

Clarification whether the employee subject to withholding tax is defined as a member of a single-parent family.

Is the employee subject to withholding tax is single, widowed, separated or divorced or in a dissolved partnership?

NO

YES

Does the employee subject to withholding tax and with sole custody of children entitled to deduction live in the same household with such children?

NO

YES

Does the employee subject to withholding tax live with his/her partner (with the other parent or a third person)?

NO

YES

Is at least one of the following statements true?

- The employee subject to withholding tax has sole custody.
- The employee subject to withholding tax has joint custody and higher gross income compared to the other parent.
- The employee subject to withholding tax is responsible for the maintenance of an adult child receiving education and has higher gross income compared to the other parent.

NO

YES

The withholding tax payer qualifies as a single-parent family. Select the relevant rate (H1-9, P1-9 or U1-9).

In this case, this employee subject to withholding tax is not treated as a single-parent family member. Please select one of the remaining rates.

