

Guideline & Instructions for filling the employees' tax return

For the year 2020 and beyond

Steps for filling the return: -

- Item number (3303) Total of salaries, wages, allowances, other benefits, and rewards, excluding the end of service gratuity.
- Item number (3305) Total of annual income from pension exceeding 2500 JD per month.
- Item number (3307) Adding an exemption of 2000 JD for every dependent with permanent or temporary disability providing that a letter from The Higher Council for the Rights of Persons with Disabilities shall be attached.
- Personal & family exemptions not exceeding 23000 JD as follows:-
 1. Item number (9027) Personal exemption, in full or in part, not exceeding 9000 JD (granted to residents).
 2. Item number (9028) Dependents' exemption, in full or in part, not exceeding 9000 JD (granted to resident dependents)

Residency is linked to the dependents' exemption as follows:

Status	Resident dependents	Non-resident dependents
A Resident Jordanian	Exemption granted	Exemption granted
Jordanian Non-resident	Exemption granted	Exemption not granted
Non- Jordanian Resident	Exemption granted	Exemption granted
Non- Jordanian Non-Resident	Exemption not granted	Exemption not granted

3. Item number (9029) Other exemptions, in full or in part, not exceeding 1000 JD for each child not exceeding 3000 JD for three children only and an exemption of 2000 JD for each spouse 1000 JD including (medical treatment / education / rent / interest and Murabaha on housing loans / hospitalization expenses) supported by evidences.
 - Item number (993105) Donations paid to government departments, public institutions and municipalities supported by evidences.
 - Item number (991201) Donations and subscriptions paid in the Kingdom to non-governmental entities approved by the ministers

council not exceeding 25% of the taxable income supported by evidences.

- Item number (995201) Offset against income tax withheld from wages and allowances.
- Item number (995211) Tax paid to the Customs in a general fees item on the Declaration of a car imported by the employee for his personal use and still in his ownership after deducting an amount of ten dinars from the withheld amount, supported by the customs declaration and the latest copy of the car license.
- Item number (99171) Gross end of service gratuity.
- Item number (991311) Exempted part of The End of service gratuity as follows: - (100% of the gratuity amount before 31/12/2009 + 50% on the taxpayer services from 1/1/2010 till 31/12/2014 + First 15000 JD of the taxpayer service from 1/1/2015) provided that “a tax of 9% shall be imposed on the taxable income of the end of service gratuity”.
- Item number (995212) Withheld income tax offset from the end-of-service gratuity.
- Item number (995213) Withheld National Contribution.

Steps for submitting the return: -

- After filling the items of the return, press (calculate).
- If the employee wanted to edit his return, he should choose (back to return) and edit it and then calculate again.
- If the employee wanted to delay the submission of the return, he should choose (save as draft).
- If the employee revised the return items and result and confirmed it, he should attach all necessary supporting documents and press (send) and then ok.
- Make sure you received (sent successfully) message.
- You will receive an SMS on your Mobile that you submitted the return.
- In My Applications list in Status box of the e-government system, Send Status will show.