

TAX DECLARATION

Help & assistance for
LCGB members*

*affiliated for over 6 months

Tax return: the LCGB offers help

The LCGB offers its members, affiliated for over 6 months, a free help for filling out their salary income tax return. In order to benefit from this service, you can hand over the below mentioned documents to your staff delegate, bring them to one of our LCGB INFO-CENTERS or send the PDF documents (no photos) to infocenter@lcgb.lu by 08.12.2025 at the latest. You will be informed as soon as the tax return is ready. You must submit the tax return prepared by the LCGB to the tax authorities in person.

Required documents:

- Pages 1-4 of the current pre-filled Form 100F/100D** or a copy of the previous year are mandatory: "personal data", "children", "civil status", "collective and individual taxation"
 - Annual income certificate (salary and/or pension)**
Along with all other household income, even foreign (including the partner's income). All income must be in euro (€)
 - Debit interests**
Mortgage loans (bank certificates of the paid interests during the fiscal year, the entire amount is to be submitted)
Personal/consumer loans (bank certificates of the paid interests during the fiscal year, the entire amount is to be submitted)
 - Insurance premiums**
Applicable only to insurances relating to the person: life insurance, disability, death, outstanding balance insurance, health insurance, hospitalisation, civil liability for cars or the family, health mutual (even foreign), CMCM, etc. (no insurances for physical damage)
Luxembourgish insurance: insurance company certificates
Foreign insurance: no contract needed, invoices for the fiscal year or insurance company certificates
 - Private pension schemes** (Only for insurance schemes defined by the article 111 bis L.I.R.)
 - Home building savings** (Account statement for home building savings for the fiscal year)
 - Donations** (Certificates for donations in favour of NGOs. Minimum 120€ for one or more charitable organisations)
- Extraordinary expenses**
Expenses related to child care, domestic staff, to medications/ treatments in case of illness (with a list of the total), proof of the contribution to the education of a child and/or ex-partner that is not part of the household, disabled employee (medical certificate stating the degree of disability in %)
- Optional:**
- Partnership declaration** (In case of the 1st collective taxation).

The LCGB offers the preparation of a simple tax return without rental income, which means that the preparation of form 190 is not included. The LCGB assumes no liability for any errors, in particular for incorrect or incomplete data, and cannot accept incomplete or illegible documents.



Tax return Checklist