



## **TAX ADMINISTRATION RULES**

### **ON IMPLEMENTATION OF UNMIK REGULATION NO. 2001/35**

#### **‘ON PENSIONS IN KOSOVO’**

The Co-Director of Tax Administration, pursuant to the authority given to him under Section 7 of the UNMIK Regulation No.2001/35, Dated 22 December 2001, “On Pensions in Kosovo.”

Hereby promulgates,

The following Rules:

#### Section 1 Definitions

All terms have the meanings as defined in the tax regulations of Kosovo. Failing any such definition in those regulations, terms shall have the meanings as defined in the Regulation 2001/35 “On Pensions in Kosovo”. Failing any such definition in either of those places, the definition in this Rule applies.

The term “In kind wages” shall refer to all commercial, agricultural and other goods and services furnished by an Employer to an Employee as compensation. The term “In kind wages” shall not include:

- (a) Protective clothing, equipment or other work-related goods provided to an Employee for the Employee’s protection or the Employer’s convenience and used only while working under the control and supervision of the Employer;
- (b) Goods or services provided by a Self-employed person without any Employees to himself or to members of the immediate family; or
- (c) Any agricultural produce grown and consumed by the immediate family.

The term “KPST” shall mean the Kosovo Pension Savings Trust, an independent institution established by Regulation for the purpose of administering and managing individual accounts for savings pensions.

The term “Regulation” shall mean the UNMIK Regulation 2001/35 “On Pensions in Kosovo”.

The term “Self-employed persons” shall refer to persons who

- (a) Receive income from the sale of any goods (this includes all goods such as technological, commercial, agricultural, artistic, educational or intellectual goods) or from providing any services for compensation; and
- (b) Perform such sales or services without the control or supervision of an Employer and are therefore not defined as Employees in the Regulation.

## Section 2

### Contribution to Finance the Individual Savings Pensions

Both the Employer and the Employee are obligated to contribute to finance the Individual Savings Pensions. The respective obligatory contribution shall be 5% of the Employee's gross wage by the Employee and 5% by the Employer. For example, if the gross wage (before allowable deductions) of an Employee is € 500/month, the Employee's contribution to the Individual Savings Pensions will be  $5\% \times 500 = €25$  /month. The Employer is required to contribute the same amount. In total the contributions that the Employee and the Employer will make to the Individual Savings Pensions for an Employee who is paid €500/month will be €50 or 10% of the gross wage.

## Section 3

### Implications for Personal Income Tax

For Personal Income Tax purposes the obligatory Employee's contribution to the Individual Savings Pensions is deductible from gross wage (Employer's pension contribution is neither deductible from Gross Wage nor inclusive in the Gross Wage or Taxable Income). In the example given above, the taxable income for that given Employee will be  $€500 - €25 = €475$  /month.

## Section 4

### Voluntary Supplementary Contributions in addition to the Statutory Mandated Rate

The Employer and Employees may voluntarily contribute more than the required amount of 5% of the gross wage. The allowable maximum voluntary amount shall be 10% of the gross wage for the Employer's share and 10% of the gross wage for the Employee's share. The combined contribution of the Employer and the Employee cannot exceed 30% of the gross wage.

## Section 5

### Employer's Obligation for Withholding the Employee's Share of the Contribution

Each Employer shall be liable for withholding the Employee's share of the contribution to the Individual Savings Pensions when wages are paid. The Employer adds to the withheld amount his/her share of the contribution and transfers the total amount to the bank account specified by the KPST no later than on the 15<sup>th</sup> day of the month following the month in which wages are paid or accrued. If that day is a holiday or weekend, the payment shall be due on the first business day that follows the 15<sup>th</sup> day of the month.

If the Employer pays wages more than once a month, only one monthly payment of contributions for each Employee will be required. The amount of that payment must be calculated based on the sum of all wage payments to the Employee during that month. Employers should not make payment of pension contributions more than twice in each

month. Each time when payment has to be made more than once a month, procedures of filing additional payment as specified in Section 11 of this Rule must be followed.

If the Employer is found to be non-compliant with the Regulation in respect to the mandatory payment, such Employer shall be under the obligation to make the necessary additional payments, as specified in Section 11 of this Rule.

The Treasury of the Ministry of Finance and Economy may issue additional instructions on payment and reporting of the pension contributions by the Budget Spending Units pursuant to this Rule.

## Section 6

### Books and Records to Be Kept by the Employer

For the purpose of the Regulation, each Employer is required to keep and retain the following books and records for a period of 5 years:

- A Monthly Payroll Record
- A Quarterly Payroll Summary
- A Contributions and Tax Book

Samples of the Monthly Payroll Record and of the Quarterly Payroll Summary are attached as Annex A.

Monthly Payroll Records and Quarterly Payroll Summaries may be prepared electronically on condition that they contain all the data required, - for instance using a software distributed by the Kosovo Pension Savings Trust (request from: Report@kpst.org).

Employees who did not earn wages or on whose behalf there were no contributions for the quarter (for example, those on leave or not mandated to contribute as born before the year 1946 or not habitually residing in Kosovo) should not be counted and included in the Quarterly Payroll Summary.

Quarterly Payroll Summaries must be submitted to the Tax Administration following procedures outlined in Sections 13 and 14 of this document.

The Regulation also requires Employers to submit the date of birth and address for each Employee, as well as the Beneficiary designation(s), with their dates of birth and unique personal identifying numbers. Such information will be collected by the KPST using forms provided by the KPST.

A sample of the Contributions and Tax Book is attached as Annex B.

The Contribution and Tax Book shall include information for each Employee. Employers may keep only one set of books and records for Individual Savings Pensions and for Personal Income Tax purposes on condition that they contain all the data required in the Administrative Instruction No.1/2002 and the present Rules.

## Section 7

## Employer's obligation to monitor the registration of Employees for the purpose of pension contribution payments

The UNMIK personal number as well as the Individual Tax Number (ITN) issued by Tax Administration will identify every individual Employee on the system of Individual Savings Pensions. Hence submitting the information identifying the individual contributor is crucially important.

Employers must ensure that all Employees on behalf of whom pension contributions are paid are registered with either the UNMIK Civil Registry or with the Tax Administration. Registration with the Tax Administration of the Employees who cannot obtain an UNMIK Civil Registry Personal Number but who are liable to pay pension contributions and/or income tax, or who wish to make contributions on a voluntary basis shall be in accordance with procedures specified by the Tax Administration.

### Section 8

#### Unidentified Records

If individual Employee records -- Name and/or personal number -- on the documents submitted to the Tax Administration or to the KPST for some Employees are incorrect, the KPST or the Tax Administration will follow up on such cases with the Employer. Either the Tax Administration or the KPST may initiate an audit.

The Employer will be required to file an Exception Report provided by the Tax Administration or by the Kosovo Pension Savings Trust. The Employer must return the Exception Report with all the requested corrections within 3 weeks after the request from the KPST or from the Tax Administration.

### Section 9

#### Certificate of Contribution Withheld and Paid

Each Employer is required to issue to each Employee, at the end of the calendar year, a Certificate of Contribution Withheld and Paid to the Individual Savings Pensions on behalf of the Employee. The Certificate should be issued no later than January 31 for the preceding year. The format of the Certificate is attached as Annex C.

### Section 10

#### Procedures for Payment of Contributions

The monthly payment must include the total contribution of the Employees and the total contribution of the Employer. The monthly contributions will be remitted to any authorized bank in Kosovo. The total amount of monthly contributions of Employees and Employer, whether in the form of a transfer from an Employer's bank account or in cash, shall be deposited to the specified bank account of the KPST.

To make the payment, all Employers are required to file the "Statement of Pension Contributions and Remittance Form" (Annex D of this document). The total amount of the Employees' contributions and of the Employer's contributions must be specified in boxes 12 and 13 of the form.

The blank forms will be available at the regional branches of the authorized banks and at the Tax Administration regional offices. (KPST may provide software and additional instructions on generating these forms electronically).

Each form with a unique serial number may be used only for a single payment.

Each Employer must submit the Statement of Pension Contributions and Remittance form at the time of payment. The form shall be prepared in three authentic copies. The bank tellers will sign and stamp the three copies, keep the first two and return the third copy to the Employer.

The Employer's copy must be kept for a period of at least five (5) years.

#### Section 11

#### Procedures for submitting Additional Payments and Filing a New Statement of Contributions.

If the Employer has to make an additional payment of contributions for a period in which a payment was already made, the Employer must prepare a new "Statement of Pension Contributions and Remittance Form" and put a check mark in the box "Addition". Only additional amounts must be included in the boxes for "Gross wages for the month", "Contributions withheld from Employees", and "Contributions paid by the Employer". Similarly only a difference in number of employees paid in the month must be indicated in item [10] on the form. (In cases when in some of the numbers, there is no difference or there is a negative difference, "0" must be specified).

The Statement of Pension Contributions and Remittance Form is attached as Annex D.

Employees on whose behalf there were no contributions in the current month (for example, those on leave or not mandated to contribute as born before the year 1946 or not habitually residing in Kosovo) and their wages should not be counted and included in that form.

#### Section 12

#### Refunds of pension contributions made by mistake

Employers who remitted pension contributions by mistake and who wish to claim a refund must file a Request for Refund Form. The forms will be available at the regional offices of the Tax Administration. The form must be prepared in three copies, signed, and returned to a regional office of the Tax Administration. A tax inspector may request and inspect any Employer records associated with the refund request, and based on that inspection make a decision about authorization of the refund. Any refund will also be authorized by the KPST.

If Quarterly Statements of Contributions and Quarterly Payroll Summaries need to be corrected, they must be submitted as specified in Section 14 before the refund can be approved.

Employers that report in electronic format on a monthly basis, as specified in Section 15, must submit a corrected monthly payroll in electronic format. The Request for Refund

Form will be generated by the KPST and returned to the Employer. Employer must sign the form and return to a regional office of the Tax Administration.

The format of the Request For Refund of Pension Contributions is attached as Annex E.

### Section 13

#### Quarterly Statement of Contributions Withheld and Paid

Each Employer is required to submit to the Tax Administration Regional Tax Office, within 15 days after the end of the quarter, a Quarterly Statement of Contributions Withheld and Paid and must attach to it the Quarterly Payroll Summary. The format of the Quarterly Statement of Contributions Withheld and Paid Form is attached as Annex F.

Wages of Employees on whose behalf there were no contributions for the quarter should not be included in the field “Gross wages for the quarter”.

The Quarterly Statement of Contributions Withheld and Paid Form can be obtained at the Tax Administration Regional Offices.(KPST may provide software and additional instructions on generating these forms electronically.)

The Employer must sign two copies of the Quarterly Statement of Contributions Withheld and Paid Form. The Tax Administration will retain one copy, with the attached Quarterly Payroll Summary. The Employer will keep the other copy. The Employer must retain the signed paper copies of all statements for a period of at least five (5) years.

### Section 14

#### Submitting Corrected Quarterly Statements.

If corrections have to be made in the already submitted Quarterly Statement of Contributions Withheld and Paid Form for a given period, a new form must be submitted and box “Correction” must be checked.

If corrections involve modifications to individual data (for example the wages or pension contributions paid during the quarter for specific Employees), a new Quarterly Payroll Summary listing all the Employees paid during the quarter must be attached to the Quarterly Statement of Contributions Withheld and Paid Form. Correspondingly, the “Quarterly Statement of Contributions Withheld and Paid Form” will indicate the total corrected amounts of wages and contributions actually paid in the quarter for all the Employees.

It is important that all the employees are listed in the same order and, whenever possible, the same row numbers for employees appear in the corrected Quarterly Payroll Summary.

### Section 15

#### Procedures for Payment of Contributions and Reporting in Electronic Format on a Monthly Basis

All employers have an option of reporting in electronic format on a monthly basis to minimize the probability of mistakes in reports. Large employers with 100 or more employees should follow this option. Employers who report monthly will be exempt from

the obligation to report on a quarterly basis as specified in sections 13 and 14 of this document.

Before making their monthly payment, such Employers must obtain from Tax Administration or from the Kosovo Pension Savings Trust an electronic copy of the Statement of Pension Contributions and Remittance Form with a unique serial number. To obtain that electronic statement, Employers must submit a Monthly Payroll Record in electronic format by Internet or on a 3-½ inch diskette to the Office of the Kosovo Pension Savings Trust (following procedures specified by the KPST). Based on that submission, a Statement of Pension Contributions and Remittance Form with a unique serial number will be generated and returned to the Employer using the same media. The Employer will print and use that returned Statement of Pension Contributions and Remittance Form for making the payment and will file it in three copies at the branch of any authorized commercial bank. Each form with a unique serial number may be used only for a single payment.

To prepare the Monthly Payroll Record for electronic submission, the software distributed by the Kosovo Pension Savings Trust should be used. For assistance in preparation of the monthly electronic reports on individual pension contributions or to obtain the KPST software, contact the Kosovo Pension Savings Trust at: Report@kpst.org.

Employers can start reporting on a monthly basis from either the pension system implementation date, or at the beginning of a quarter, or at the beginning of operations. The first monthly filing in electronic format will indicate that the Employer has chosen the monthly submissions as the preferred form of reporting. Once the preferred method of reporting is chosen, it cannot be changed until the end of quarter.

#### Section 16

#### Obligations of Self-Employed Persons with Respect to Contributing to the System of Individual Savings Pensions

According to the Regulation on Pensions in Kosovo, Self-employed persons shall begin making contributions on their own behalf on August 1, 2003. Voluntary contributions may begin prior to that date.

Self-employed persons must follow the same registration procedures that apply to Employees and must be registered with either the UNMIK Civil Registry or with the Tax Administration.

According to section 32.3 (c) of the Regulation on Pensions in Kosovo, Self-employed persons shall be required to contribute as Employers and as Employees. Therefore, the following rules shall apply to Self-employed persons and their income when mandatory pension contribution was not remitted by another entity of contract or transaction as part of compensation for goods or services sold by the Self-employed person:

##### (a) Payment Procedures

Self-employed persons are to make one payment of pension contributions per quarter within 15 days after the end of the calendar quarter and to file the Quarterly Statement of Individual Pension Contributions Paid Form (format provided in Annex G) at time of

payment. (If that day is a holiday or weekend, the payment shall be due on the first business day that follows the 15<sup>th</sup> day). The blank forms will be available at the regional branches of the authorized banks and at the Tax Administration regional offices. The payment can be made at any authorized bank in Kosovo. The UNMIK personal number or Individual Tax Number must be specified. The Quarterly Statement of Individual Pension Contributions Paid Form shall be prepared in three authentic copies. The bank teller will sign and stamp the three copies, keep the first two and return the third copy to the contributor.

#### (b) Contribution Base and Contribution Rate

If a Self-employed person calculates and pays income tax on income from business activities based on a calculation of gross receipts less allowable deductions (before deduction of pension contributions), a minimum of 10% of that net amount must be remitted as his/her individual pension contribution (with a maximum limit of 30% of that net amount pursuant to Section 4 of this Rule). If, however, a Self-employed person calculates and pays income tax on income from business activities on a “presumptive” basis (i.e. by a fixed amount and/or on a percentage of gross receipts), individual quarterly pension contributions shall be calculated as one-third of his/her calculated tax liability (with a maximum limit of three times that amount pursuant to Section 4 of this Rule).”

Self-employed individuals who calculate and pay taxes based on an estimate of their annual net income will be under obligation to adjust their pension contribution for the year by filing the annual reconciliation form prescribed by the Tax Administration. If, as a result of such calculations, the adjusted pension obligation due is less than contributions made in respect of their annual income, a refund may be claimed.

If Self-employed persons receive income from a business that they own jointly with other persons, the amount of their individual pension contribution must be calculated based on their share of the business as stipulated in the partnership agreement.

If during a payment period, Self-employed persons earn income from multiple sources, their pension contribution should be calculated based on incomes from all such sources representing individual’s entrepreneurial activity and a single payment should be made and a single report should be filed for that payment period.

The provisions of Section 18 on the minimum contribution shall also apply to Self-employed persons who had individual business activity during the payment period, and to their combined pension contribution calculated based on income from all such sources.

For all categories of Self-employed persons, the required combined maximum quarterly contribution shall be €600 (higher contributions are allowed within the limits set in this Rule).

Notwithstanding the above requirements of quarterly reporting on pension contributions, if Self-employed persons choose to classify some or all of their business income as gross wage, they should follow the same procedures as other employers and make monthly contributions on behalf of both their employees and on behalf of themselves as employees earning income from the same business. Such Self-employed persons will



remain under obligation to pay and report on pension contribution on a non-wage part of their income as specified in this Section.

### Section 17

#### Wages paid in kind

Where wages are paid in kind, the Employer and the Employee are liable to pay 5% each of the open market value of the goods and/or services paid to the Employee in exchange for the services provided by the Employee. If the open market value of the goods and/or services paid to the Employee is lower than the minimum wage, the contribution shall be 5% of the minimum wage by each of the Employee and the Employer. For example, an Employee of the winery 'X' is paid in kind for the month of May 2002 as the Employer is short of cash. The Employee receives 80 liters of wine. The open market value for that kind of wine is €4 /liter. The Employee's wages for that month will be  $80 \times 4 = €320$ . The contribution of the Employee and the Employer for that month will be €16 each or €32 in total.

### Section 18

#### Wages Lower Than the Minimum Wage

In accordance with the UNMIK Regulation 2001/27, the Minimum Wage in Kosovo is the lowest wage set by the Ministry of Public Services. That amount, currently set at 78 € and to be adjusted from time to time, shall constitute a minimum monthly wage for contribution purposes. This minimum monthly wage should be applied only to workers who are employed on a full time basis (40 hours per week) during the whole month.

That means that if an Employer pays to an Employee working full time during the whole month a wage of, for example €50, the Employer must calculate and remit contributions for such Employee based on the minimum wage amount of €78 (€3.9 of Employee contribution and €3.9 of Employer contribution).

However, for the part-time Employees and inactive workers, contributions should be paid based on the actual amount of the gross wage paid (this also includes all forms of social assistance paid by Employers to their inactive workers).

Similarly, the minimum contribution base for Self-employed persons engaged in individual business activities on the full time basis during the quarter must be three times the minimum wage specified above. Self-employed persons engaged less than the full time should calculate the amount of their pension contribution without consideration of the minimum requirement.

### Section 19

#### Individual Contributors and Voluntary Participation

Individuals who are not subject to mandatory participation in the system of Individual Savings Pensions based on their age, residency, or on the Employer's status, may choose to voluntarily contribute to the Individual Savings Pension.

Individuals who make contributions on a voluntary basis are not subject to the obligatory rate requirements and are not obliged to pay the Employer's contribution. However, the minimum voluntary contribution may not be less than 5% of the minimum wage (section

18 of this document), and the maximum amount of contribution may not exceed 15% of the employee's gross wage.

All voluntary contributors must have registered with either the UNMIK Civil Registry or with the Tax Administration. Employees who cannot obtain an UNMIK personal number must apply to be registered with the Tax Administration, in accordance with instructions issued by the Tax Administration.

Individual voluntary contributors shall follow the same procedures for payments and filing as specified for Self-employed individuals in subsection 16 (a) of this Rule and will make calculations of their payment amounts on a quarterly basis.

## Section 20

### Employers Contributing Voluntarily

If Employers who otherwise are not mandated to pay pension contributions choose to make voluntary contributions on behalf of their Employees, they must follow the same payment and reporting procedures as other Employers. Voluntary payments from such Employers will not be subject to the obligatory rate requirements. However the minimum contribution of either the Employer or the Employee may not be less than 5% of the minimum wage (section 18 of this document) and the maximum contribution may not exceed 15% of the Employee's gross wages for the Employee's contribution and 15% of the Employer's gross wages for the Employer's contribution.

## Section 21

### Transitional Provisions

For the purpose of implementing this Rule, the first quarter for paying mandatory pension contributions shall be August-September 2003.

For the Self-employed persons who make payments of pension contributions on a quarterly basis, the amount of the mandatory contribution in respect of that quarter shall be calculated following the procedures in Section 16 of this Rule for the period of July-September 2003, and then adjusted by multiplying the calculated amount by coefficient  $\frac{2}{3}$ . The amount of tax liability for the quarter to be reported on the quarterly statement (Annex G) shall also be adjusted by multiplying the total tax liability for the quarter by coefficient  $\frac{2}{3}$ .

For the Employers and their Employees specified in Section 32.3 (b) and (d) of the Regulation 2001/35, the amounts of gross wage and pension contribution to be reported on the quarterly statement in respect of that quarter (Annex F) shall be calculated only based on the amounts paid in months of August and September of 2003.

## Section 22

### How to contact the Kosovo Pension Savings Trust

Employers who wish to contact the Kosovo Pension Savings Trust can do so by sending an e-mail to [KPST@kpst.org](mailto:KPST@kpst.org) or calling the Offices in Pristina at (038) 244-368 / 244-337. The question or request must be stated clearly. The following information must also be provided as part of the request: name of the organization, title/position, and contact

information. Employers should direct all their requests for the software distributed by the KPST at Report@kpst.org

Section 23

Entry into force

The present Rule supersedes the Rule that came into force on 1 August 2002

This Rule shall enter into force on 1 August 2003.

Mustafe HASANI  
Co-Director of Tax Administration

## Annex A

### MONTHLY PAYROLL RECORD

Fiscal Number: \_\_\_\_\_

Month \_\_\_\_\_ Year \_\_\_\_\_

Page \_\_\_\_\_

No	Name of the employee	UNMIK PN / ITN	Gross Wages	Employee's contribution	Employer's contribution	Total Contribution	Additional Employee's contribution	Additional Employer's contribution	Adjusted Total contribution
<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E=Rate x D</b>	<b>F=Rate x D</b>	<b>G=E+F</b>	<b>H</b>	<b>I</b>	<b>J=G+H+I</b>
<b>Total:</b>	-	-							

The rate in each of columns [E] and [F] may be up to 15% but must be no less than 5%.

If, after the initial payment, additional contributions for the same period have to be paid (as a voluntary act or as a result of internal or external audit), those contributions must be recorded in columns [H] and [I]. Supplementary contributions on a voluntary basis can be made retroactively but no later than two months after the submission of the original monthly payment.

### QUARTERLY PAYROLL SUMMARY

Fiscal Number: \_\_\_\_\_

Quarter \_\_\_\_\_ Year \_\_\_\_\_

Page \_\_\_\_\_

No	Name of the employee	UNMIK PN / ITN	Total Gross Wages paid for the quarter	Employee's contribution withheld for the quarter	Employer's contribution paid for the quarter	Total Contribution withheld and paid for the quarter
<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E=Rate x D</b>	<b>F=Rate x D</b>	<b>G=E+F</b>
<b>Total:</b>	-	-				

The rate in each of columns [E] and [F] may be up to 15% but must not be less than 5%.

The total gross wages paid in the quarter to each employee is the sum of all wage payments during the quarter, including all additions and corrections. The employee's contributions withheld for the quarter is the sum of all monthly contributions withheld during the quarter including additional employee's contributions. Similarly, the employer's contributions paid for the quarter is the sum of all monthly contributions made during the quarter for each employee, including all additional employer's contributions.

## Annex B

### CONTRIBUTIONS AND TAX BOOK

Year: _____											
First Name/Last Name of the Employee ( _____ )								UNMIK PN / ITN of Employee _____			
Month	Gross Wages	Employee Pension Contributions		Net Wages Before Tax	Personal Income Tax		Net Wages After Tax	Employer Pension Contributions		Total Pension Contributions	
		Monthly	Cumulative	Monthly	Monthly	Cumulative	Monthly	Monthly	Cumulative	Monthly	Cumulative
[a]	[b]	[c]	[d]	[e]*	[f]	[g]	[h]=[e]-[f]	[i]	[k]	[m]=[c]+[i]	[n]=[d]+[k]
Jan.											
Feb.											
Mar.											
April											
May											
June											
July											
Aug.											
Sep.											
Oct.											
Nov.											
Dec.											
<b>Total</b>											

\* Column [e] must equal Gross Wages (column [b]) minus the lesser of monthly employee contribution (column [c]) and monthly mandatory employee contribution (5% of column [b])

**Annex C**

**Certificate of Mandatory Pension Contribution and Tax Withholding**

[1]Name of the Employer [1] \_\_\_\_\_

[2]Employer's Registration Number [2] \_\_\_\_\_

[3]Address of the Employer [3] \_\_\_\_\_ [4]Tel: [4] \_\_\_\_\_

[5]Owner's/director's name [5] \_\_\_\_\_ [6]Tel: [6] \_\_\_\_\_

**This Certificate of Mandatory Pension Contribution and Personal Income Tax Withholding is issued to the following Employee:**

[7]Name of the Employee [7] \_\_\_\_\_

[8]UNMIK-PN/Individual Taxpayer Number [8] \_\_\_\_\_

[9]Address of the Employee [9] \_\_\_\_\_ [10]Tel [10] \_\_\_\_\_

I declare that the data shown hereby are true:

Tax Period covered	Gross Wage	Employer's Pension	Employee's Pension	Tax Withheld
[11]	[12]	Contribution (*) [13]	Contribution [14]	[15]
[11] _____	[12] _____	[13] _____	[14] _____	[15] _____

Name, Signature and Stamp of the Employer/Designated Person \_\_\_\_\_ dd/mm/yy  
( \_\_\_\_\_ ) \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

(\*) Employer's Pension Contribution is neither deductible from Gross Wage nor inclusive in the Gross Wage

Annex D



EUROPEAN UNION

Administrata Tatimore  
Poreska Administracija  
Tax Administration

**UNMIK**



United Nations Interim Administration Mission in Kosovo

**STATEMENT OF PENSION CONTRIBUTIONS AND REMITTANCE FORM**

[1] Filing Period (MM/YYYY): [1] [2] Serial Number: CM

[3] Employer's Registration Number: [3]

[4] Employer's Name [4]

[5] Employer's Address [5]

[5] Telephone

[6] Contact Person's Name [6] Telephone

Put 'X' on the appropriate box if not filing for the first time for this filing period:

[7]  Addition [8]  Data Correction/No Payment [9]  Correction Payment

[10] Number of Employees: [10]

[11] Gross wages for the month: [11]

[12] Contributions withheld from Employees: [12]

[13] Contributions paid by the Employer: [13]

[14] Total Contributions remitted [14] = [12] + [13]: [14]

[15] If Box "Correction Payment" is checked, Total Remitted: [15]

I declare that facts reported in this Statement are true.

First Name/Last Name/Signature and Stamp

dd/mm/yy

(\_\_\_\_\_)

\_\_/\_\_/\_\_

Bank Payment Information					
Account Number	Branch/Transfer Reference		No.	Euro	Value
1000430110000214	Date/Signature/Seal			500	
Account Holder/Kosovo Pension Savings Trust				200	
Currency	Amount			100	
Customer Ref.	Value Date			50	
Text				20	
				10	
				5	
				2	
				1	

## Annex E



**Administrata Tatimore  
Poreska Administracija  
Tax Administration**



### REQUEST FOR REFUND OF PENSION CONTRIBUTIONS

[1] Employer's Registration Number: [1] [2] Serial Number: [2] RM

[3] Employer's Name [3]

[4] Contact Person's Name [4] Telephone [4]

**I wish to apply for a refund of pension contributions paid for:**

[5] Tax period (MM/YYYY): [5] [6] Statement Serial Number: [6] CM

[7] I am submitting a corrected Quarterly Statement of Contributions and Quarterly Payroll Summary  
Mark with 'X':  Yes  No

**Only if you marked box "Yes" in [7], provide the following information in [8] – [10]:**

[8] Number of Employees for whom refund is claimed: [8]

[9] Amount of contributions withheld from Employees to be refunded: [9]

[10] Amount of contributions paid by the Employer to be refunded: [10]

[11] Requested amount of the refund: Employer: [11-a] KPST Use: [11-b]

[12] When authorized, refund can be processed by either transfer of credit to another payment period and/or by direct payment to Employer's bank account. Please indicate the preferred form(s) of refund.

**Transfer to Another Contribution Liability:**

Transfer to tax period (MM/YYYY)	Amount Requested	Amount Approved (KPST Use Only)
<b>Total:</b>		

**Transfer to my Bank Account:**

Bank Name:	
Bank Branch:	
Account Number:	
Amount Requested:	

(KPST Use Only):

Transfer fee:	
Amount due:	

**The refund amount is to be transferred and/or refunded according to my preferences shown above. However, I acknowledge that part or all of the balance may be used to satisfy any existing liability that I owe to the Kosovo Pension Savings Trust.**

.....  
Signature of Claimant

.....  
Date

**Inspected by:** .....  
(Tax Administration Use Only) Name of Inspector

.....  
Signature

.....  
ID Number

.....  
Date

**Authorized by:** .....  
(KPST Use Only) Name of Officer

.....  
Signature

.....  
ID Number

.....  
Date



## Annex F



**Administrata Tatimore  
Poreska Administracija  
Tax Administration**



### **QUARTERLY STATEMENT OF CONTRIBUTIONS WITHHELD AND PAID FORM**

[1] The Quarter (Q/YYYY):  [2] Serial Number:

[3] Employer's Registration Number:

[4] Employer's Name

[5] Employer's Address

Telephone

[6] Contact Person's Name  Telephone

---

[7] Put 'X' if not filing for the first time for this filing period:  Correction

---

[8] Gross wages for the quarter:

[9] Contributions withheld from Employees during the quarter:

[10] Contributions paid by the Employer on behalf of the Employees:

[11] Total Contributions for the Quarter [11]=9+10:

[12] Information on monthly payments and all "Contribution Statement and Remittance" forms submitted during the quarter:

Filing Period (MM/YYYY)	Serial Number on the monthly Statement Form	Name of the Bank	Amount
<b>Total amount of contributions actually paid in this quarter:</b>			

The total amount actually paid and indicated in the above table must be equal to the total contributions amount reported in the item [11]

**I declare that facts reported in this Statement are true.**

First Name/Last Name/Signature and Stamp

dd/mm/yy

(\_\_\_\_\_)

\_\_\_/\_\_\_/\_\_\_

# Annex G



Administrata Tatimore  
Poreska Administracija  
Tax Administration



## QUARTERLY STATEMENT OF INDIVIDUAL PENSION CONTRIBUTIONS PAID FORM

[1] Quarter: (Q/YYYY) [1] [2] Serial Number: [ ]

[3] First Name and Last Name: [3]

[4] UNMIK Personal Number / ITN: [4]

[5] Address: [5]  
[ ]

[6] Contact Telephone: [6]

Type of payment: [7]  Self-employed person paying taxes on a “presumptive” basis  
[8]  Self-employed person paying taxes on net income basis  
[9]  Employee making voluntary contribution

[10] Put ‘X’ on the appropriate box if not filing for the first time for the quarter:  
 Addition       Data Correction/No Payment       Correction only

Please specify serial number of the original statement: [11]

[12] Gross income/wage for the quarter (only if checked [8] or [9]): [12]

[13] Tax Liability for the quarter (only if checked [7]): [13]

[14] Total Contributions due for the quarter: [14]

[15] If box “Correction only” is checked, payment due: [15]

I declare that facts reported in this Statement are true.  
First Name/Last Name/Signature ( ) dd/mm/yy  
\_\_\_\_\_/\_\_\_\_/\_\_\_\_

Bank Payment Information				
Account Number	Branch/Transfer Reference	No.	Euro	Value
1000430110000214	Date/Signature/Seal		500	
Account Holder/Kosovo Pension Savings Trust			200	
Currency	Amount		100	
Customer Ref.	Value Date		50	
Text			20	
			10	
			5	
			2	
			1	

