

Solidarity tax payers: things to consider in 2018 (3/4/18)

Since 2016, solidarity tax (ST) has been charged on income that exceeds the cap set by the Cabinet of Ministers for mandatory national social insurance (NSI) contributions. This principle remains in place this year. However, paying ST will provide taxpayers with certain benefits because unlike the old rules, ST payments are now going towards healthcare, social insurance, and personal income tax (PIT) payments. Overall, the ST rules have become more favourable to taxpayers. This article explores this principle and taxpayers' obligations under the new rules.

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