

The tax credits for family dependants, which have replaced the former tax allowances, are as follows:

Family tax credits (EUR)*	Amount (EUR)
Spouse	800 decreasing to 0 for net income over 80 000
Children under three years of age	900 decreasing to 0 for net income over 95 000
Children over three years of age	800 decreasing to 0 for net income over 95 000
Other dependent relatives	750 decreasing to 0 for net income over 80 000

* Tax credits are granted for family dependents earning less than EUR 2 840.51.

The spouse tax credit is calculated as a function of net income:

Level of taxable income (EUR)	Amount of tax credit (EUR)
Up to 15 000	$800 - 110 * \text{taxable income} / 15\ 000$
From 15 001 to 29 000	690
From 29 001 to 29 200	700
From 29 201 to 34 700	710
From 34 701 to 35 000	720
From 35 001 to 35 100	710
From 35 101 to 35 200	700
From 35 201 to 40 000	690
From 40 001 to 80 000	$690 * (80\ 000 - \text{taxable income}) / 40\ 000$
More than 80 000	0

The child tax credit is calculated as a function of net income:

	Amount of tax credit (EUR)
First child	$800 * (95\ 000 - \text{taxable income}) / 95\ 000$
Other children	$800 * (110\ 000 - \text{taxable income}) / 110\ 000$

Families with more than 3 children receive an additional tax credit of EUR 200 per child.

A lone parent receives an actual tax credit for the first child equal to the maximum of the spouse tax credit and the child tax credit.

Tax credits for children have to be equally shared between the parents; different shares are no longer allowed.

If the spouse's tax liable net of the PAYE tax credit is less than his/her share (50 per cent) in the child tax credit, the entire child tax credit is provided to the principal earner.

1.1.2.3. Main non standard tax allowances and tax credits

- Other compulsory contributions
- Periodical benefits allowed to the spouse fixed by judicial authority
- Charitable donations to certain religious institutions (up to EUR 1 032.91)
- Medical and assistance expenses incurred by handicapped persons