Translation of “Tofes 101” (Form 101) for Employees

Attached to your next salary slip (that of December 2014), you will find a copy of “Tofes 101”. This translation of Tofes 101 aims to help you complete the form. According to the regulations of the Israel Tax Authority (which is responsible for income tax deductions from salaries and wages), every employee upon starting a new job and/or at the beginning of every year, must complete “Tofes 101”.

You must complete the form yourself, sign it and return it to the Salary Department in the Human Resources Division no later than 31/01/2015.

Please don’t forget to make sure that you do receive this form with your salary slip.

Questions and clarifications should be referred to Meir Peretz 08-6472691/72691.

Attention:

According to the law, an employee who does not return his form completed and signed to the Salary Department during the month of January will have the maximum income tax deducted.

In order to prevent any unpleasantness, the form should be filled out, signed and sent as instructed.

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Employee card

WebRequest להתקלה ולתיאום מס על ידי המעביד
Request for tax benefits and tax co-ordination by the employer

A. פרטי מעביד
Employer’s Details

למילי ע”י המעביד
To be filled in by the employer

שם
Name

כתובת
Address

מספר טלפון
Telephone Number

מספר תיק ניכויים
Tax Deductions File Number
Employee’s basic details

ID Number (9 digits)

Surname
First Name
Date of Aliyah (Immigration to Israel)
Date of Birth
Home Address
Street/Neighborhood
Number
Town/Village
Postcode
Telephone Number
Gender
Male
Female
Family Status
רווק/ה
Single
נשוי/אہ
Married
גרוש/ה
Divorced
אולמן/ה
Widow/er
פרוד/ה
Separated

(חובה לצרף אישור פ"ש)
(You must have confirmation from an income tax assessor)

תושב ישראלי
Israeli Citizen

כן
Yes

לא
No

חבר בקופת חולים
Health Fund Member

כן
Yes

שם הקופת
Health Fund Name

לא
No
Details of any children who during the current tax year have not yet reached the age of 19 (according to the attachment with your I.D.)

If child is in your custody (i.e. live with you):

Check the box in column 1 if child is in your custody.

If you get child support from Bituach Leumi for this child:

Check the box in column 2 if you get child support from Bituach Leumi for this child.

<table>
<thead>
<tr>
<th>Name</th>
<th>I.D. Number</th>
<th>Date of Birth</th>
</tr>
</thead>
</table>

Details of my income from this employer

I receive: (see explanation on the other side of the page)

(2) Monthly salary

(3) Salary for additional employment

(4) Partial Salary

(5) Daily rate of pay

(6) Pension/Allowance
Date of commence of employment with this employer in the current tax year

I have no other income including scholarships.

I have another income as follows:

1. Scholarship
2. Monthly salary
3. Salary for additional employment
4. Partial Salary
5. Daily rate of pay
6. Pension/Allowance
7. Scholarship
8. From another source

If you have another income, please check one of the following:

I request to receive tax credits and a tax bracket for this income (section Dalet). I do not receive tax credits and a tax bracket against any other income.

I receive tax credits and a tax bracket against another income and am therefore not entitled to them against this income.
No payments are made on my behalf to a “Keren Hishtalmut” from another income, or all the payments made to a Keren Hishtalmut from another income are part of the other income.

No payments are made on my behalf to a pension / disability insurance from another income and are not part of another income.

**Details of spouse**

ID Number (9 digits)

Surname

First Name

Date of Birth

Date of Aliyah (Immigration to Israel)

My spouse has no income.

My spouse has an income from work/pension/business – another type of income.

Changes during the year (including changes connected to the request for tax relief on page 2)

Date of change

Details of change

(This is usually the birth of a child)
I request income tax exemption or income tax credit due to the following, please check the box required:

1. I am an Israeli citizen.
2. I am 100% disabled / permanently blind.
3. I am a permanent resident in a tax credited village from the date __________. I and my family (of the first degree) live in the village ______ and I do not have another “center of living”.
4. I have had no income in Israel from the beginning of the current tax year until the date ______.

If it is not checked in section Heh that “I do not have any other income including scholarships”, the employee will be referred to the income tax assessor for evaluation of tax coordination.

Attached is confirmation from the Ministry of Defence/the Treasury/Income Tax Assessor/Certification of Blindness issued after 1.1.94.
It is compulsory to attach: for a Returning Resident – confirmation from the Ministry of Absorption (Returning Resident Certificate (over 6 years)). New Immigrant – New Immigrant Certificate.

For my spouse who lives with me and has no income. Only if the employee or the spouse has reached retirement age or he/she is disabled or blind according to Clause 9 (5).

I am a one-parent family. This is be completed only by a parent requesting tax credits for his children, who are in his custody - live with him/her and for which he receives child allowance from the Bituach Leumi (according to clause 7 hereinafter) and who does not live in a shared household with another partner.

For my children which are in my custody as specified in Section Gimmel.

For small children. To be completed by a parent (not including a parent who checked point 7), an unmarried woman who does not have custody of her children and a single parent.
I am a single parent of children in my custody (as described in points 7 and 8).

For children who are not in my custody as described in section Gimmel, for whom I provide financially. To be completed by a parent who lives apart from his children and who is not eligible for tax credits for his children, who must pay child support by court order.

For alimony payments to a former spouse. To be completed for one who has remarried. The court order is attached.

I have completed an academic degree, completed residency/apprenticeship or professional studies. Attached is a declaration on Tofes 119.

I request tax coordination for the following reasons (check the appropriate box)

1. I have had no income since the beginning of the current tax year until beginning to work for this employer.

2. Maternity allowance and unemployment benefit are considered income.

Comments:

1. Proof must be provided such as: Confirmation from the Border Police that you were abroad, certification of illness and suchlike. If there is no proof, please contact the tax assessor.

2. I have an additional income from a salary detailed as follows:

1. I have had no income since the beginning of the current tax year until beginning to work for this employer.

2. Maternity allowance and unemployment benefit are considered income.
Employer paying the salary

Name

Address

Tax Deductions File Number

Type of Income (work/pension/scholarship/other)

Monthly income

Tax deducted

According to the payment

The tax assessor approved tax coordination as per the attached confirmation.

I declare that the information I have given on this form is complete and correct. I am aware that omitting or providing incorrect information is a violation of income tax directives. I promise to notify my employer of any change in my personal details and in the above details within one week of the date of the change.

Date: __________ Petitioner Signature: __________
A Guide to Completing Tofes 101

Employee" an individual who receives a salary. "Employer" an individual who pays the salary. "Salary" income from work, pension, scholarship, prize or exemption from payment given to a student or researcher.

Monthly salary – a salary for work that is not less than 18 days in a month.

Salary for an additional job – A salary for work of at least 5 hours a day, in addition to a salary and/or in addition to a pension which is taxed somewhere else. The employee has the right to choose the place of employment where his salary will be categorized as a “Salary for an additional job”.

Partial salary – a salary for work of 5 hours or less per day or a salary for work of 5 hours or less per day but less than 8 hours a week. On a partial salary income tax will be deducted at the maximum rate, except in the case of this being the only salary where tax will be deducted according to tax rates.

Wage – a salary for work of less than 18 days a month but not less than 8 hours a week. Income tax will be deducted from the wage according to daily rates except in the case of this being the only salary where tax will be deducted according to tax rates.
Pension – From a pension which is the only income, income tax will be deducted according to tax rates. If there is an additional income, tax will be deducted at the maximum rate or according to tax coordination authorised by the tax assessor. There is no need to declare a pension exempt from Bituach Leumi or an exempt surviving relatives pension.

If the employee did not check this box – The employer is prohibited from deducting income tax according to tax rates and should deduct the maximum tax according to the rules on all monies paid by the employer.

If the employee did check this box - The employer is prohibited from deducting income tax according to tax rates and should deduct the maximum tax according to the rules on all monies paid by the employer.

If the employee did not check this box – The employer should add to the salary the amounts paid to a Keren Hishtalmut and to deduct tax according to the directives or to follow the instructions of the tax assessor.

If the employee did check this box - The employer should add to the salary the amounts paid to a pension/disability allowance and to deduct tax according to the rules or to follow the instructions of the tax assessor.

Parent in a one-parent family is one of the following: single, divorced, separated (only with confirmation from the tax assessor).
הורה יחיד – הורה במשפחته ודורייה שחייה בלד שבשנת המס טרם מלאו לו 19 שנה והורה השני של הילד נפטר או שה ילד רשום במרשם האוכלוסין בלי פרטי ההורה והושר.

Single Parent – Parent in a one-parent family with a child in the current tax year who is not yet 19 years old and where the other parent has died or the child is listed in population records without details of the parent.

ישוב מᶻכ – ישוב שלא עליו סכין 11 לעדותיו ולא סכין 11 לעדות אס“ח, לפי העניין.

Tax credited village – a village which falls under clause 11 or clause 11 of the free trade zone law.