

## IR1 personal income tax return (employees)

Deadline: Usually 31 July of the following year (often extended by the Tax Department).

### TAXPAYER DETAILS

|                               |                            |
|-------------------------------|----------------------------|
| Full name                     | Andreas Georgiou (example) |
| Tax Identification Code (TIC) | 00000000X                  |
| Tax year                      | 2025                       |
| Tax resident in Cyprus        | Yes                        |

### INCOME

|                       |                |
|-----------------------|----------------|
| Salary (from IR63)    | €38,000.00     |
| 13th salary           | Included above |
| Rental income (gross) | €6,000.00      |
| Interest / dividends  | €0.00          |

### DEDUCTIONS

|                                      |           |
|--------------------------------------|-----------|
| Social Insurance & GHS contributions | €4,350.00 |
| Life insurance premiums              | €900.00   |
| Rental expenses (20% allowance)      | €1,200.00 |

### TAX SUMMARY

|                                 |            |
|---------------------------------|------------|
| Taxable income                  | €37,550.00 |
| Tax withheld by employer (PAYE) | €2,950.00  |
| Balance payable / (refund)      | €340.00    |