;
- notice benefits for the current year
- rupture allowances: only the part concerning the year of payment is taken into account;
- Payments of a group insurance replacing income
- Taxable disability or invalidity benefits from a private insurance for the self-employed and liberal professions

***Professional income and benefits NOT taken into account:***

- child benefits;
- alimony;
- subsistence level income;
- wages and holiday allowance for a flexi-job;
- income replacement allowance;
- 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 [www.famifed.be](http://www.famifed.be). On the website you can calculate the amount of your child benefits.

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