

Form Dhad.D/4A

Concerning Employees who are Subject to Tax by Direct Deduction Method

1. Employee's Full Name: _____ Date of Birth: _____
 Employee's Citizen ID No.: _____ Nationality: _____
 Employee's Address: Governance: _____ City: _____ Resident in Iraq: Yes _____ No _____
 District: _____ St. _____ House No. _____ Sex: ___ Male ___ Female
 Phone No.: _____ E-mail: _____
2. Job Occupation: _____ First Day of Work: _____
 Employer's Name: _____ Is he your principal employer?¹ Yes _____ No _____
 Employer's Taxpayer Identification Number: _____
 If the employee is the wife: Is your husband is incapacitated from work and has no taxable income? Yes _____ No _____
3. Marital Status: ___ Single ___ Married ___ Widowed ___ Divorced
 a. If married, date of marriage: _____ Name of Spouse: _____
 b. If divorced, date of divorce: _____ Spouse's Citizen ID No.: _____
 c. If widowed, date of spouse's death: _____
 d. Is the wife a housewife and has no income? Yes _____ No _____ (If (Yes) go to (4))
 e. Is the spouse an employee? Yes _____ No _____
 f. Are you requesting you and your spouse an income aggregation?² Yes _____ No _____ (If (Yes) the spouses should sign below)

Signature of the husband:
 Date:

Signature of the wife:
 Date:

Information about the other spouse's principal employer:

Employer's Name: _____ Employer's Taxpayer Identification Number: _____

4. Information about eligible children which the taxpayer can use to claim child legal allowance:
 Eligible children are: a) unmarried daughters who are under 18 years old; b) unmarried daughters who are 18 years old and over with an annual income less than ID 200,000; c) sons who are under 18 years old; d) sons between 18-25 (inclusive) years old with an annual income less than ID 200,000 and continuing their studies in the secondary schools or colleges and e) sons unable to earn a living owing to mental or physical infirmity.

Name of Child *	Sex	Citizen ID No.	Date of Birth	Estimated Annual Income(ID)	Eligibility (a, b, c, d or e)
1.					
2.					
3.					
4.					
5.					
6.					

* Use another sheet if more than 6 children.

I, the undersigned, declare that to the best of my knowledge, the facts reported in this form are true and accurate.

Signature of Employee: _____ Date: ___/___/___

- Notes:
1. This form has to be filled out in duplicate.
 2. If part (3) or (4) is not filled out completely, the legal allowance will be denied for wife and children.
 3. In case of any change in family status during the year, the accountant should be notified.

¹ When you are working for more than one employer, the principal employer will be the one you select to grant you the legal allowances and other deductions, while this is not allowed for the other employer except for the pension contributions or social security that are deducted by each employer.

² Allowed only in the case when either spouse has an annual income less than ID 2,500,000 and has submitted a request for aggregation of income before January 31st. In that case, tax has to be withheld from spouse's salary earning the highest income; no tax has to be withheld from other spouse's salary

Form Dhad. D/4A

Computation of Income Tax to be filled in by the Accountant (at the end of the year)

INCOME		Dinar
1A)	Total of salaries and wages paid during the year	
1B)	Total of clothing, housing and accommodation, food, transportation and dangerous allowances paid during the year for employees in the private sector and total of all allowances received by state, mixed or public sectors employees	
1C)	Total of taxable allowances (other than those listed in 1B) and other benefits paid during the year	
1D)	Total of in-kind benefits.	
1E)	Bonuses paid to the employee and other incomes from the employer	
1F)	Additional income of children and aggregation of spouse's income if applicable.	
Total Income (1)		
The following is deducted		
2A)	Total of monthly legal allowances claimed during the year	
2B)	Pension and social security contributions paid during the year	
2C)	Deductions mentioned in article 8 of the Income Tax Law #113 of 1982 *	
2D)	Amount from (1B) (not exceeding 30% of the amount in line (1A))	
2E)	Exempted income if included in the income section (1) above	
Total Deductions (2)		
Taxable Income {Line (1) minus Line (2)} (3)		

* Provide details of deductions and their related amounts: _____

** If this form relates to a spouse earning an annual income less than 2,500,000 and the income of that spouse is aggregated with the other spouse, then the information contained in this form shall be sent to the other spouse's principal employer in order to calculate the proper amount of Wage Withholding Tax for the year.

Notes: - the legal allowance is denied for the non resident.

- If you are not the principal employer for the employee, the deductions and legal allowances mentioned in (2A) and (2C) are denied.

Calculation of the income tax for the year:

If the taxable income from line (3) above is:

- not greater than ID 250,000, write it on line 1 of column **A** of the table below
- greater than ID 250,000 but not greater than ID 500,000, write it on line 1 of column **B** of the table below
- greater than ID 500,000 but not greater than ID 1,000,000, write it on line 1 of column **C** of the table below
- greater than ID 1,000,000, write it on line 1 of column **D** of the table below

		A	B	C	D	
1 = Taxable income, see instructions above		1				
2 = Corresponding amount	Minus	2	ID 0	ID 250,000	ID 500,000	ID 1,000,000
3 = Subtract line 2 from line 1	=	3				
4 = Tax rate	*	4	3%	5%	10%	15%
5 = Multiply line 3 by line 4	=	5				
6 = Amount of tax from line 2	+	6	ID 0	ID 7,500	ID 20,000	ID 70,000
7 = Add line 5 to line 6	=	7				
Income tax to pay for the year						

Signature of Accountant: _____

Date: ___/___/___

Signature of Manager: _____

Date: ___/___/___