

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: **Entitlement to a supplement to the child benefits**

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?

→ 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.

ATTENTION If you enter incorrect data on this form, the supplement may be recovered

If your partner/husband/wife has an income in Belgium, one or two years later we will run a check of the amount of the income at the Belgian tax department (Belgian FOD Financiën). This amount and the income from outside Belgium mentioned on the form are added up. The total amount for both partners is divided by 12 to arrive at the monthly amount.

The supplement is only definitively due when your average taxable professional income and/or benefits do not exceed the maximum amounts mentioned on the info sheet.

You received the supplement, but after a check of your data it appeared that your average monthly taxable professional income and/or benefits (on your income tax demand: 'joint taxable professional income' increased with professional expenses divided by 12) exceed the maximum amount.

You have to refund the supplements you received.

You did not receive the supplement, but after a check of your data it appeared that your average monthly taxable professional income and/or benefits (on your income tax demand: 'joint taxable professional income' increased with professional expenses divided by 12) did not exceed the maximum amount.

You will receive the supplement with retroactive effect.

ATTENTION : Would you like to avoid a recovery?

You can already estimate your taxable annual income:

- Taxable wages
- Taxable annual holiday allowance
- Taxable end-of-year bonus
- Taxable employer's supplements

Divide the annual amount thus calculated by 12 and compare the result with the maximum amounts.

If the amount calculated exceeds the maximum amount, you will not be entitled to a supplement.

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 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 **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 in and outside of Belgium

	January	February	March	April	May	June	July	August	September	October	November	December
Professional income <i>Which ones? Check info sheet</i> Professional income and benefits taken into account	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Benefits <i>Which ones? Check info sheet</i> Professional income and benefits taken into account	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tick if applicable	<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

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 in and outside of Belgium

	January	February	March	April	May	June	July	August	September	October	November	December
Professional income <i>Which ones? Check info sheet</i> Professional income and benefits taken into account	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Benefits <i>Which ones? Check info sheet</i> Professional income and benefits taken into account	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tick if applicable	<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

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

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 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?

- **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).

- **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 www.famifed.be. On the website you can calculate the amount of your child benefits.
