

Explanatory Guide for Completing the Fields of the Annual Withholding Tax and Contributions Declaration for 2025 and beyond (based on

Legislation) This guide includes explanations only for the "Employee Details" section For instructions on the procedure for submitting the declaration,

Please see the separate guide here .

Field numbering	Field name	Illustration
Q1	Tax ID Mandatory	In this field, the Tax Identification Number is entered. It consists of 9 characters: 8 numbers (N) and 1 alphabetic letter (A) and has the format NNNNNNNNA. The VAT number is issued only by the Tax Department. For individuals who are registered for VAT or were previously registered for VAT, the VAT number must be entered if it differs from the VAT number they had.
Q2	Full name Required	The employee's full name is entered in this field. It is entered only when submitting with xml. If the full name is submitted through the system screens, it displays the name in characters, allowing the correctness of the TIN registered by the employer to be identified and confirmed. ... to some
Q3	Total Earnings Required $Q4 + Q5 + Q6 + Q7a + Q8 + Q9 + Q11 + Q13$ =total of Q8 from all monthly	Here, the calculation of total earnings is entered. More specifically, the amount of total earnings must agree with the total amount of Q8 of all monthly returns that have been submitted.

Field numbering	Field name	Illustration
Q4	Earnings within the Republic	In this specific field, the part of the gross earnings earned in the Republic and taxed at standard rates, excluding the income referred to in questions 5, 6, 7, 8, 9, 11 and 13, is entered.
Q5	Earnings within the Republic (with a special rate of 8% - article 20 B & C)	If the employee has claimed the special tax rate of 8% with a minimum tax of €10,000 for participation in the creation of AIF capital gains and/or UCITS performance fee (articles 20b and 20c respectively), then this amount must be entered here.
Q6	Earnings outside the Republic	In this specific field, earnings outside the Republic are recorded.
Q7	Benefit from debit balance of affiliated legal entities Mandatory = total of Q9 from all monthly	This field records the benefit from the debit balance of related legal entities. Here, the amount must match the total amount of Q9 of all monthly returns submitted.
Q7a	Directors fees	This field records the amount of remuneration paid to directors for their participation in the board of directors. The salary for other work is NOT recorded here.

Field numbering	Field name	Illustration
Q7b	Country of tax residence of the Advisor	The consultant's country of residence is entered in this specific field.
Q7c	Tax ID of a Consultant who is not tax resident of Cyprus Mandatory if Q7a is not Cyprus	In this specific field, the consultant's TIN in the country where he is a tax resident is entered.
Q8	Grants, Commissions, Benefits & Benefits in Kind with Contributions to the Social Security Fund Mandatory	In this field, enter the amount subject to contributions to the <u>National Health Insurance</u> Fund, i.e. the amount for which a GHS withholding will be made, which will be paid to the National Health Insurance Fund.
Q9	Grants, Commissions, Benefits & Benefits in Kind without Contributions to the Social Security Fund Mandatory	In this specific field, the amount that is not subject to <u>contributions to the National Health Insurance</u> Fund is entered, that is, the amount for which a GHS withholding will be made and paid to the Tax Department.
Q10	Total: Grants, Commissions, Benefits & In-Kind Benefits Mandatory =Q7a+Q8+Q9	The following is entered in this specific field: =Q7a+Q8+Q9

Field numbering	Field name	Illustration
Q11	Pensions	In this field, the Pension paid by the employer to its former employees is entered. The amount of Q11 and Q13 must agree with the total amount of Q6 of all monthly declarations that have been submitted.
Q12	Taxation of Widow's Pension along with other income? Mandatory	In this field, enter "YES" if separate taxation for the widow's pension has not been selected in T.F.59. If the widow's pension is not paid, enter "NO".
Q13	Widow's Pension	This field records the Widow's Pension, which is paid by the employer to the spouses of its former employees. To be completed only if "Yes" was answered to Q12.
Q14	Tax-Free Widow's Pension Deductions	In this specific field, the allowed tax exemptions that were deducted and relate exclusively to the widow's pension are recorded. The tax-free amount is NOT recorded here.
Q15	Total Taxable Income Mandatory =Q3 (If Q12=Yes) =Q3-Q13 (If Q12=No)	In this specific field, the following calculation is made: <ul style="list-style-type: none"> • If Q12=YES, then = Q3 • If Q12=NO, then = Q3-Q13

Field numbering	Field name	Illustration
Q16	Previous year's tip Mandatory = total of Q17 from all monthly	In the current return, tips are declared only for the previous tax year. The tip does not apply to the 13th and/or 14th (Easter) salary, which are included with the 12th and Easter month respectively. Here, the amount must match the total amount of Q17 of all monthly returns submitted.
Q17	Taxable Income from Other Sources (as T.F.59)	At the beginning of each year or upon hiring, each employee must provide the employer with a signed T.F.59 declaration. T.F.59 declares the employee's income from other sources. In this way, the employer can calculate the share of the final tax that is proportional to the salaries, etc. that it pays to each employee. Specifically, the amount of other income declared to the employer by the employee is recorded here.
Q18	Employee Contribution - Social Insurance Fund	In this specific field, the amount withheld (by the employer) from his employee for Social Security contributions is entered.
Q19	Employee Contribution - Pension & Provident Funds	This field records the amount withheld by the employer from his employee for contributions to approved provident funds. It does not include the Pension Benefits Contribution (3%) that was withheld (Question 26).

Field numbering	Field name	Illustration
Q20	Employee Contribution - Health Fund & Medical Insurance	In this specific field, the amount withheld (by the employer) from his employee for contributions to health funds and medical insurance is entered.
Q21	Employee Contribution - Union	In this specific field, the amount withheld (by the employer) from his employee for contributions to trade unions is entered.
Q22	Life Insurance Premiums (as limited by law)	In this specific field, the amount of life insurance declared in T.F.59 is entered, limited to the percentage permitted by law.
Q23	Income that is not Taxable	In this specific field, the amounts declared in income, which are not taxable, are entered.
Q24	Other Discounts such as the form T.F.59 (part B2, 6 & 7)	In this specific field, other Discounts are entered such as form T.F.59 (part B2, 6 & 7).

Field numbering	Field name	Illustration
Q25	GESY- Employee Contribution Attributed to Other Department Mandatory	In this specific field, the GESY-Employee Contribution is recorded that is attributed to Another Department, i.e. it is not paid to the Tax Department.
Q26	Pension Benefits Contribution (3%) withheld Mandatory	In this specific field, the Pension Benefits Contribution (3%) that was withheld is recorded and is either paid to the Tax Department or to any other Department.
Q27	GESY withheld from pension (at normal rates) Mandatory	In this specific field, the GESY withheld from a pension paid by the employer at regular rates is entered, whether it is paid to the Tax Department or to any other Department.
Q28	GESY withheld from widow's pension Mandatory	In this specific field, the GESY withheld from a widow's pension is recorded, whether it is paid to the Tax Department or to any other Department.

Field numbering	Field name	Illustration
Q29	GESY (Total) withheld from pension Mandatory =Q27+Q28	The following is entered in this specific field: =Q27+Q28
Q30	GESY withheld from Employees at regular rates Mandatory	In this specific field, the GESY withheld from Employees at regular rates is recorded, either paid to the Tax Department or to any other Department.
Q31	GESY which withheld from Employees at a special rate of 8% Mandatory	In this specific field, the GESY withheld from Employees at a special rate of 8% is recorded, either paid to the Tax Department or to any other Department.
Q32	GESY (Total) where withheld from Employees Mandatory =Q30+Q31	This field is equal to Q30+Q31.
Q33	Is the employee an Officer? Mandatory	<u>Interpretation of official:</u> The term official refers to public officials (e.g. President, Ministers, Commissioners, Municipal Councilors, Members of School Boards, Accountant General, members of public committees, etc.) and officials defined by any Law (e.g. Companies Registrar Law Cap. 113, directors and secretaries of companies, and other laws with corresponding definitions).

Field numbering	Field name	Illustration
Q34	GESY which withheld by Officials Mandatory (If Q33 is YES)	In this specific field, the amount of GHS withheld by the employer for the income of an official is entered, either paid to the Tax Department or to any other Department.
Q35	GESY - Withheld Contribution attributed to the TF Mandatory =Q29+Q32+Q34-Q25 =total of Q11+Q12+Q14 from all monthly	This field is equal to Q29+Q32+Q34-Q25. Here, the amount must match the total amount of Q11+Q12+Q14 of all monthly returns submitted.
Q36	Total Discounts Required =Q18+Q19+Q20+Q21+Q22+Q23+Q24+Q25+Q26+Q29+Q32+Q34	This field is equal to the following: =Q18+Q19+Q20+Q21+Q22+Q23+Q24+Q25+Q26+Q29+Q32+Q34
Q37	Taxable Income Mandatory =Q15-Q36	This field is equal to the following: =Q15-Q36
Q38	Tax withheld at standard rates Mandatory	In this specific field, the Income Tax withheld for income at standard rates is entered.
Q39	Tax withheld at a special rate of 8% Mandatory	In this specific field, the Income Tax withheld for income is recorded at a special rate of 8%.

Field numbering	Field name	Illustration
Q40	Tax withheld from pension Mandatory	In this specific field, the Income Tax at standard rates withheld for pensions paid by the employer or pensions paid by the Social Security Administration, if the employer had authorization in T.F.59, is entered.
Q41	Tax withheld from widow's pension Mandatory	In this specific field, the Income Tax with a special rate withheld for widow's pensions paid by the employer or widow's pension paid by the Social Security Administration is entered if the employer has authorization in T.F.59.
Q42	Total - Tax withheld Mandatory =Q38+Q39+Q40+Q41 =total of Q10 from all monthly	This field should equal Q38+Q39+Q40+Q41. Here, the amount should match the total amount of Q10 of all monthly returns submitted.
Q42a	Tax withheld for financial benefit of directors or shareholders or their related persons Mandatory = total of Q10b from all monthly	This field contains the Income Tax withheld for the benefit of Article 5(1)(g) and 5(2)(g). The amount here must match the total amount of Q10b of all monthly returns submitted.

Field numbering	Field name	Illustration
Q43	Tax withheld from previous year's Tip Mandatory = total of Q20 from all monthly	This field records the Income Tax withheld from a tip from the previous year Q16. The amount here must match the total amount in Q20 of all monthly returns submitted.
Q44	G.S.Y. which withheld for officials' gratuity Mandatory = total of Q21 from all monthly	This field records the GHS withheld from a tip (Q16) of an official (Q33=yes) for the previous year. Here, the amount must match the total amount in Q21 of all monthly returns submitted.
Q45	G.S.Y. which withheld for employee tips Mandatory = total of Q22 from all monthly	This field records the GHS withheld from a tip (Q16) of an employee (Q33=no) for the previous year. Here, the amount must match the total amount in Q22 of all monthly returns submitted.
Q46	GE.SY. Employer's Contribution for gratuity Mandatory = total of Q23 from all monthly	This field records the GHS contribution made by the employer for a gratuity (Q16) of an official (Q33=yes) for the previous year. Here, the amount must match the total amount with the total of Q23 of all monthly declarations submitted.

Field numbering	Field name	Illustration
Q47	GE.SY. Employer Contribution payable to the Tax Department Mandatory = total of Q15 from all monthly	In this specific field, the GHS contribution contributed by the official's employer (Q33=yes) for income not declared to the YKA is entered. Here, the amount must agree with the total amount of Q15 of all monthly declarations that have been submitted.