NOTA: *Este simulador só se aplica aos seguintes rendimentos: Categoria A - Trabalho Dependente/Categoria H - Pensões/Anexo J - Rendimentos Obtidos no Estrangeiro/Não Residentes, a entregar em 2011 (1ª Fase).*

Versão: 2010.02

Estado Civil do(s) Sujeito(s) Passivo(s)

- (●) Casados, se ocorreu o Óbito de um dos cônjuges, clique aqui também. (Ver Códigos 401,404 e 416).
- ( ) Solteiro, Viúvo, Divorciado ou Separado Judicialmente
- ( ) Separado de Facto
- ( ) Unidos de Facto

Residência Fiscal

Continente

Ano dos Rendimentos 2010

IRS Apurado:

2.056,34 Euros

VALOR A REEMBOLSAR :

Número de Dependentes com idade seperior a 3 anos a seu cargo, e que façam parte do agregado familiar (Filhos)		1
Número de Dependentes a seu cargo com despesas de Educação, e que façam parte do agregado familiar (Filhos)		
Número de Dependentes que não ultrapassem três anos de idade até 31 de Dezembro do ano a que respeita o imposto (Filhos)		
Número de Ascendentes que vivem em comunhão de Habitação com o(s)Sujeito(s) Passivo(s) (Pais e Avós)		

DEDUÇÕES PREVISTAS NO CÓDIGO DO IRS PARA CONTRIBUINTES COM DEFICIÊNCIA

Sujeito Passivo A (Cat. A) com deficiência igual ou superior a 60%.		
Sujeito Passivo B (Cat. A) com deficiência igual ou superior a 60%.		
Sujeito Passivo A (Cat. H) com deficiência igual ou superior a 60%.		
Sujeito Passivo B (Cat. H) com deficiência igual ou superior a 60%.		
Número de Dependentes e/ou Ascendentes com deficiência igual ou superior a 60%.		
Deduções com o Acompanhamento dos Sujeitos Passivos e/ou Dependentes com deficiencia igual ou superior a 90%.		
Número de Deficientes das Forças Armadas abrangidos pelos Decretos - Leis n.os 43/76 de 20/JAN, e 314/90 de 13/OUT.		

RENDIMENTOS/RETENÇÕES/CONTRIBUIÇÕES OBRIGATÓRIAS/QUOTIZAÇÕES SINDICAIS DA CATEGORIA A - TRABALHO DEPENDENTE

DESCRIÇÃO	Cód.	Sujeito Passivo A	Cód.	Sujeito Passivo B	Cód.	Dependente 1	Cód.	Dependente 2
Rendimentos Brutos da Categoria A	401	38.250,82 €	401	31.366,02 €	401		401	
Gratificações não atribuídas pela entidade patronal	402		402		402		402	
Quotizações Sindicais (Valor Pago)	409		409		409		409	
Indemnizações pagas pelo trabalhador ao Patrão	410		410		410		410	
Quotizações ordens profissionais e Despesas F. Profissional	411		411		411		411	
Despesas de valorização profissional de juízes	412		412		412		412	
Prémios de seguros profissões desgaste rápido	413		413		413		413	
Retenções na Fonte de IRS		8.587,00 €		6.279,00 €				
Contribuições Obrigatórias para Regimes Protecção Social		4.295,96 €		3.520,10 €				
Rendimentos de Anos Anteriores (Incluídos no Campo 401)	Qua. 5		Qua. 5		Qua. 5		Qua. 5	
Número de Anos								

RENDIMENTOS OBTIDOS NO ESTRANGEIRO/IMPOSTO PAGO NO ESTRANGEIRO CATEGORIA A - TRABALHO DEPENDENTE/ANEXO J

NATUREZA DO RENDIMENTO		Segurança Social	Cód.	Montante do Rendimento		IRS pago no Estrangeiro
Sujeito Passivo A - Anexo J - Rendimentos Obtidos no Estrangeiro (Categoria A)			401			
Sujeito Passivo B - Anexo J - Rendimentos Obtidos no Estrangeiro (Categoria A)			401			

RENDIMENTOS/RETENÇÕES/CONTRIBUIÇÕES OBRIGATÓRIAS/QUOTIZAÇÕES SINDICAIS DA CATEGORIA H - PENSÕES

DESCRIÇÃO	Cód.	Sujeito Passivo A	Cód.	Sujeito Passivo B	Cód.	Dependente 1	Cód.	Dependente 2
Pensões da Categoria H	404		404		404		404	
Pensões de Sobrevivência	405		405		405		405	
Pensões de Alimentos	406		406		406		406	
Rendas Temporárias e Vitalícias	407		407		407		407	
Quotizações Sindicais (Valor Pago)	409		409		409		409	
Retenções na Fonte de IRS								
Contribuições Obrigatórias para Regimes Protecção Social								
Rendimentos de Anos Anteriores (Incluídos no Campo 404)	Qua. 5		Qua. 5		Qua. 5		Qua. 5	
Número de Anos								

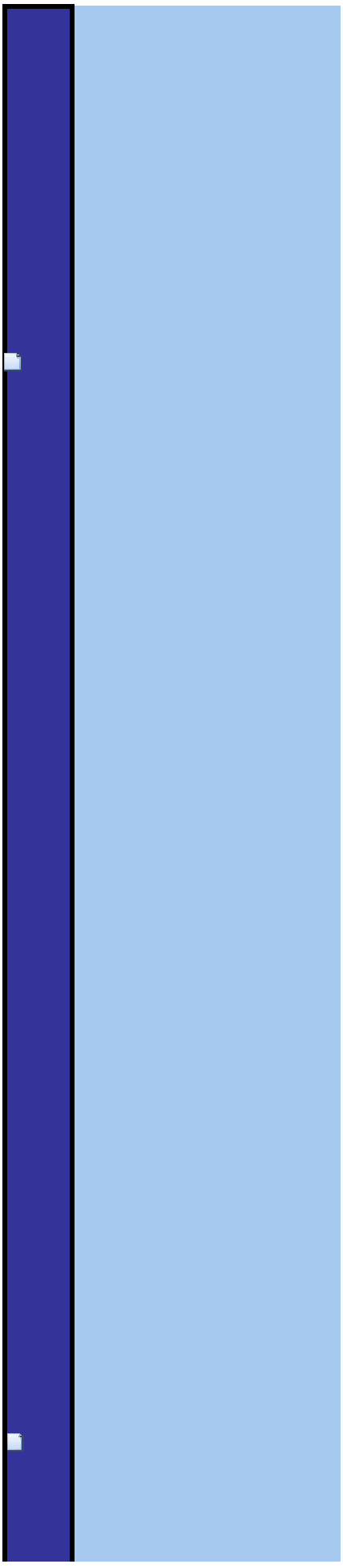
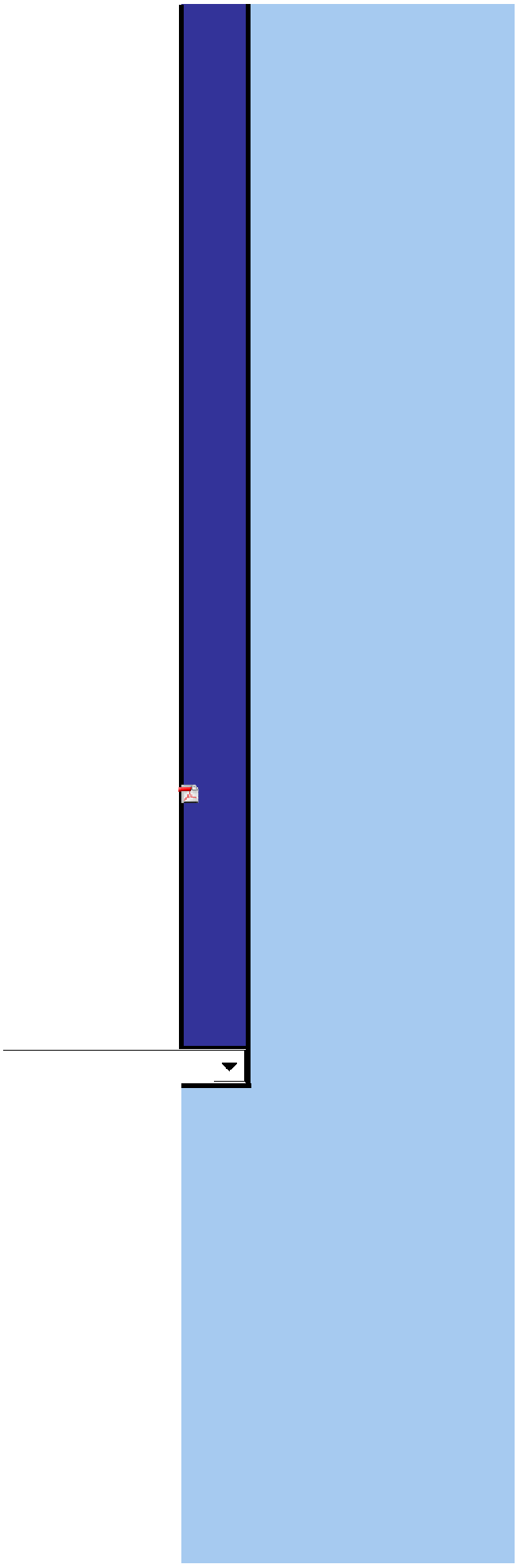
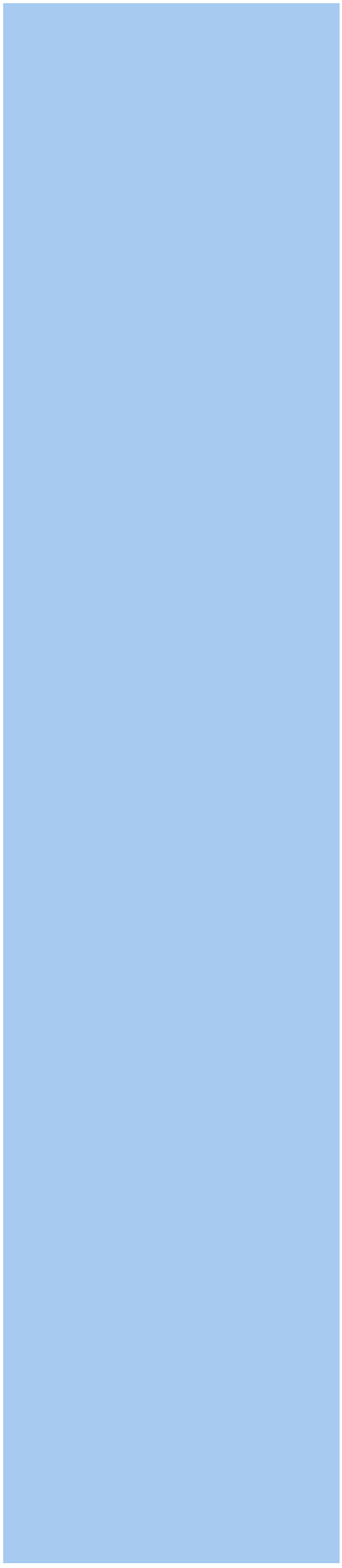
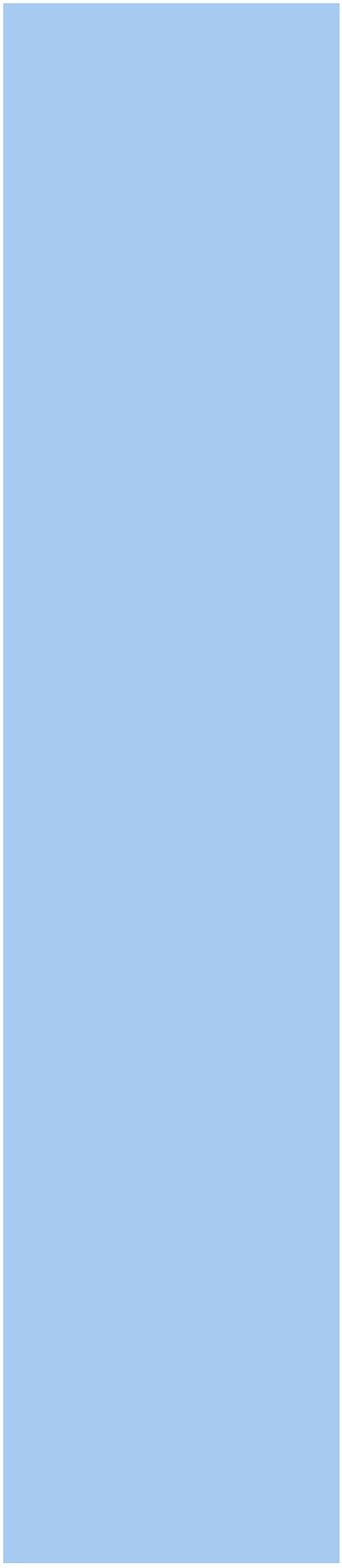
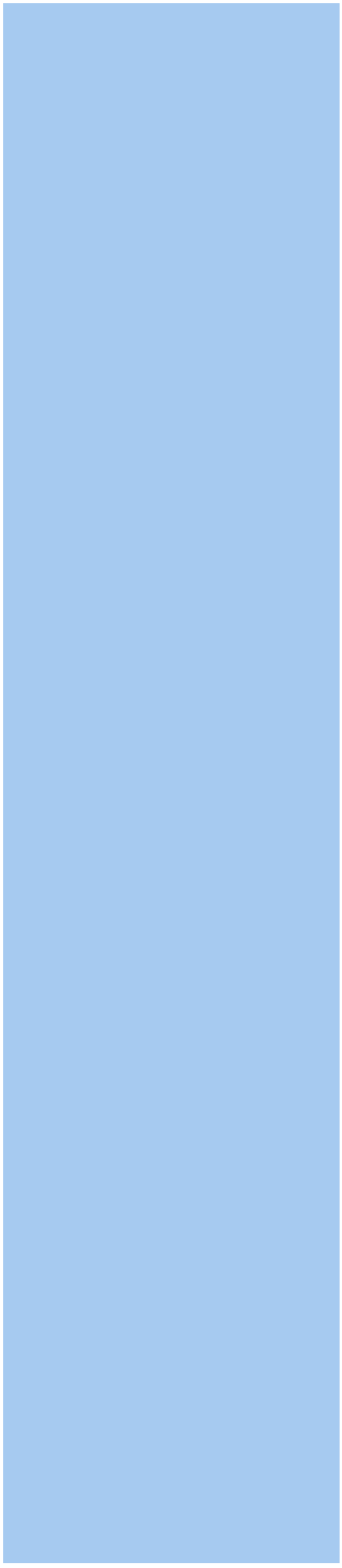
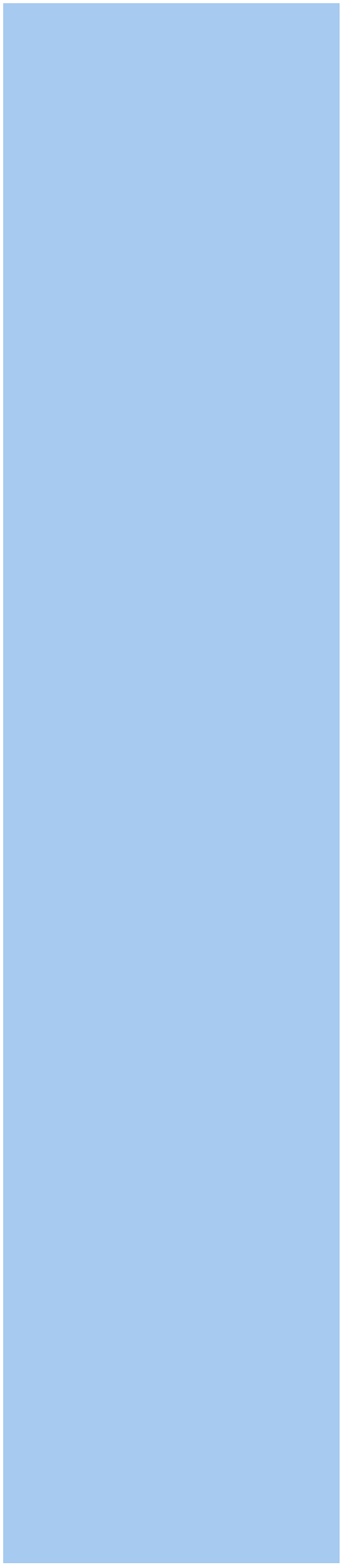
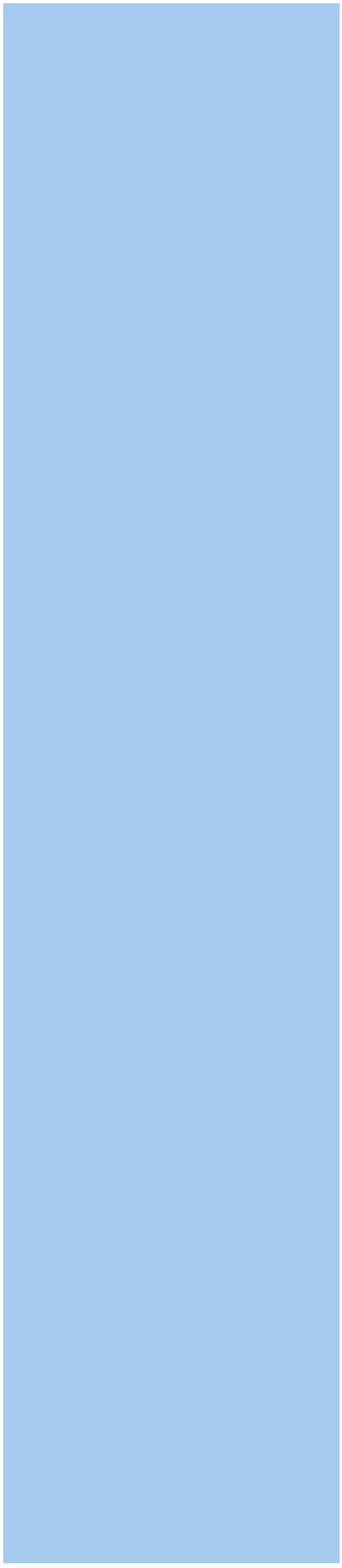
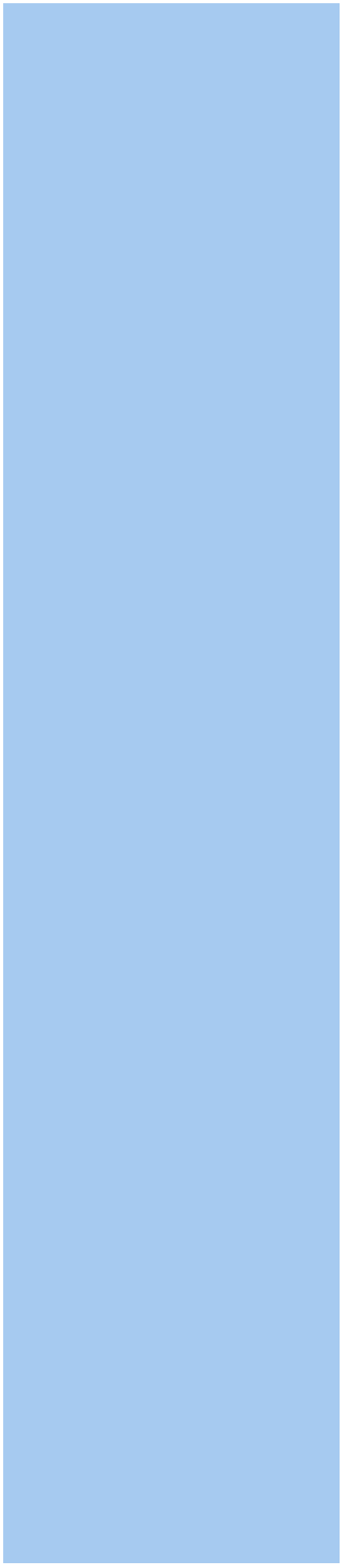
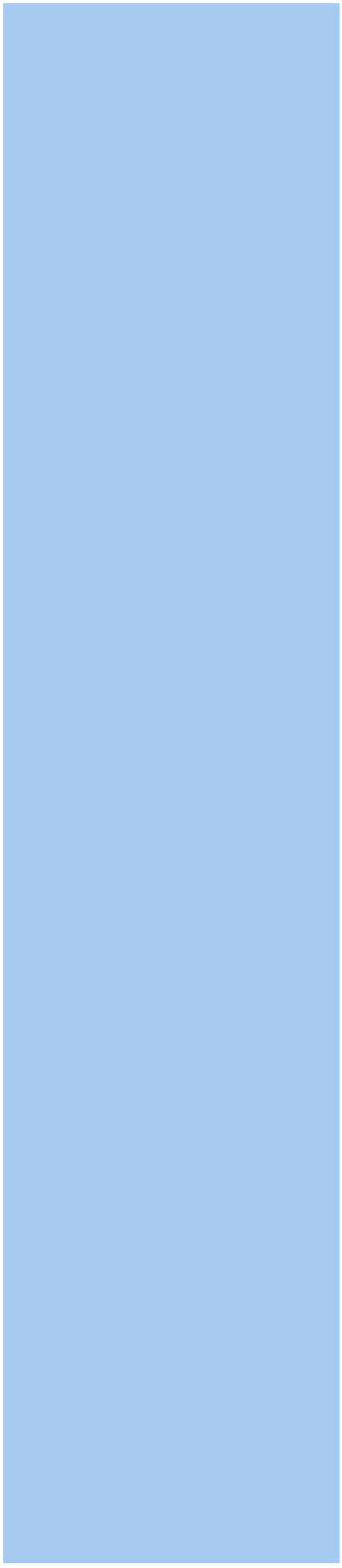
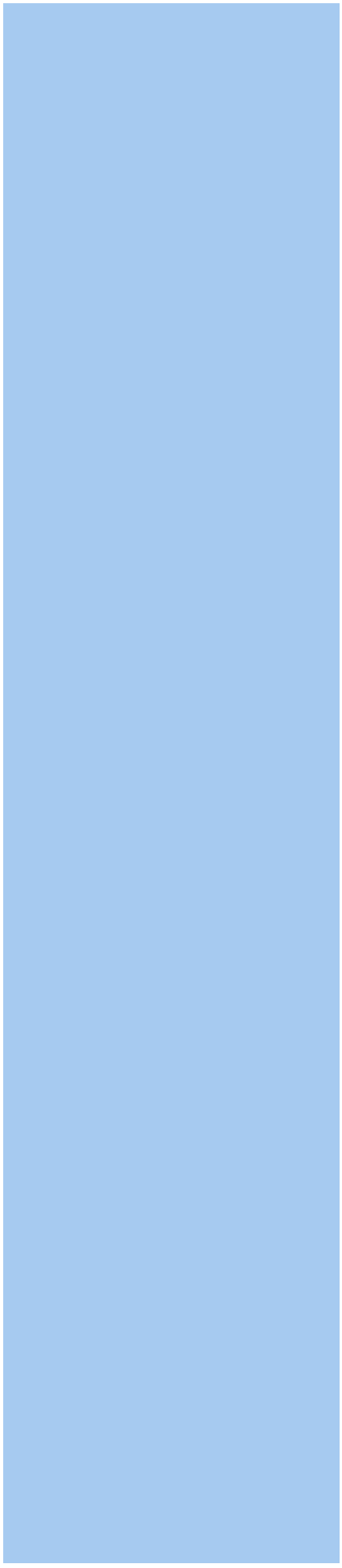
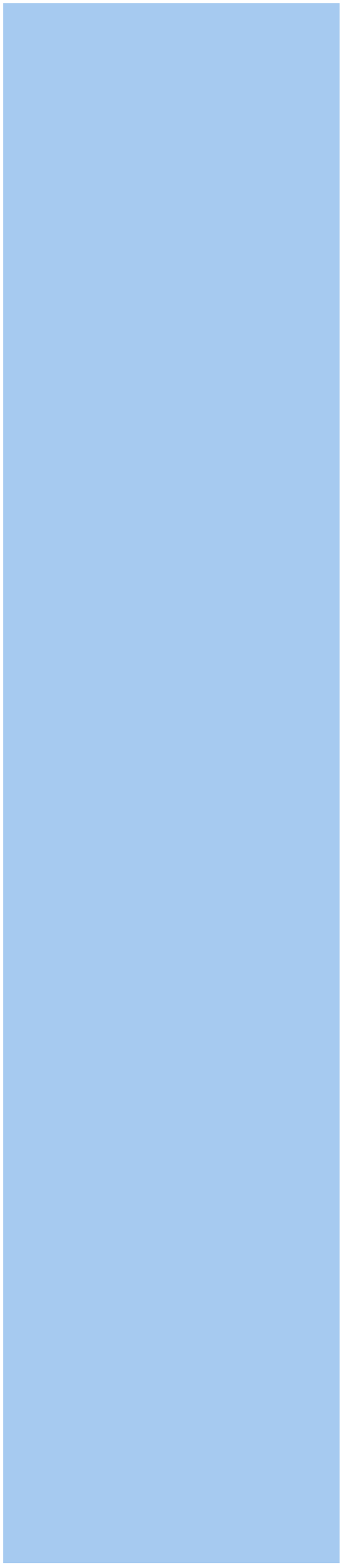
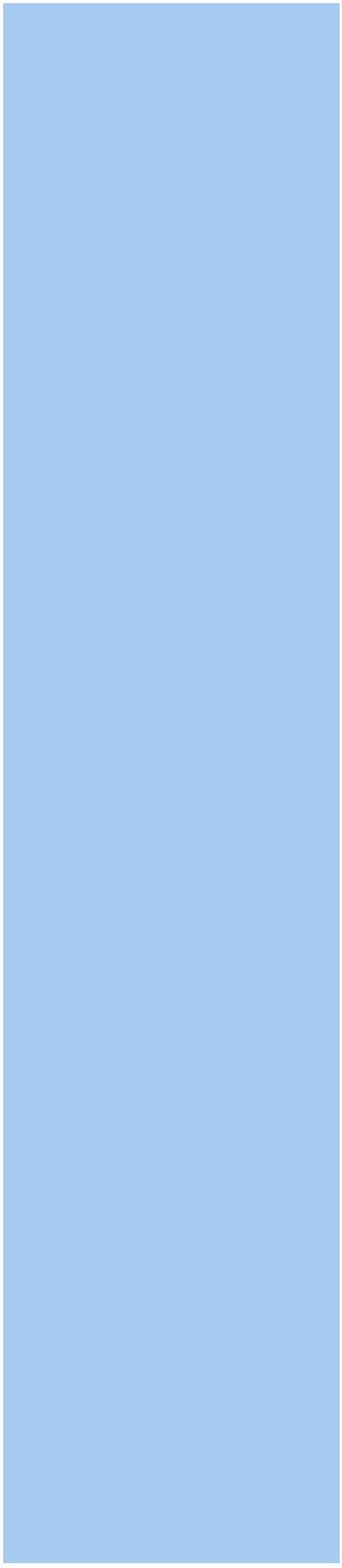
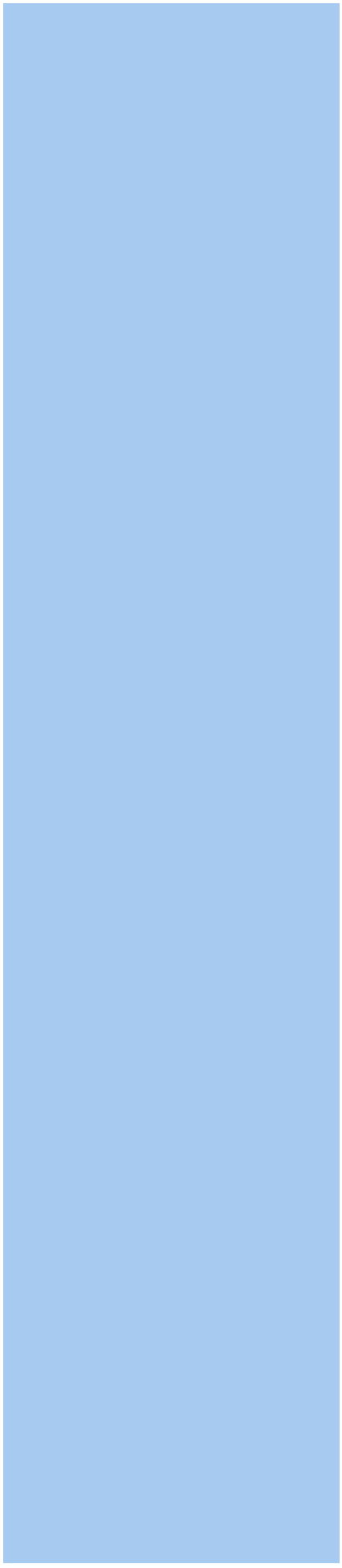
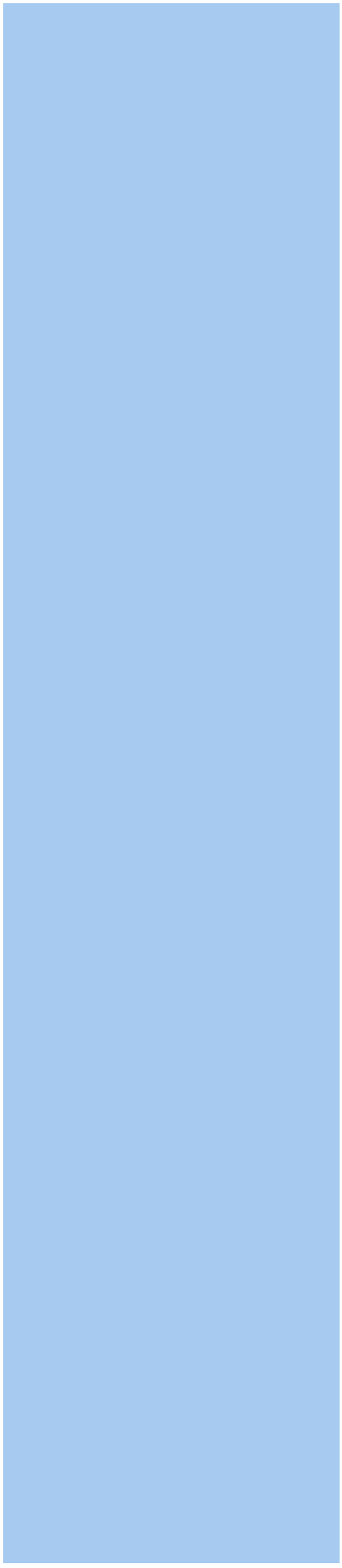
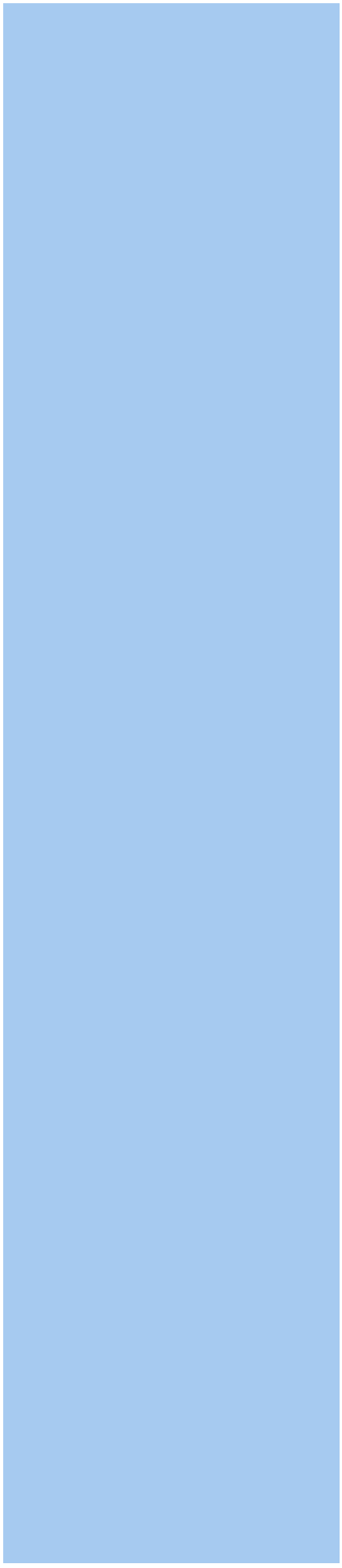
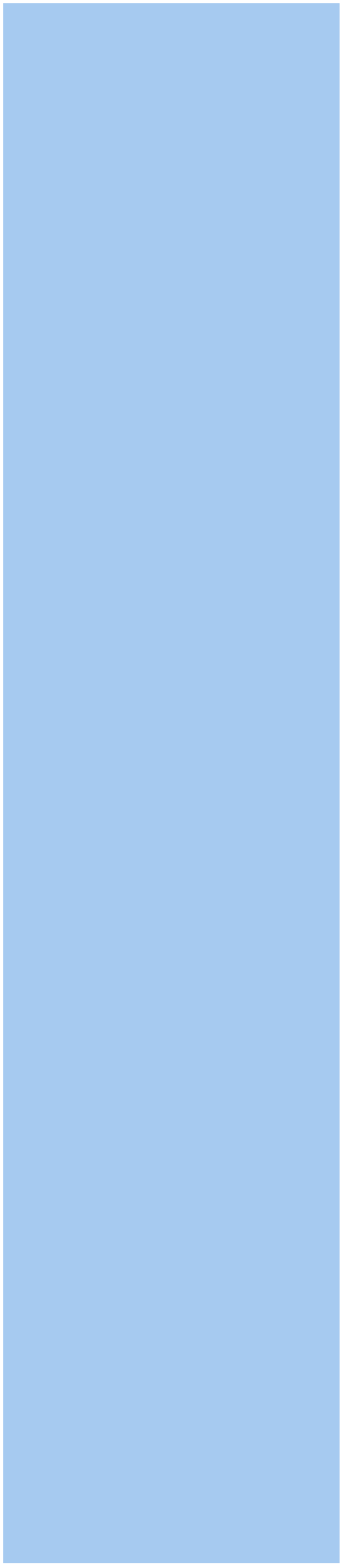
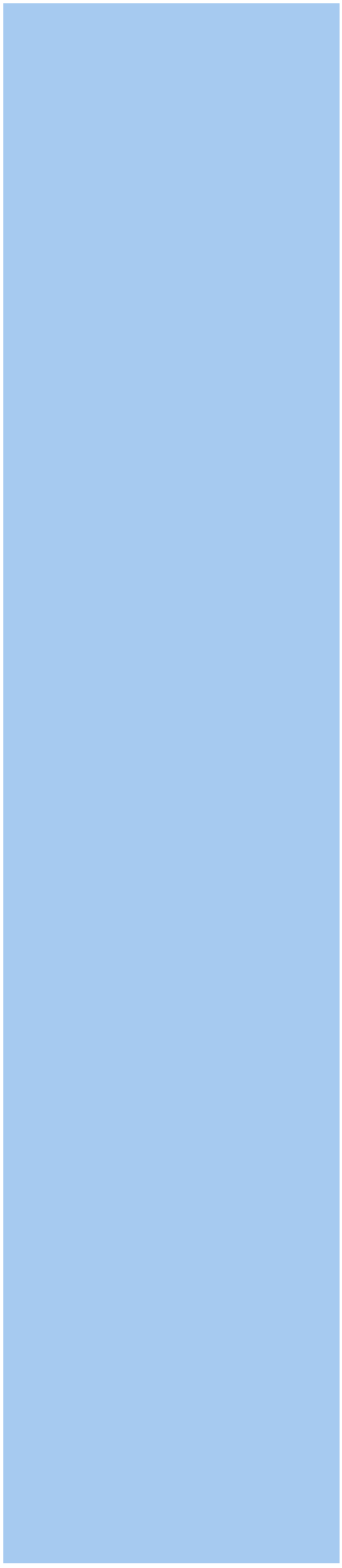
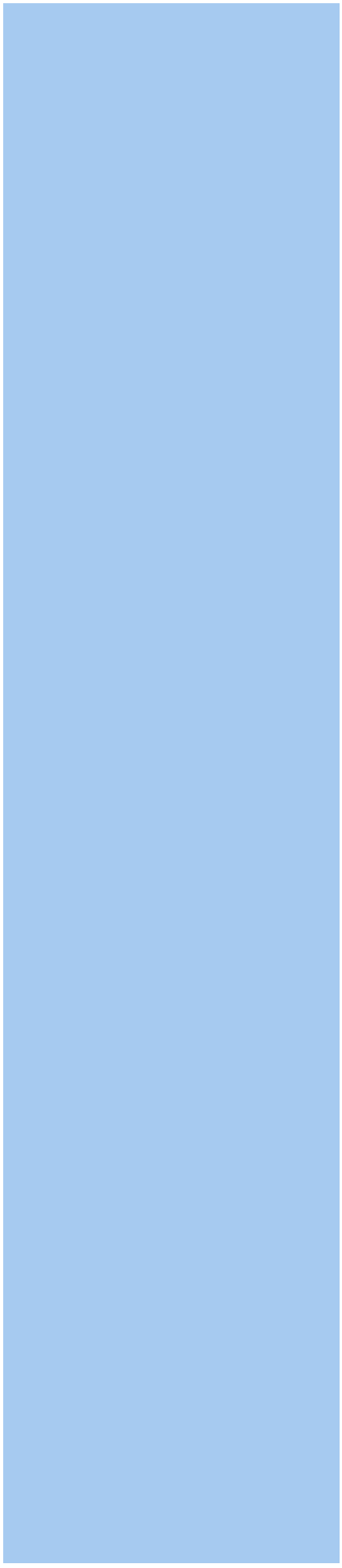
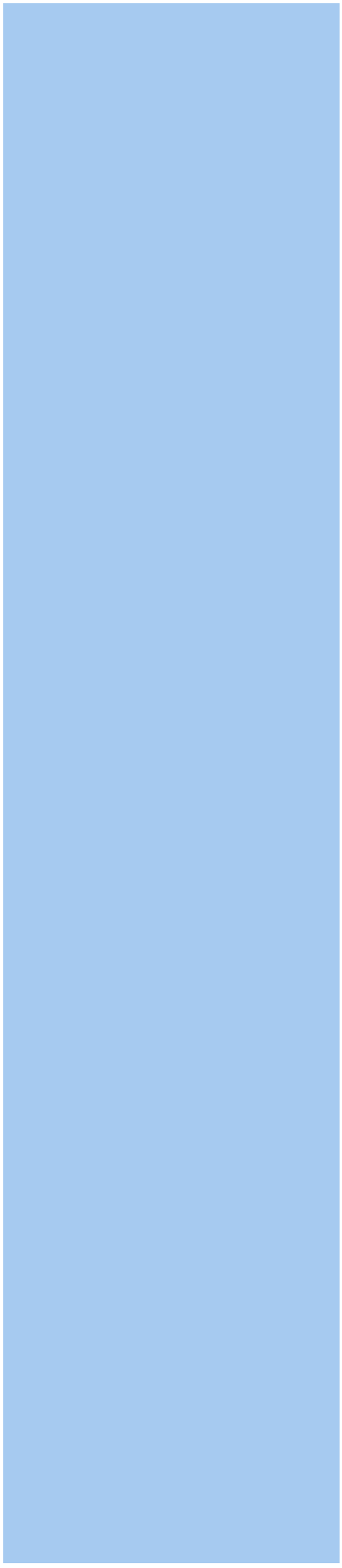
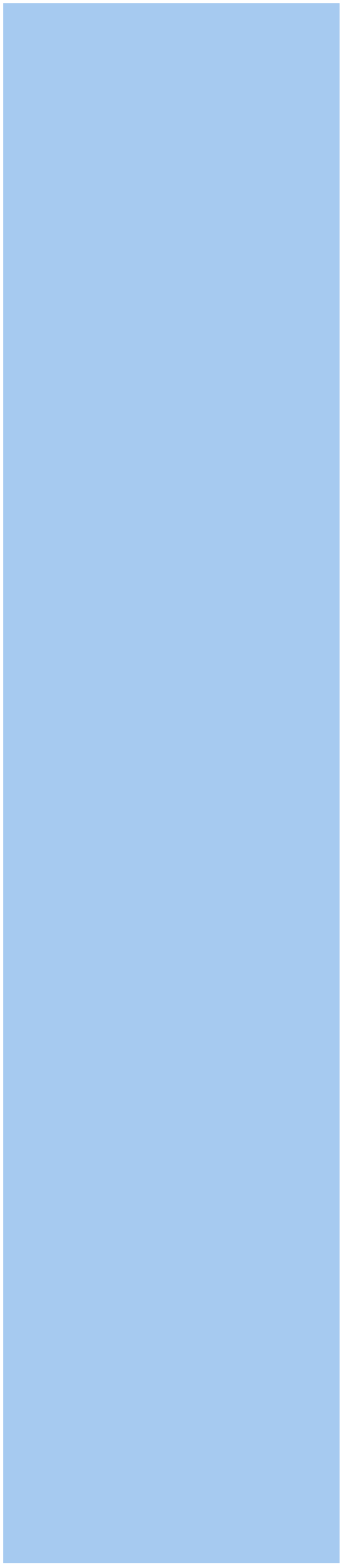
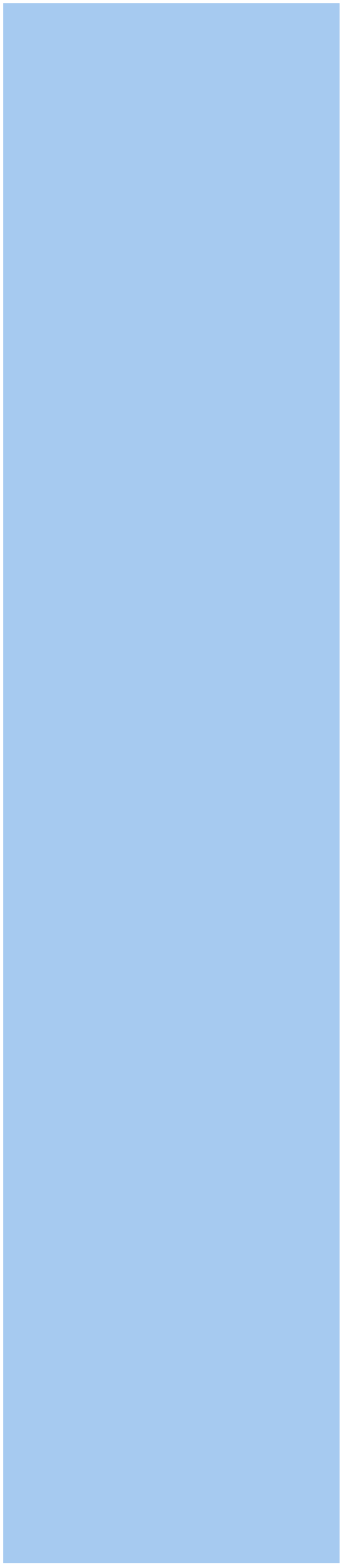
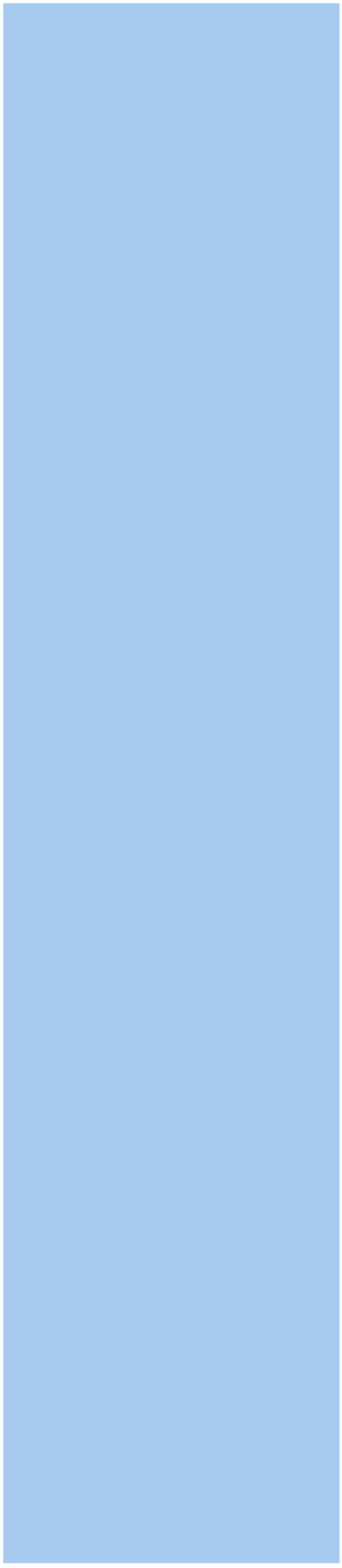
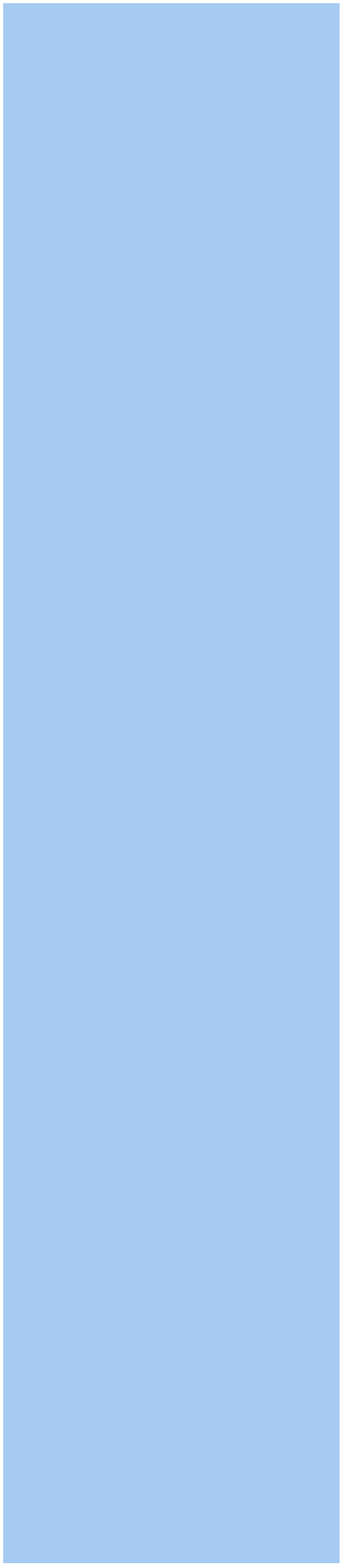
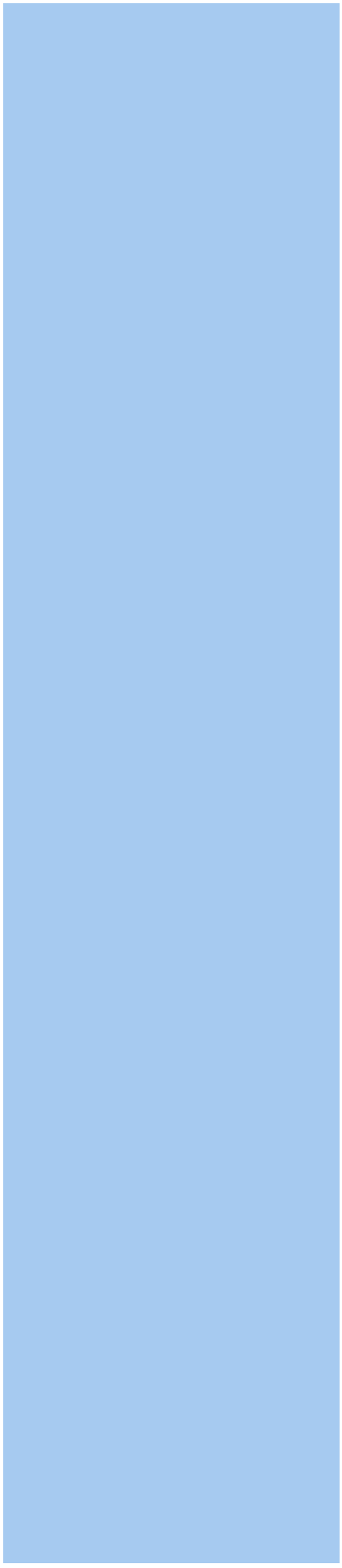
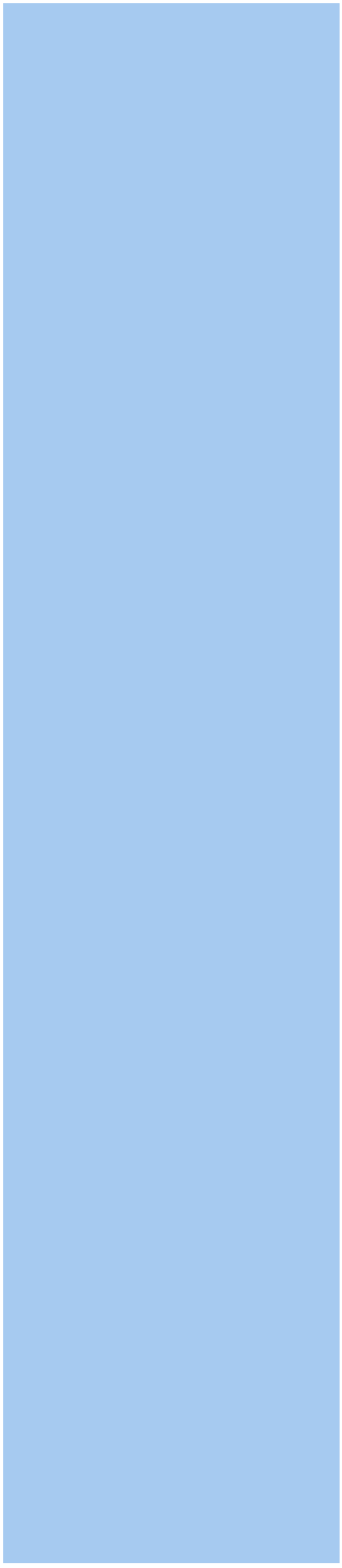
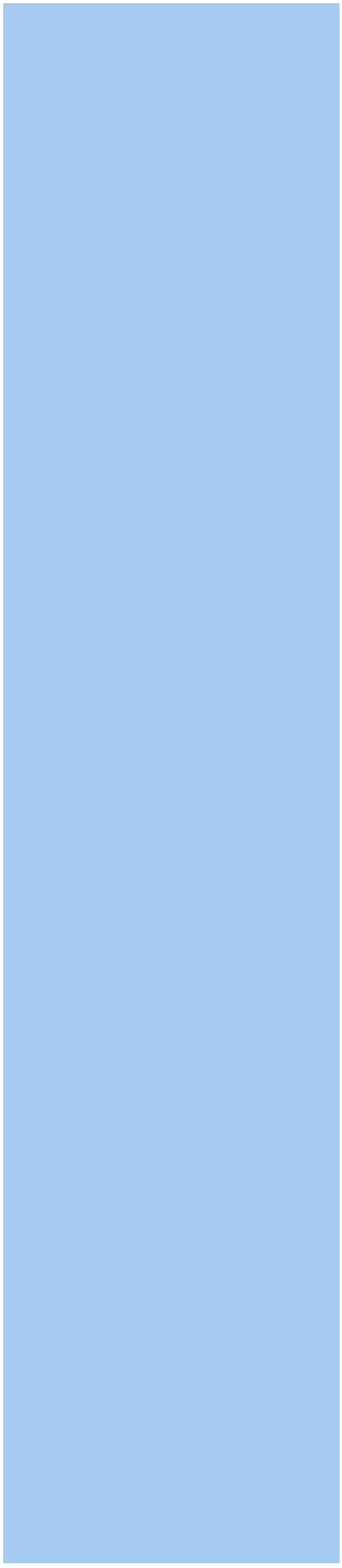
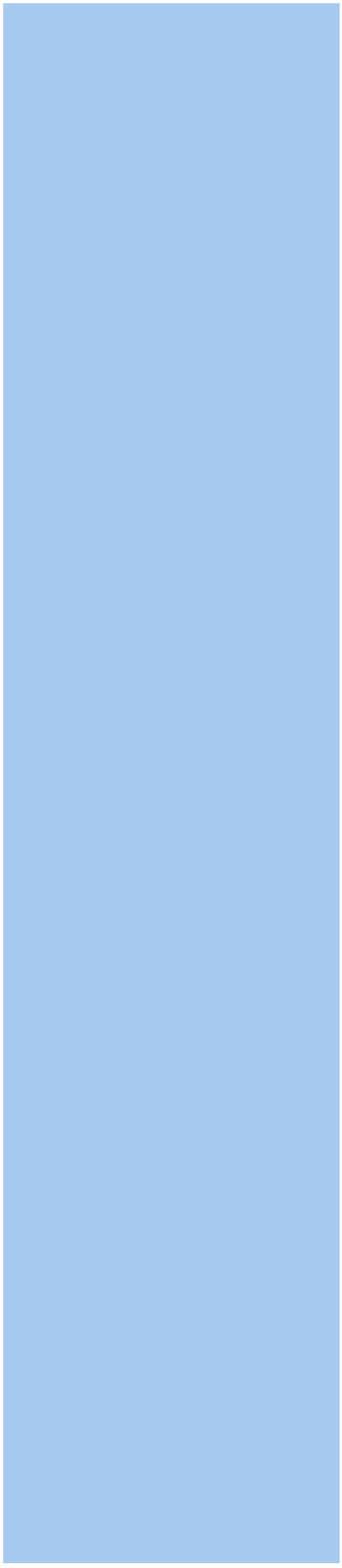
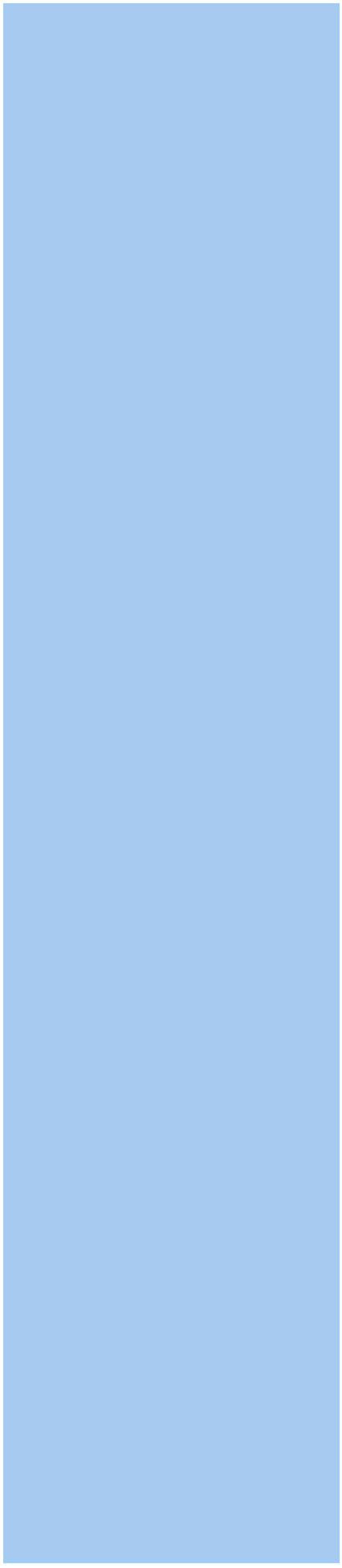
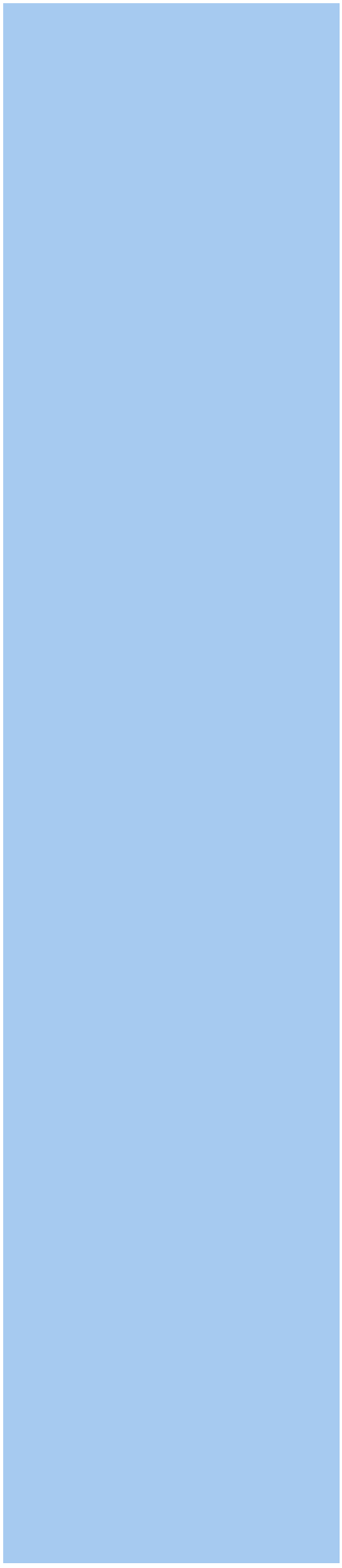
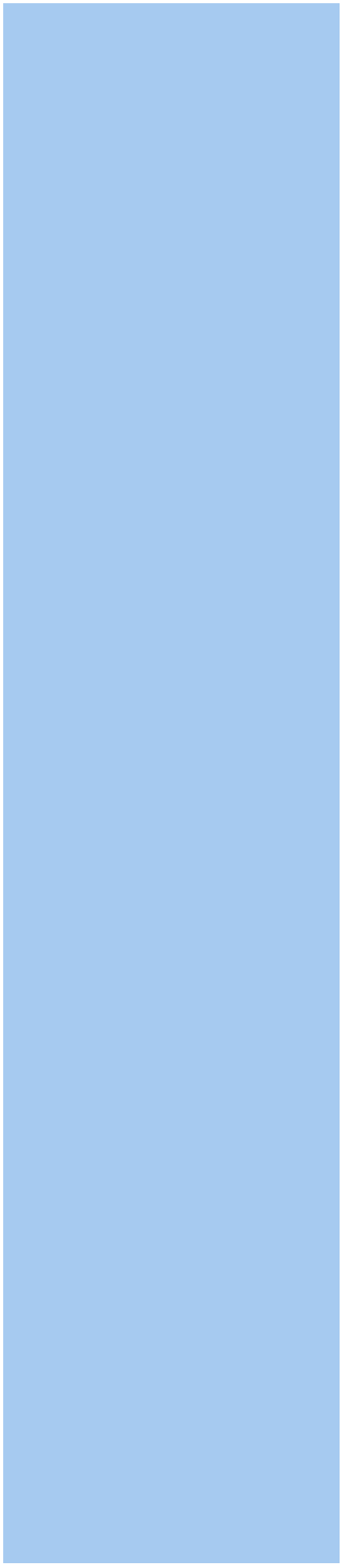
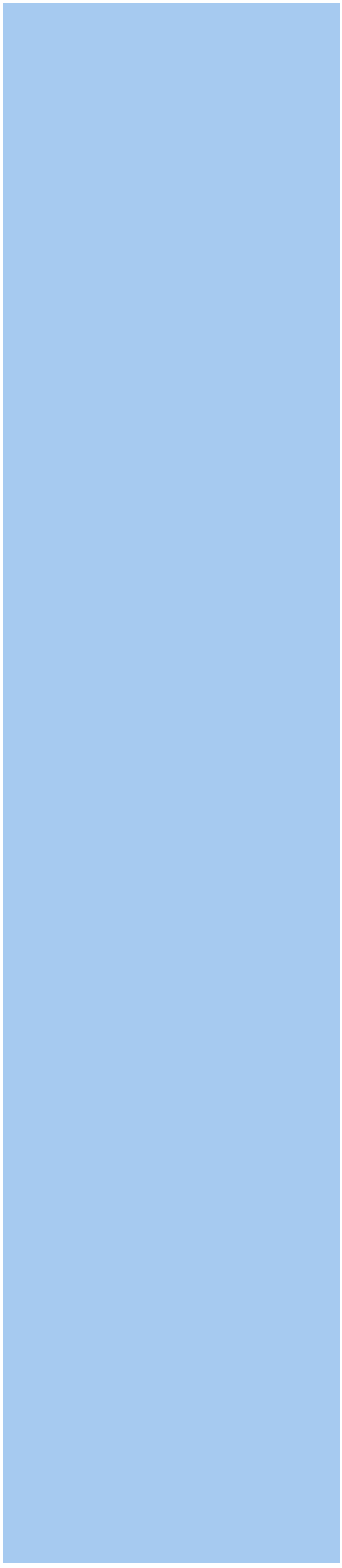
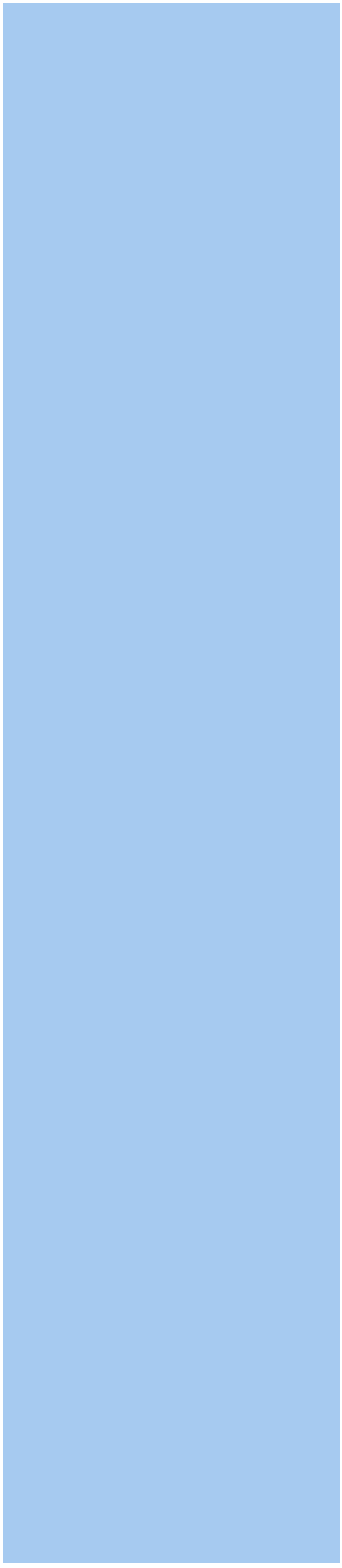
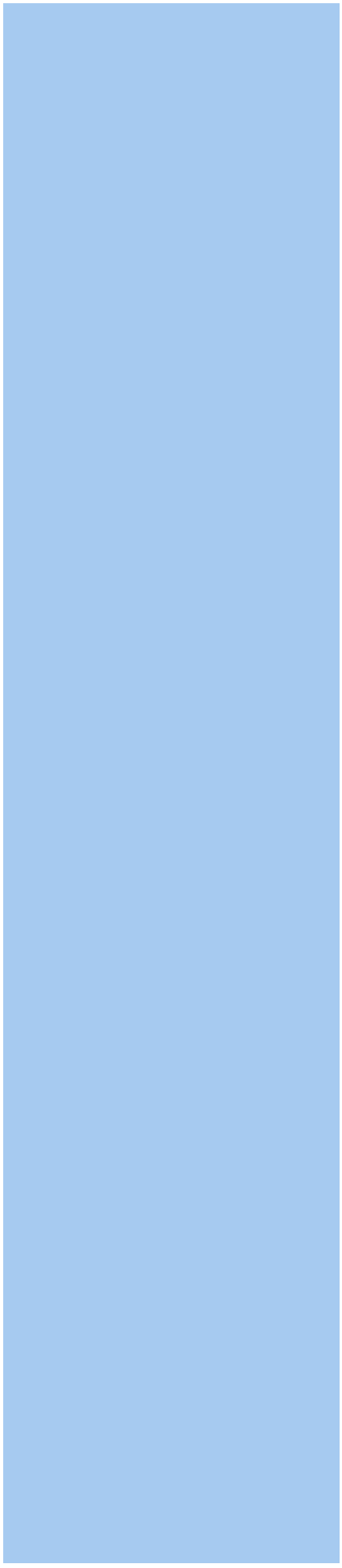
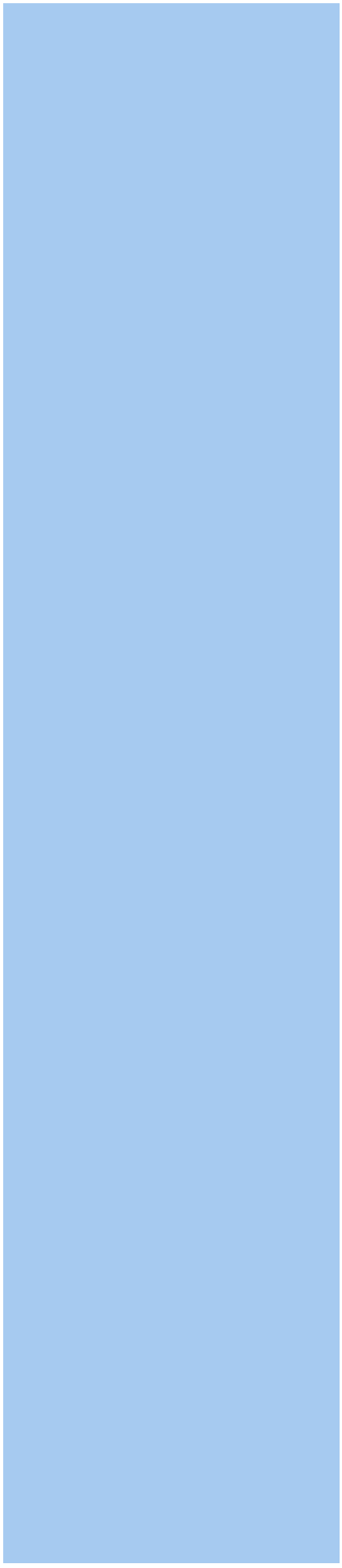
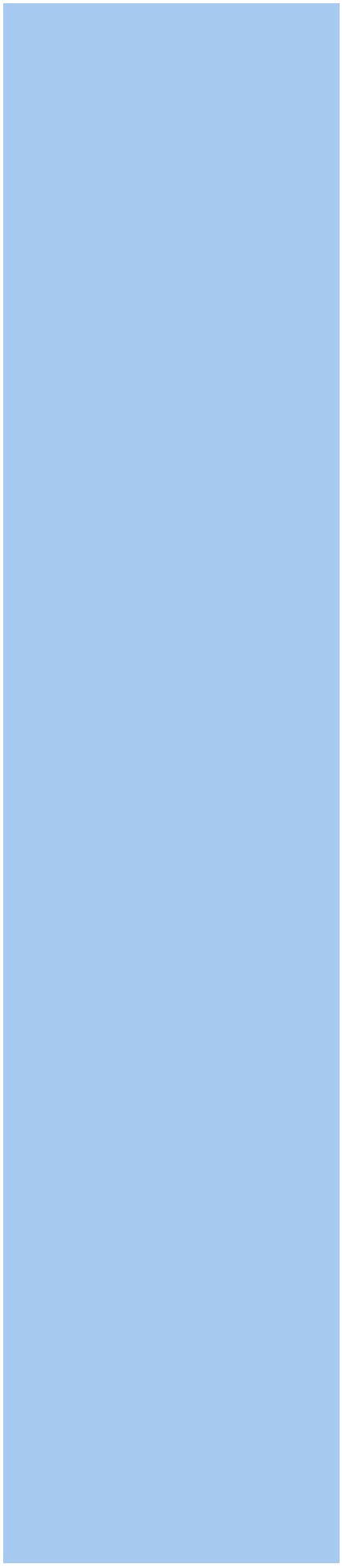
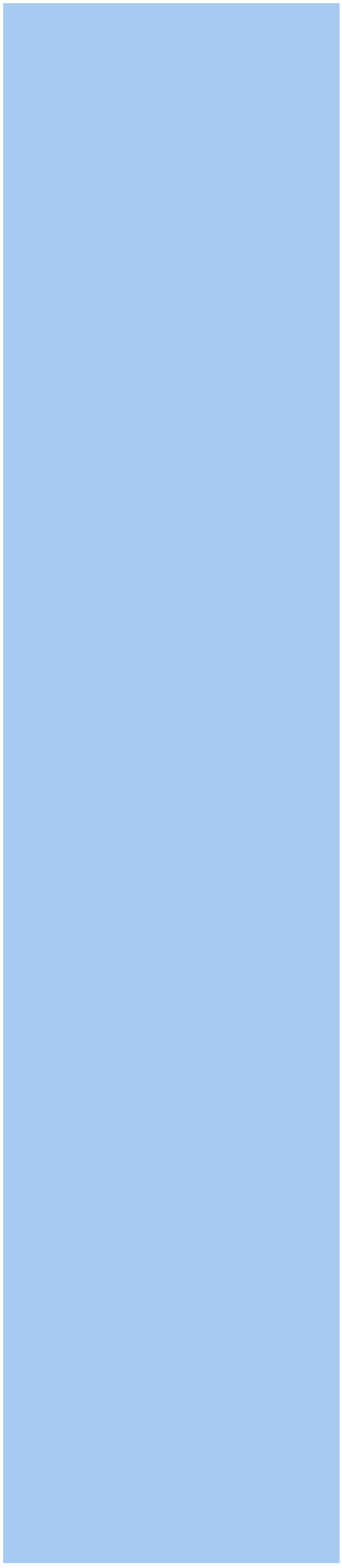
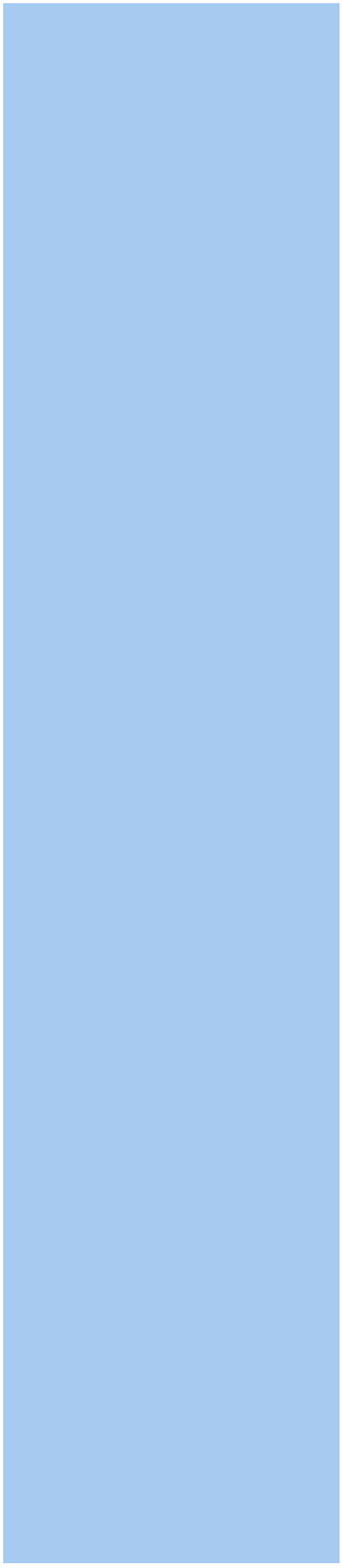
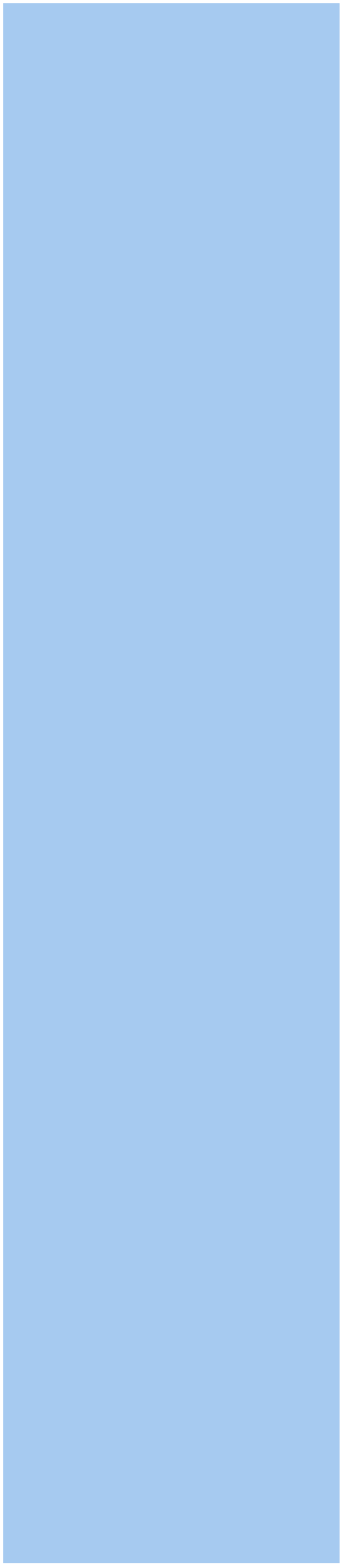
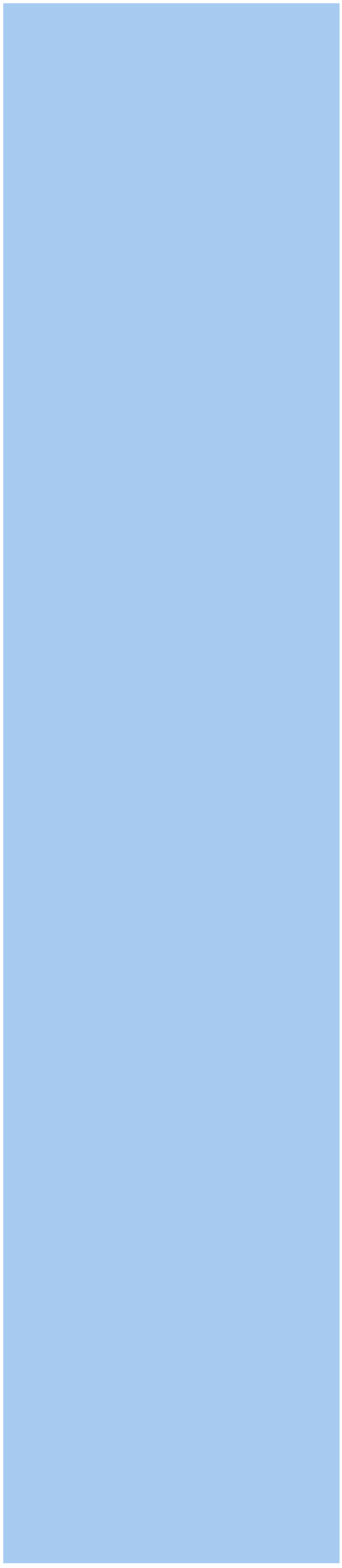
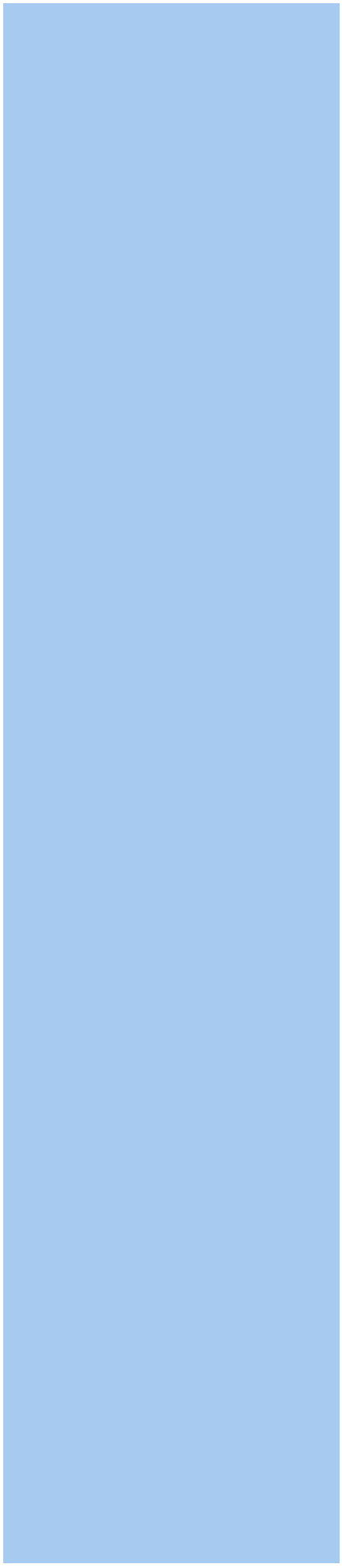
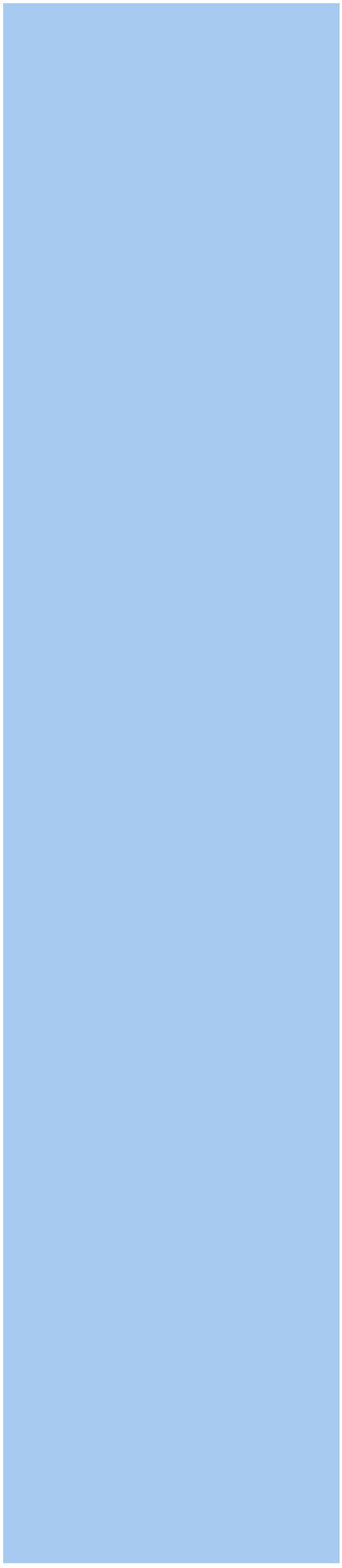
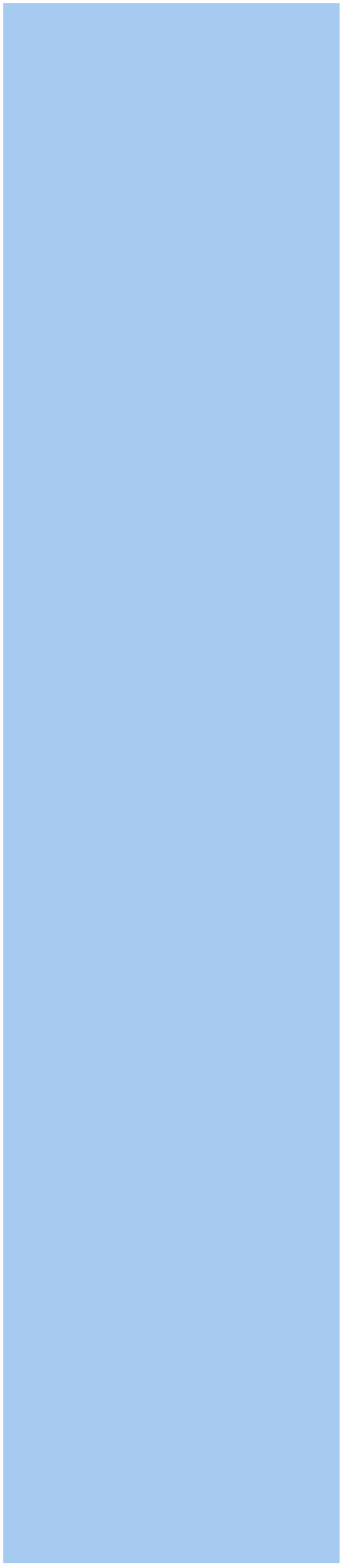
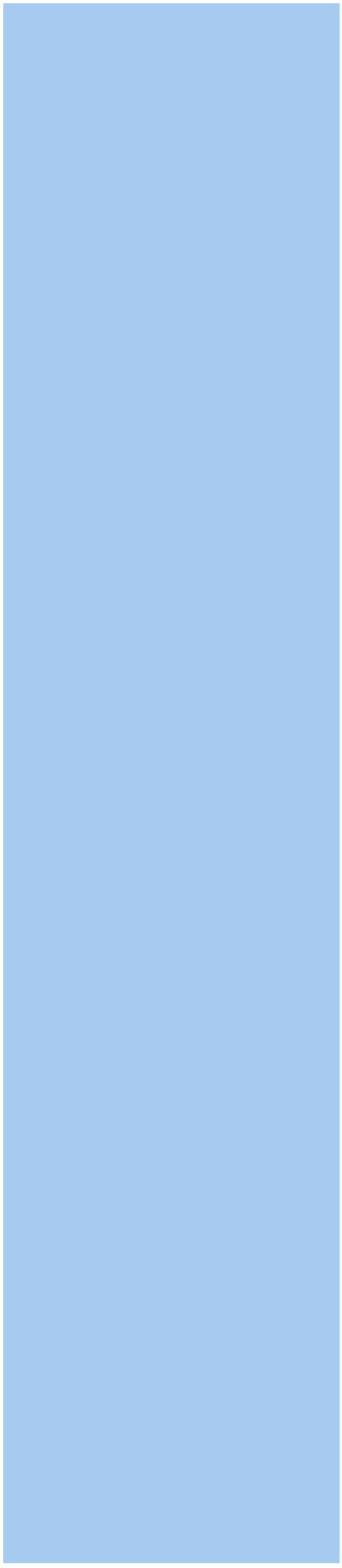
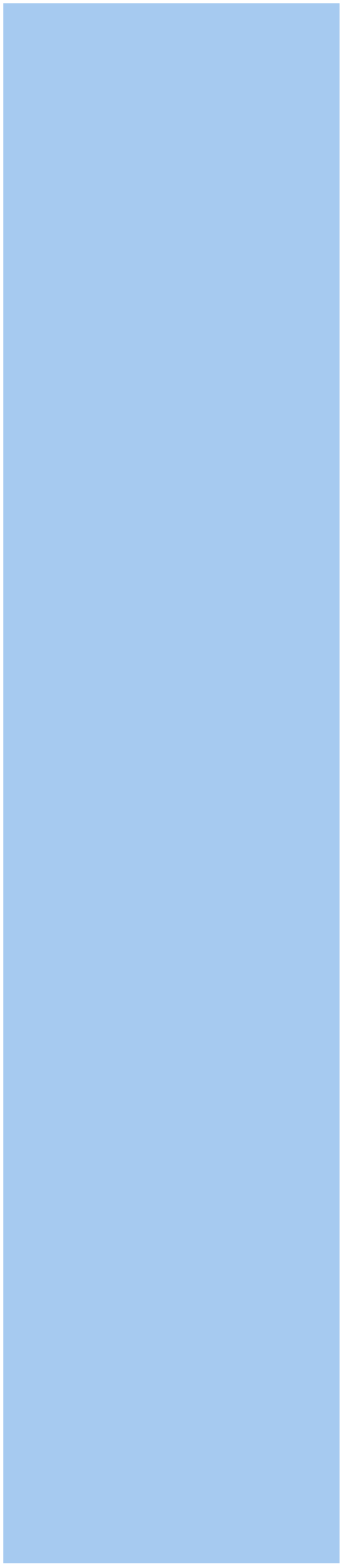
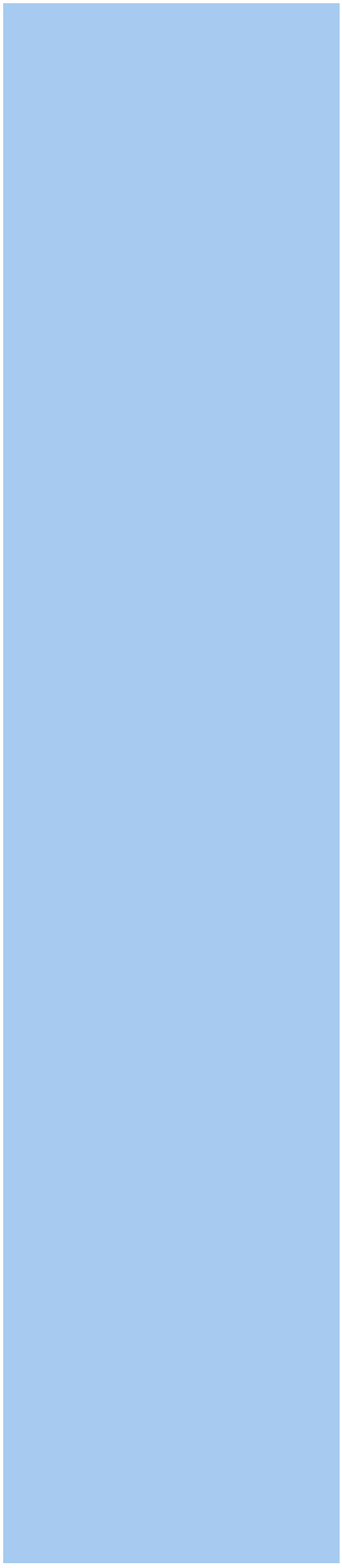
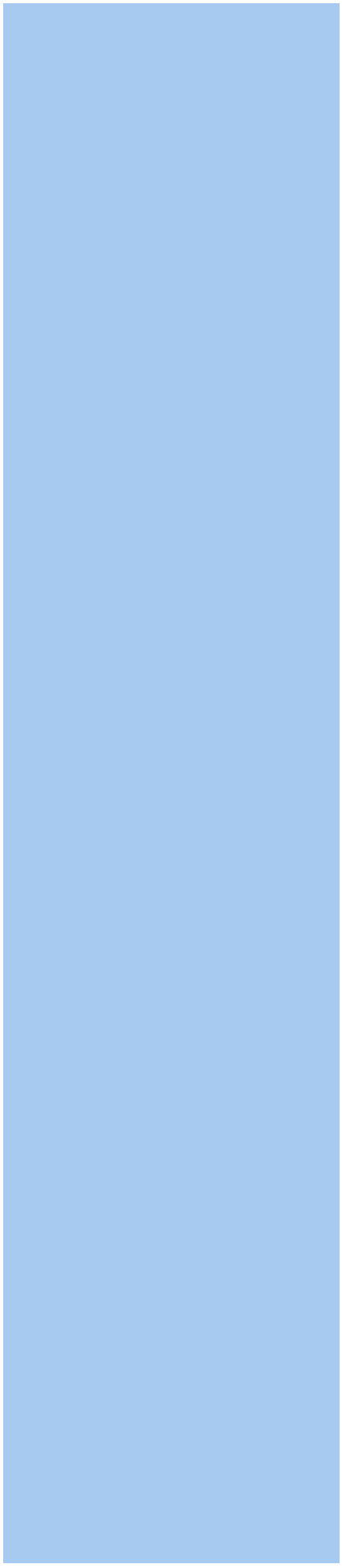
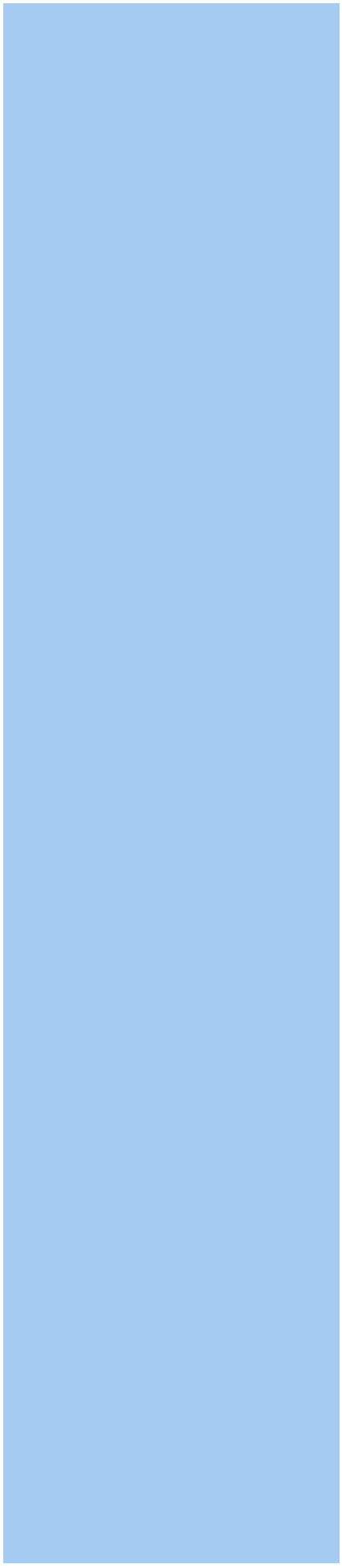
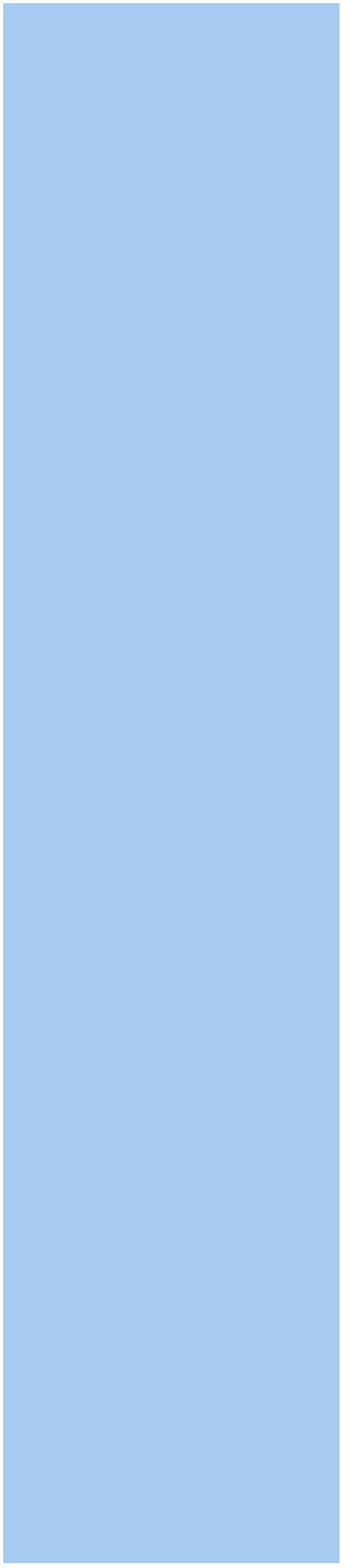
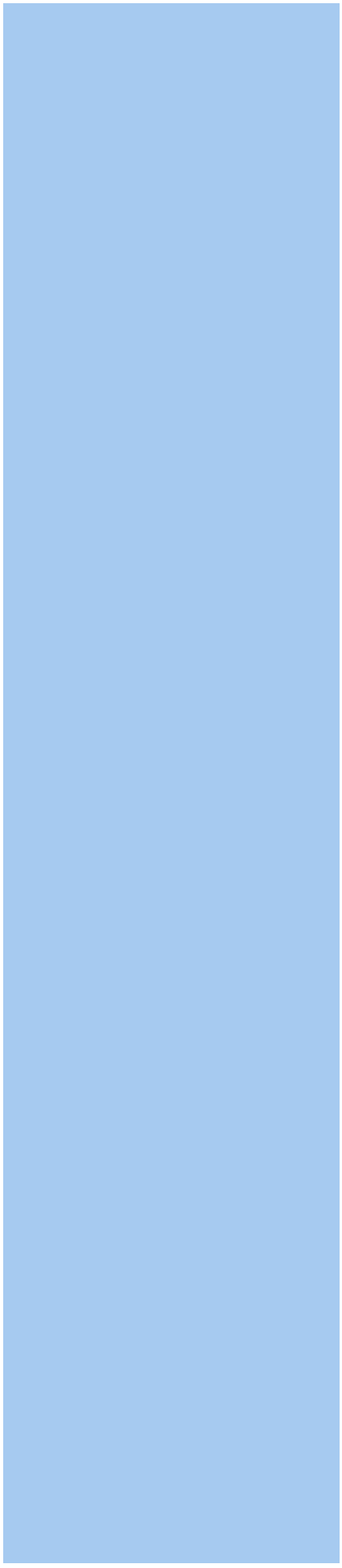
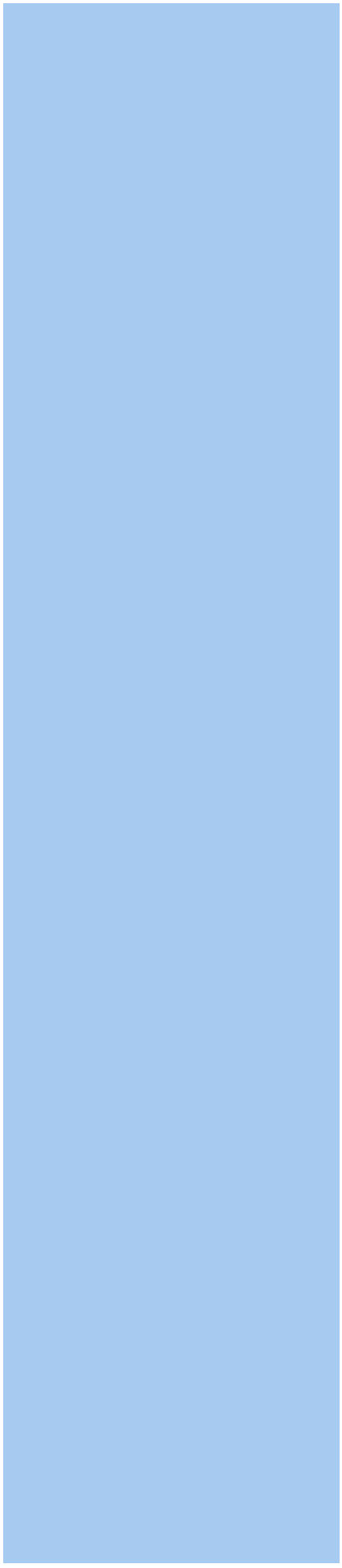
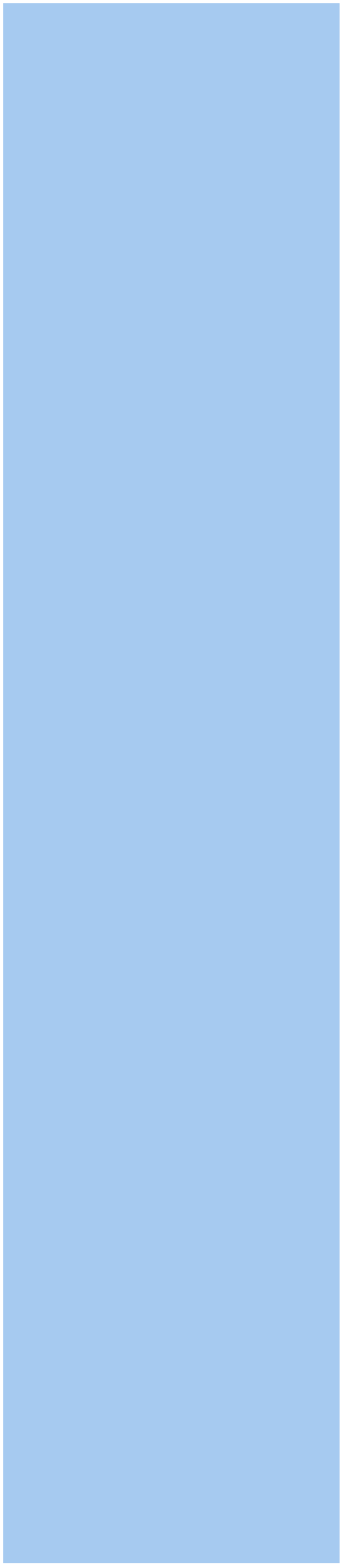
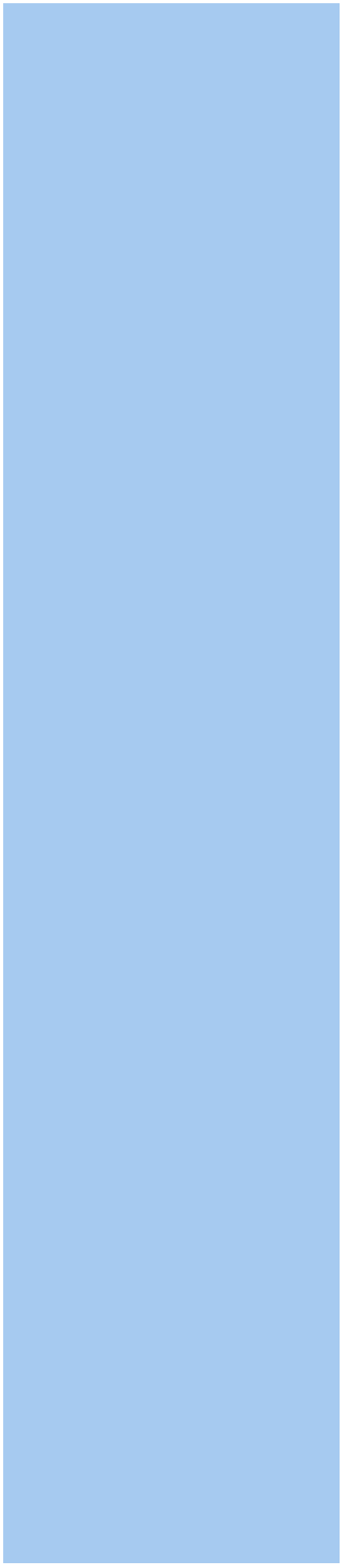
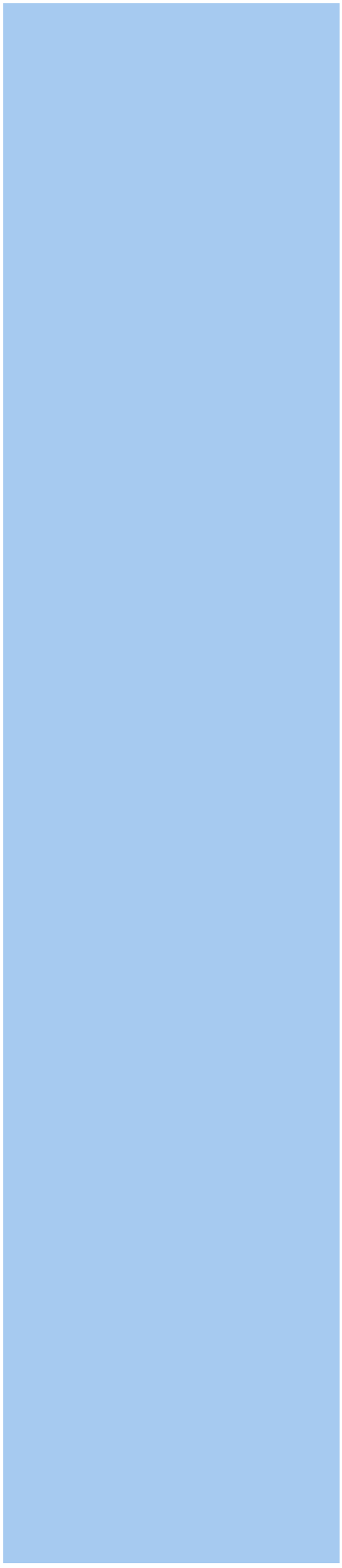
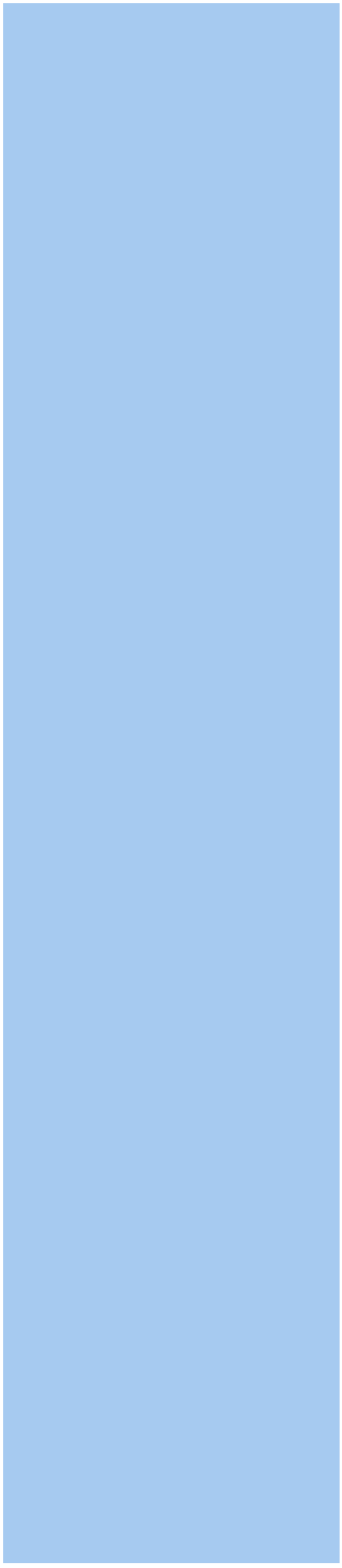
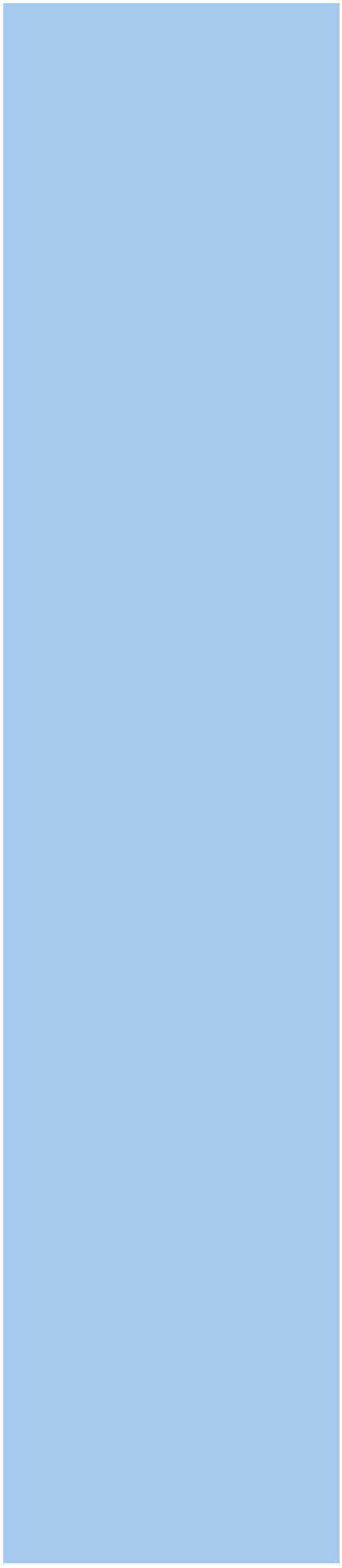
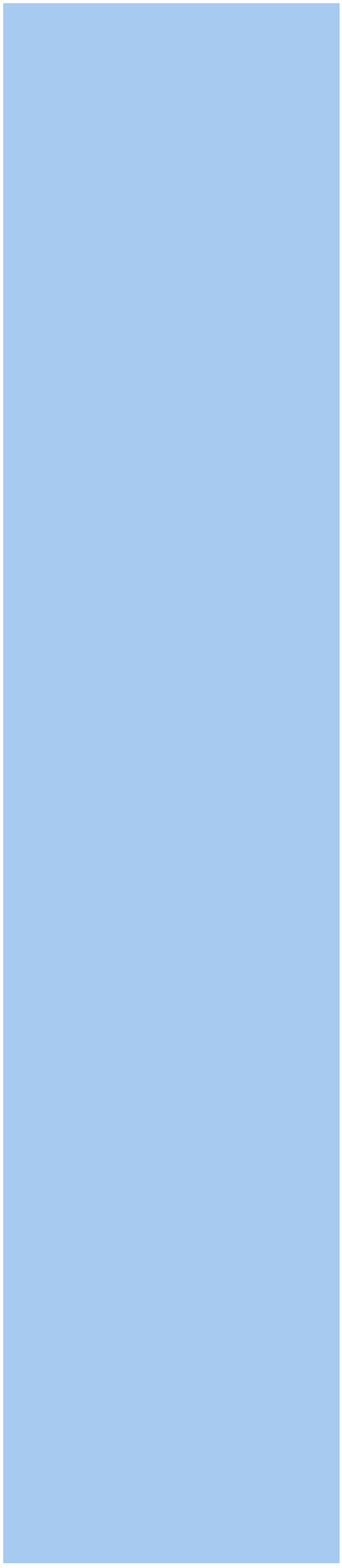
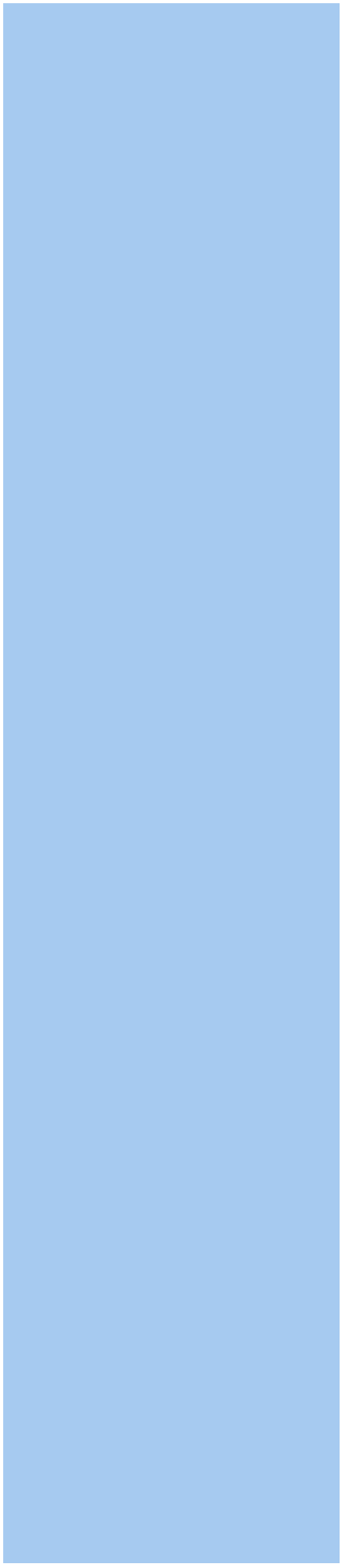
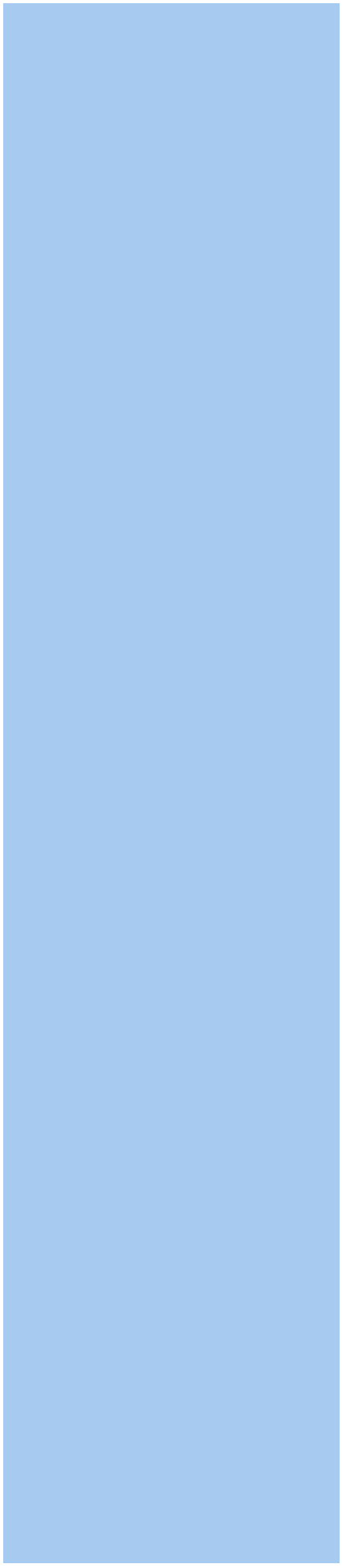
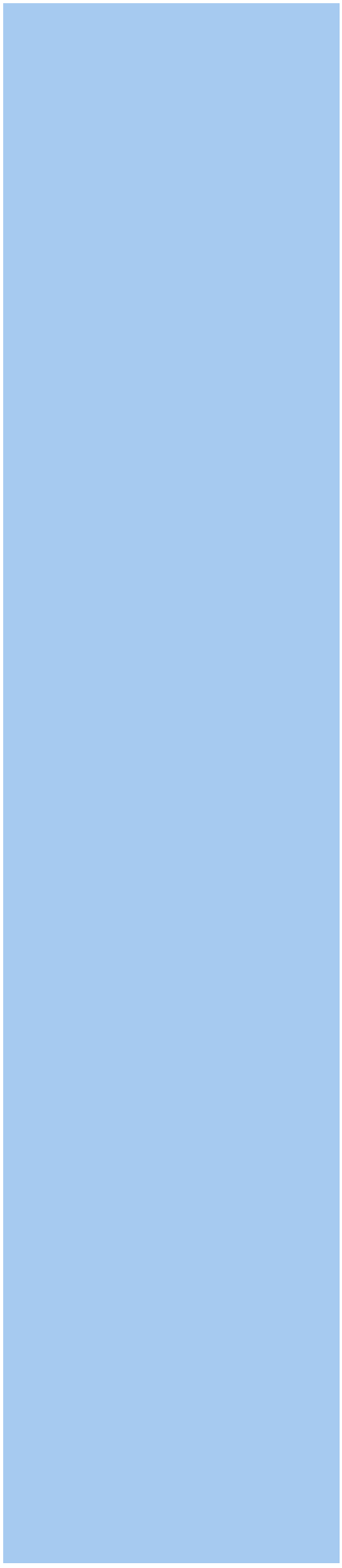
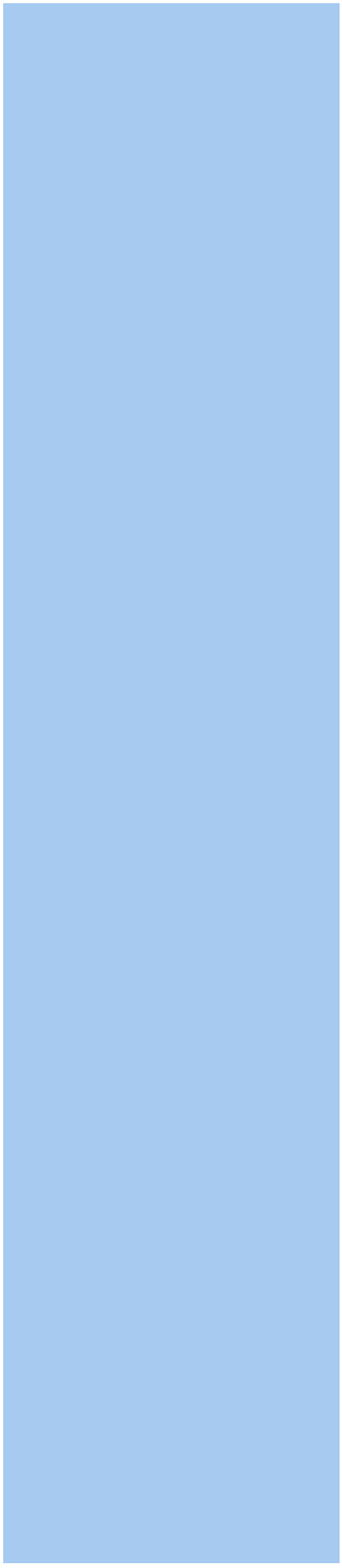
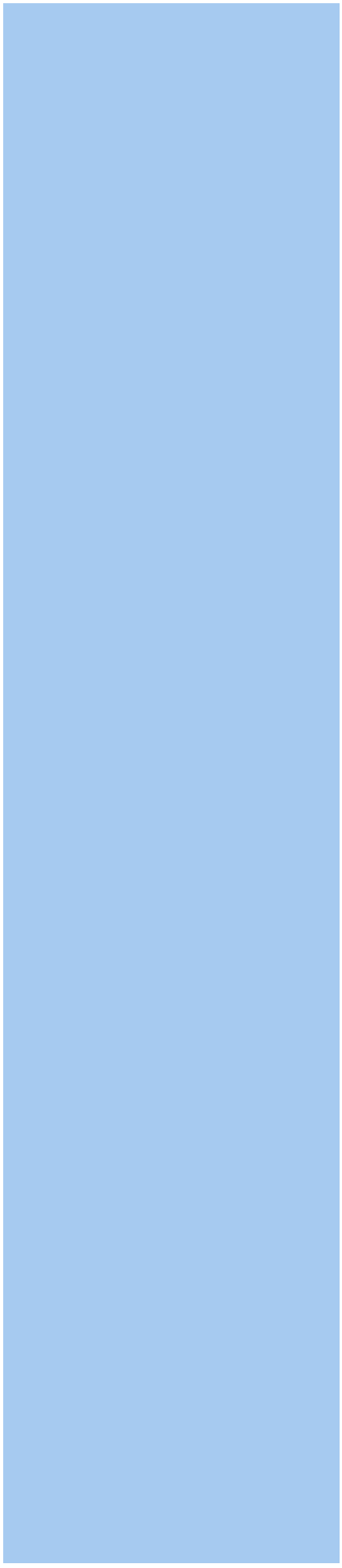
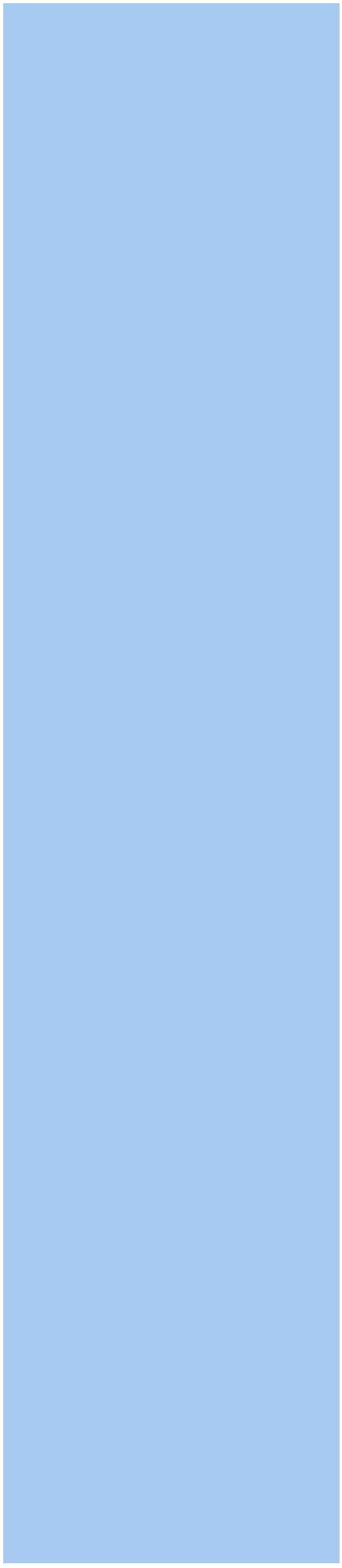
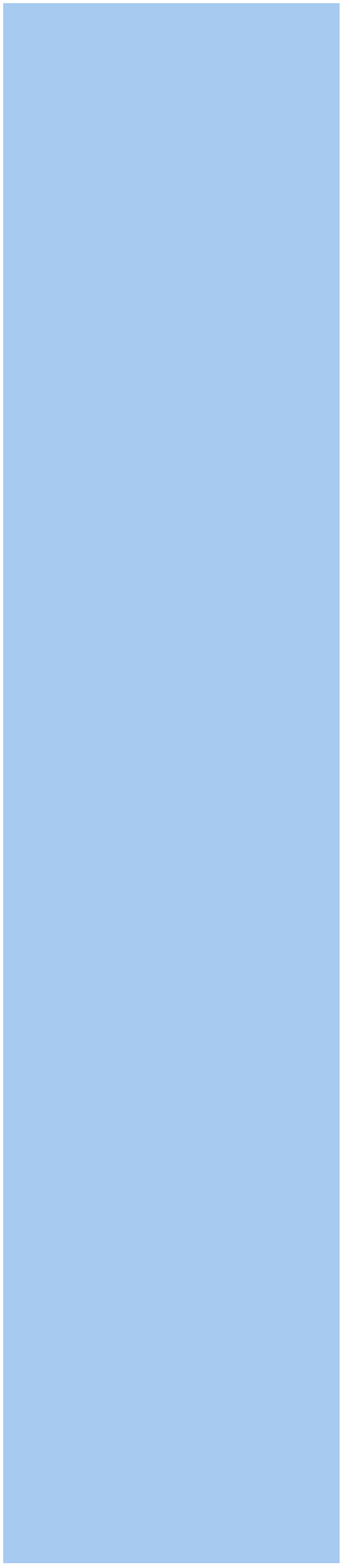
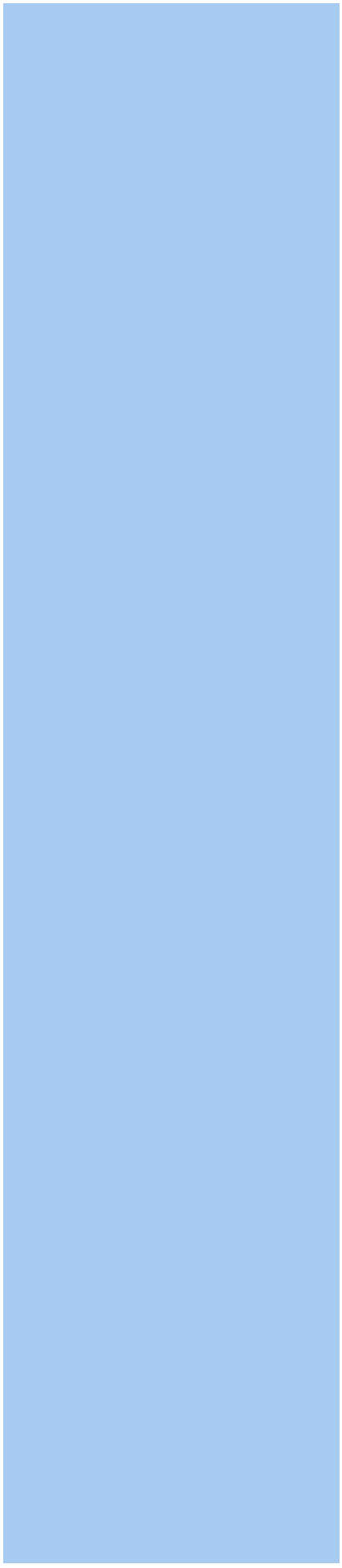
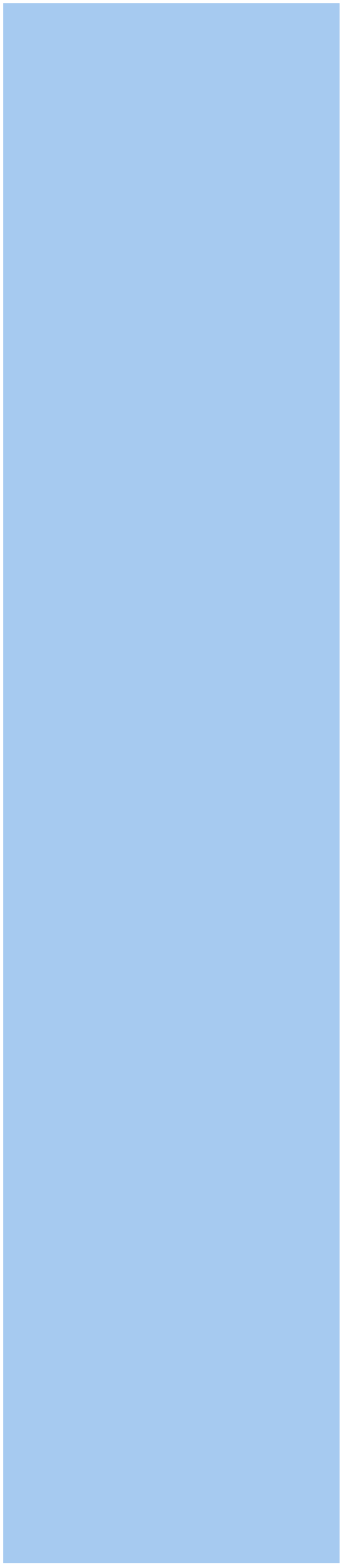
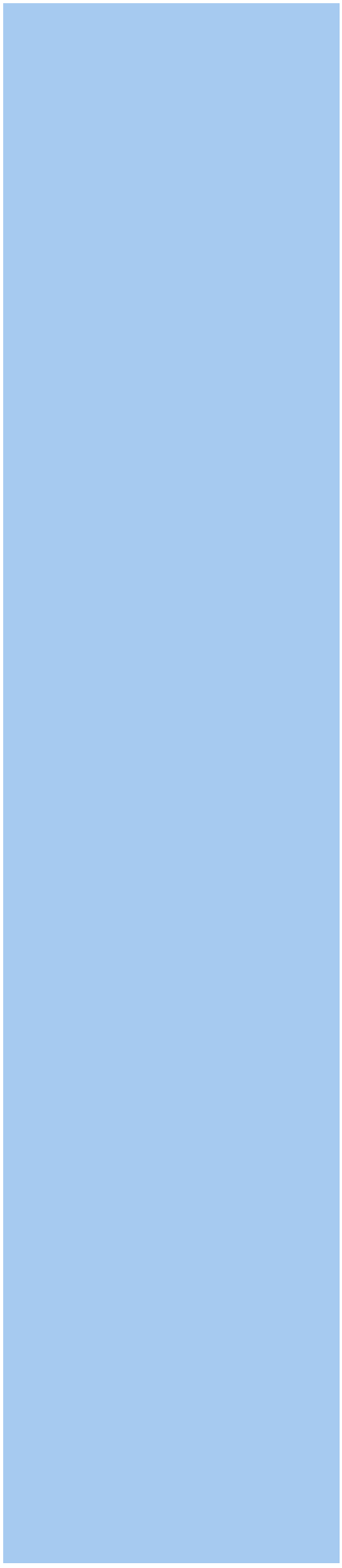
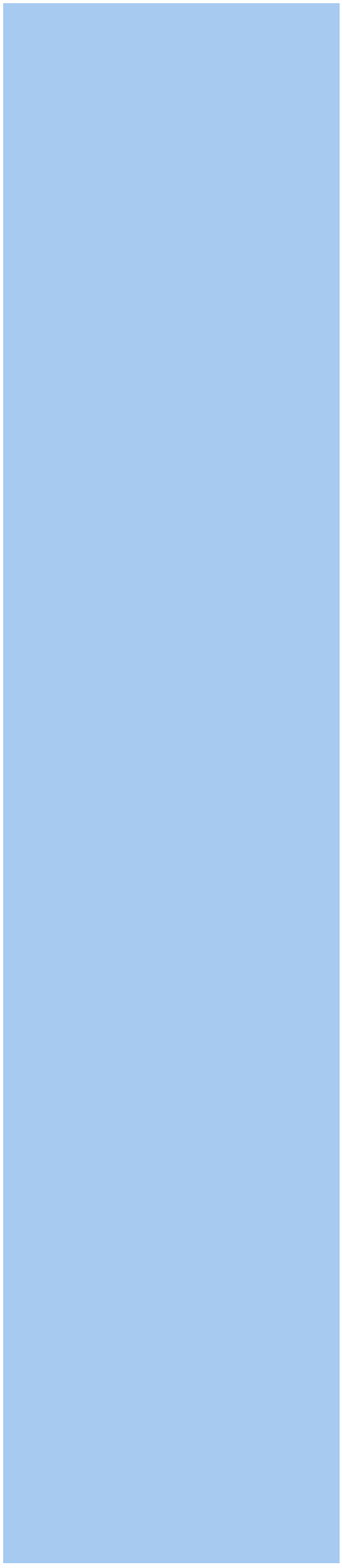
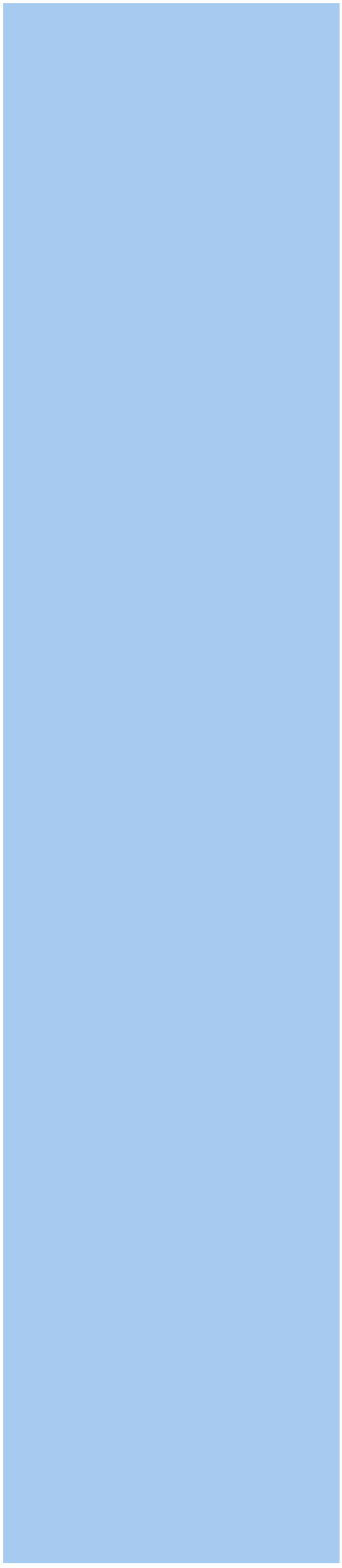
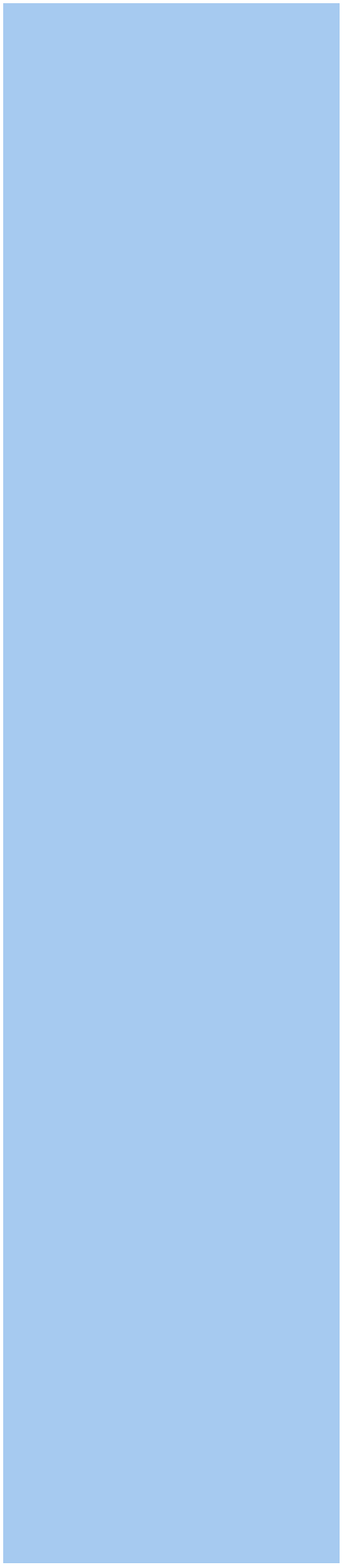
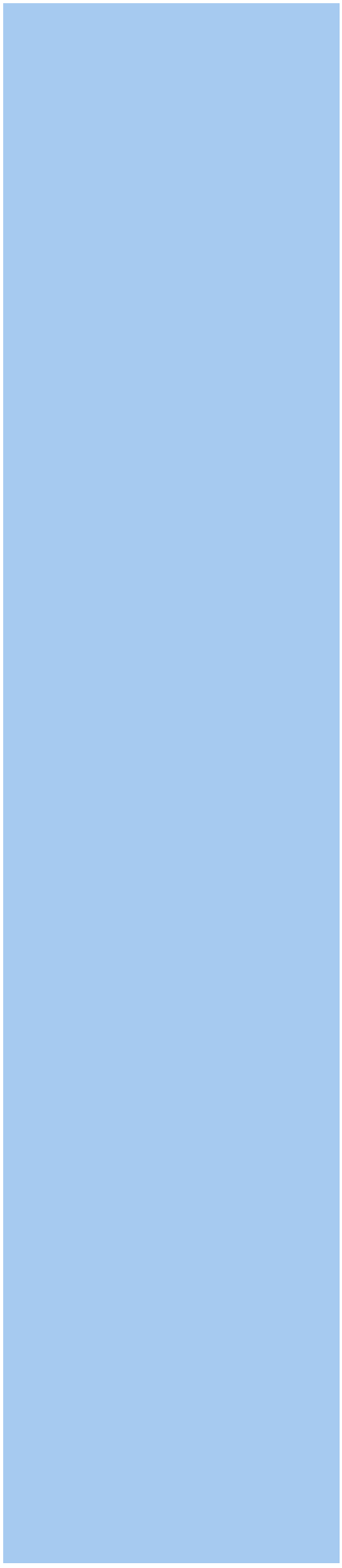
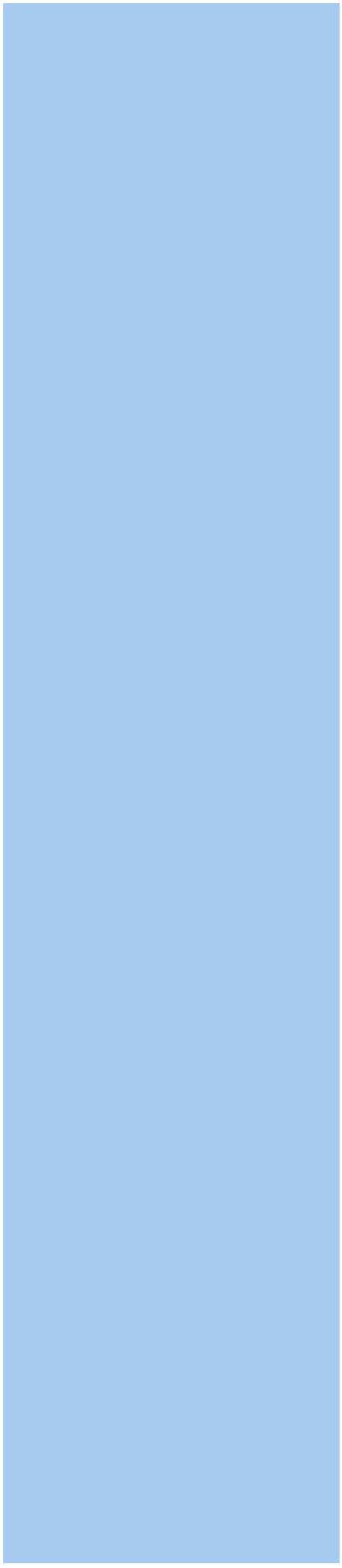
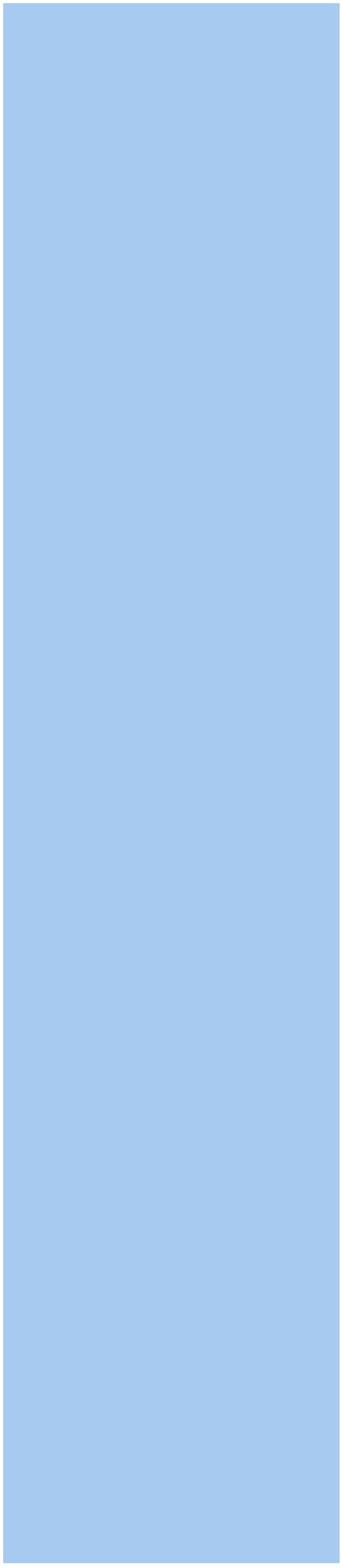
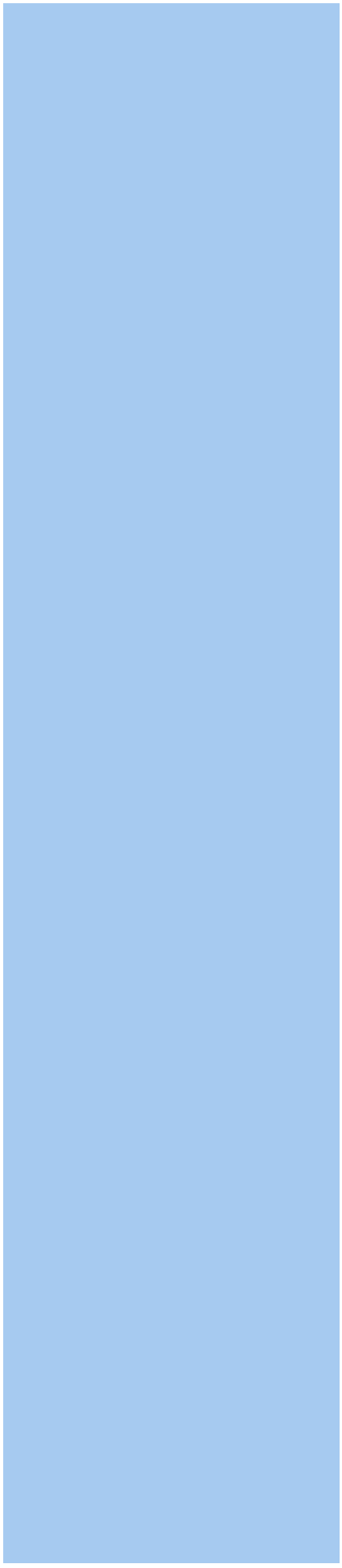
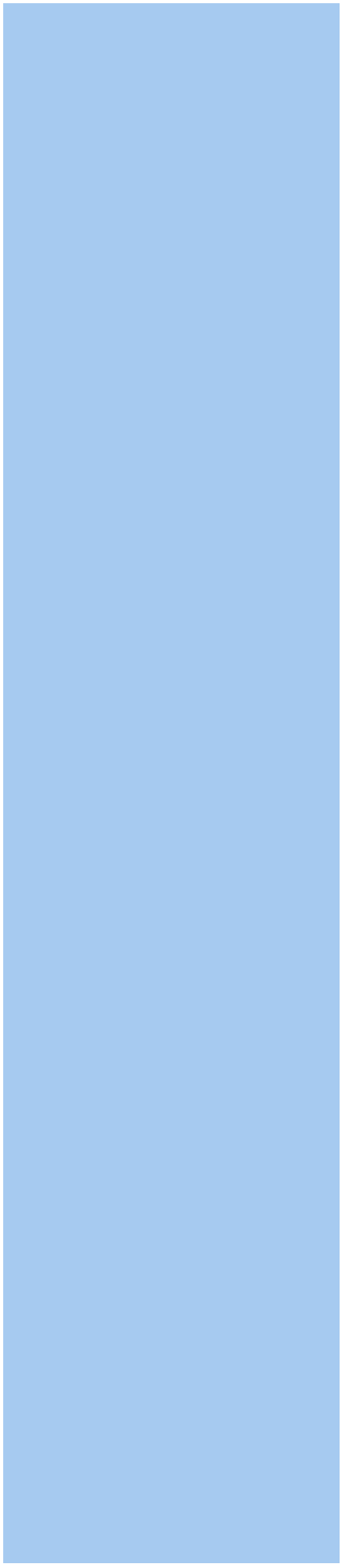
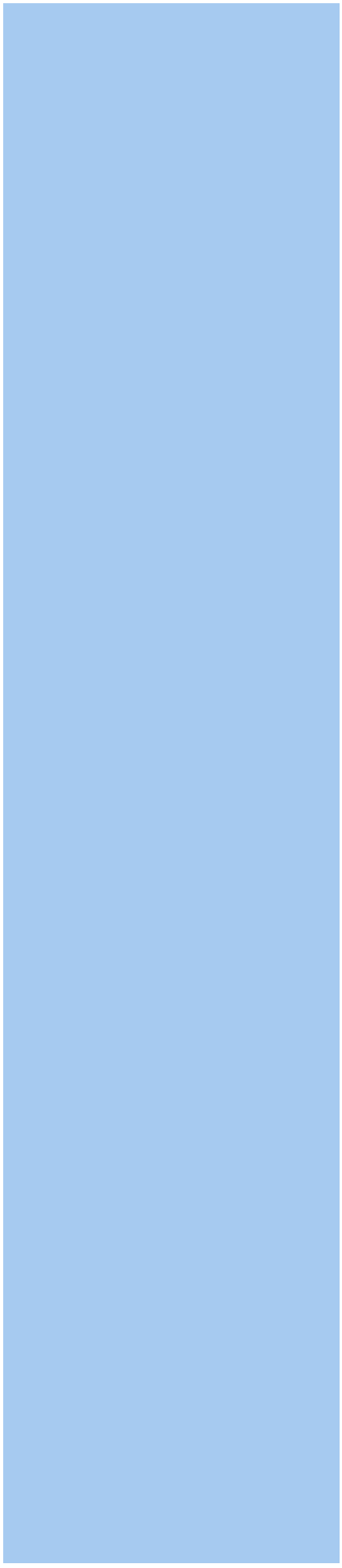
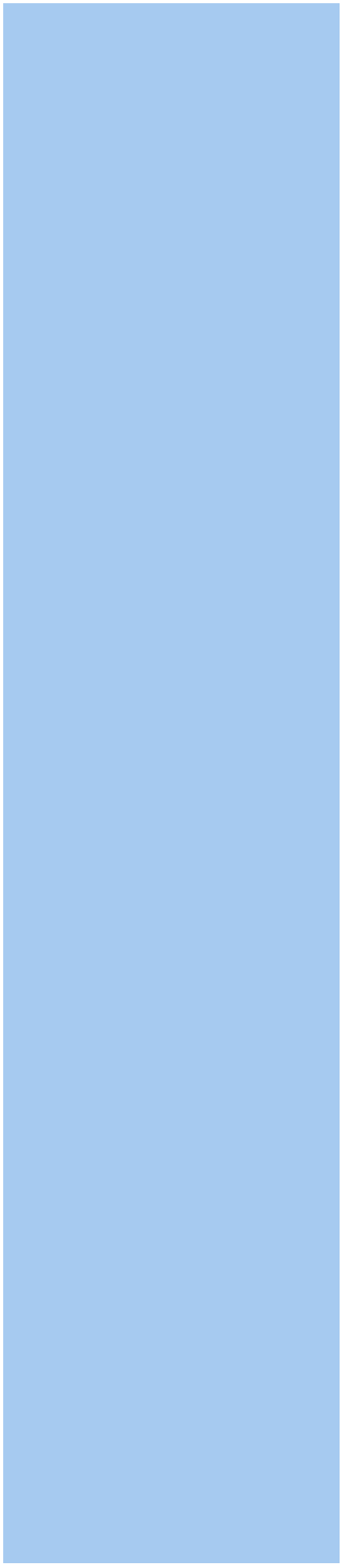
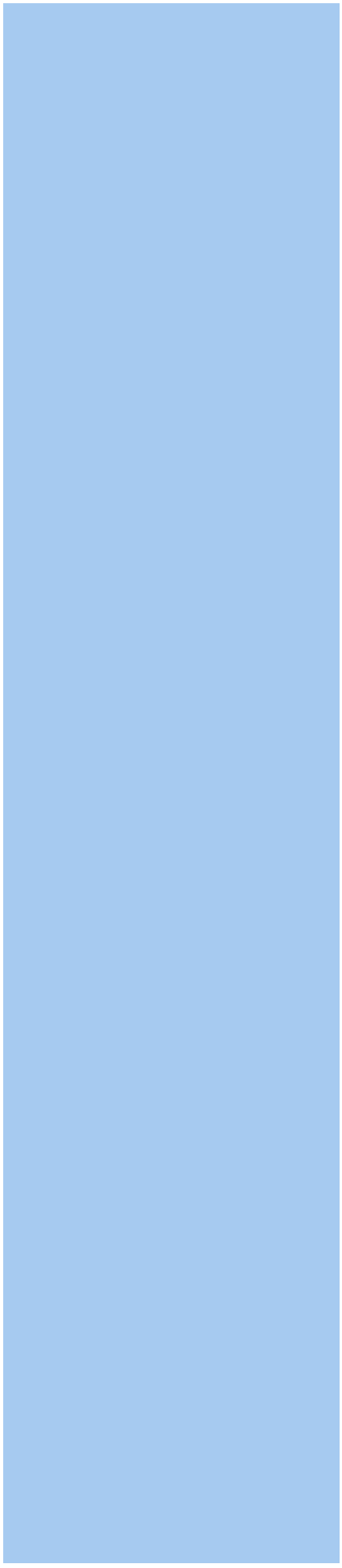
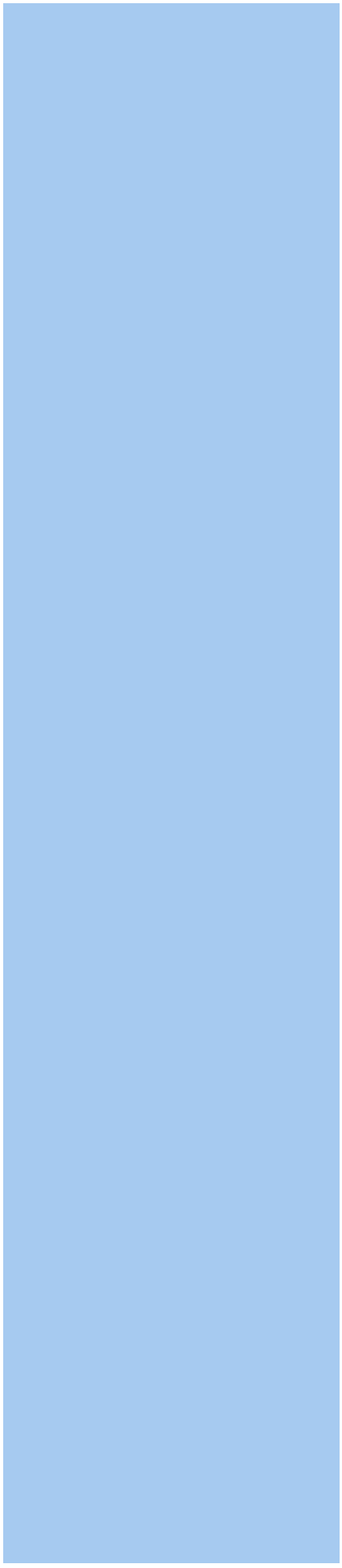
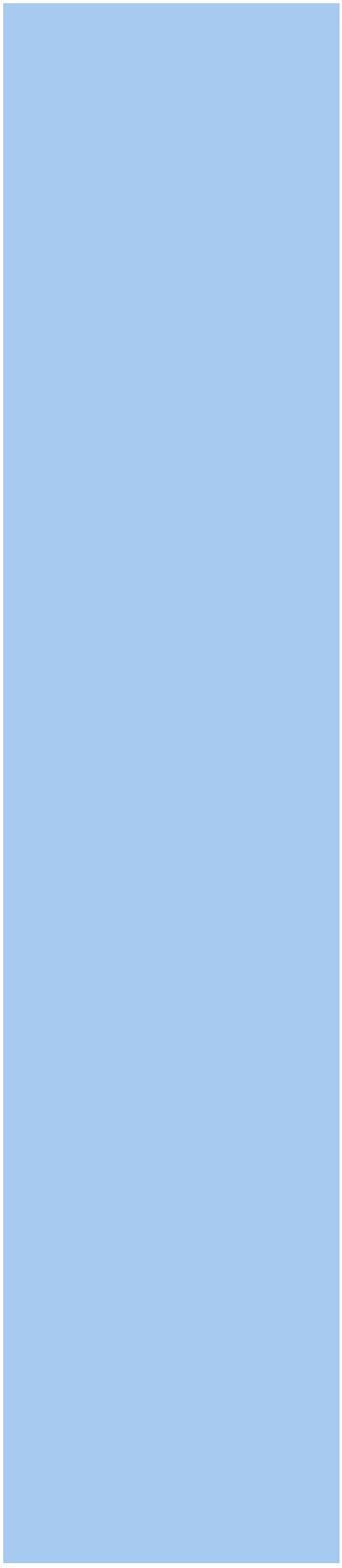
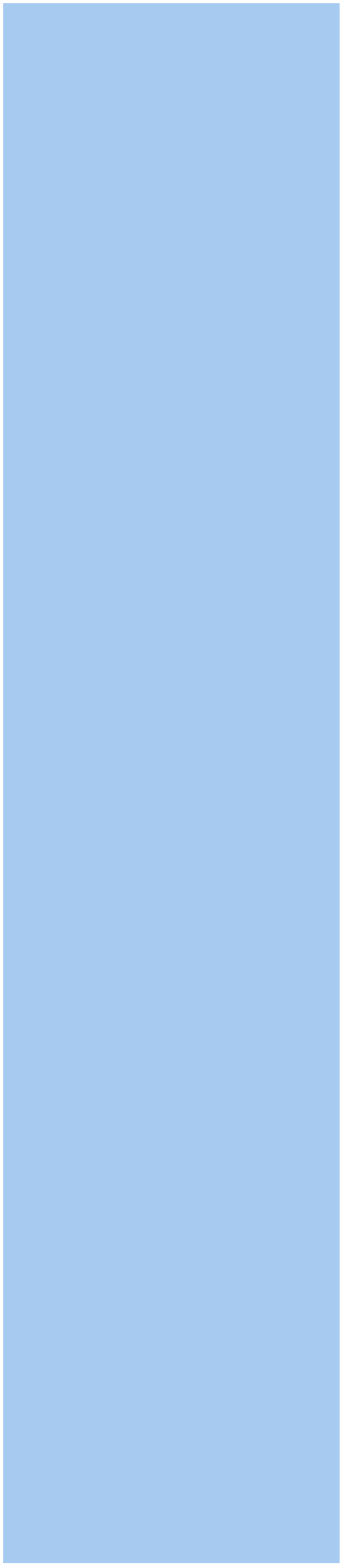
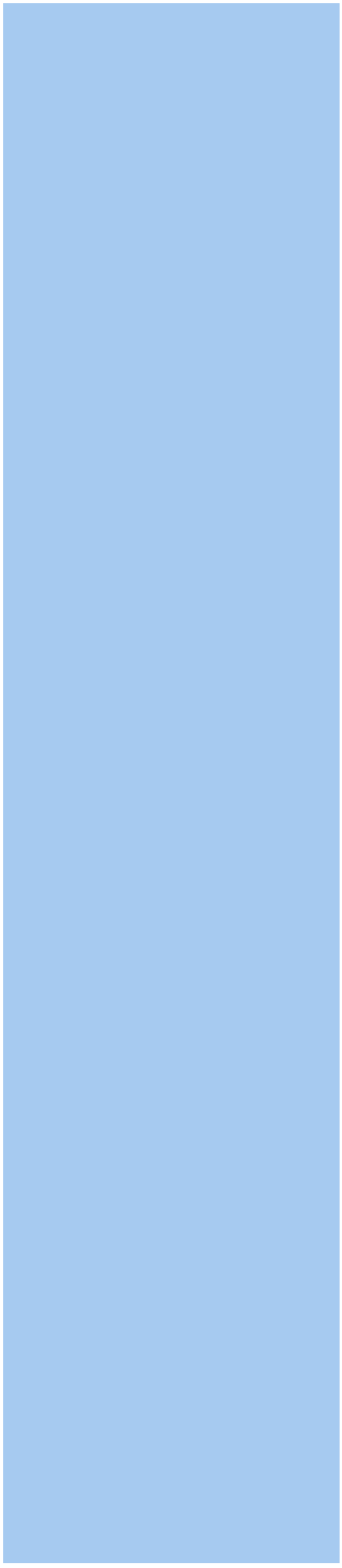
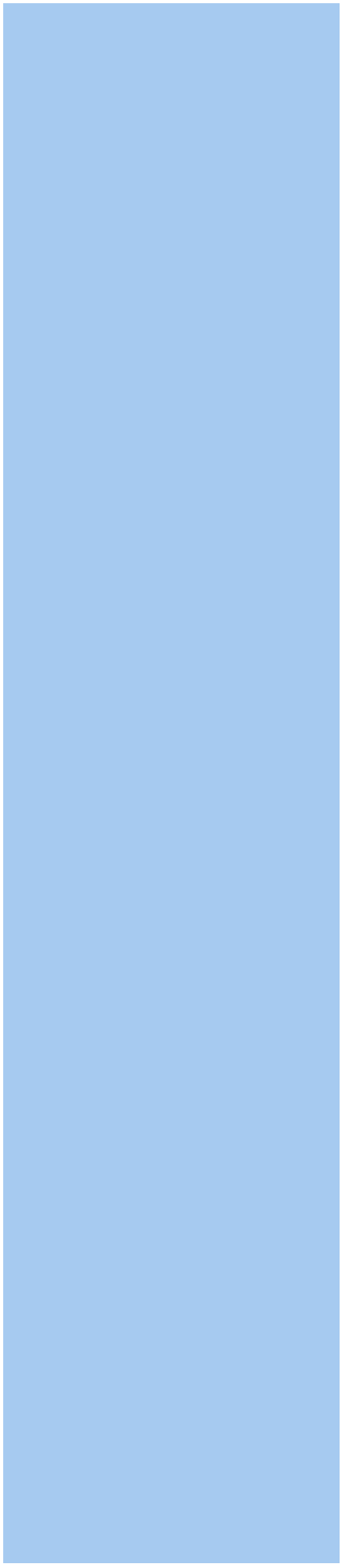
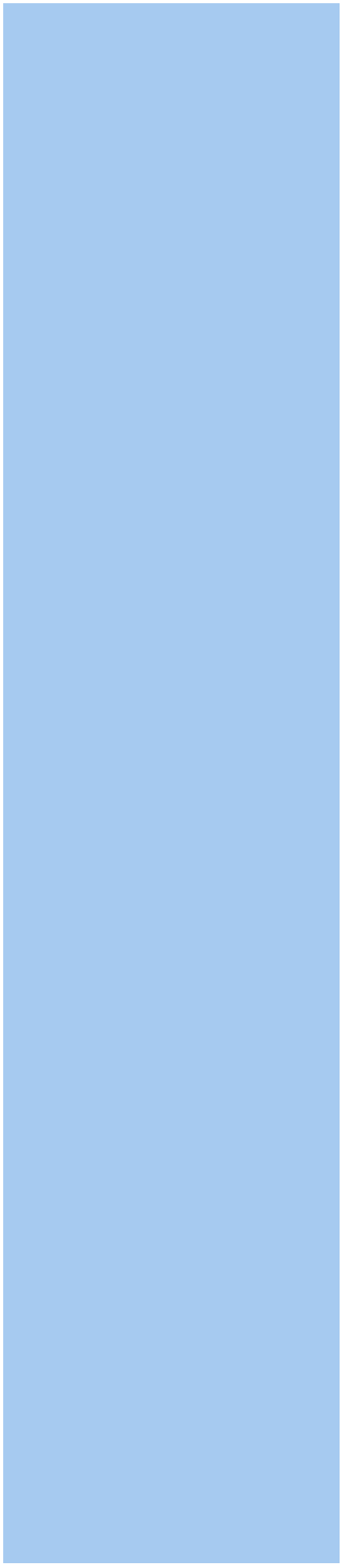
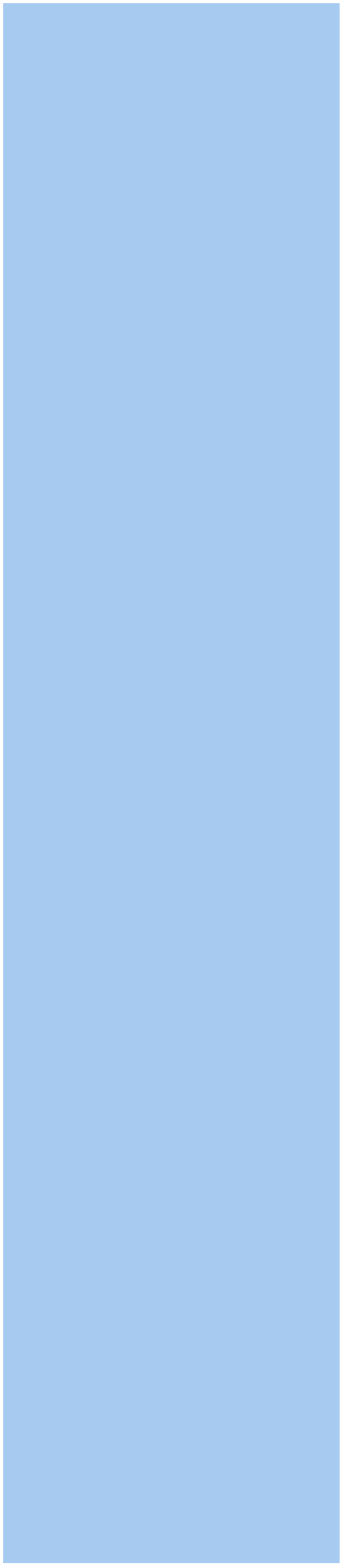
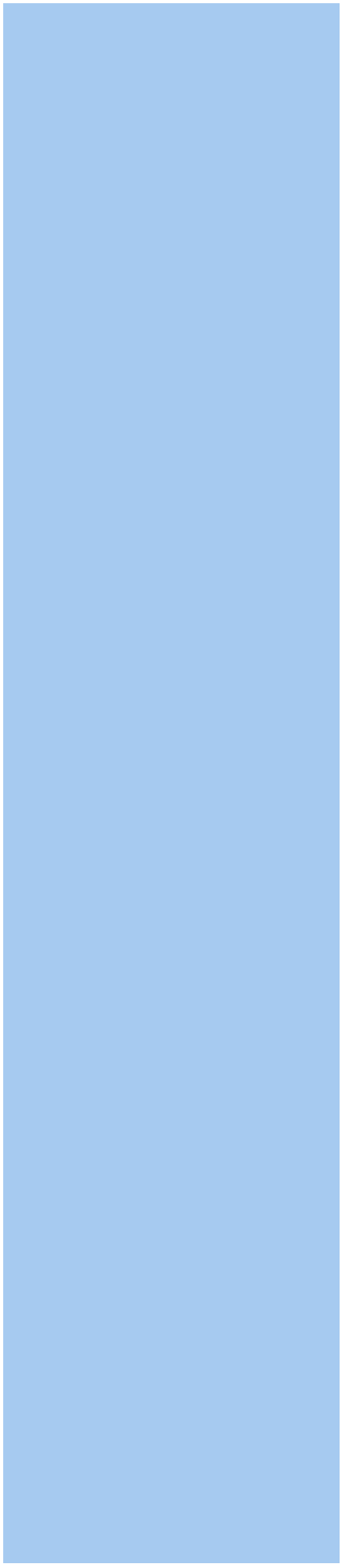
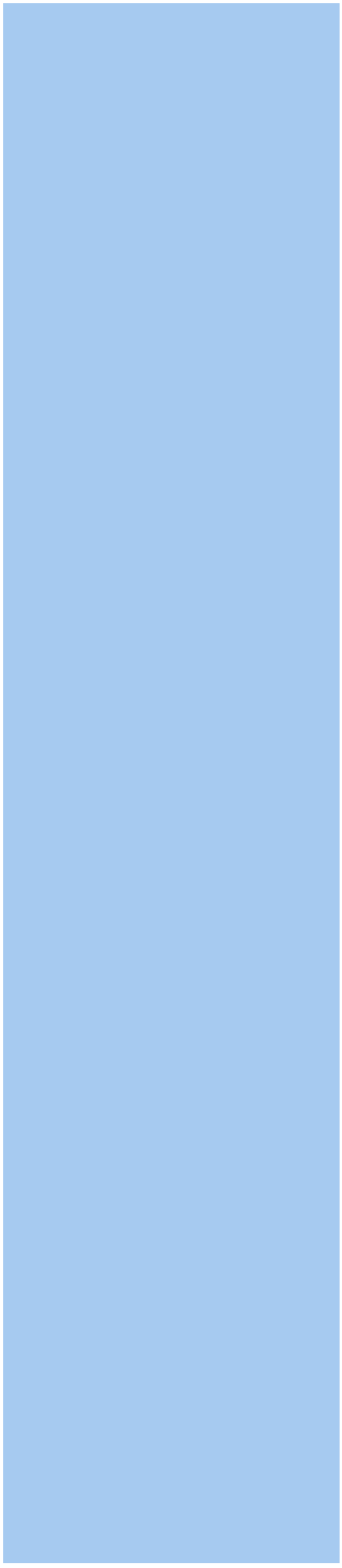
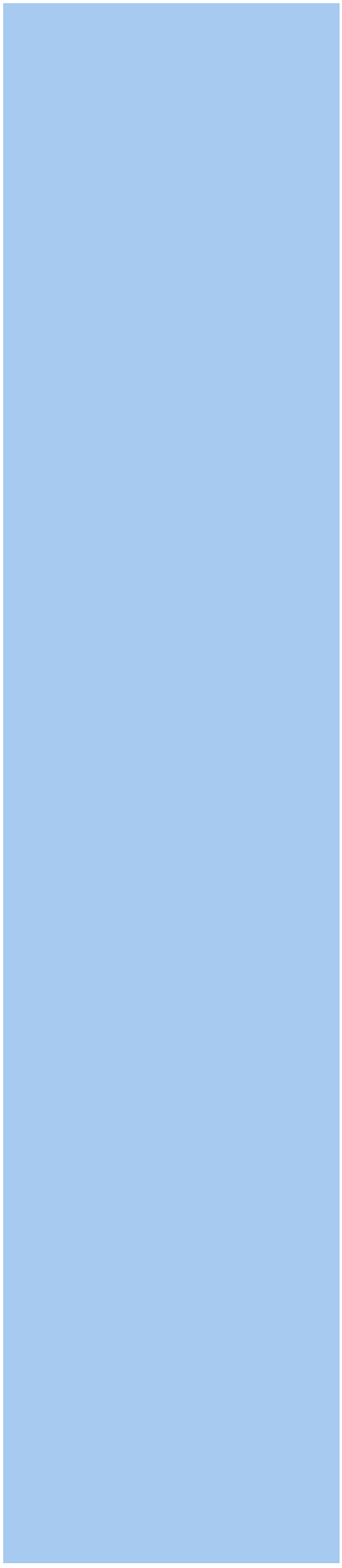
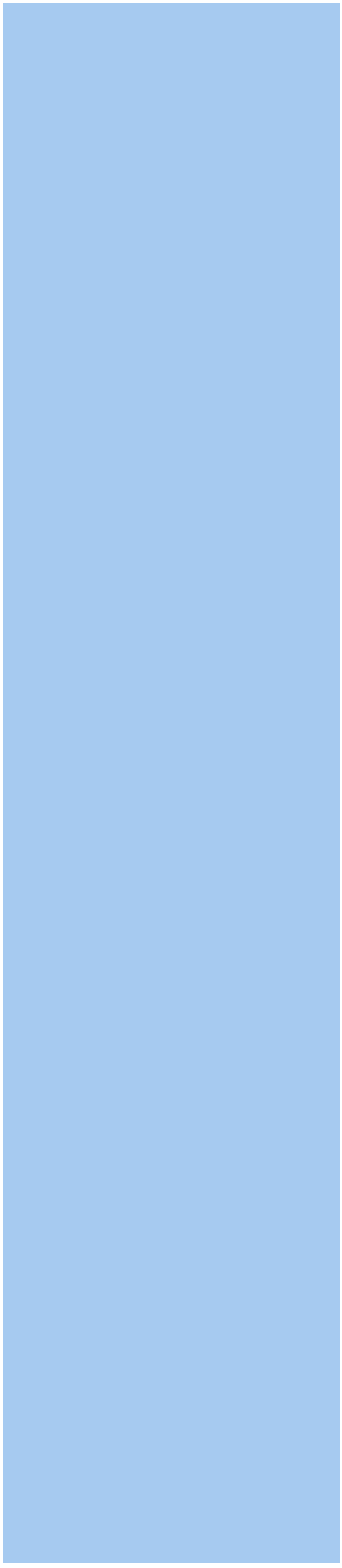
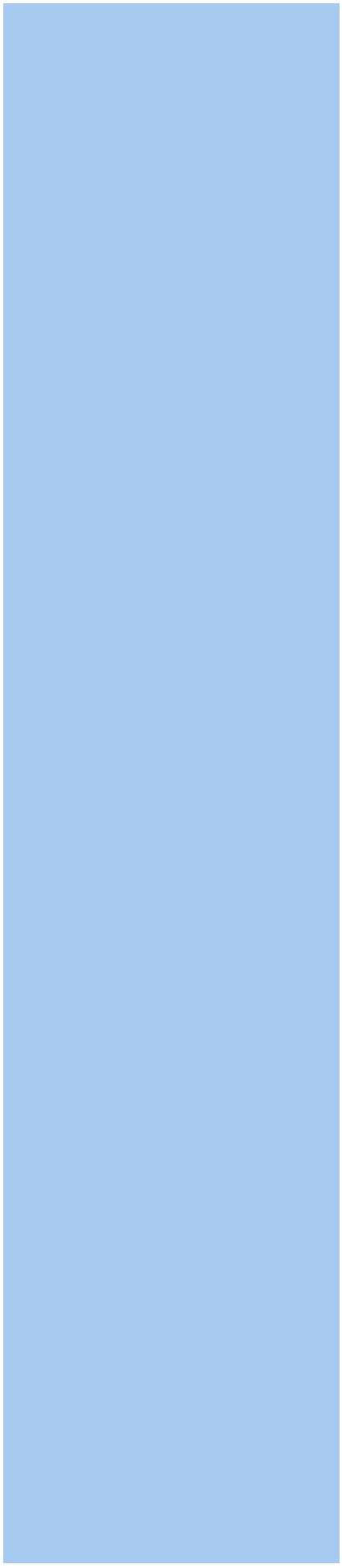
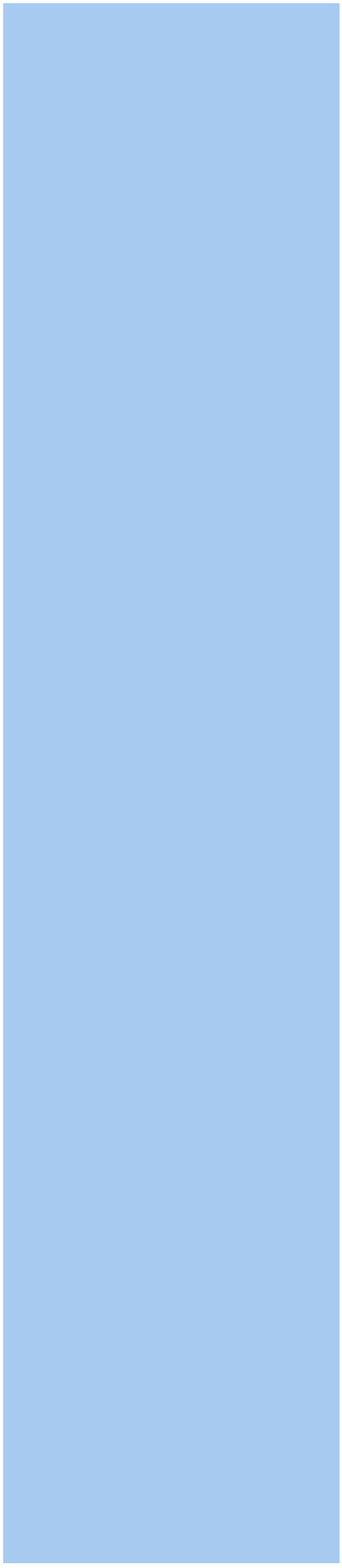
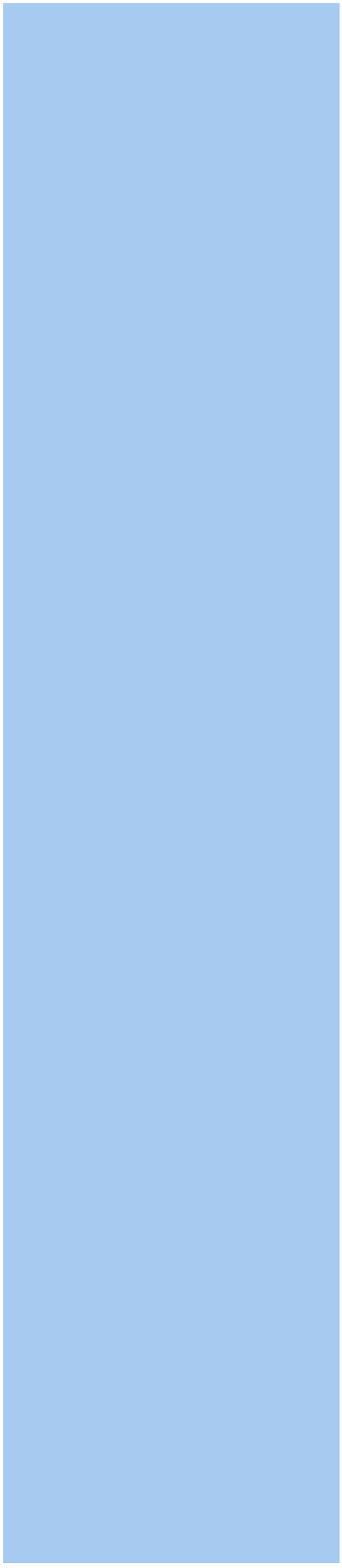
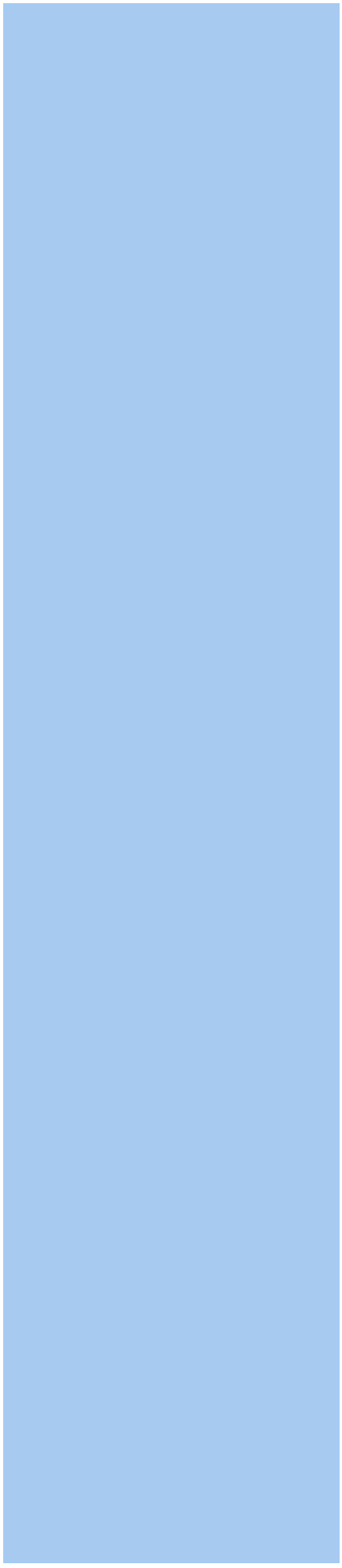
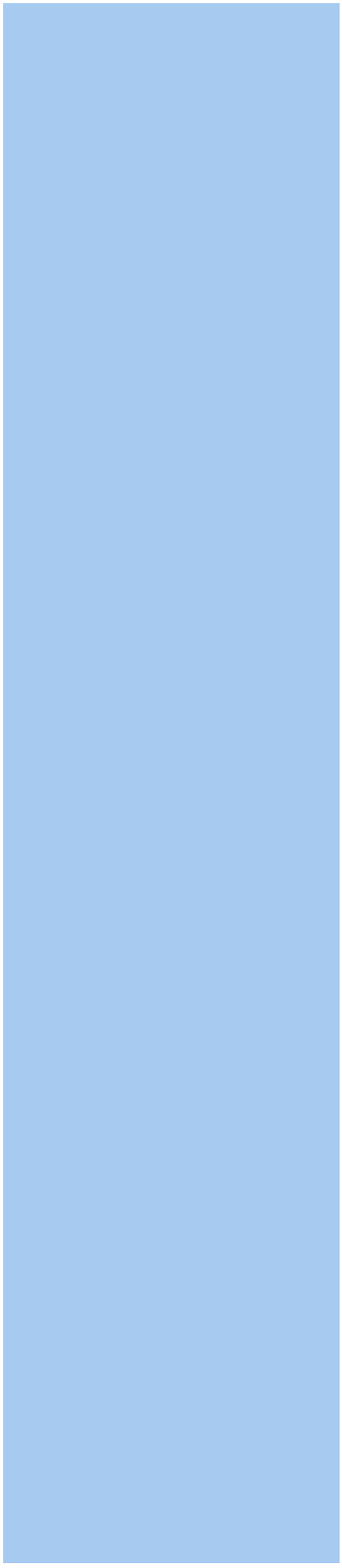
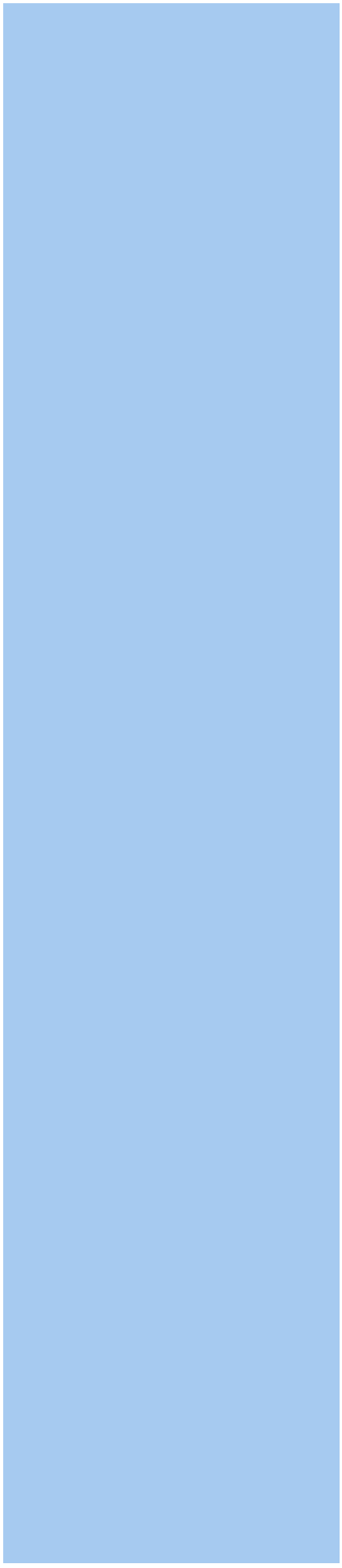
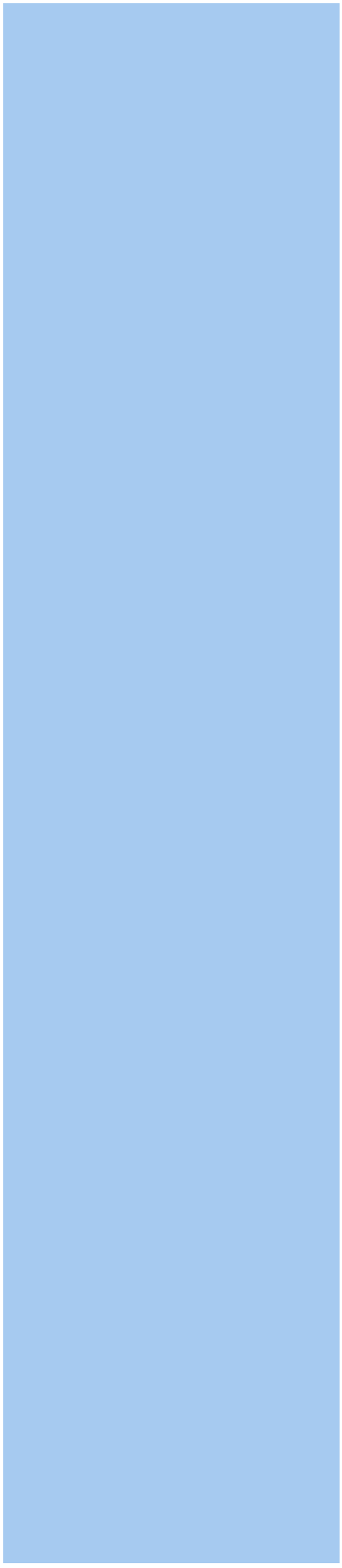
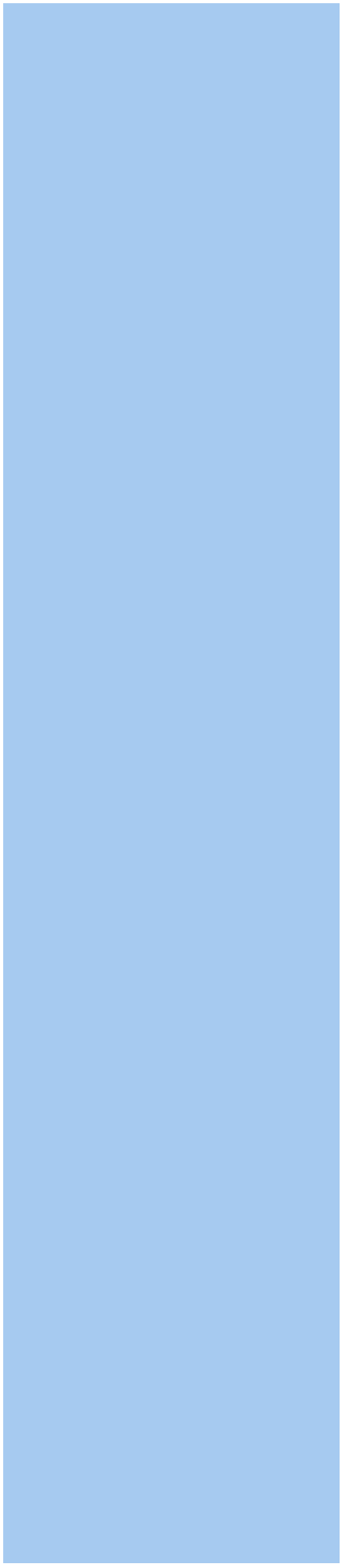
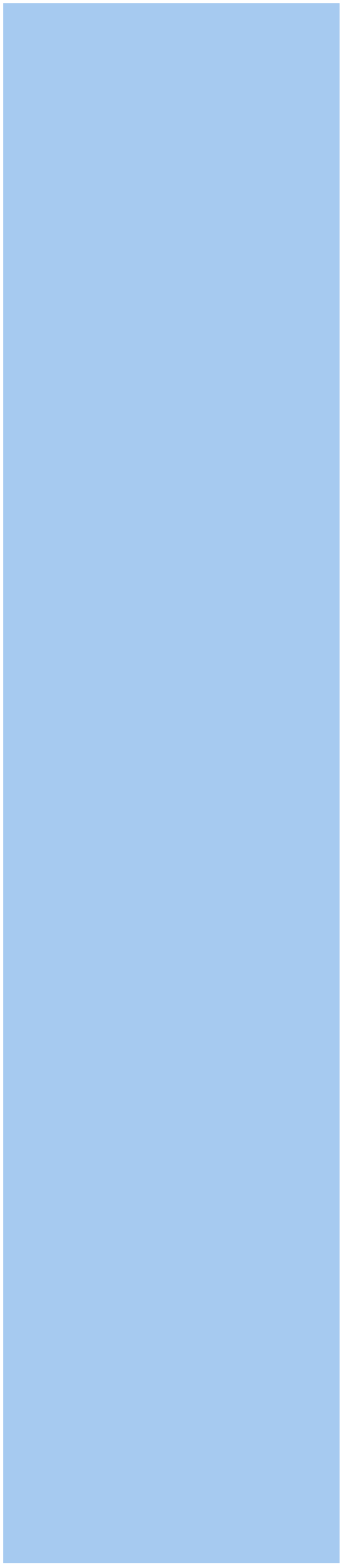
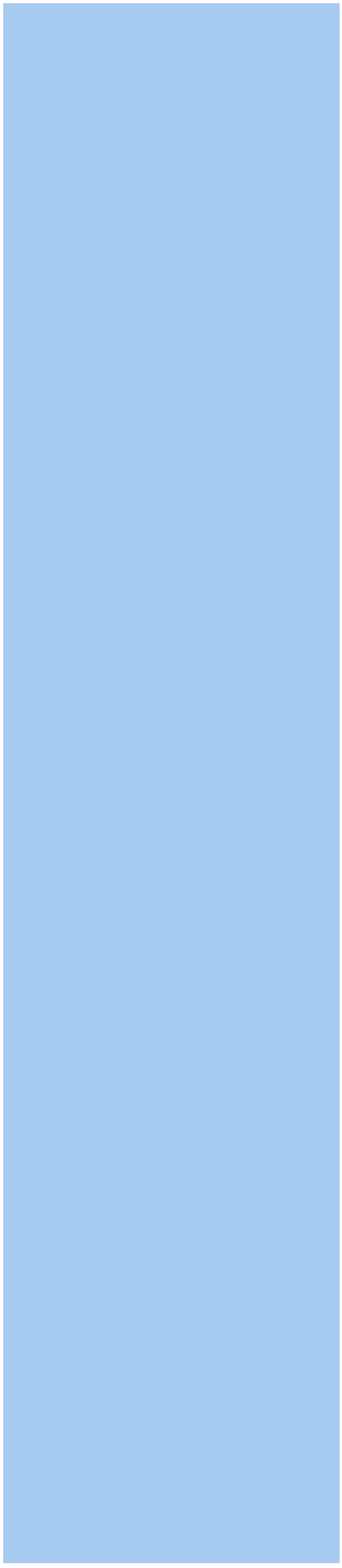
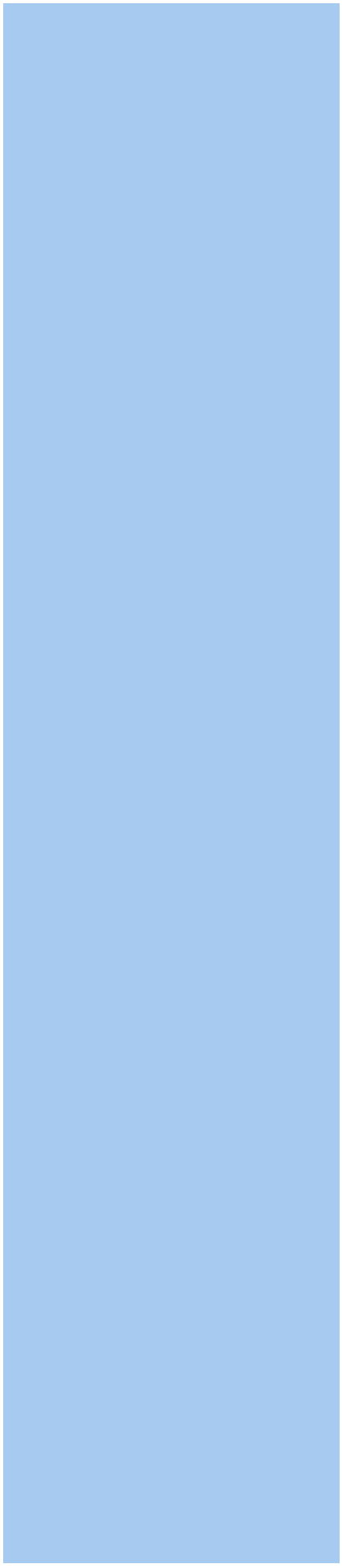
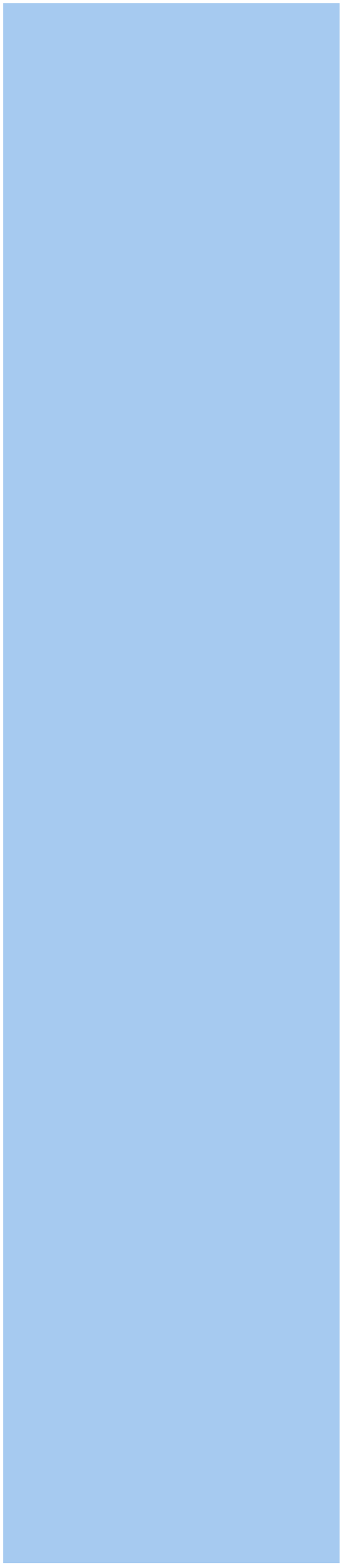
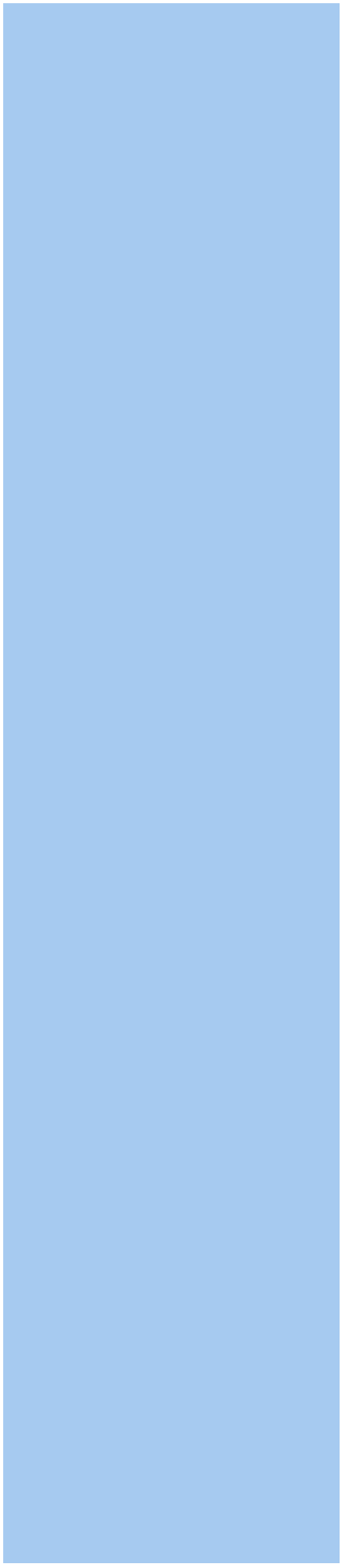
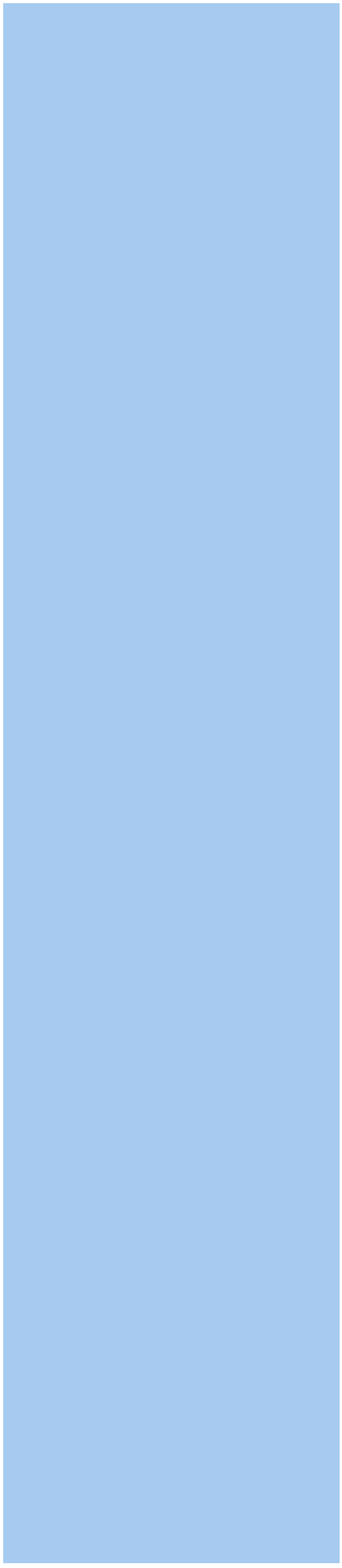
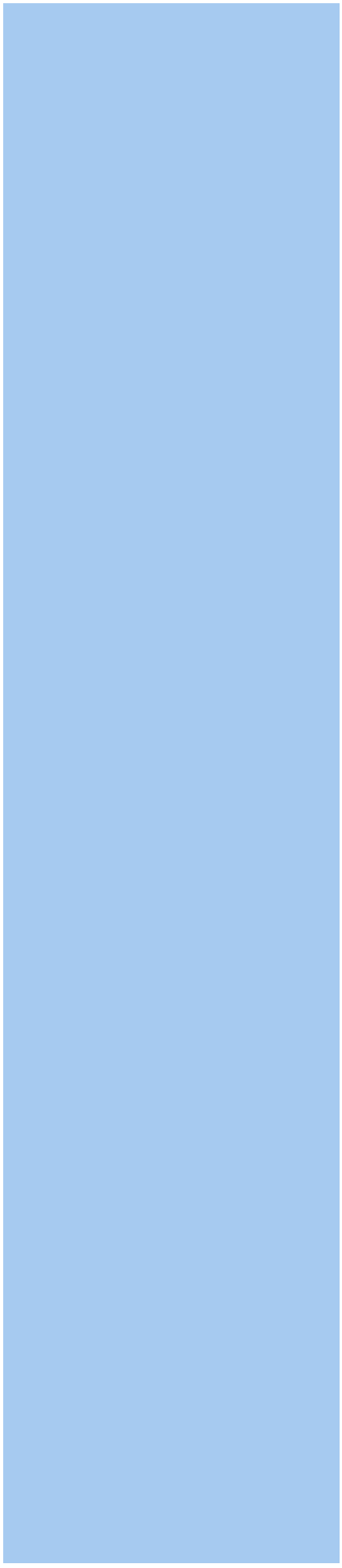
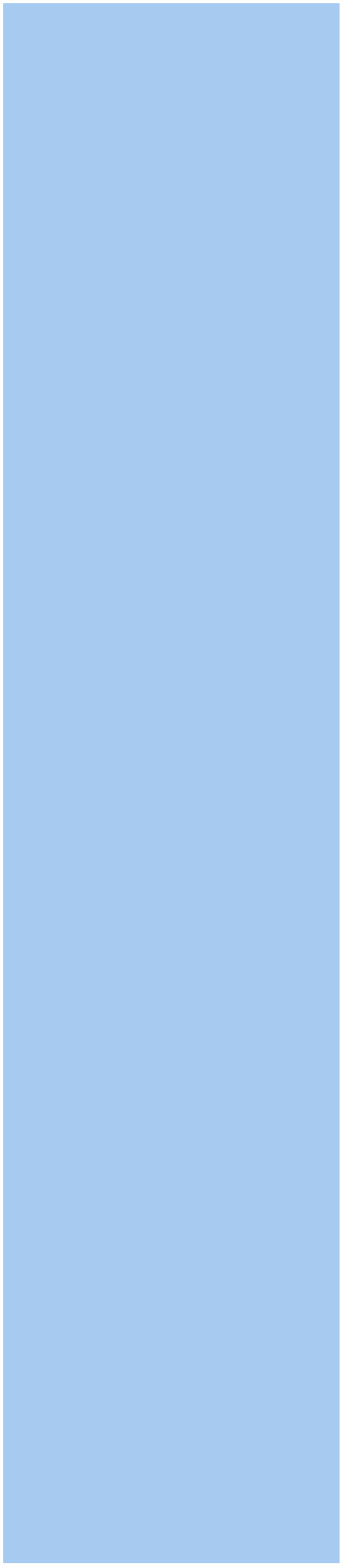
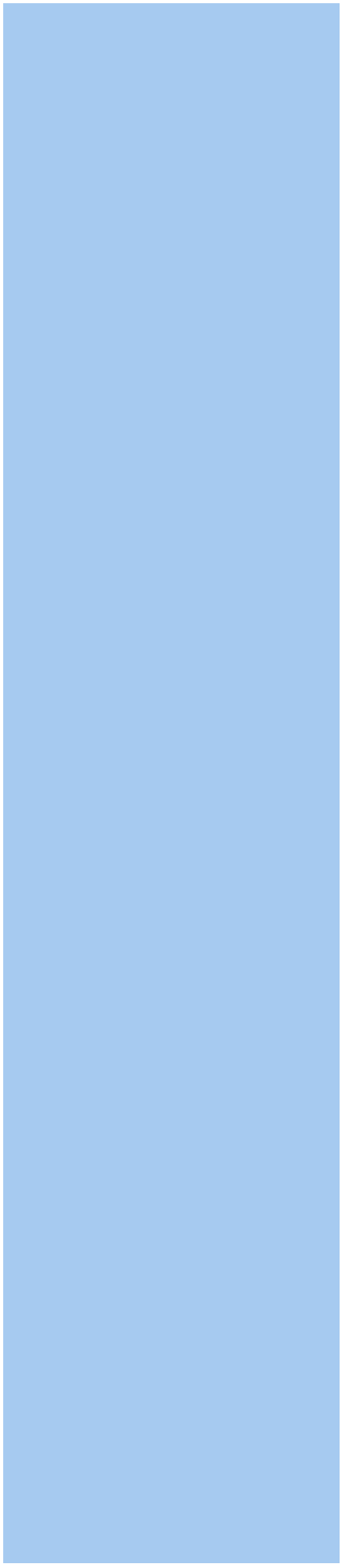
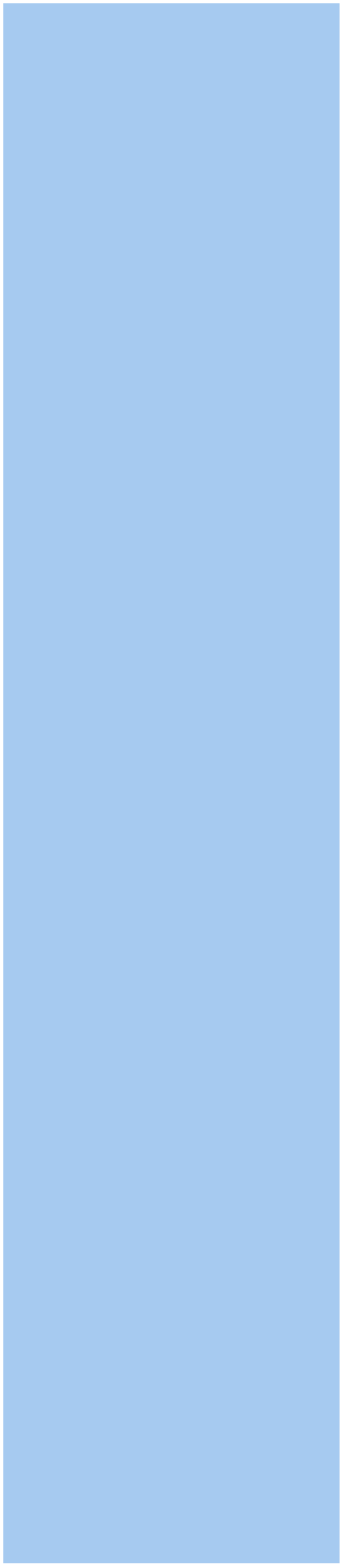
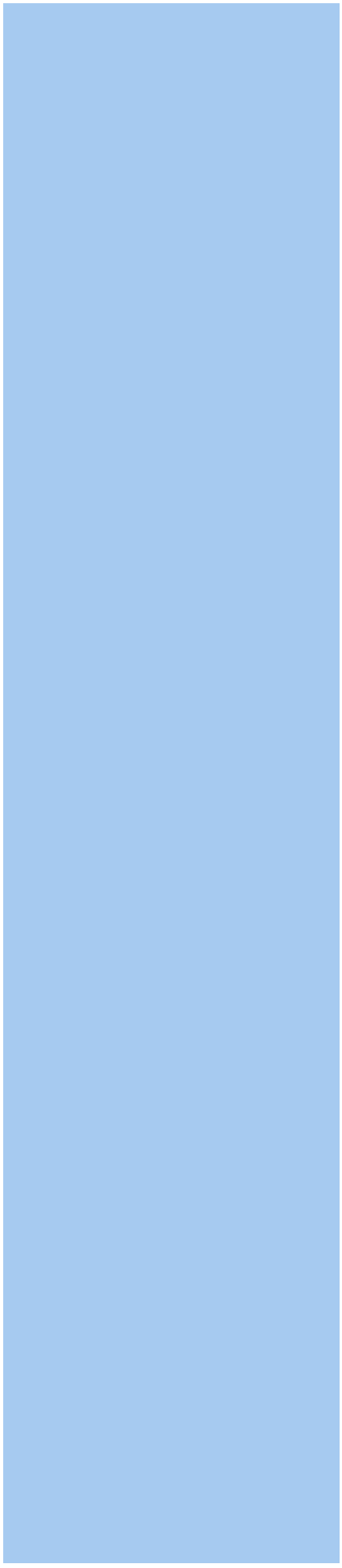
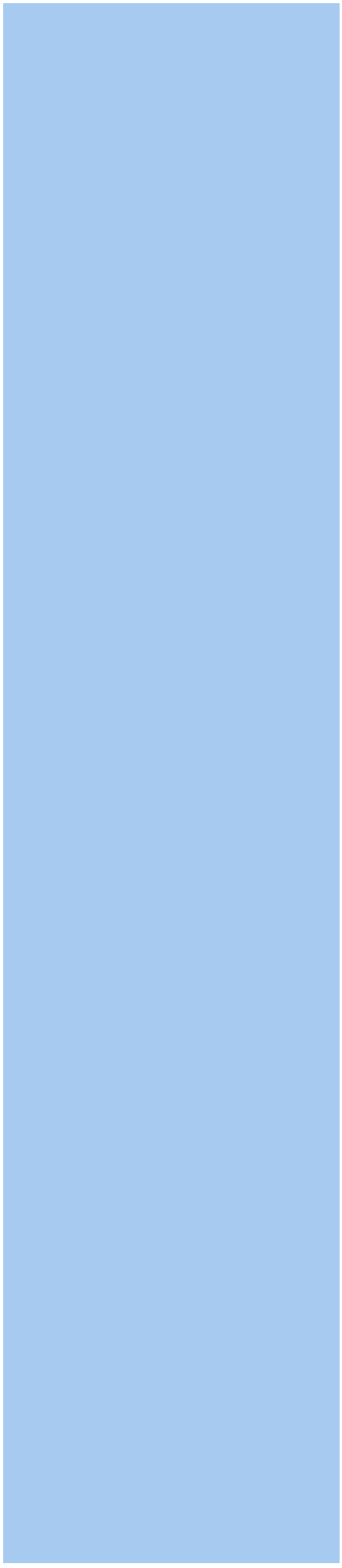
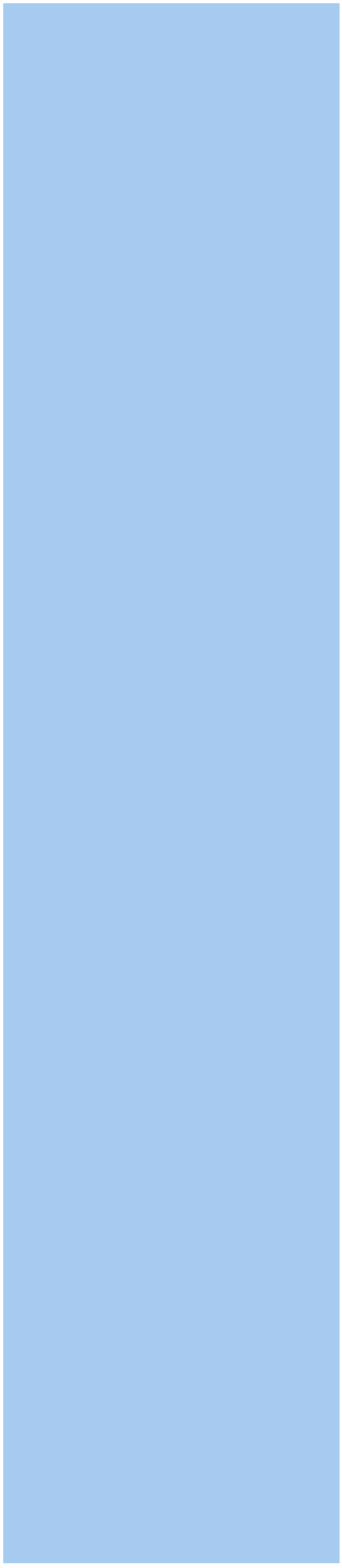
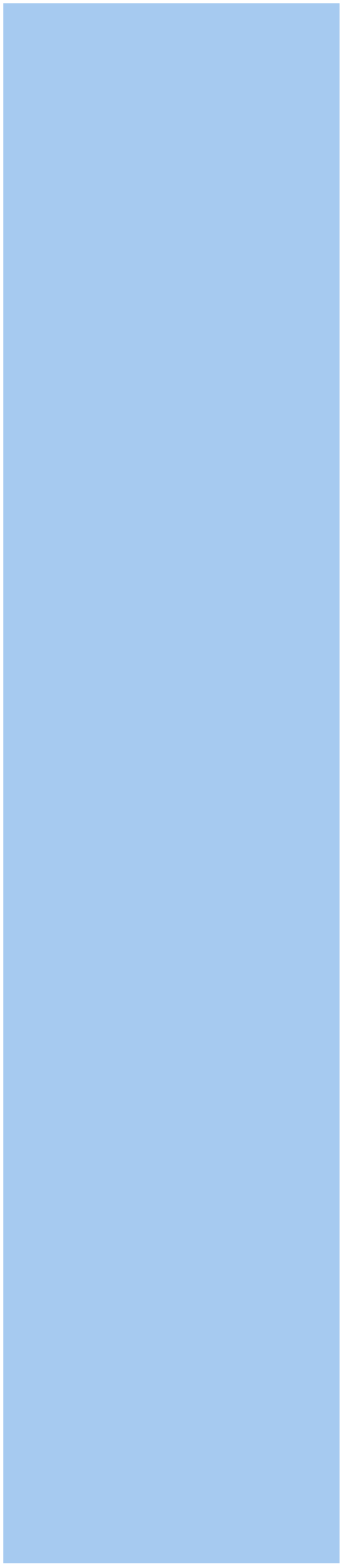
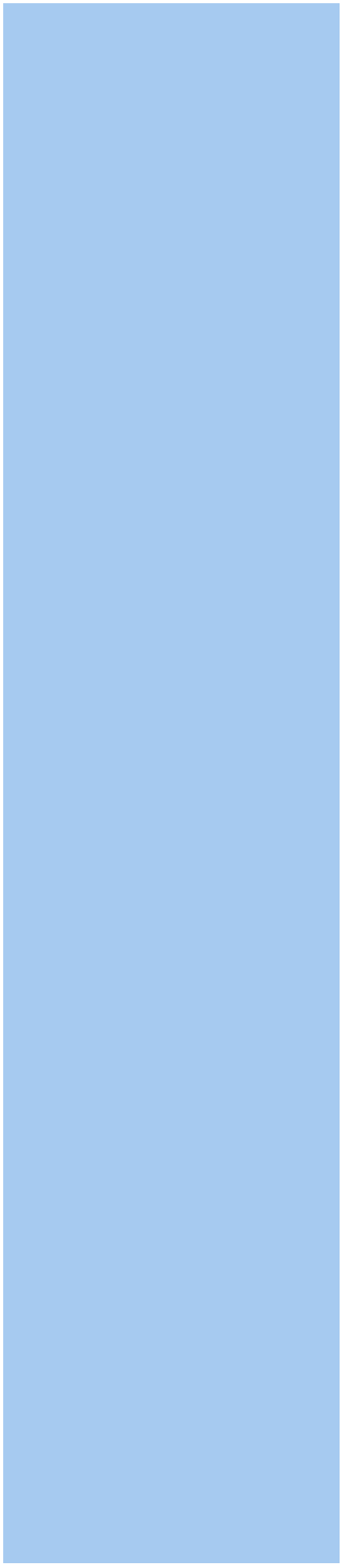
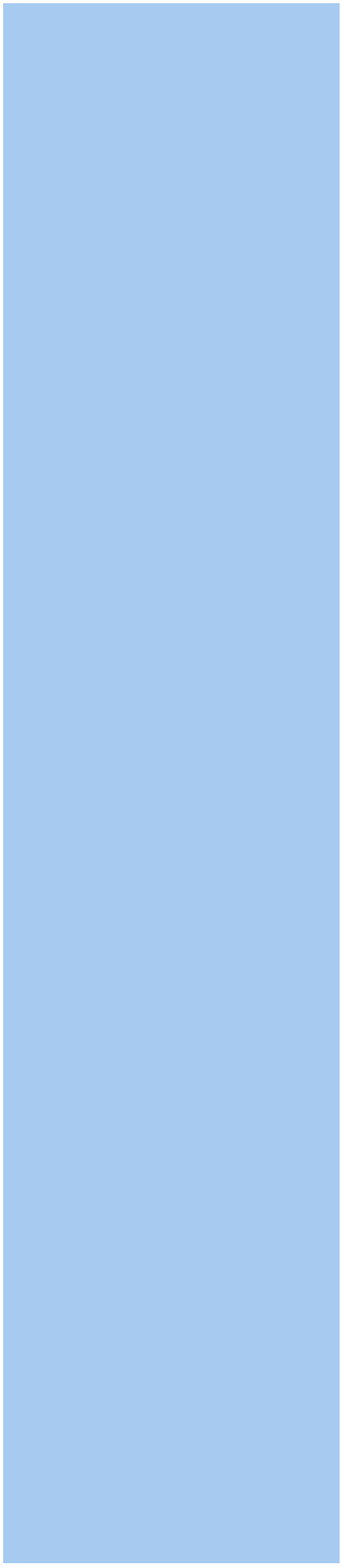
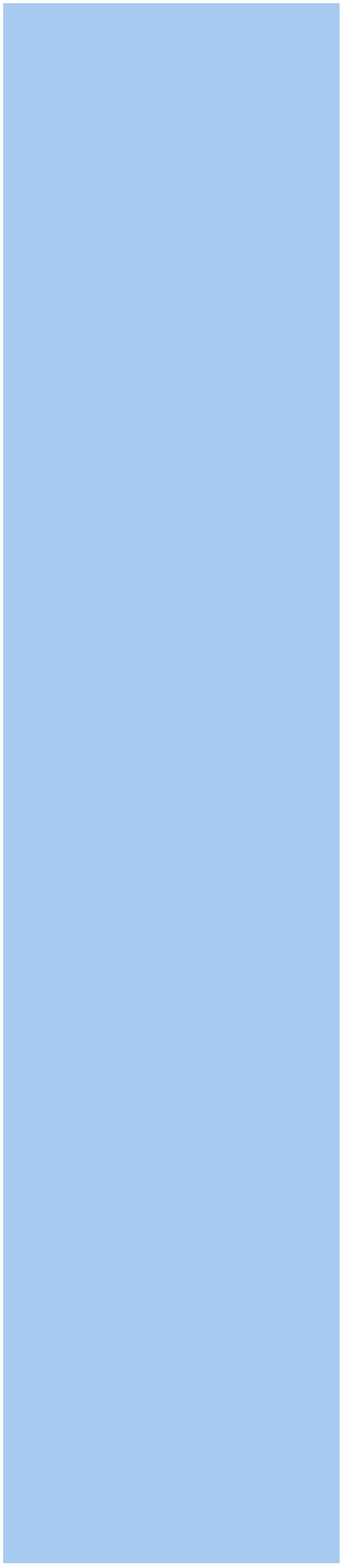
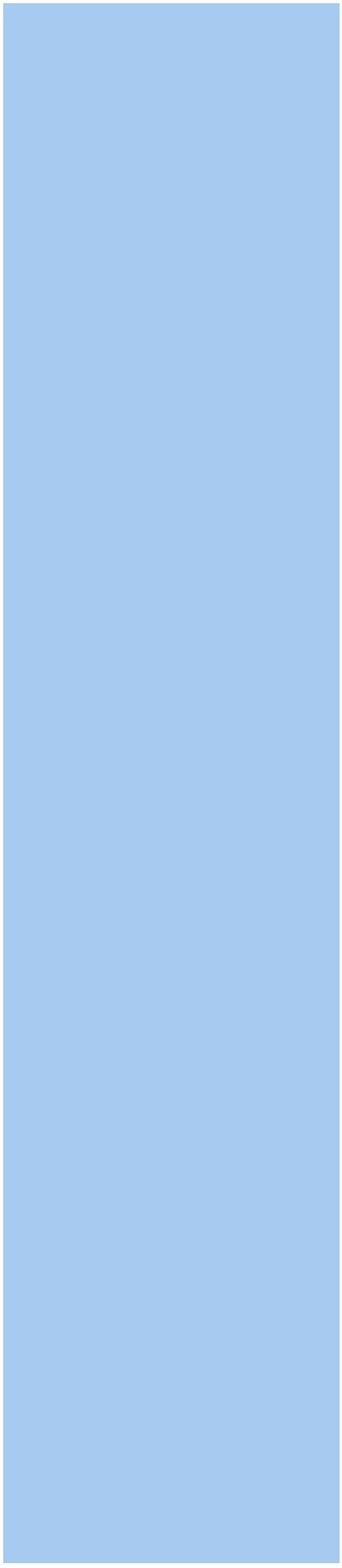
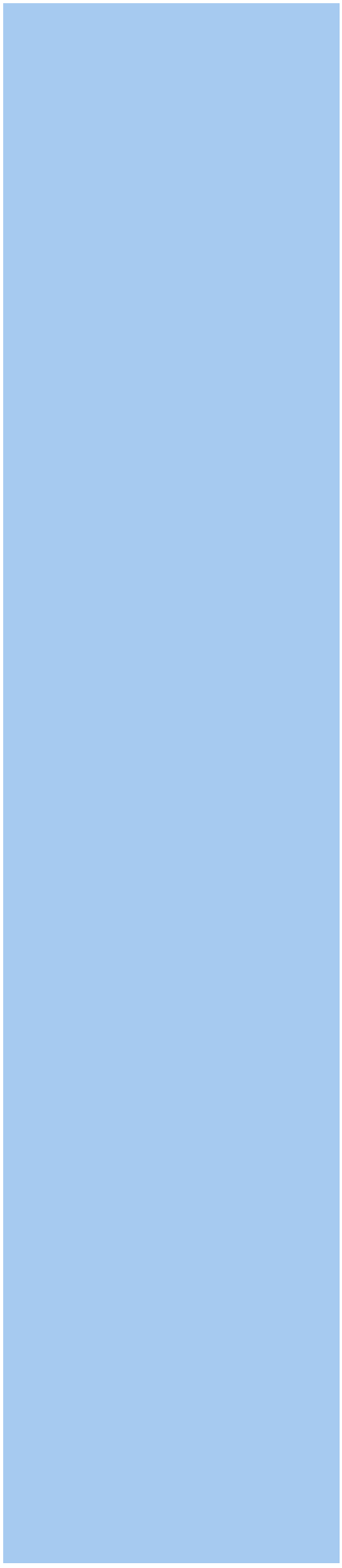
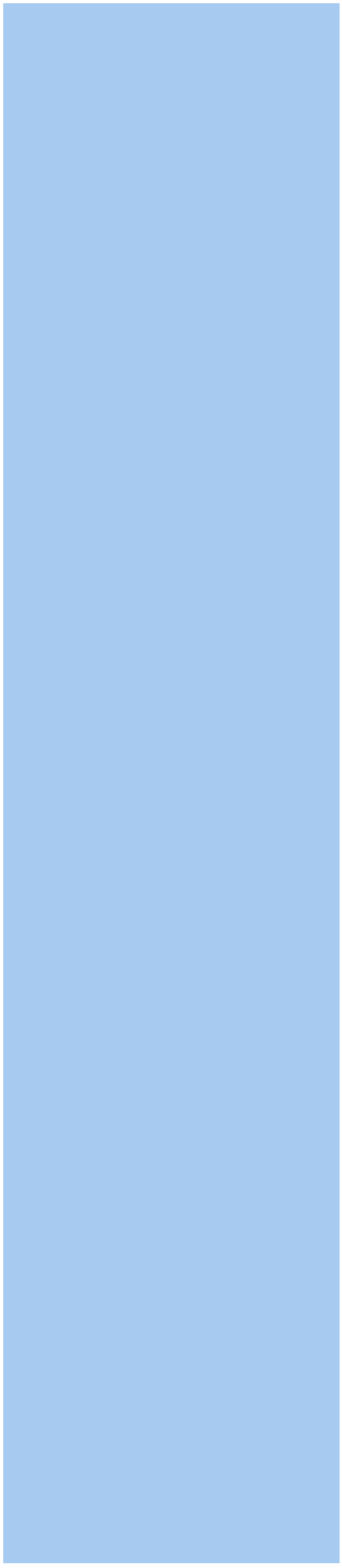
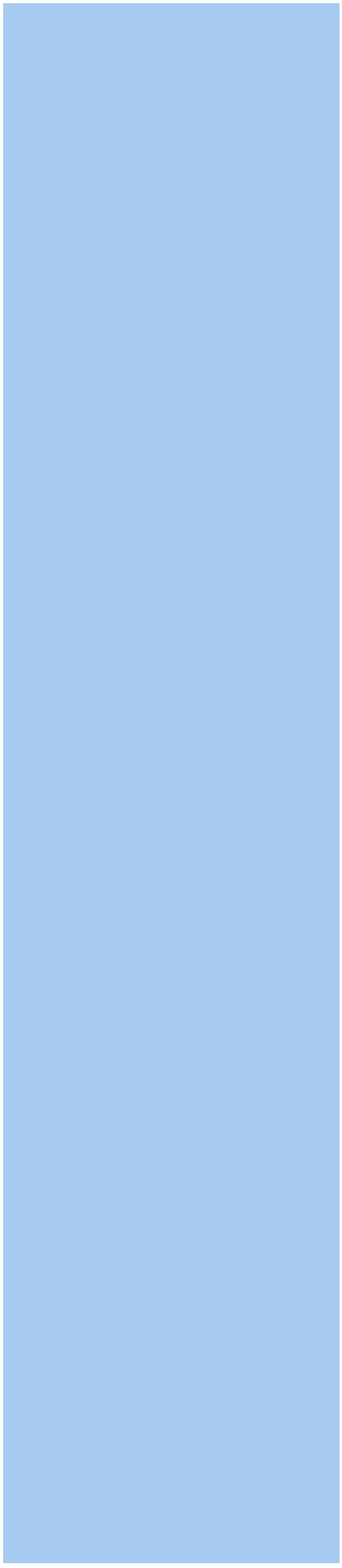
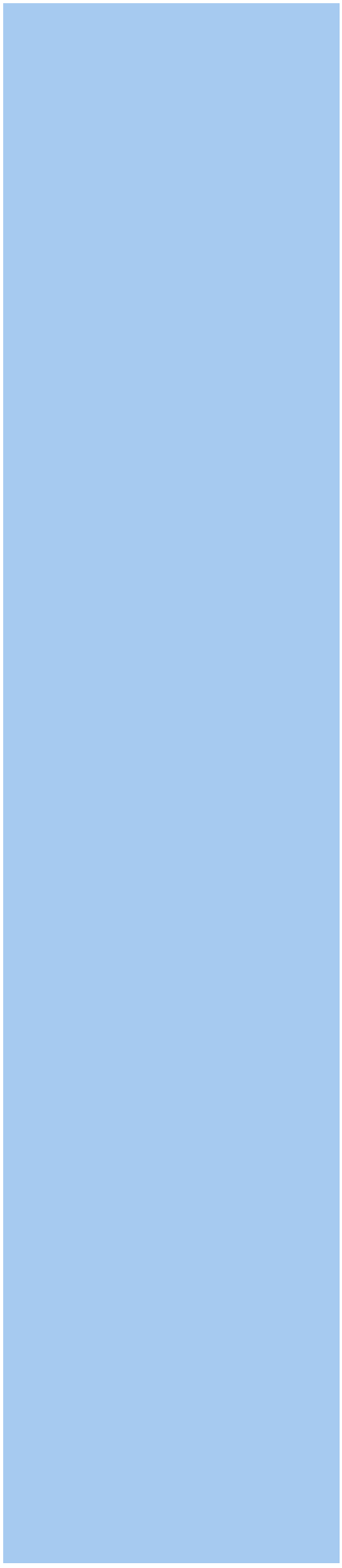
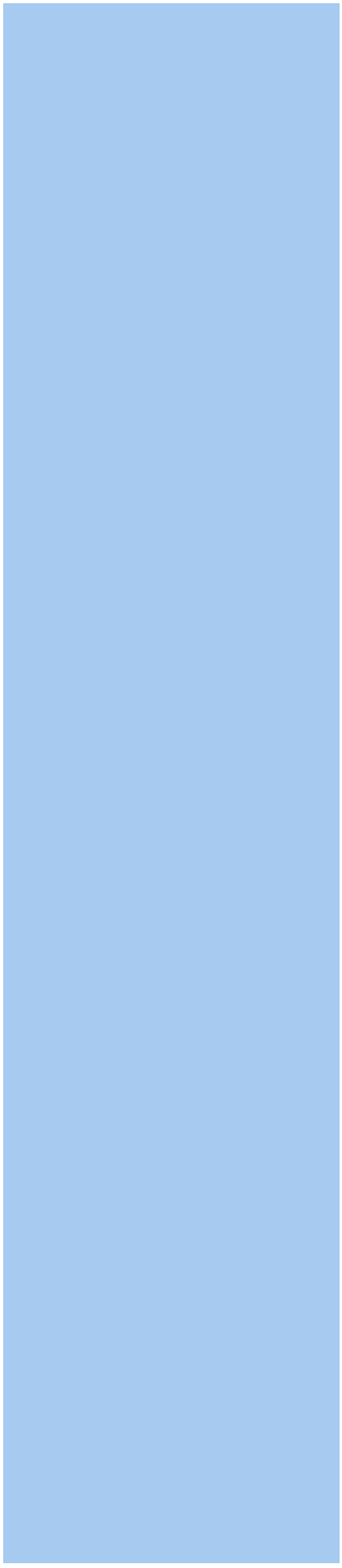
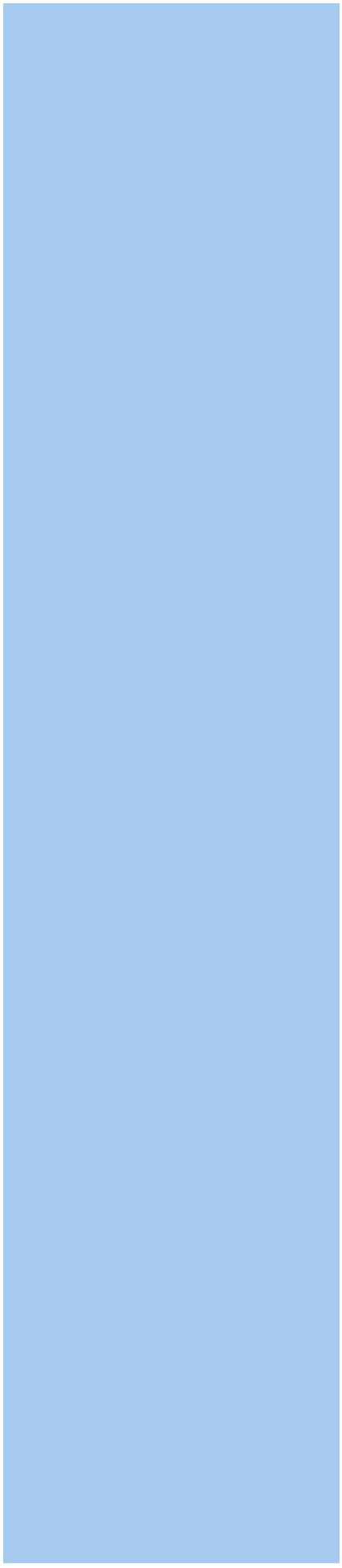
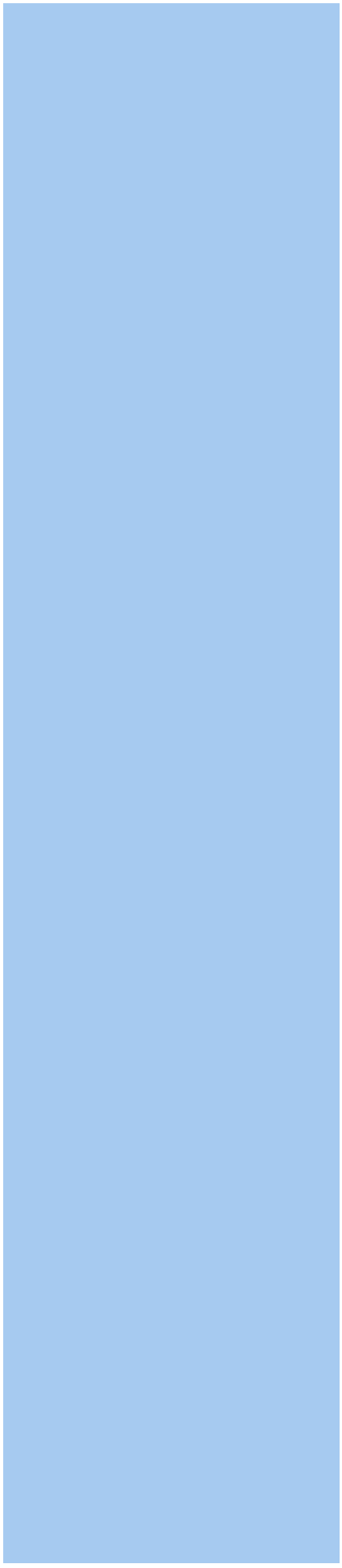
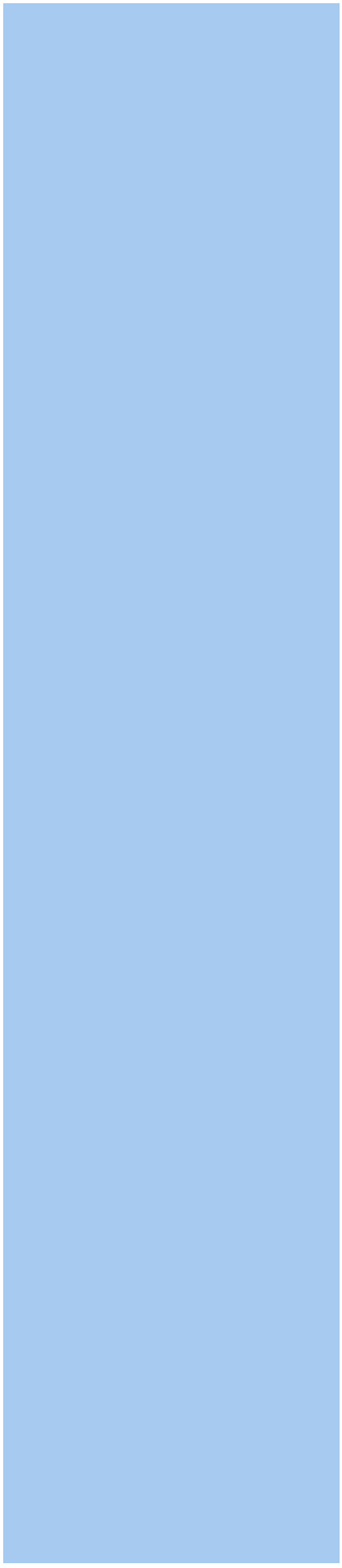
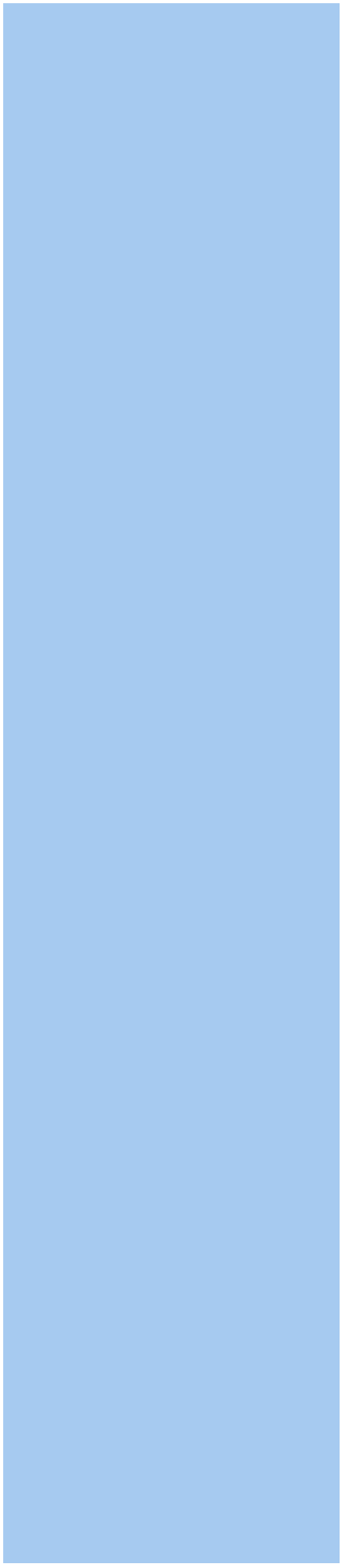
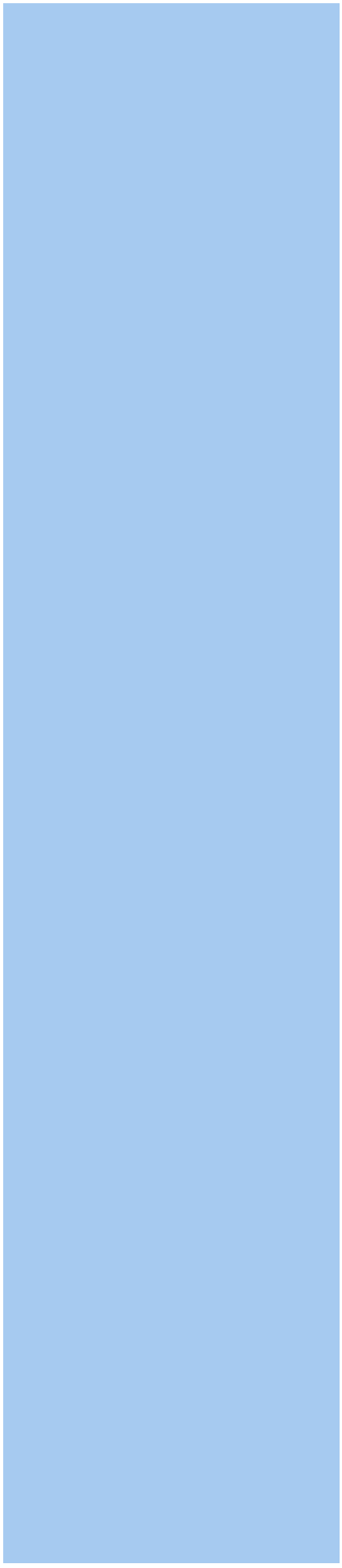
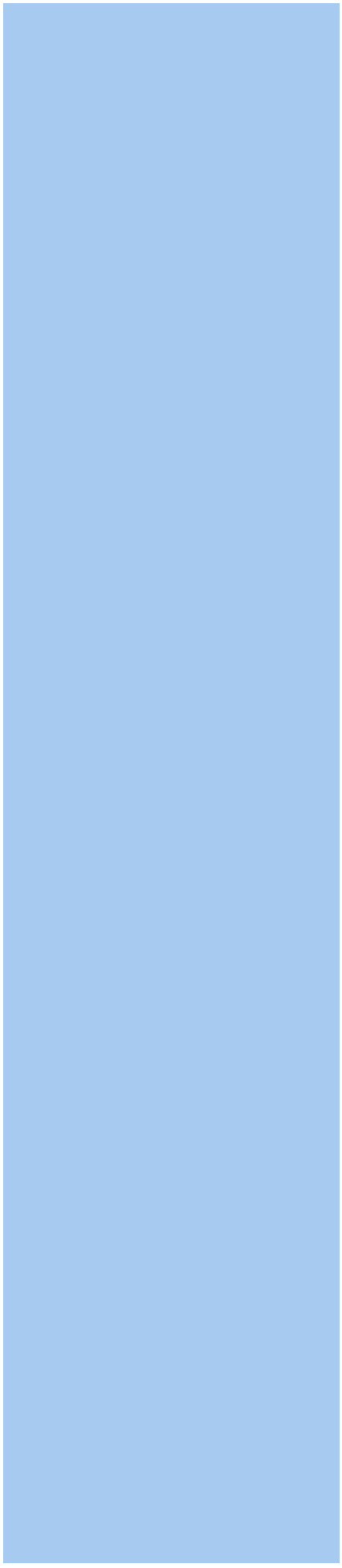
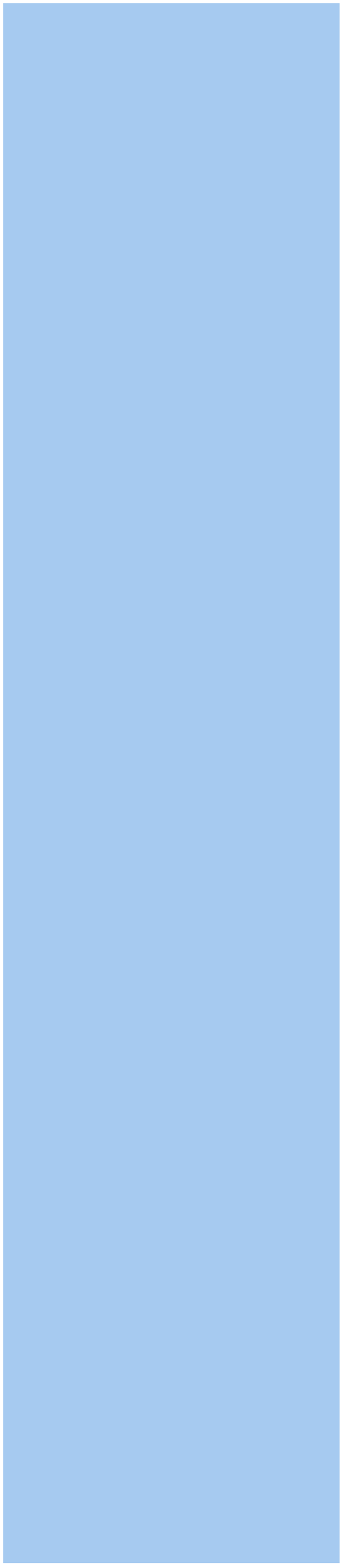
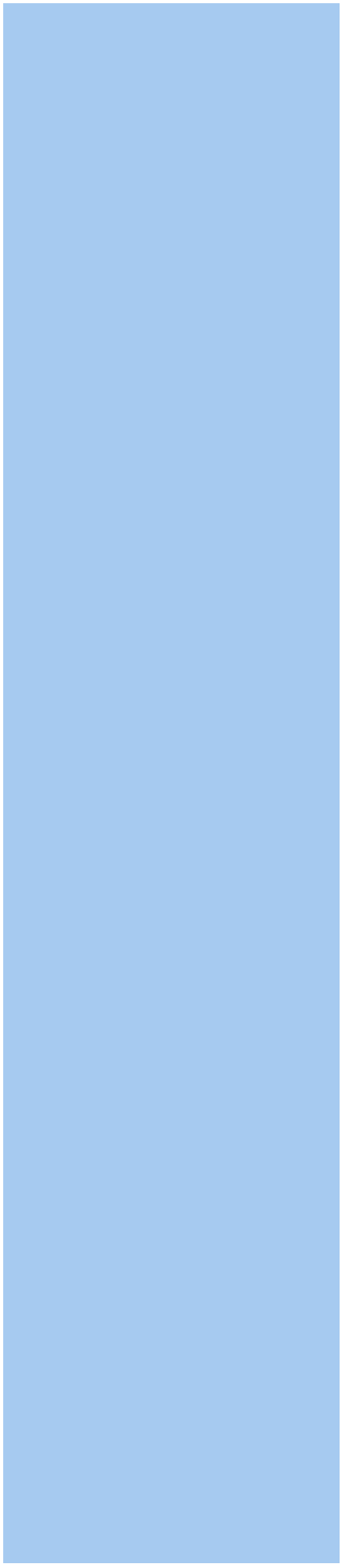
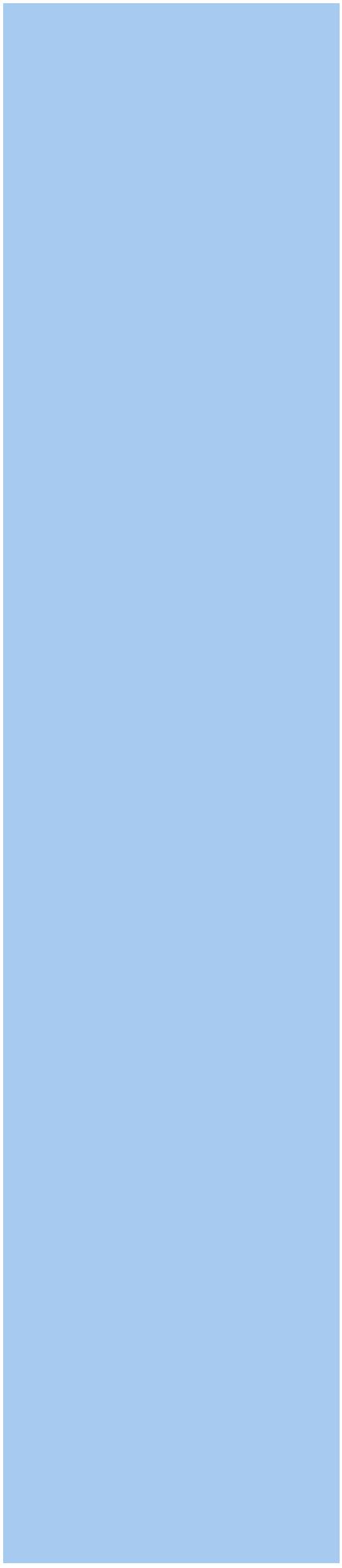
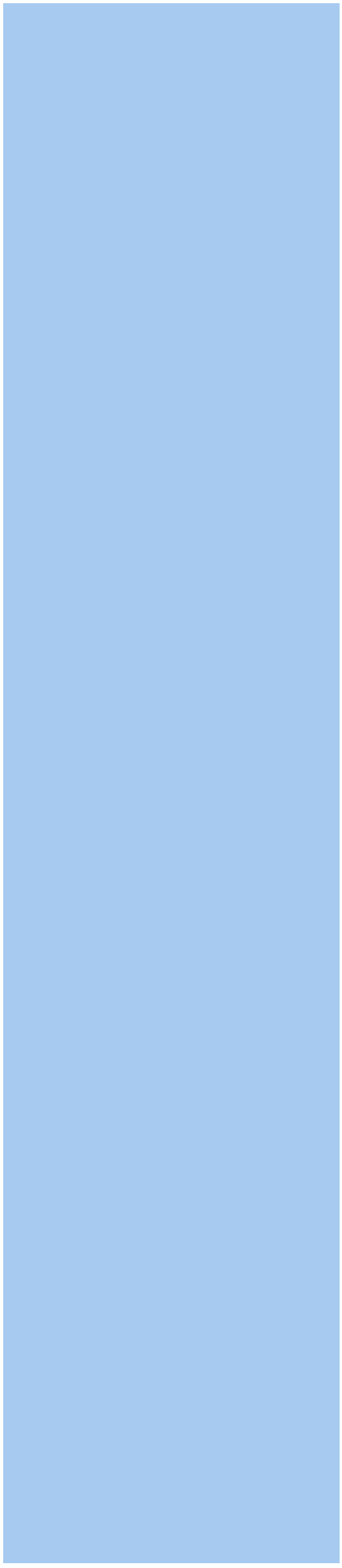
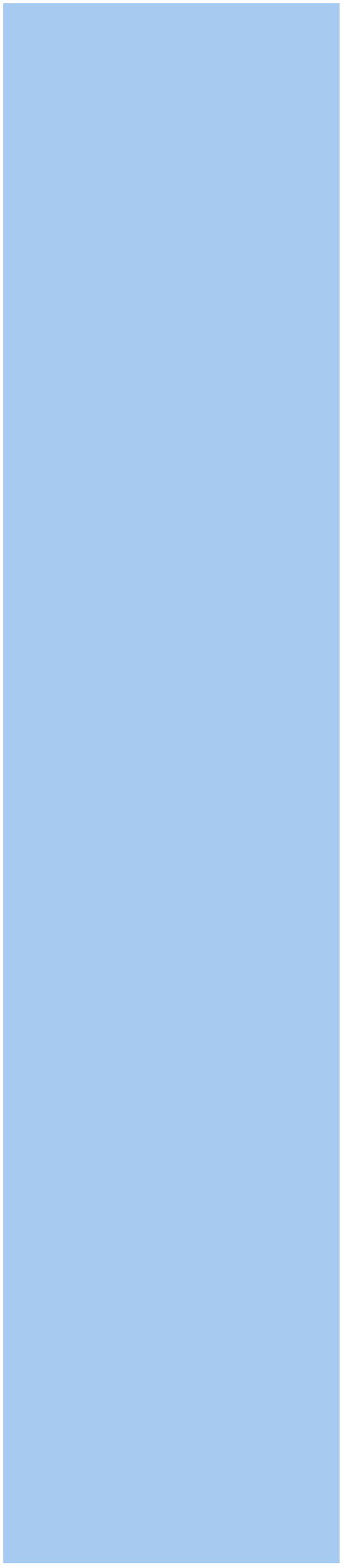
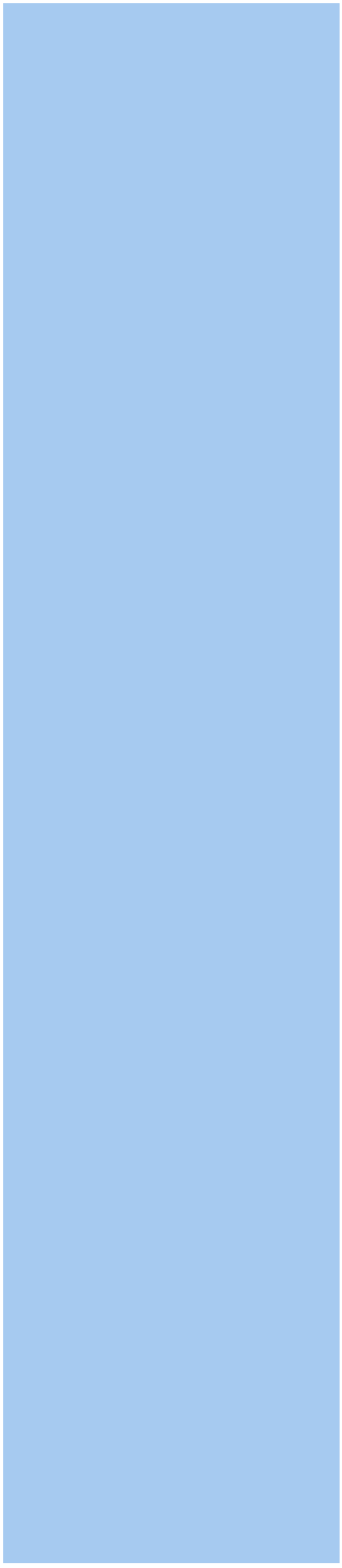
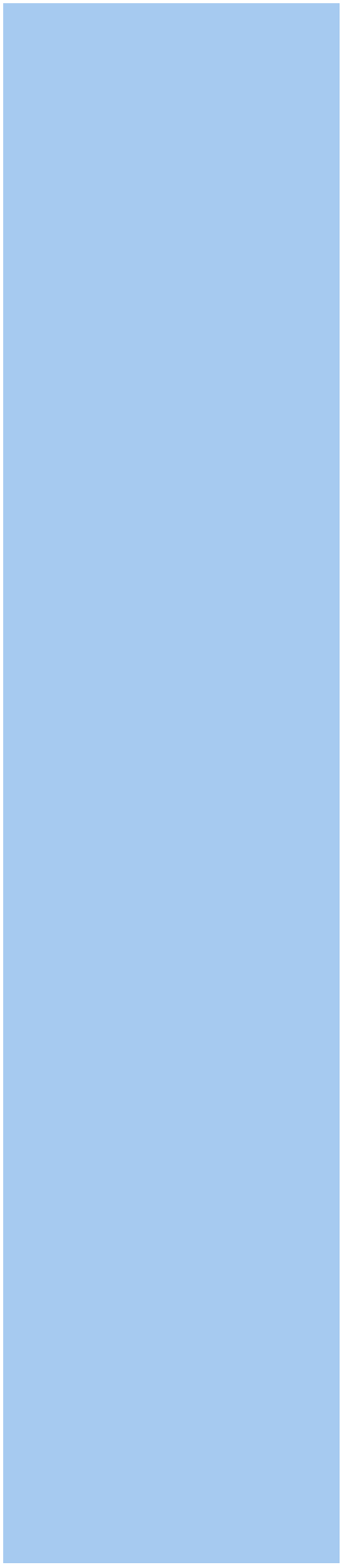
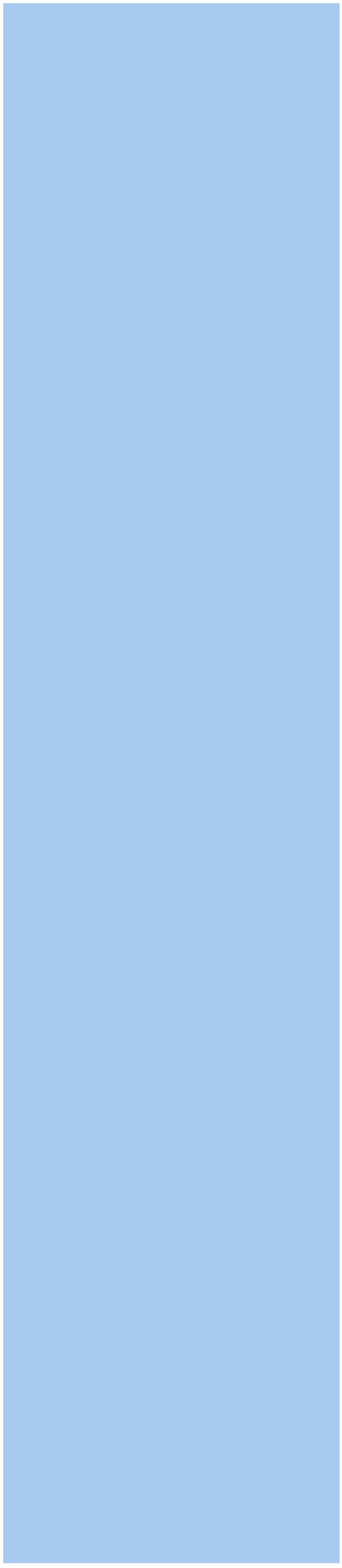
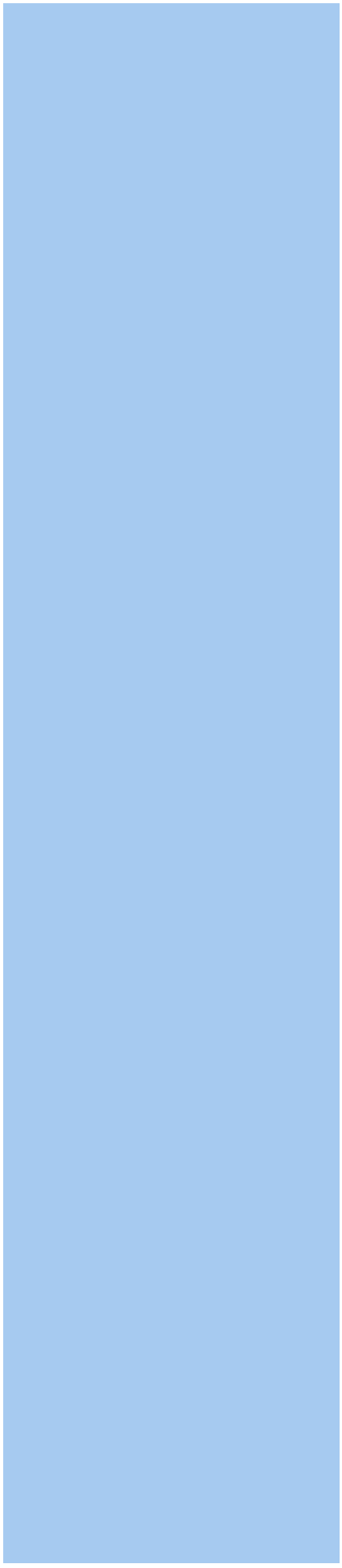
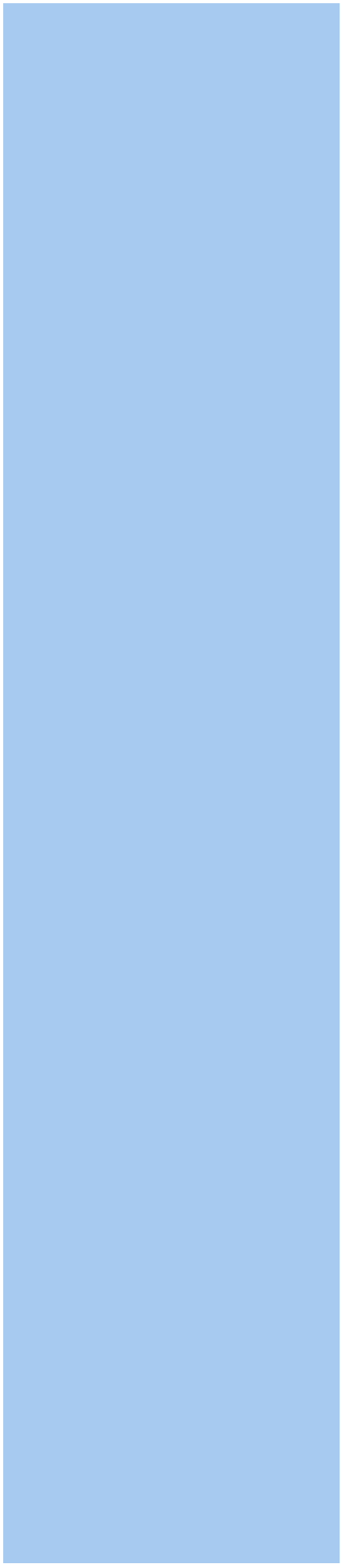
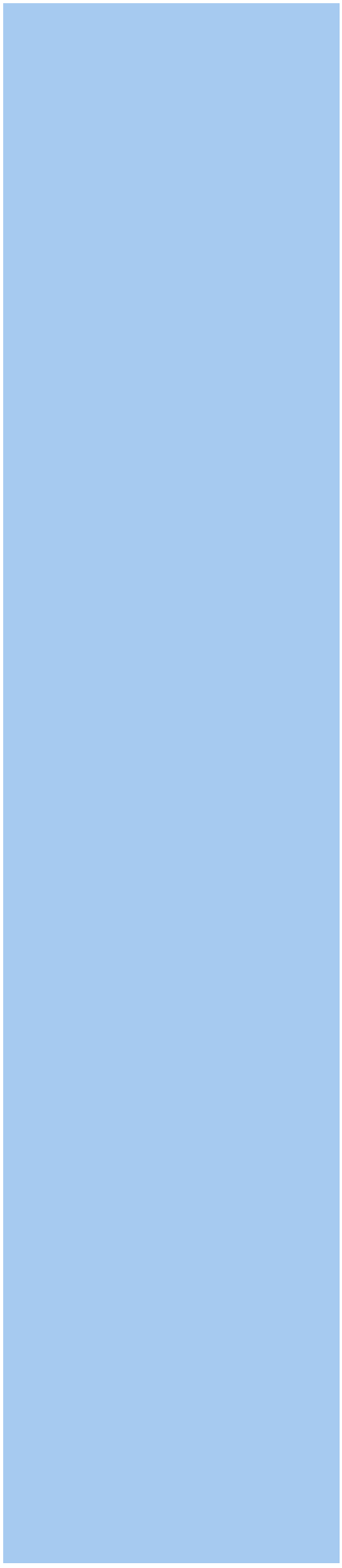
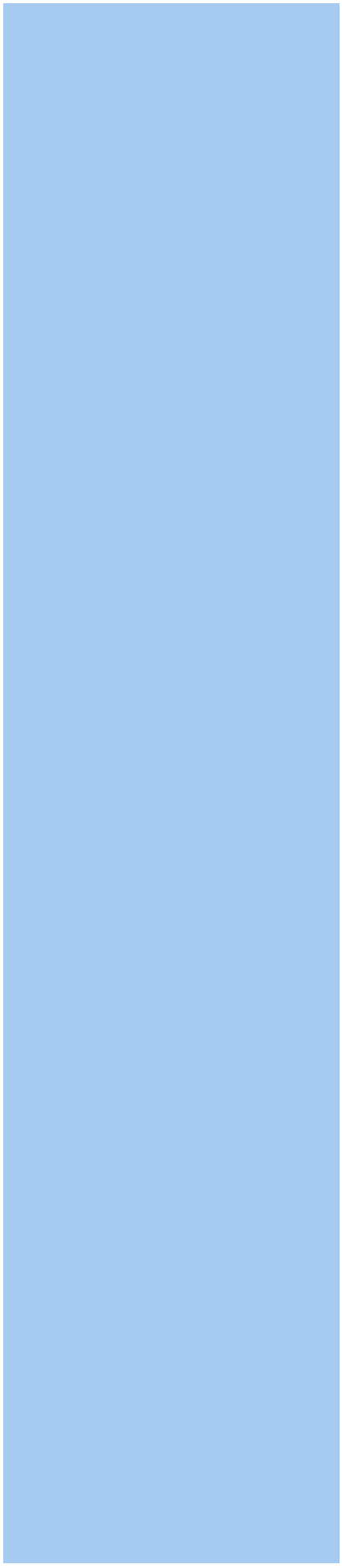
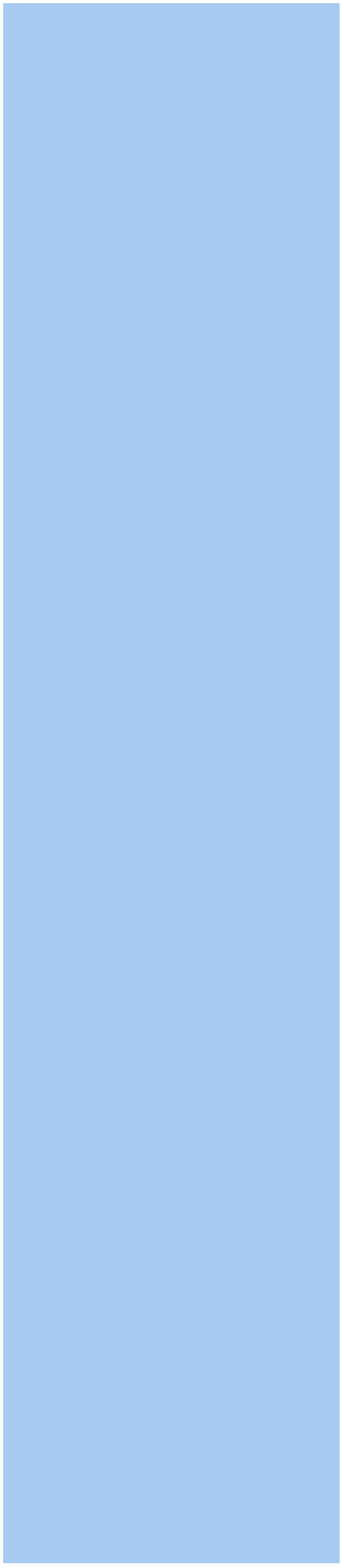
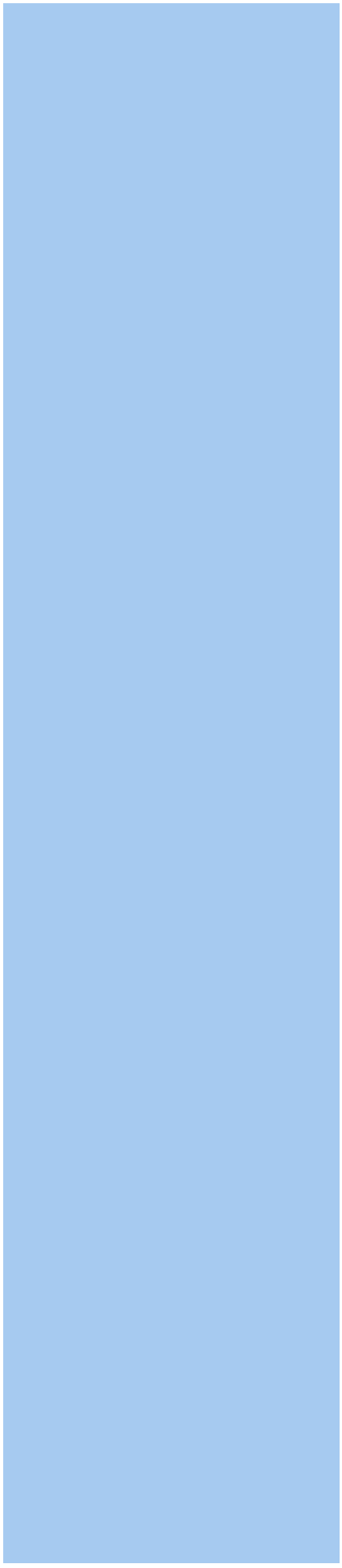
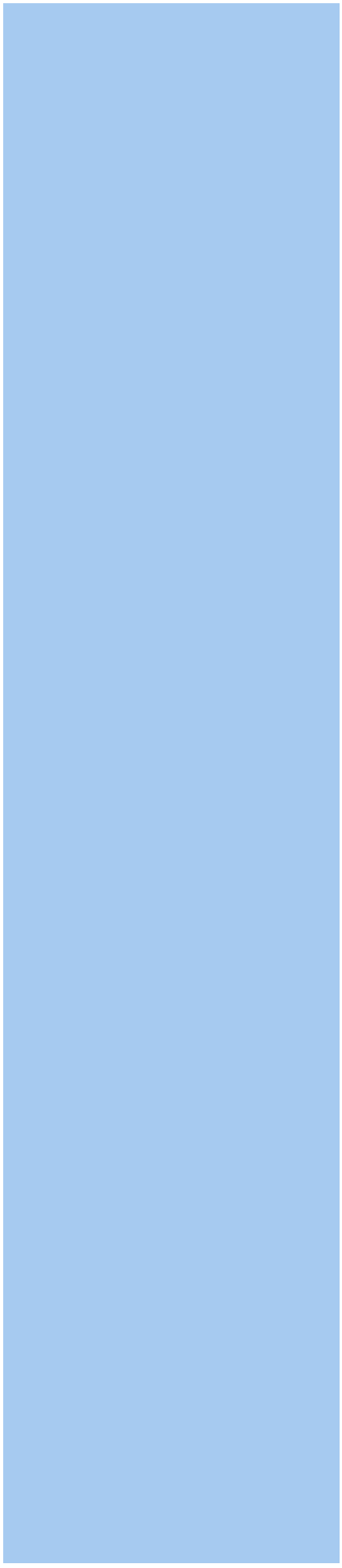
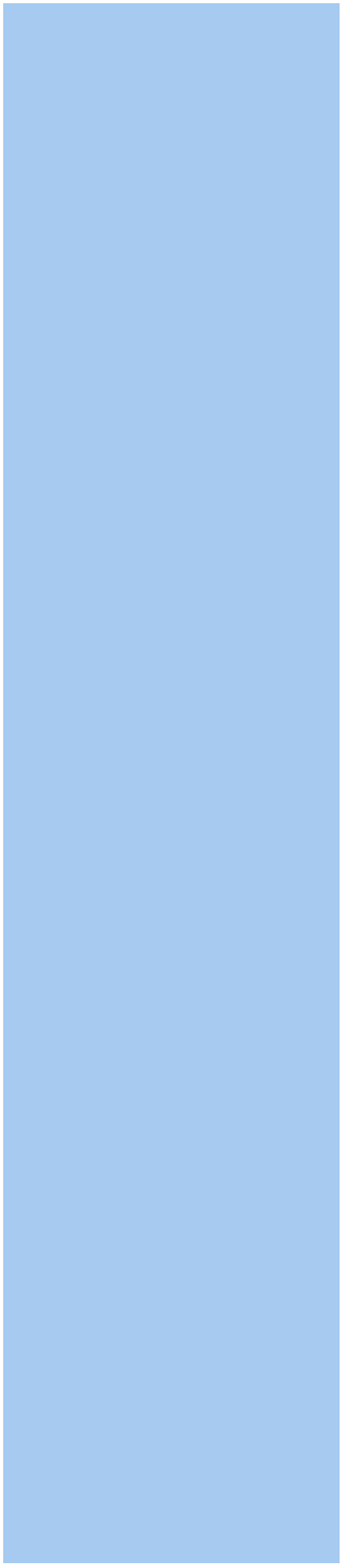
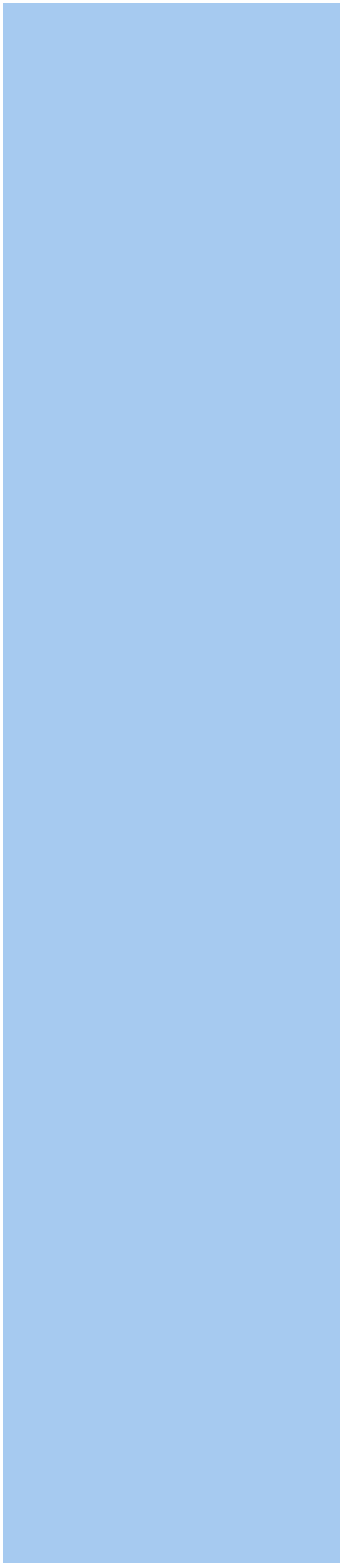
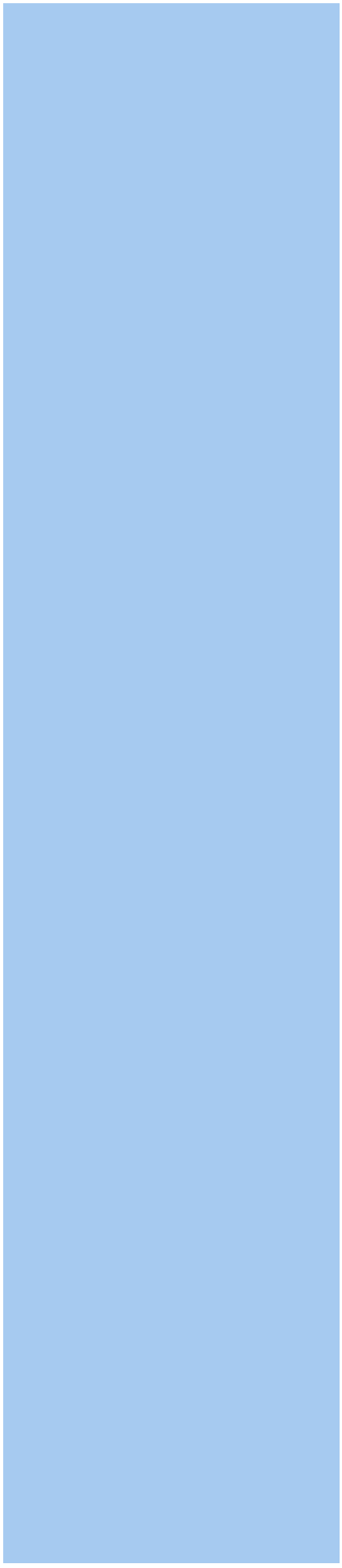
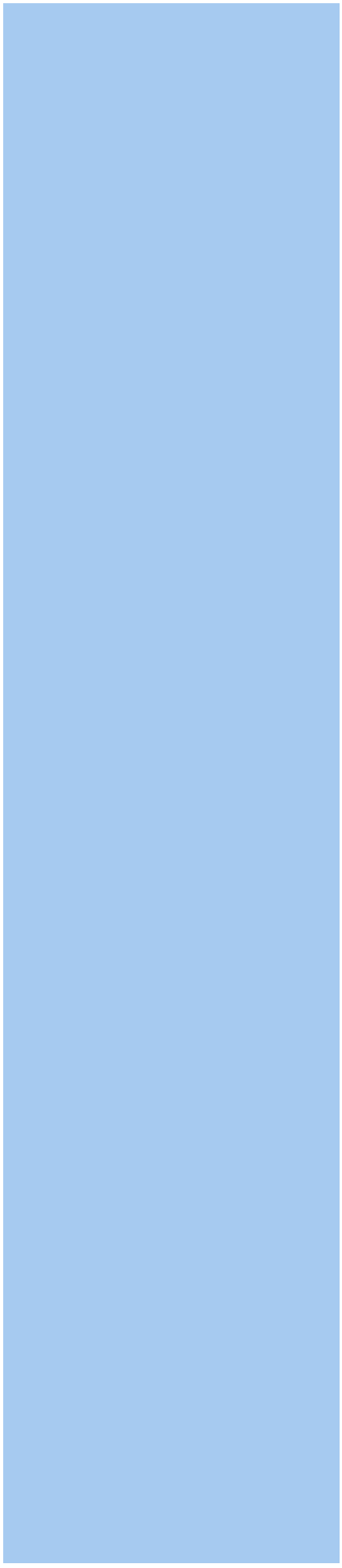
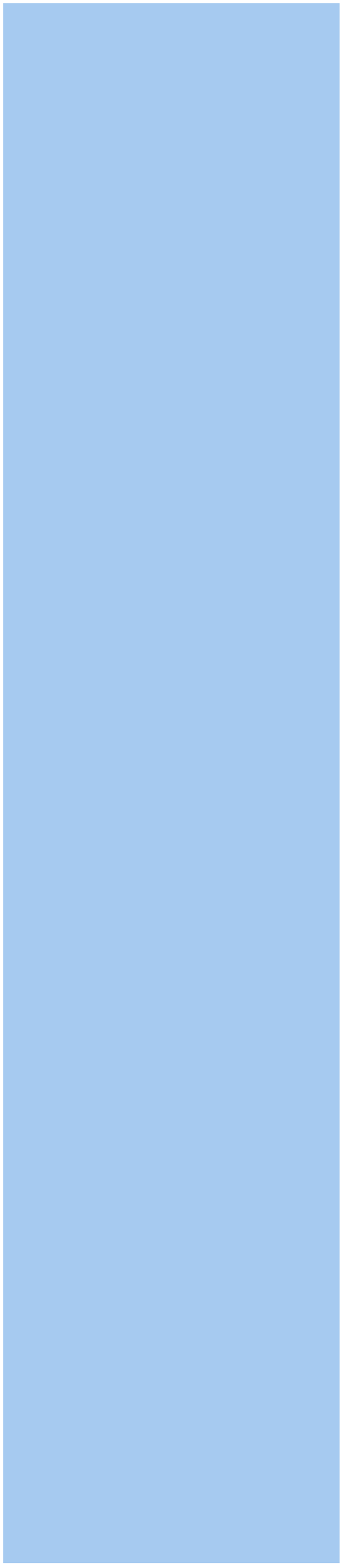
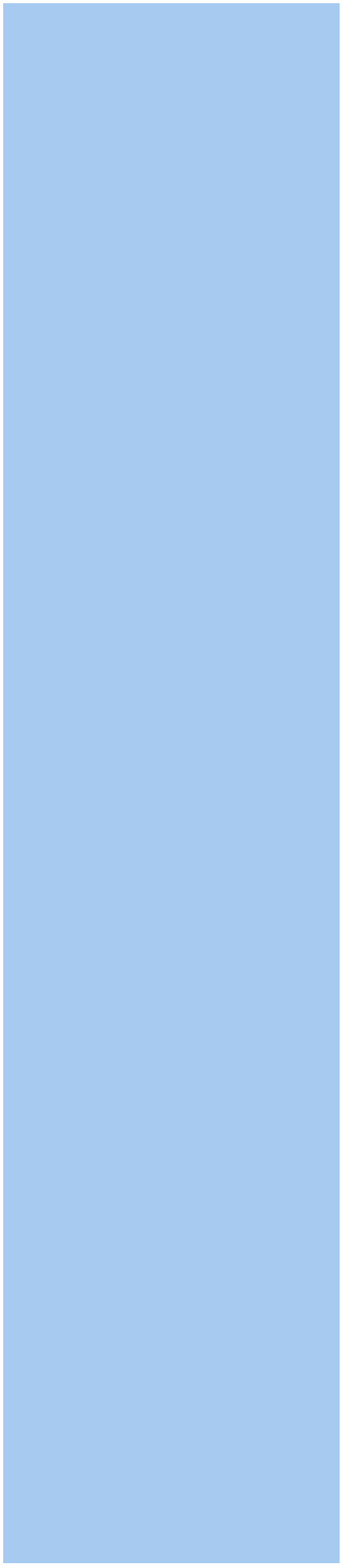
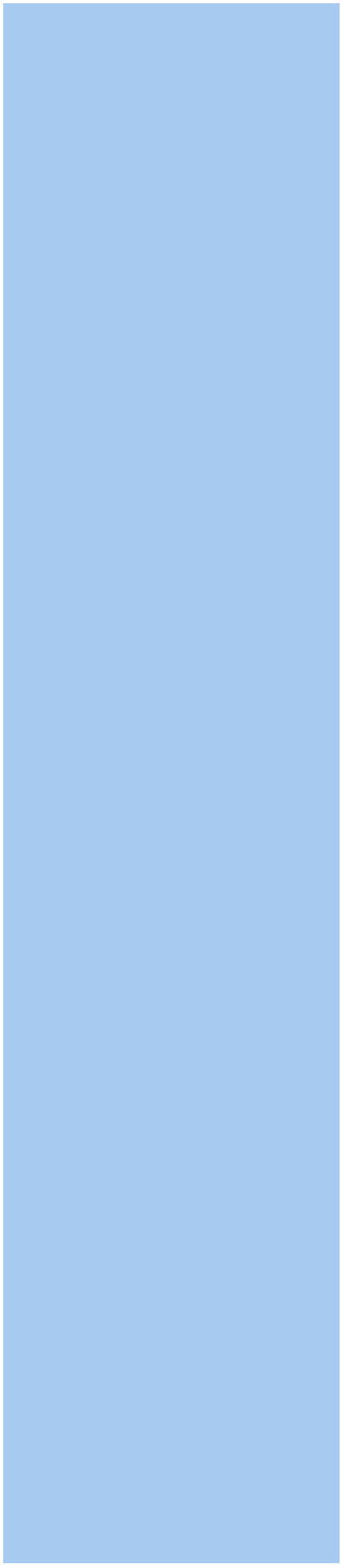
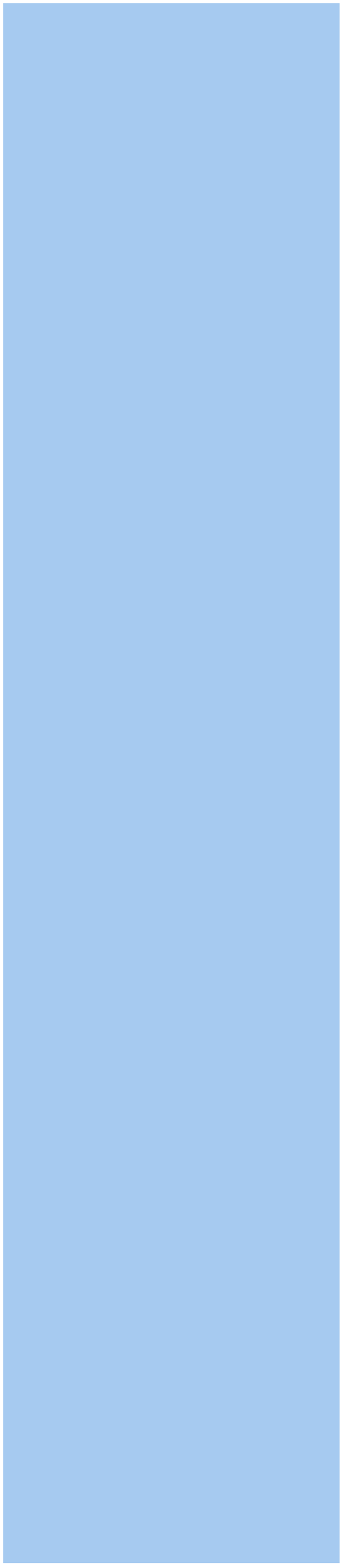
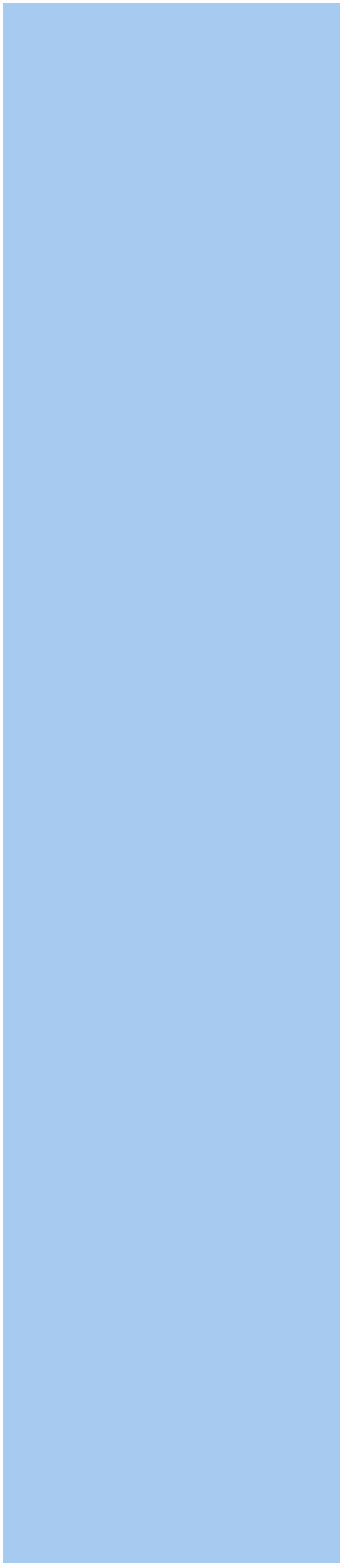
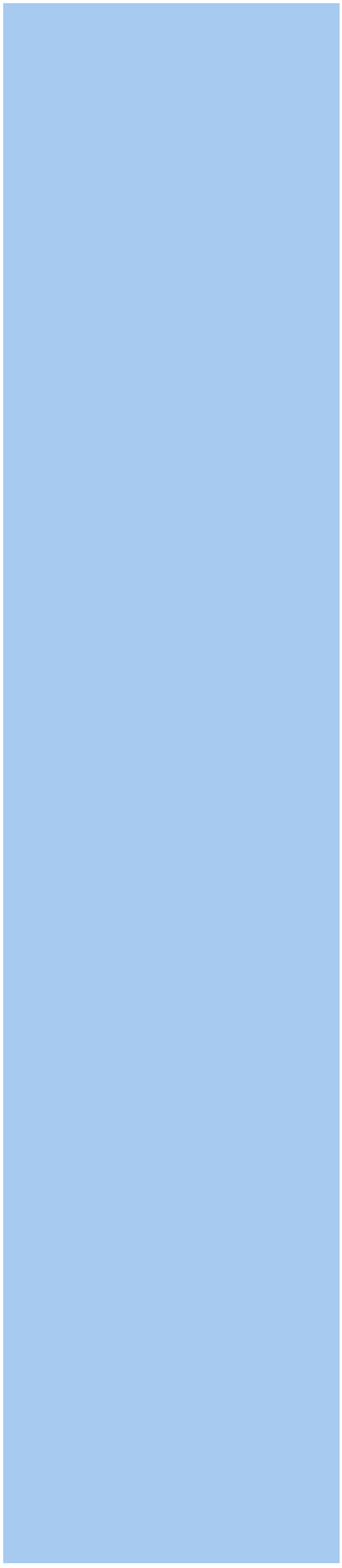
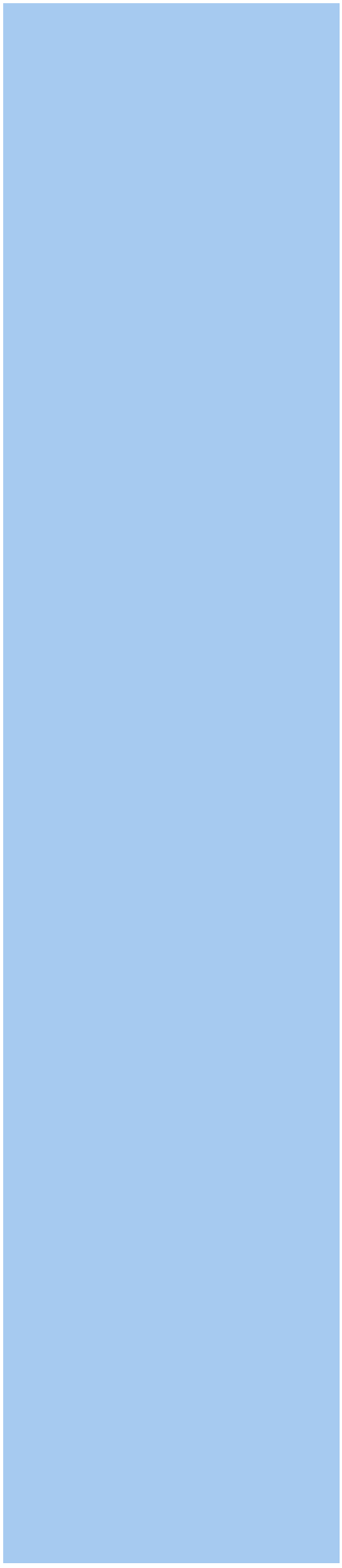
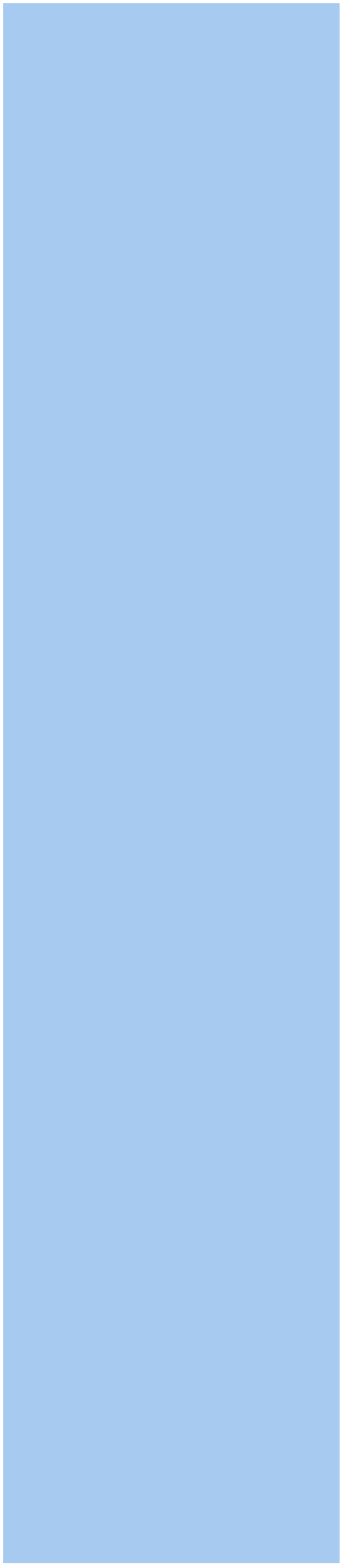
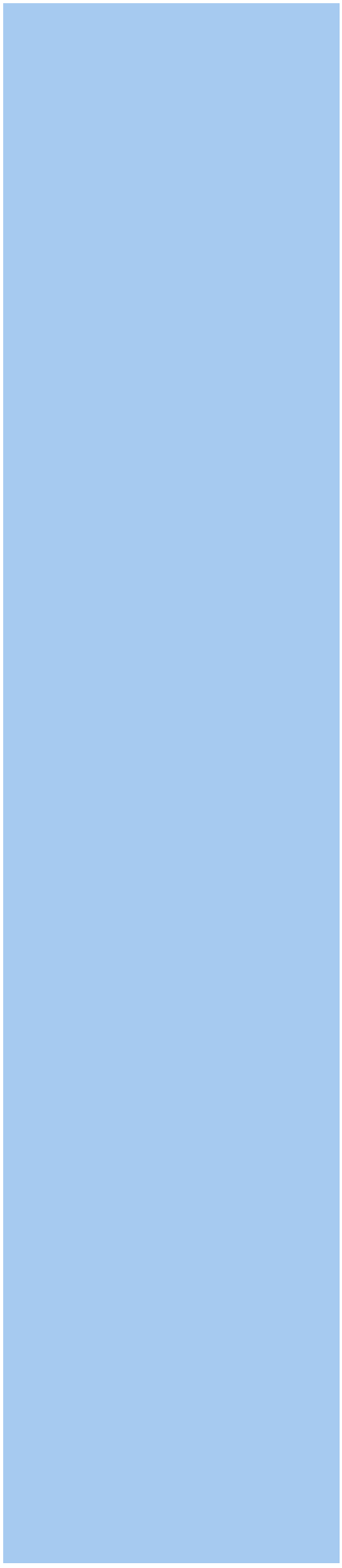
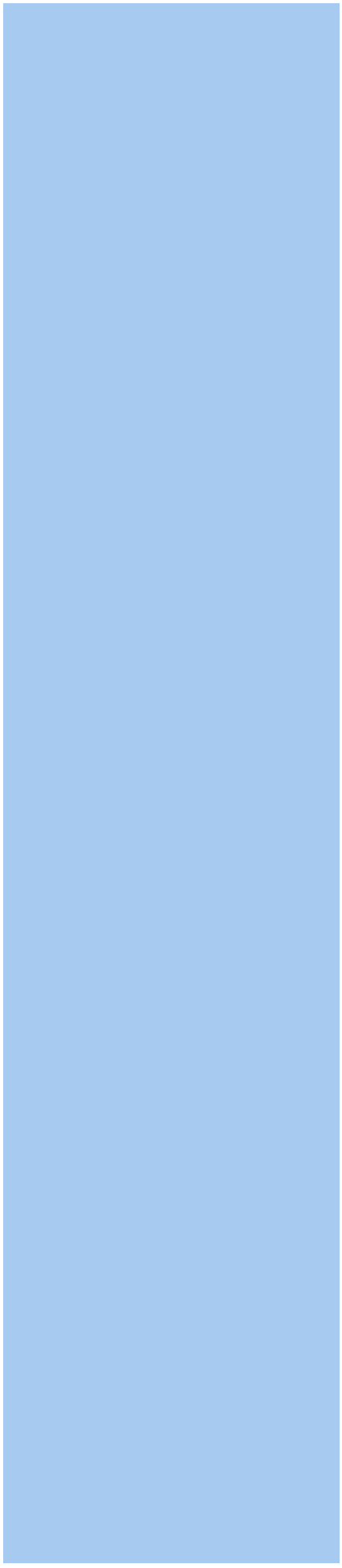
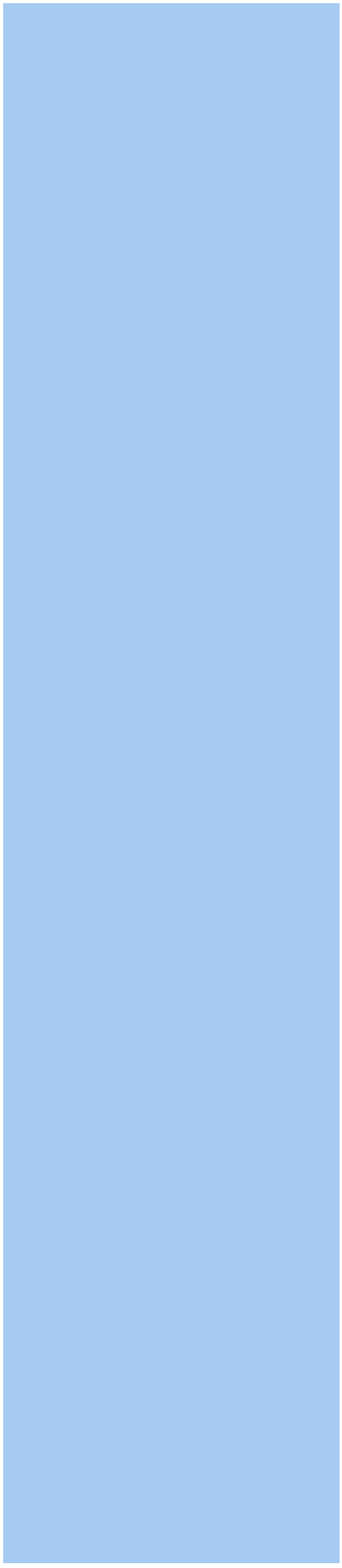
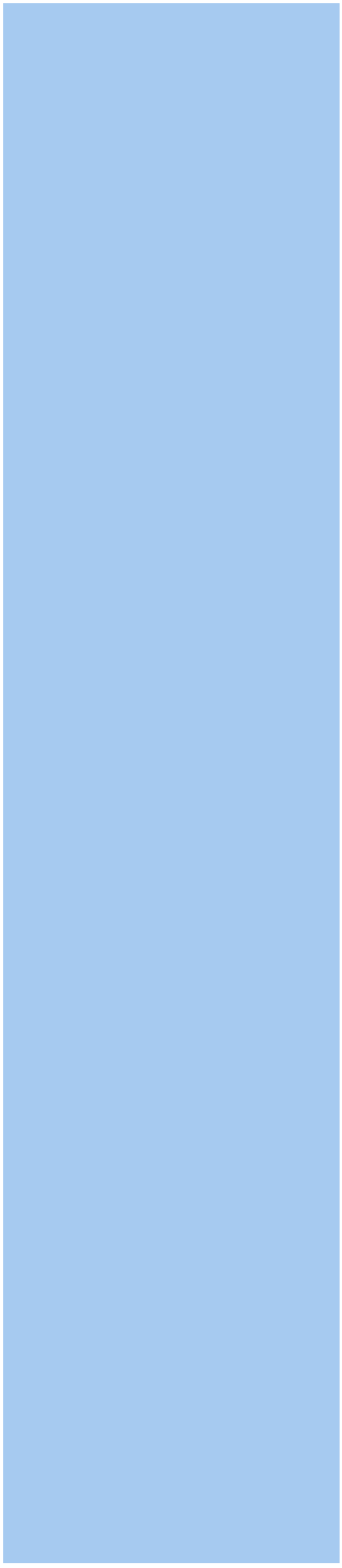
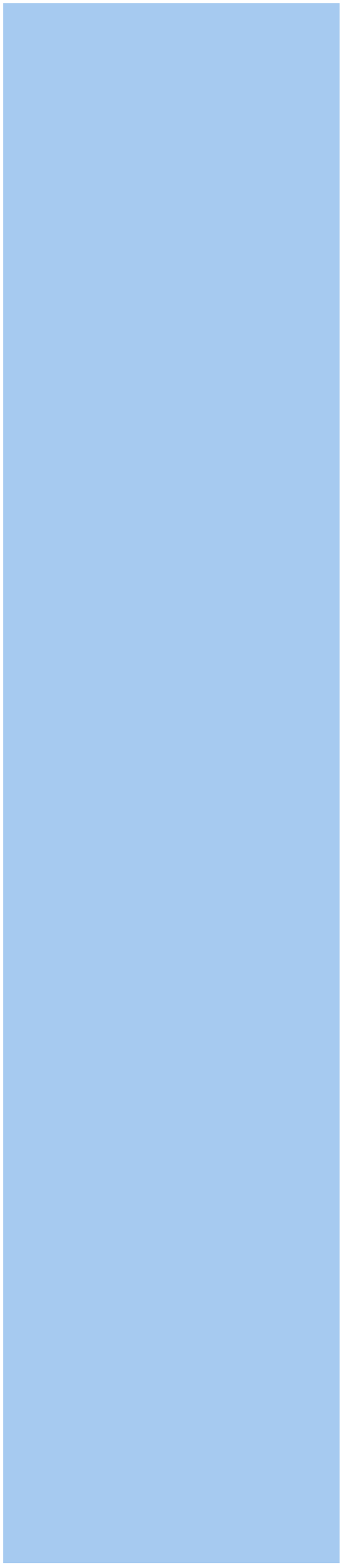
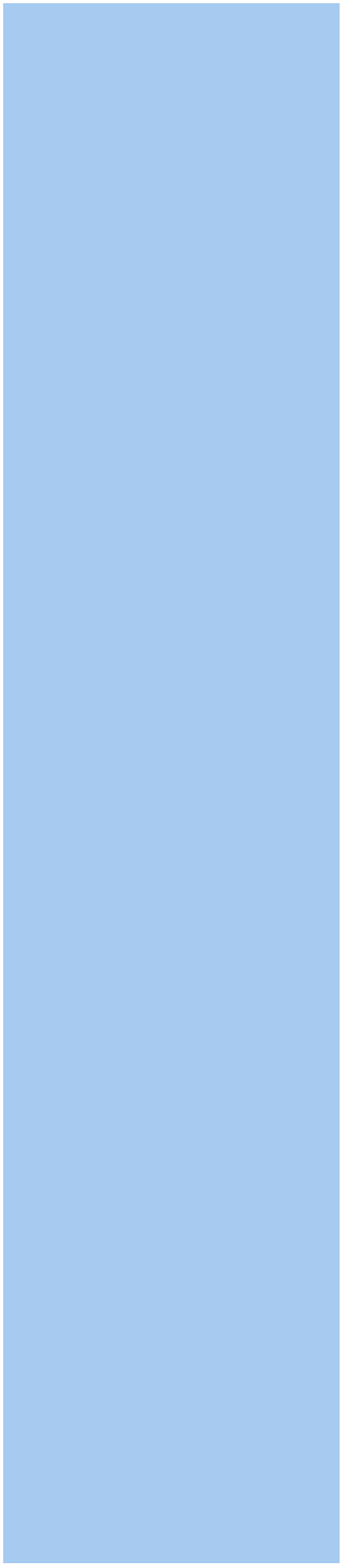
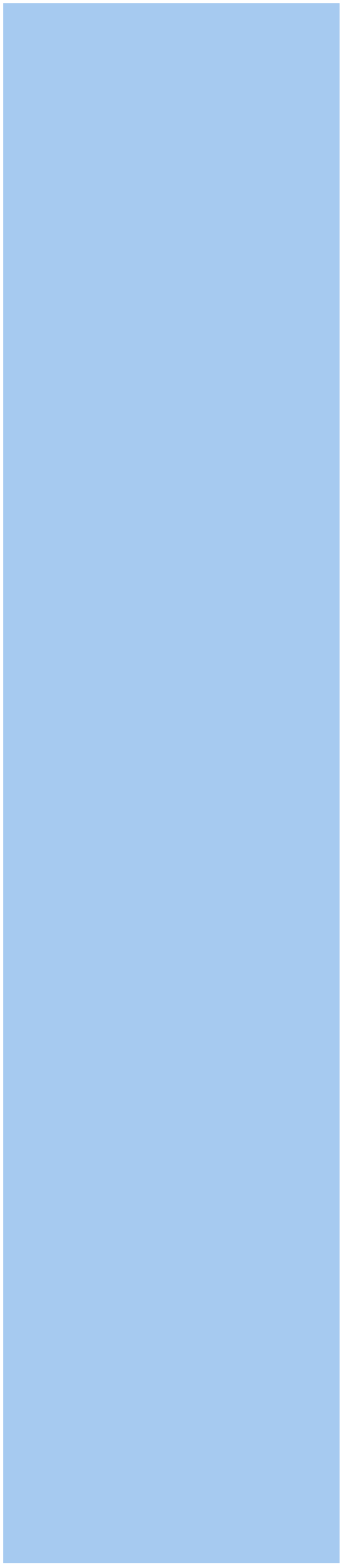
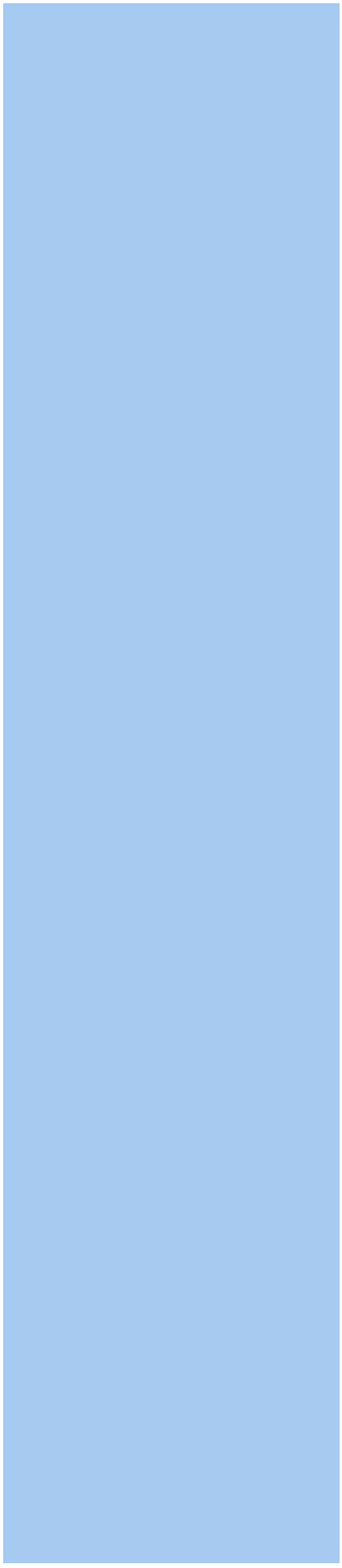
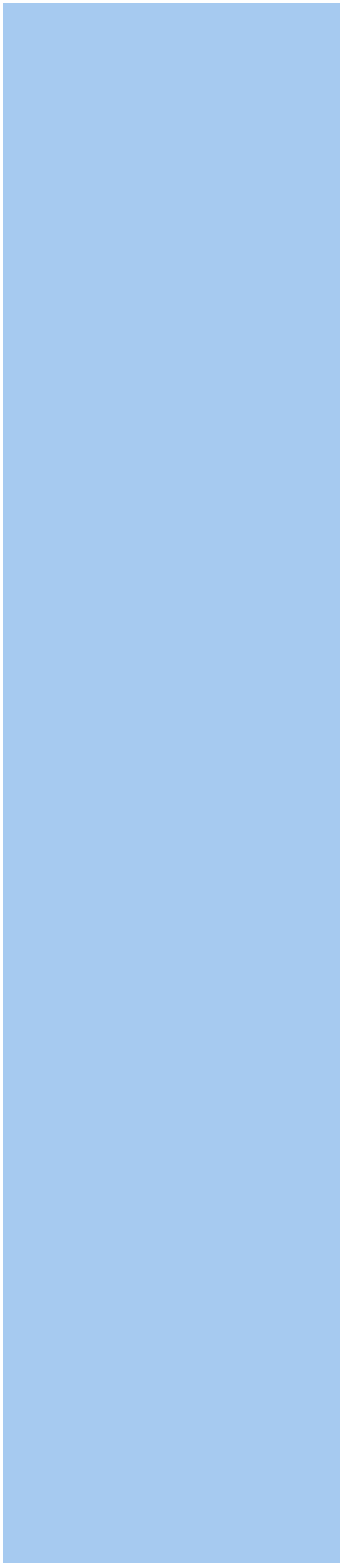
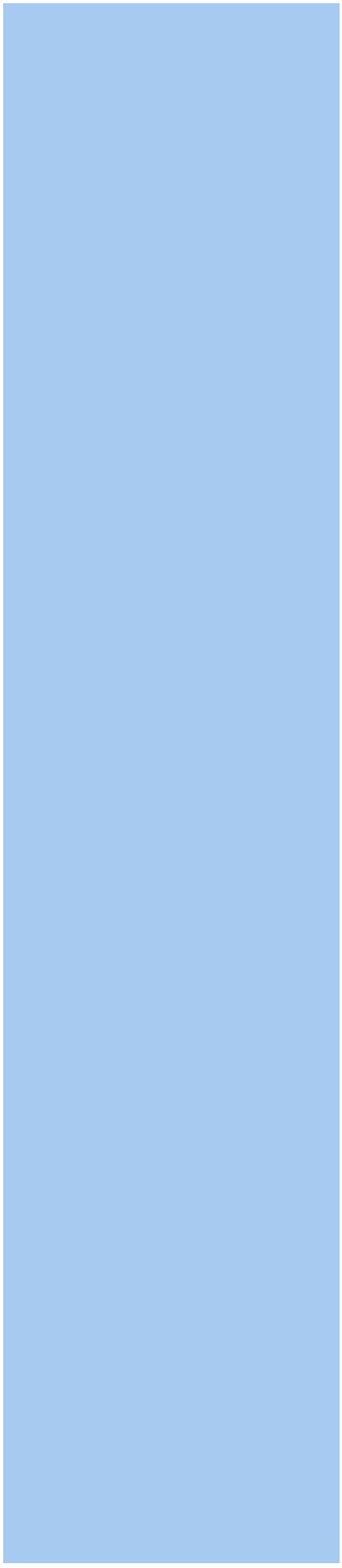
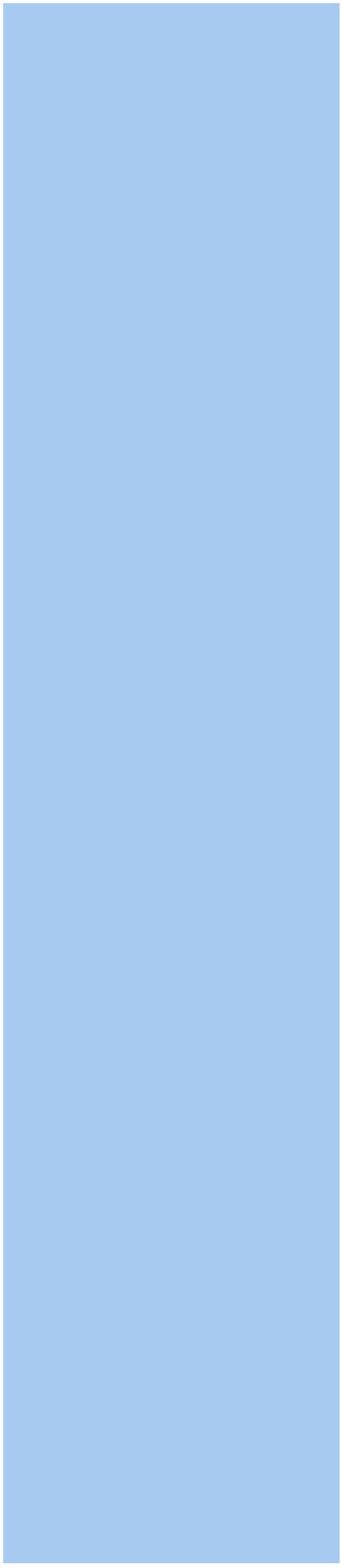
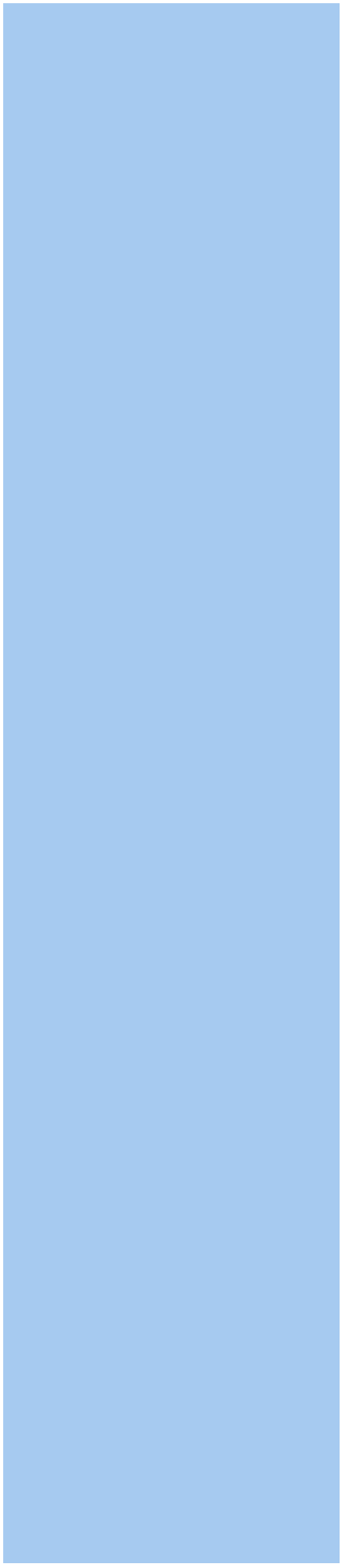
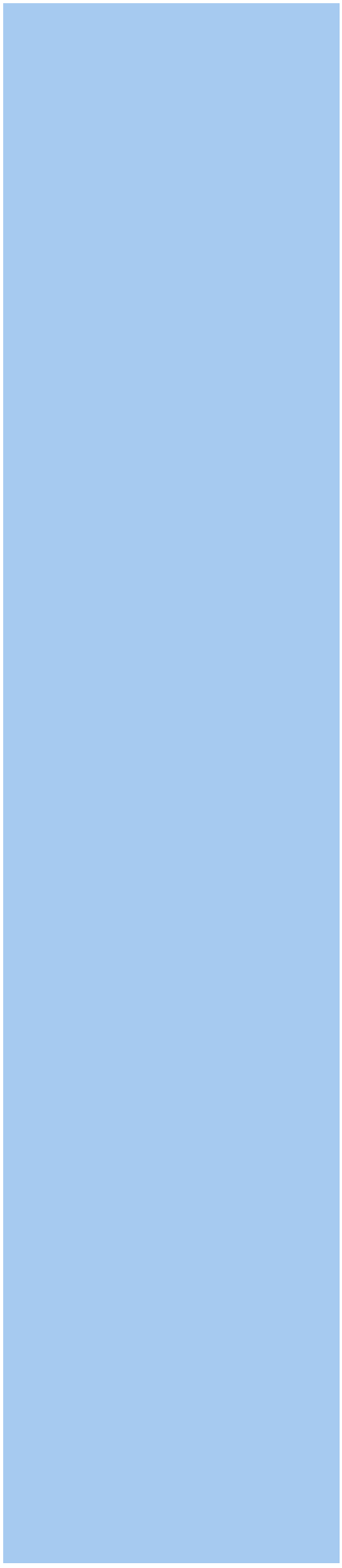
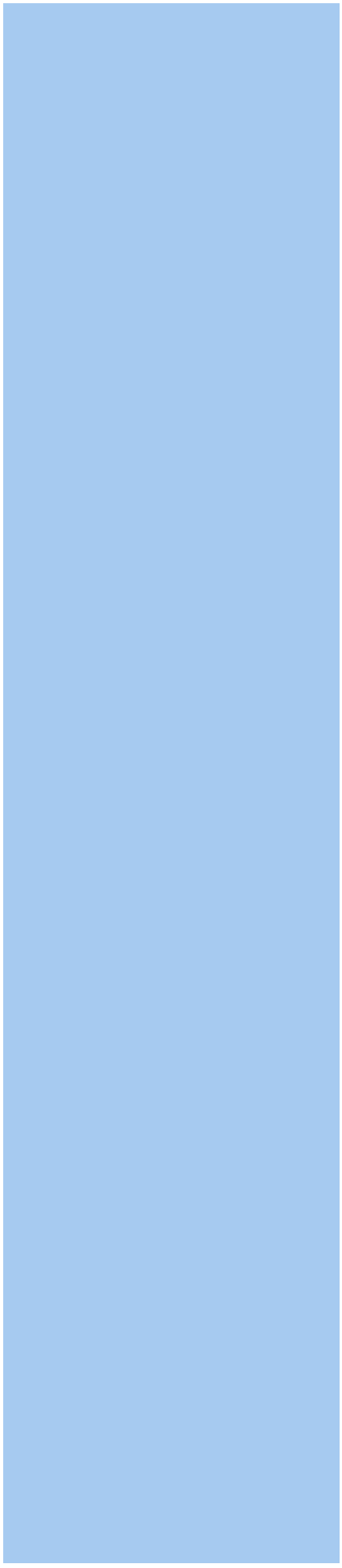
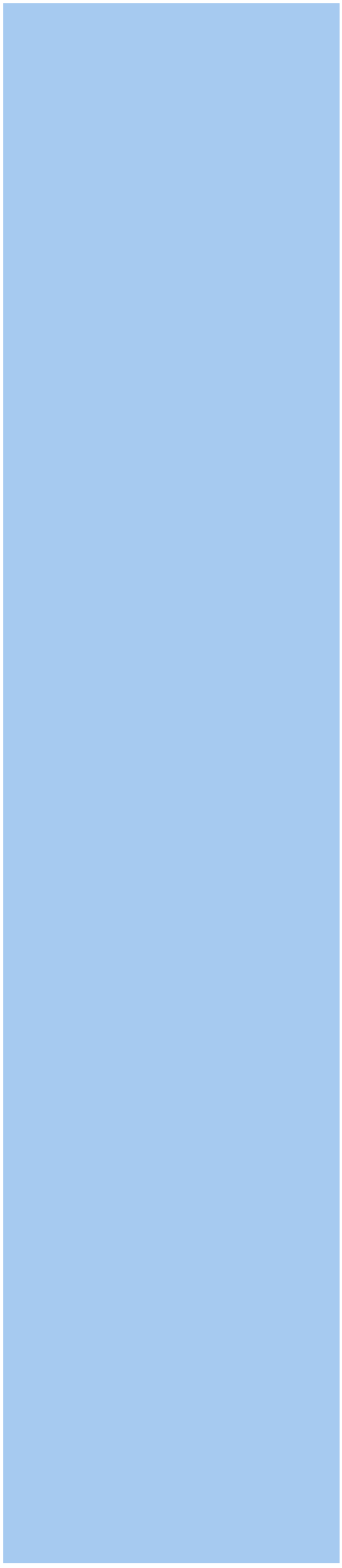
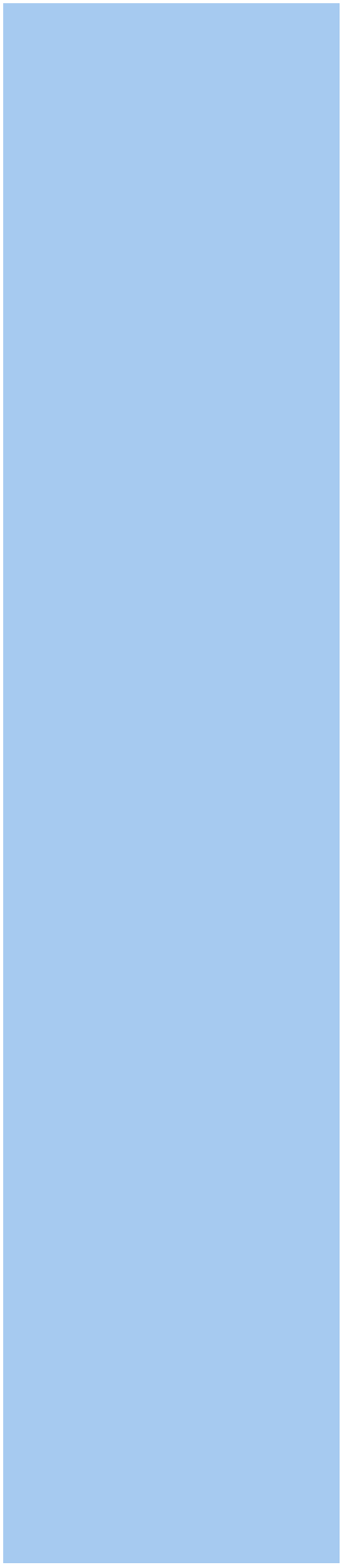
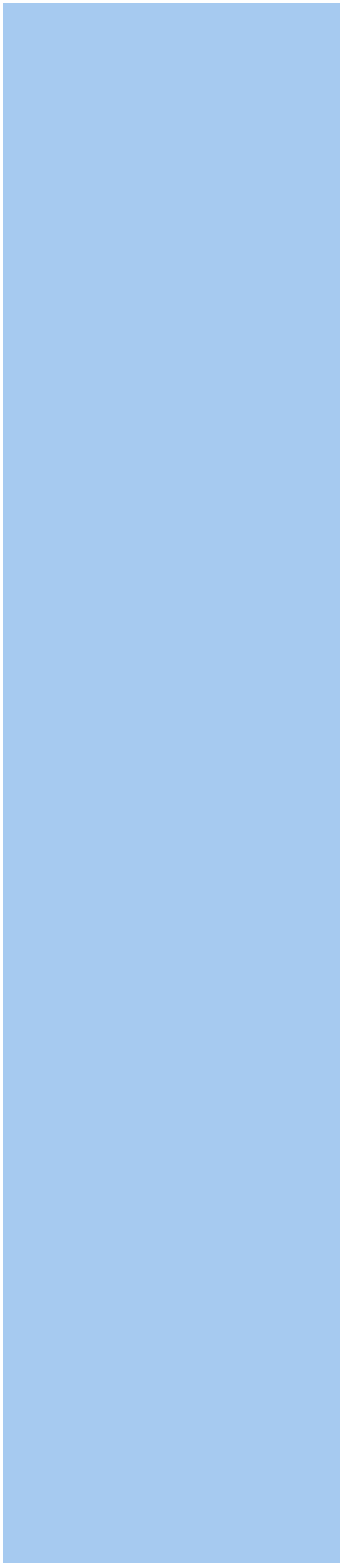
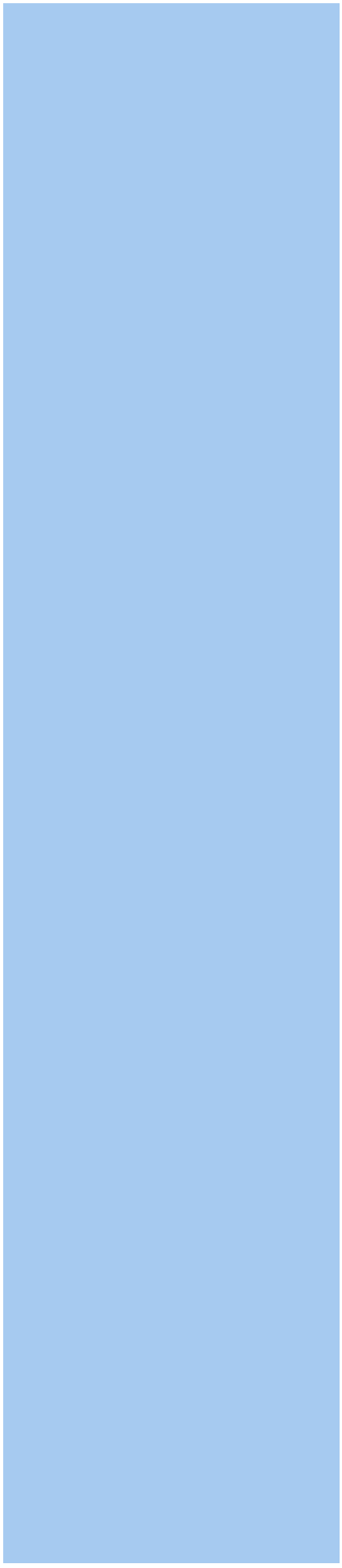
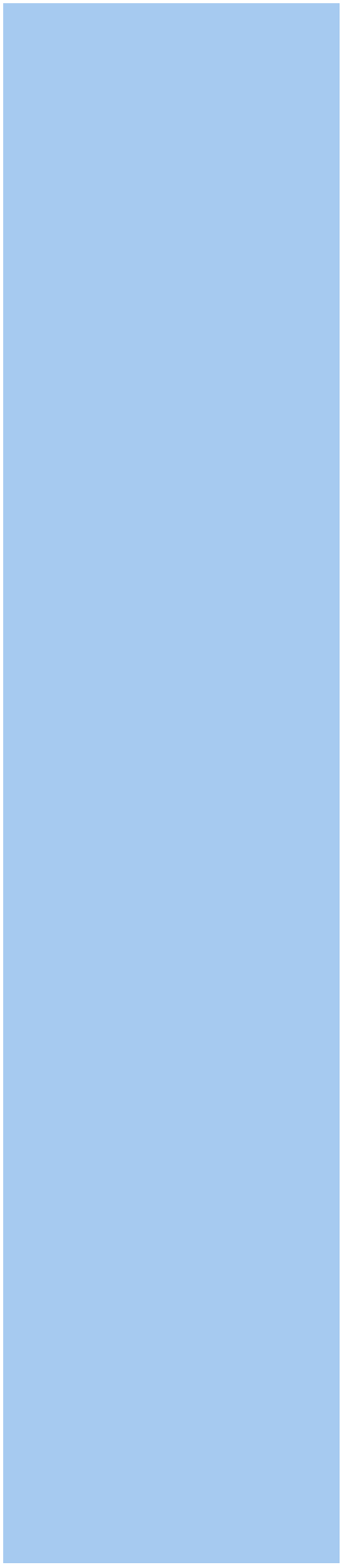
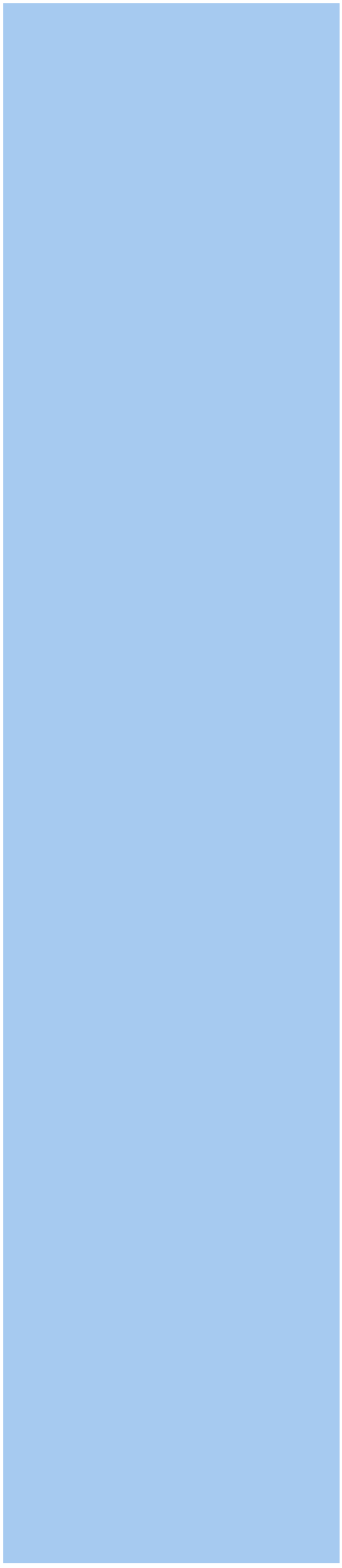
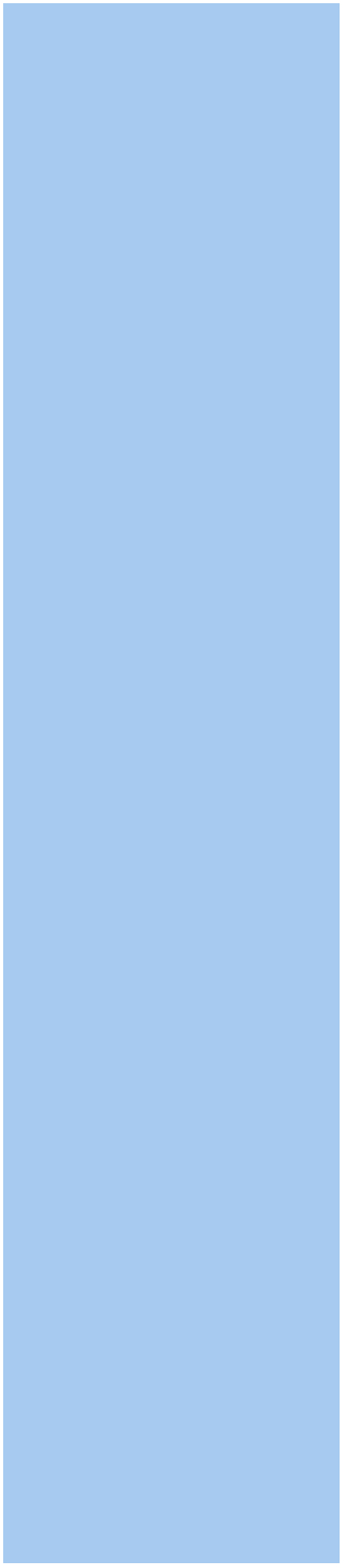
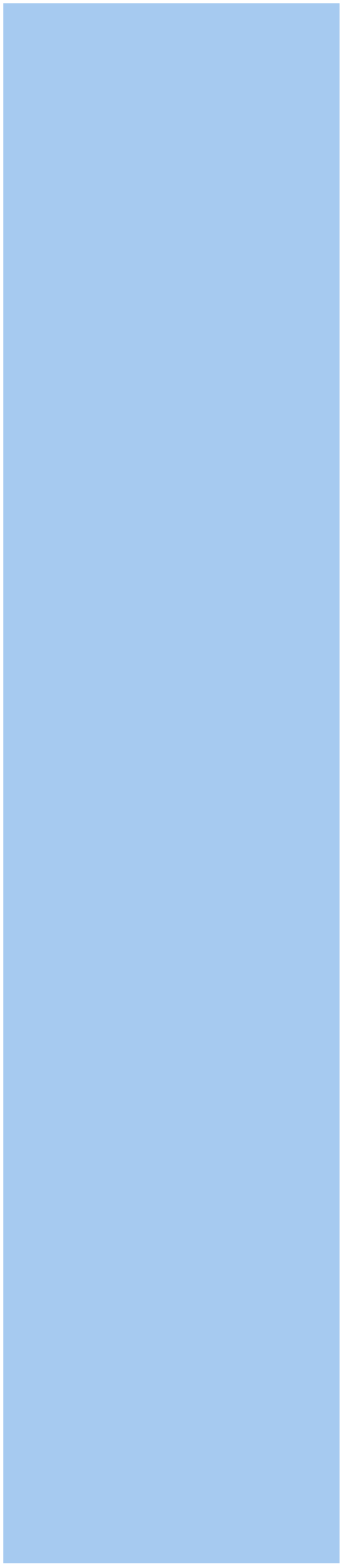
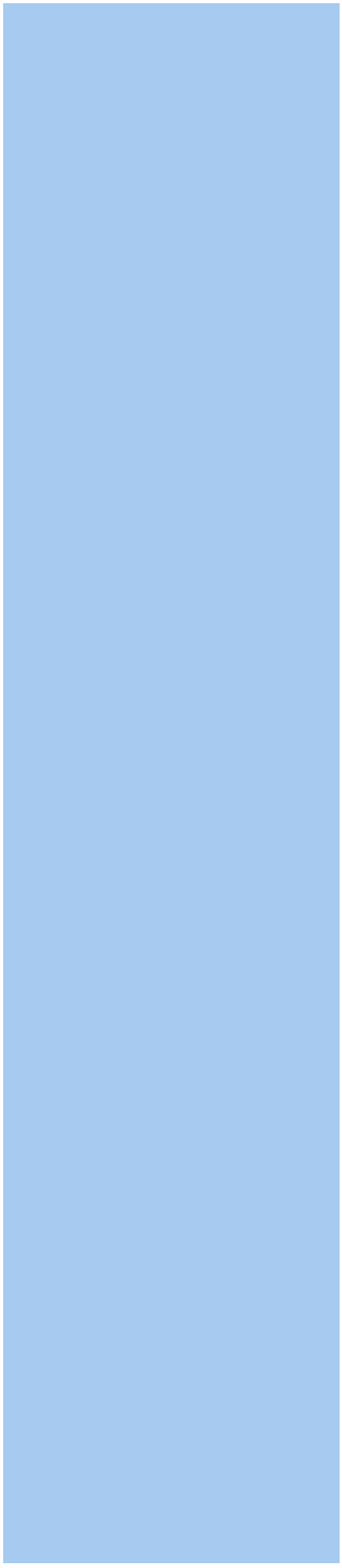
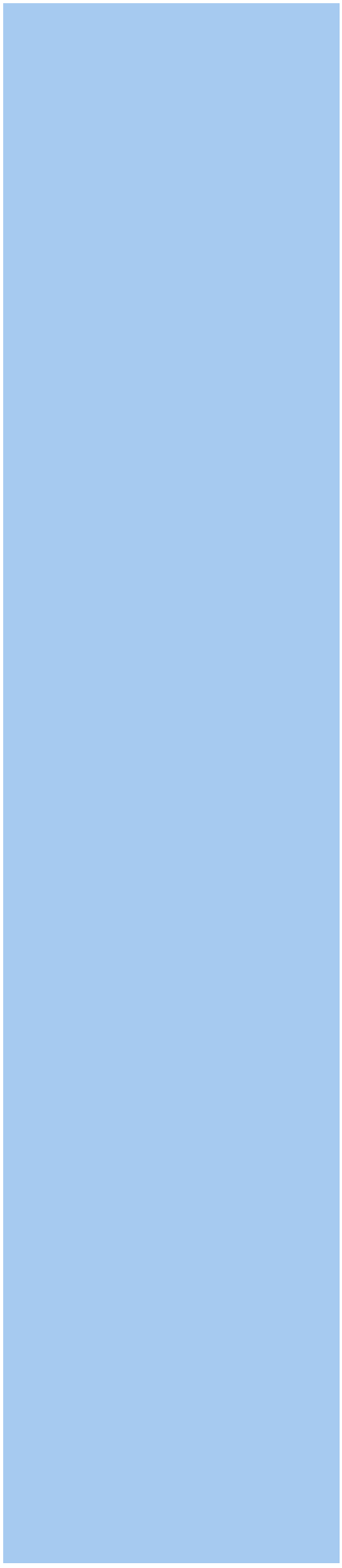
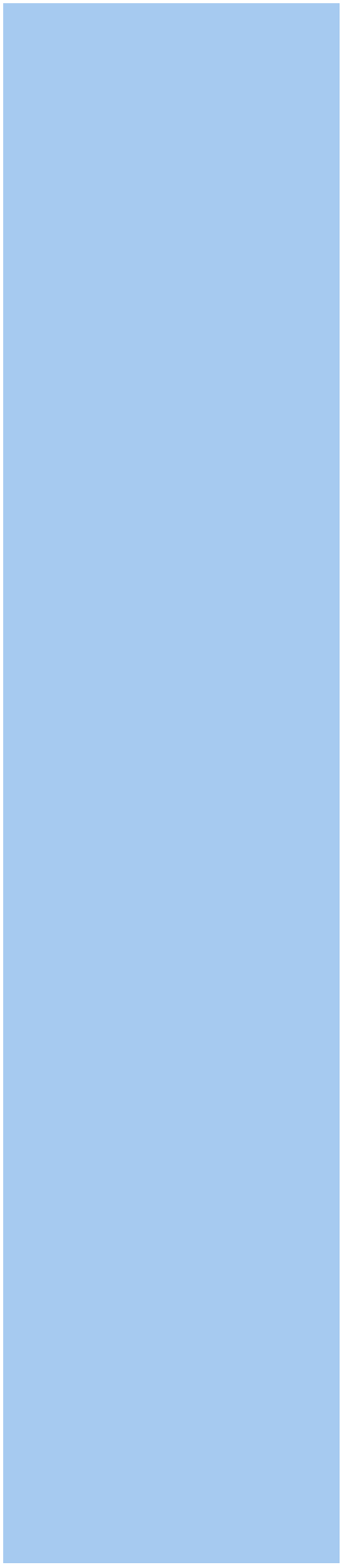
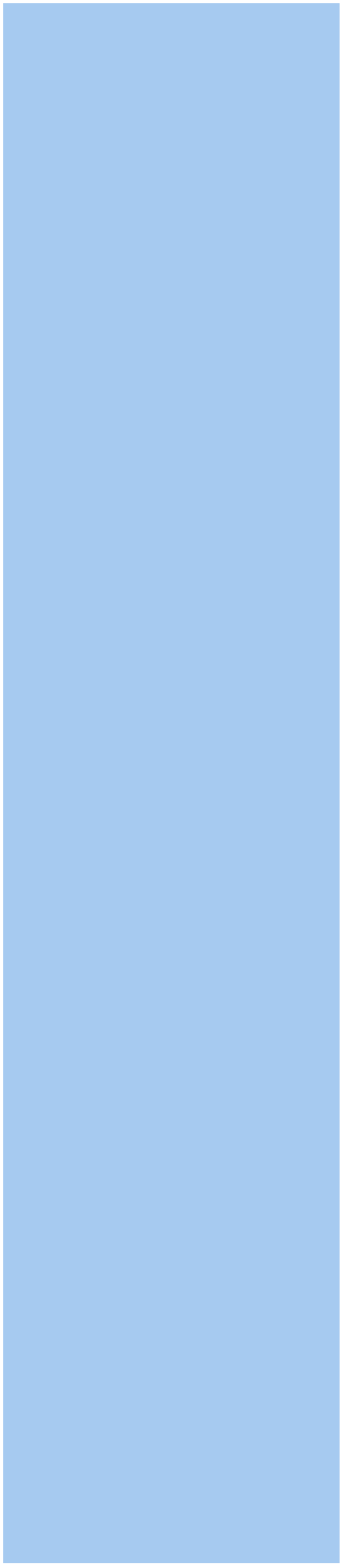
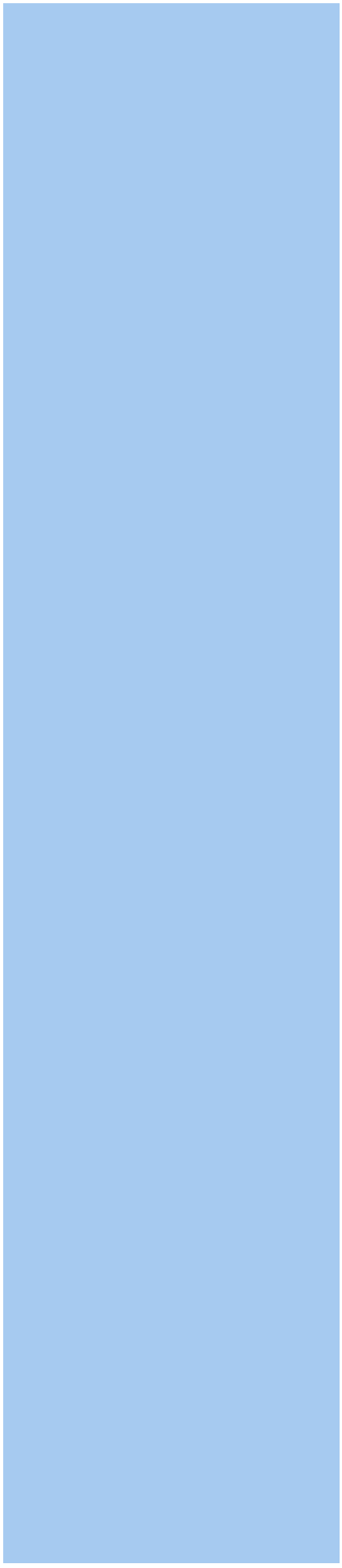
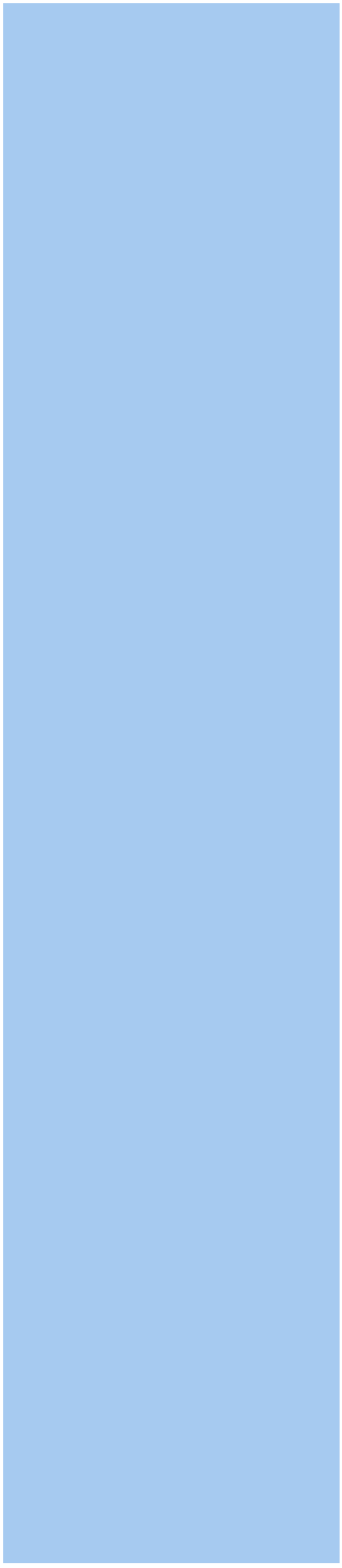
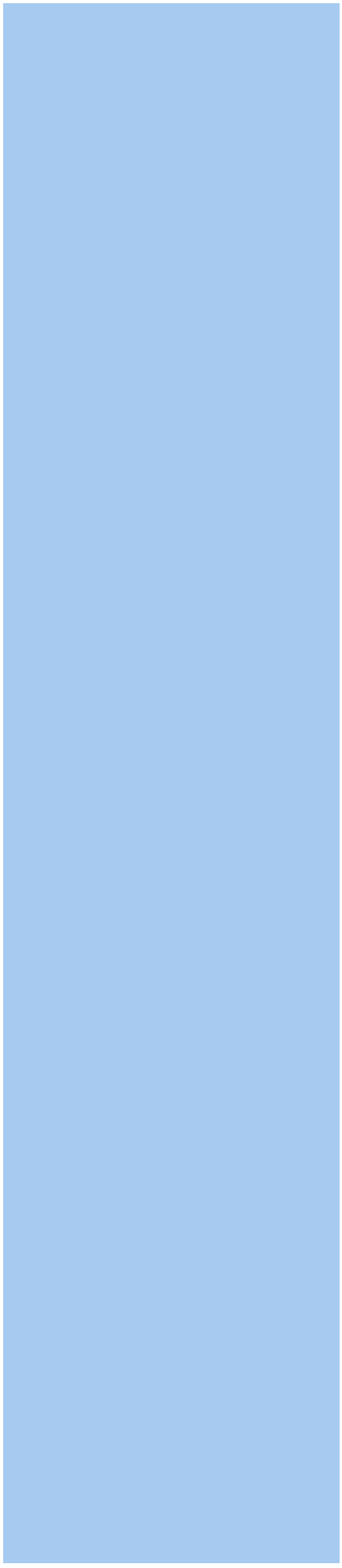
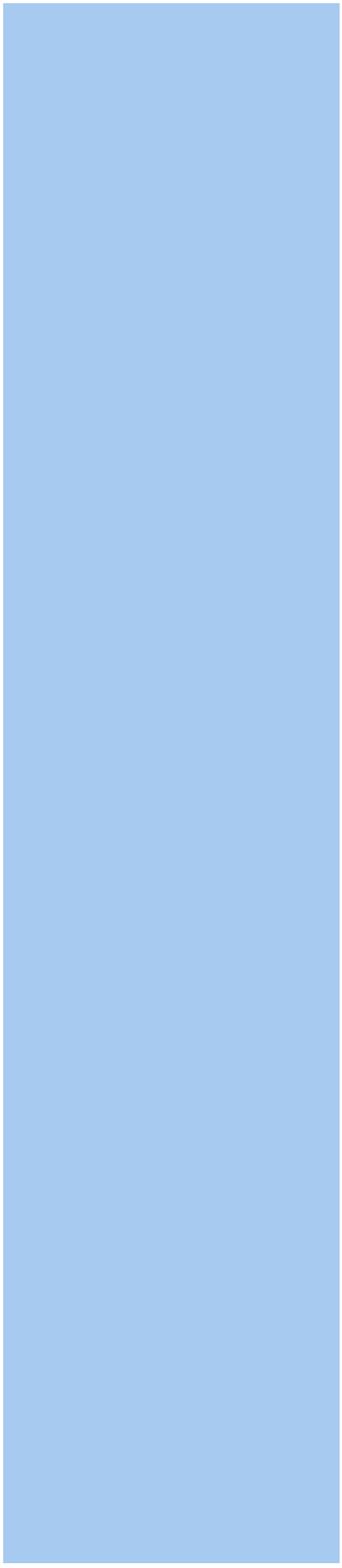
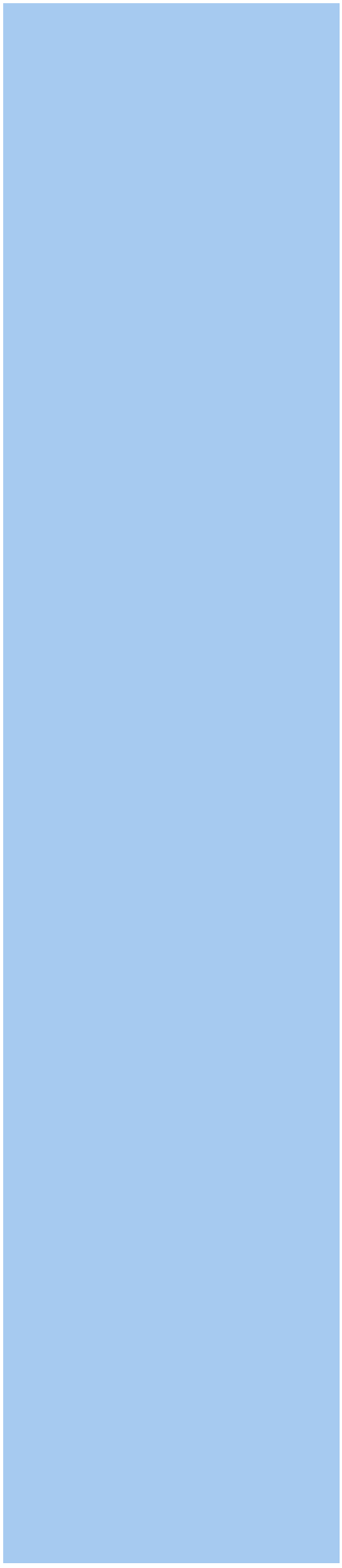
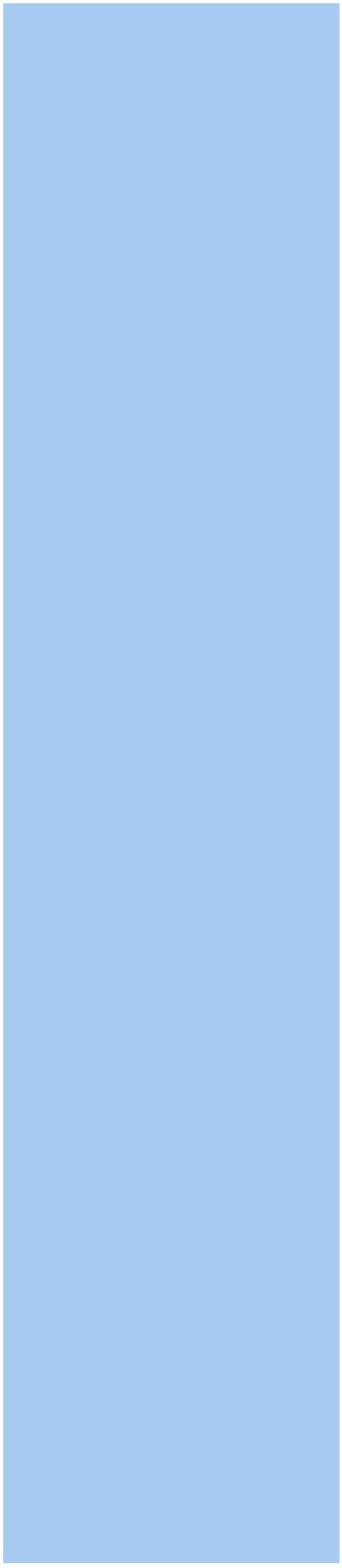
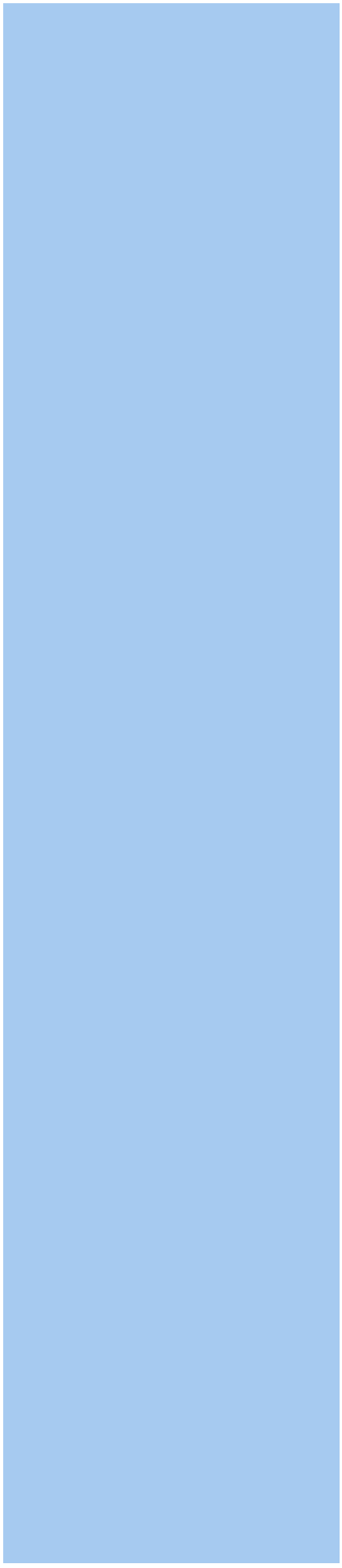
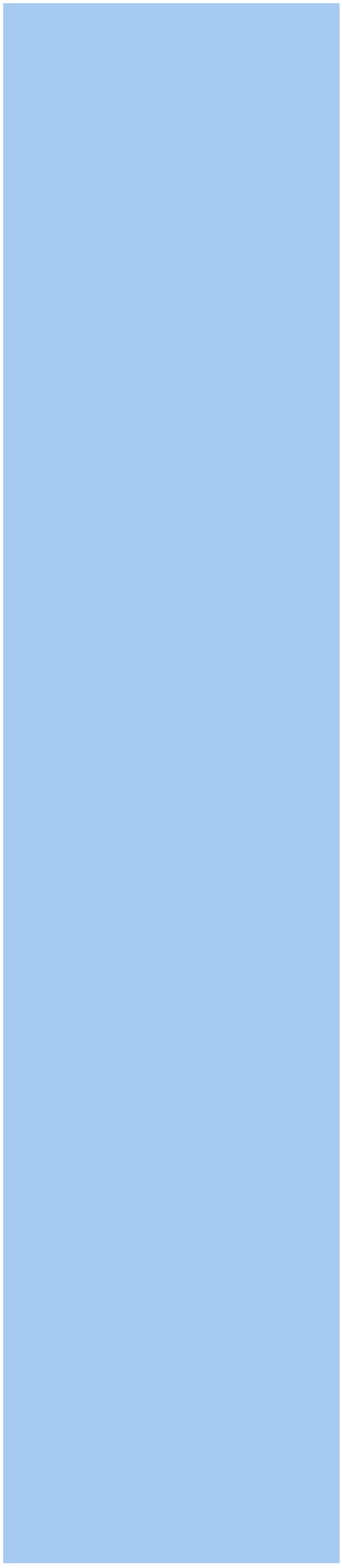
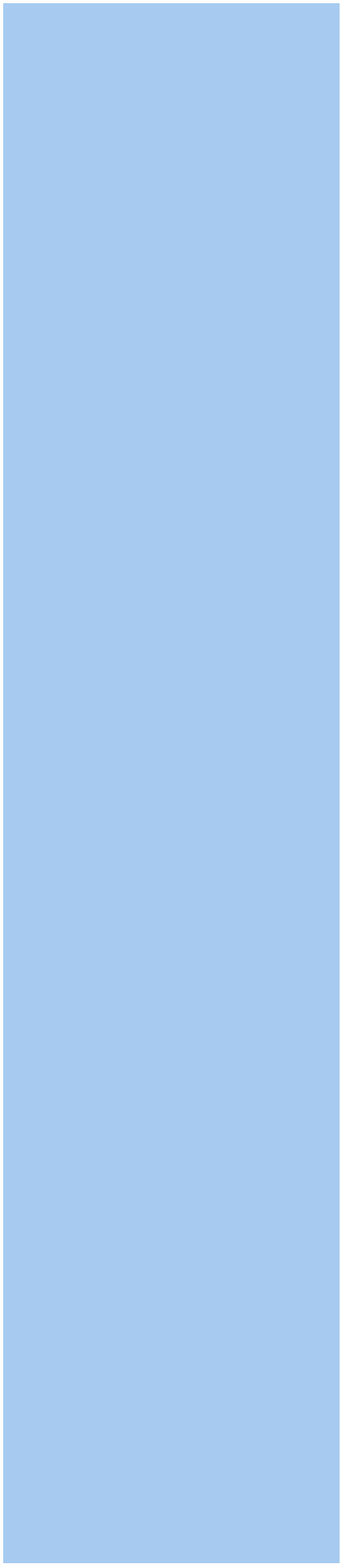
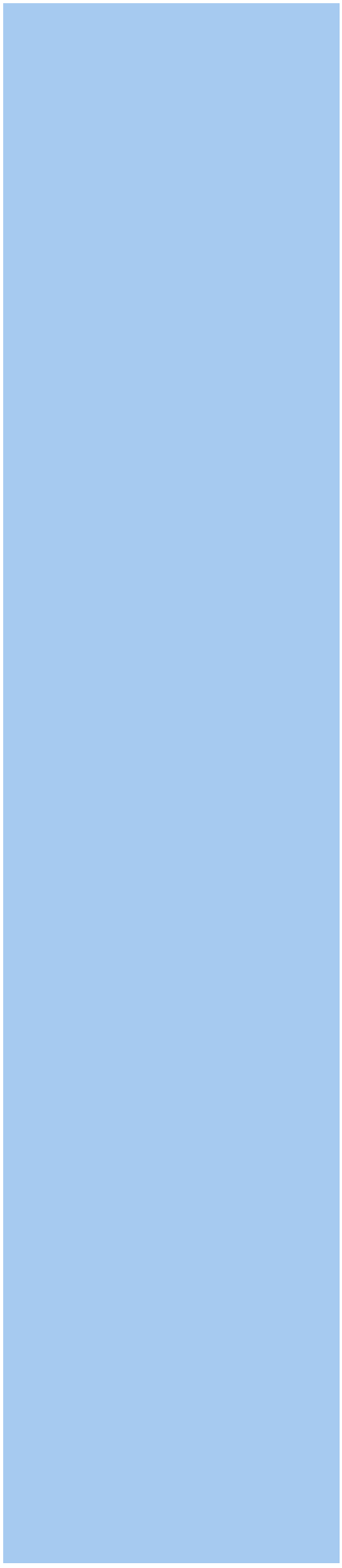
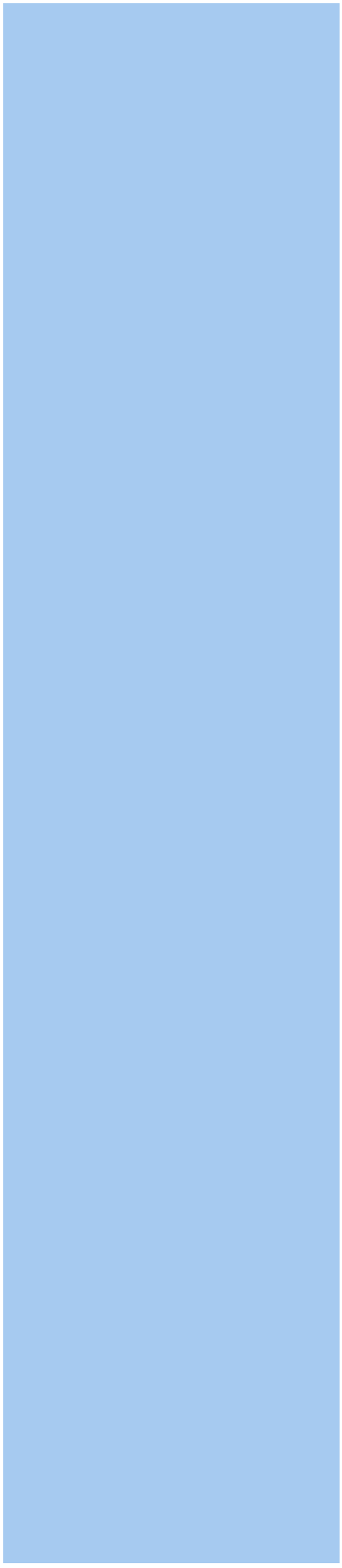
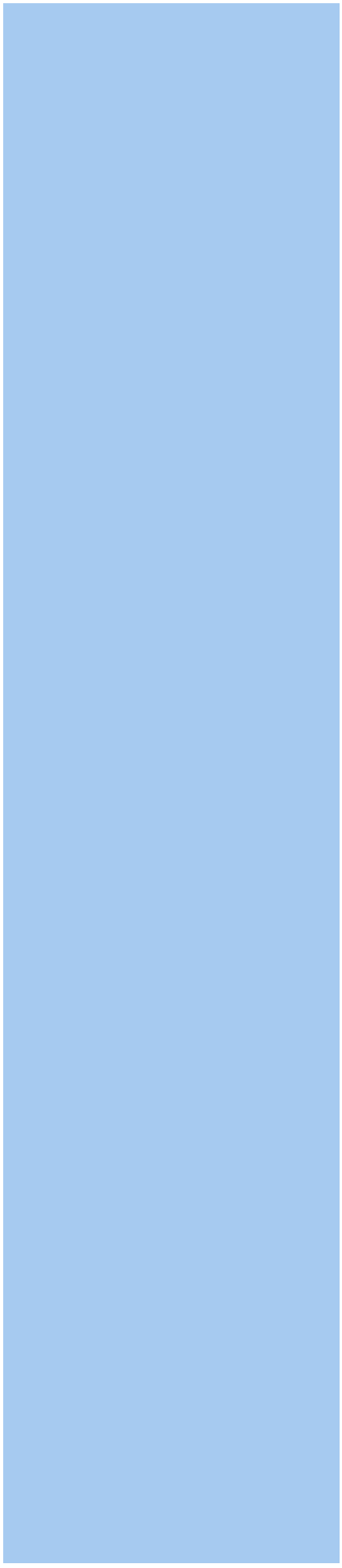
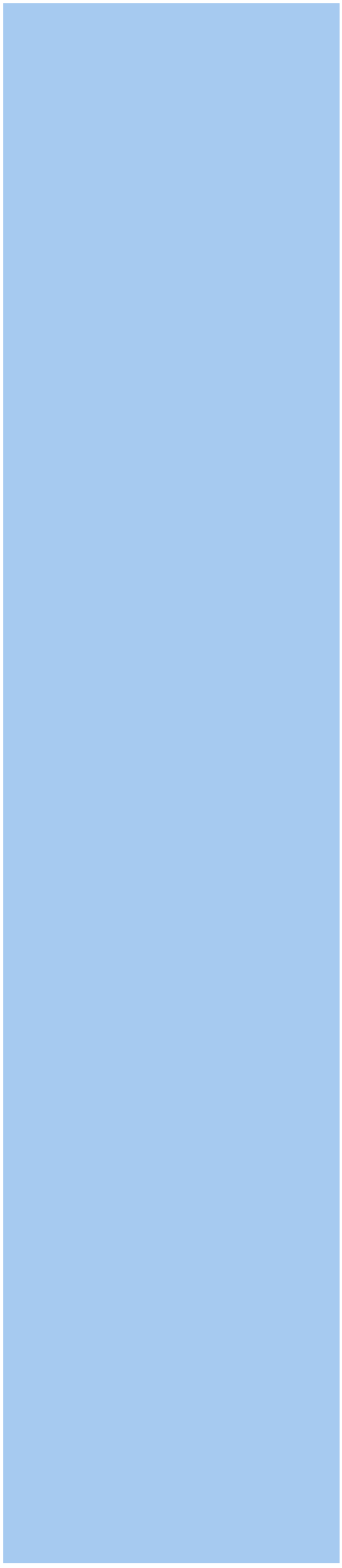
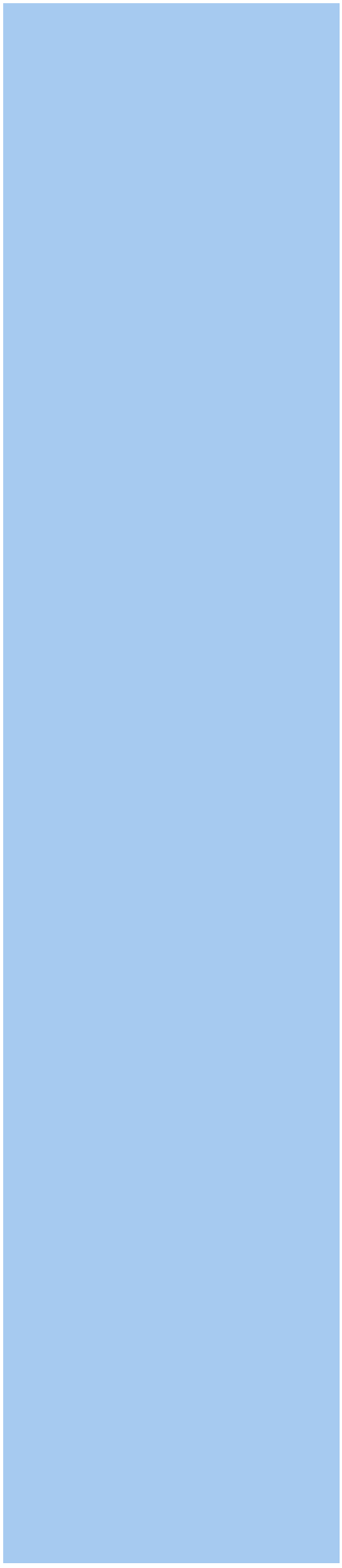
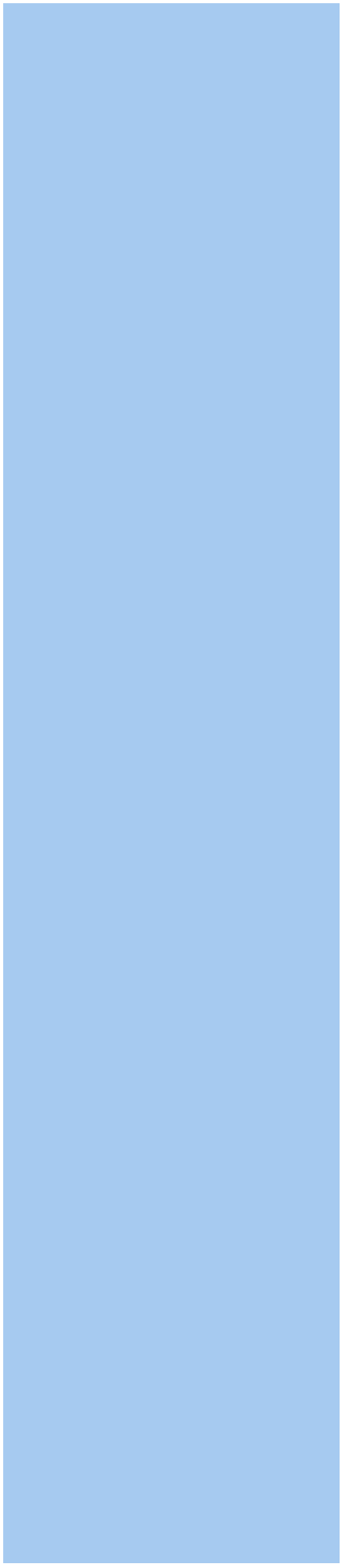
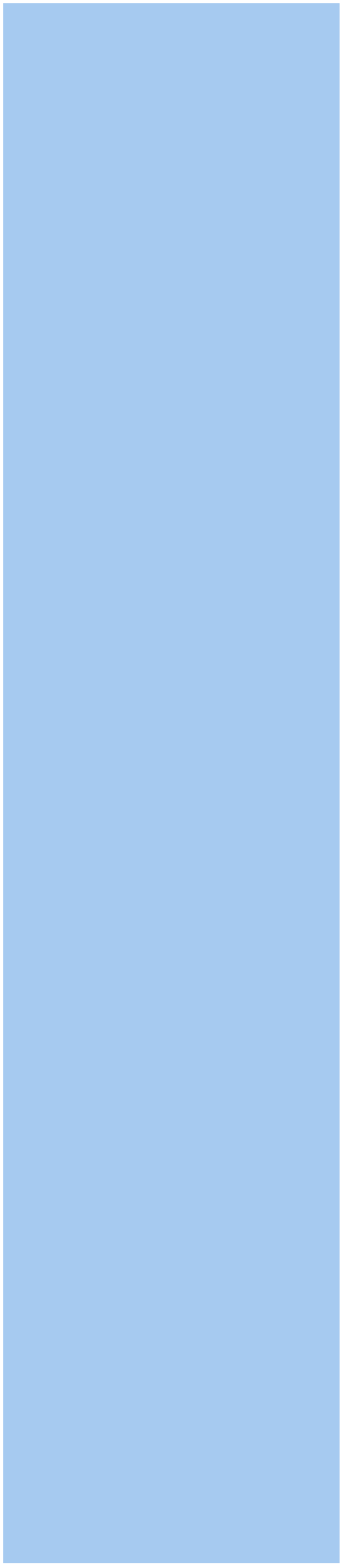
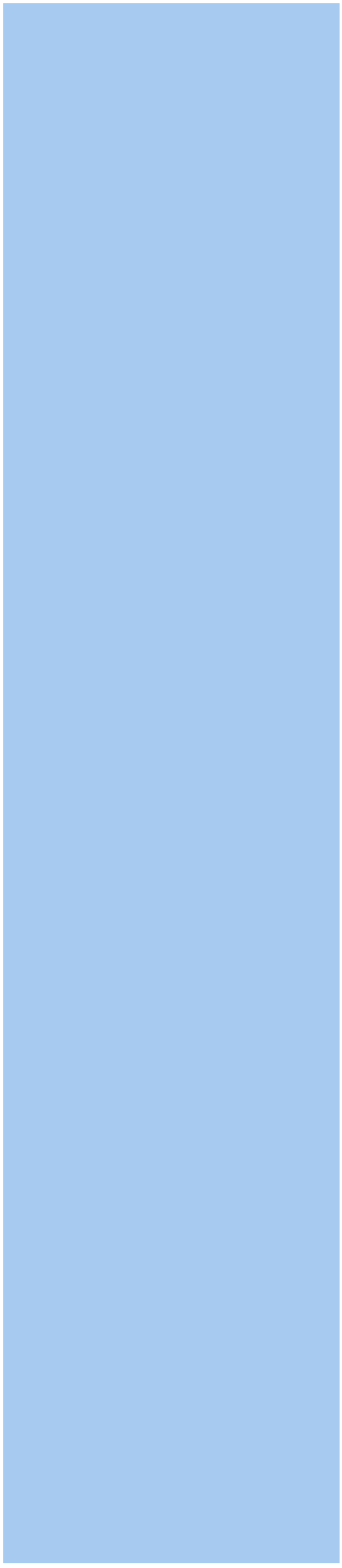
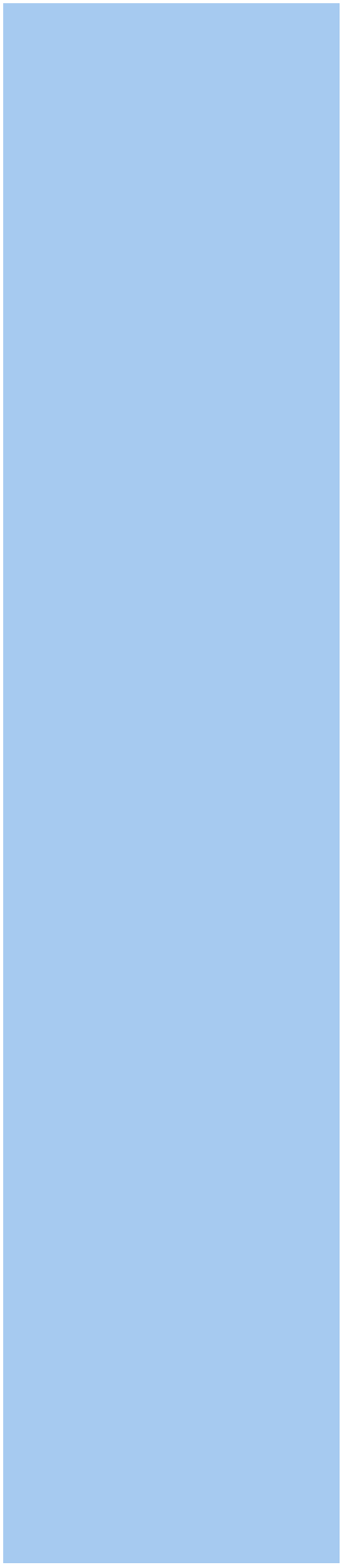
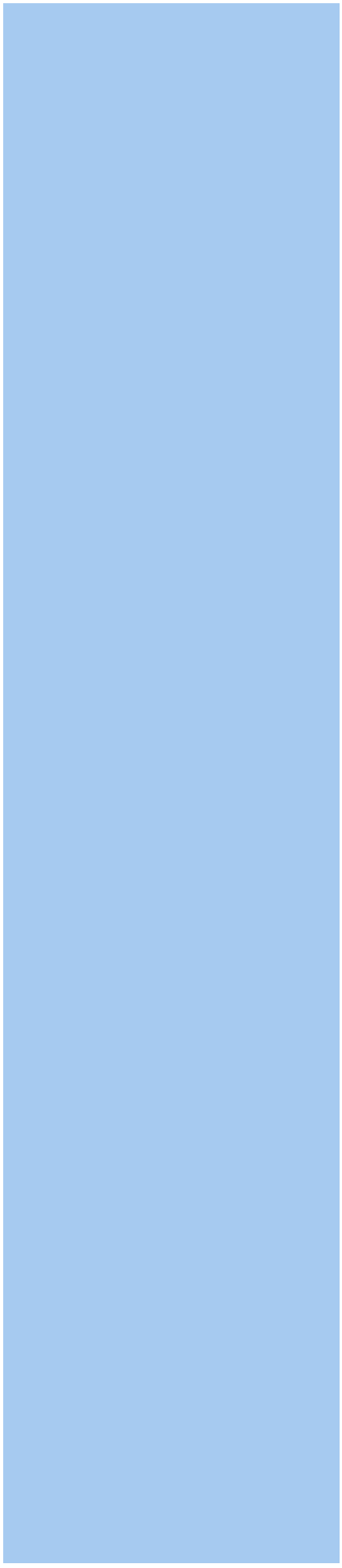
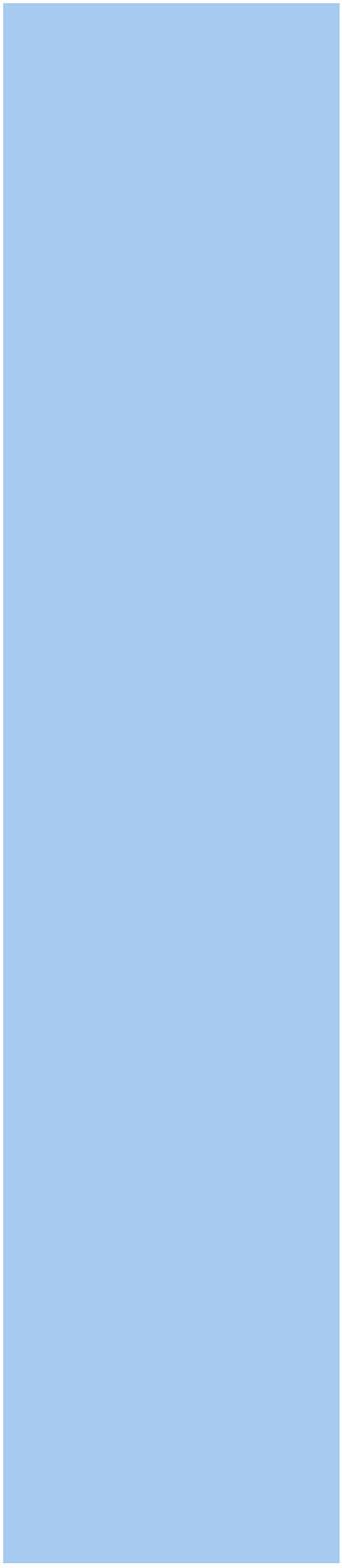
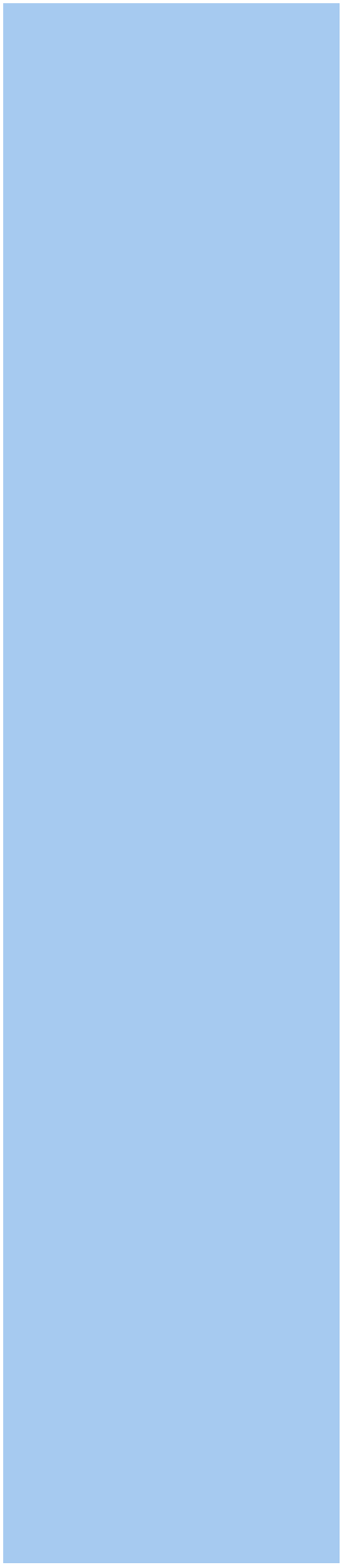
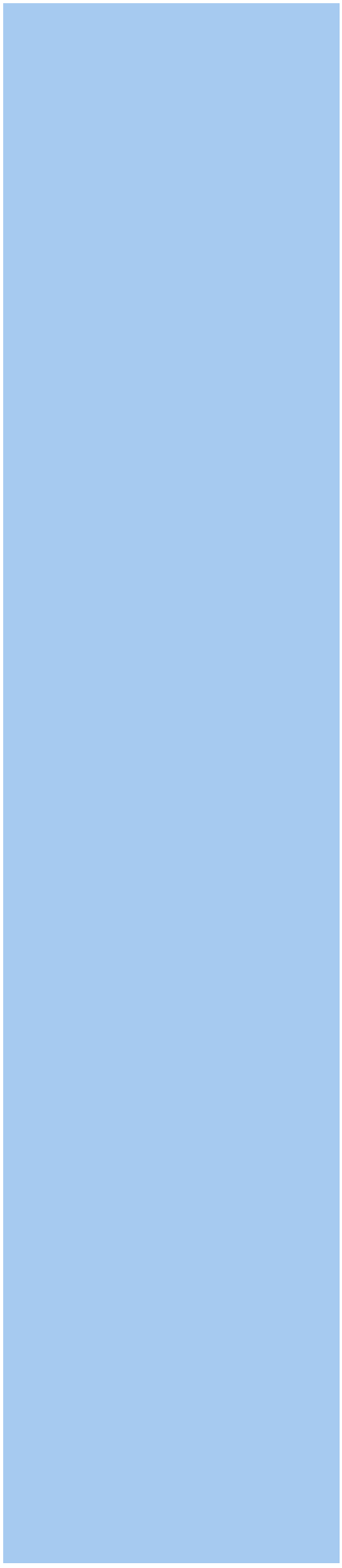
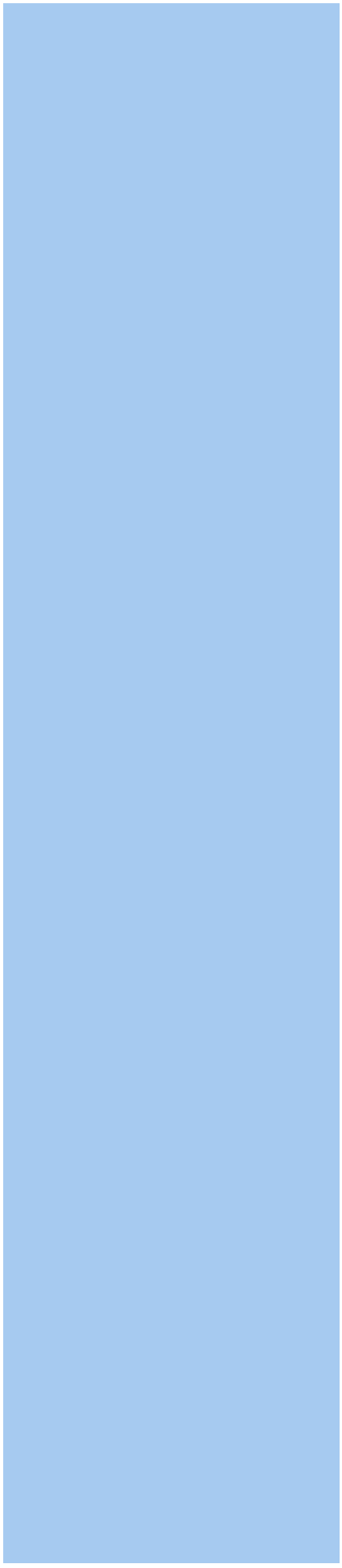
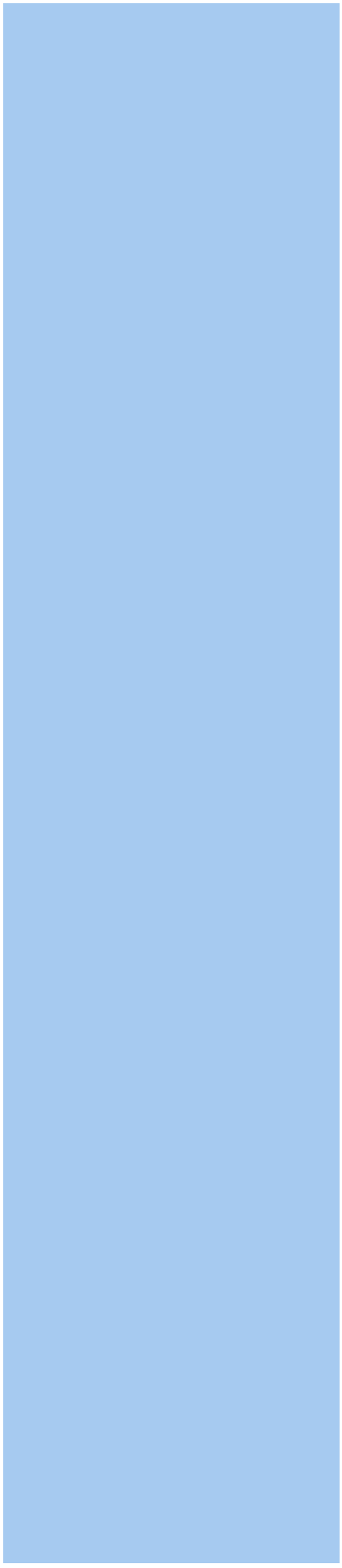
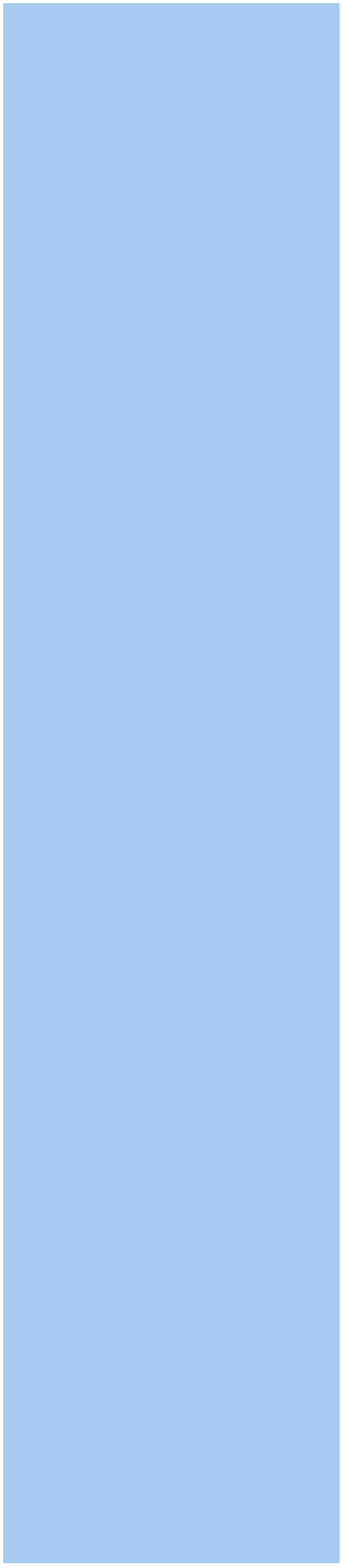
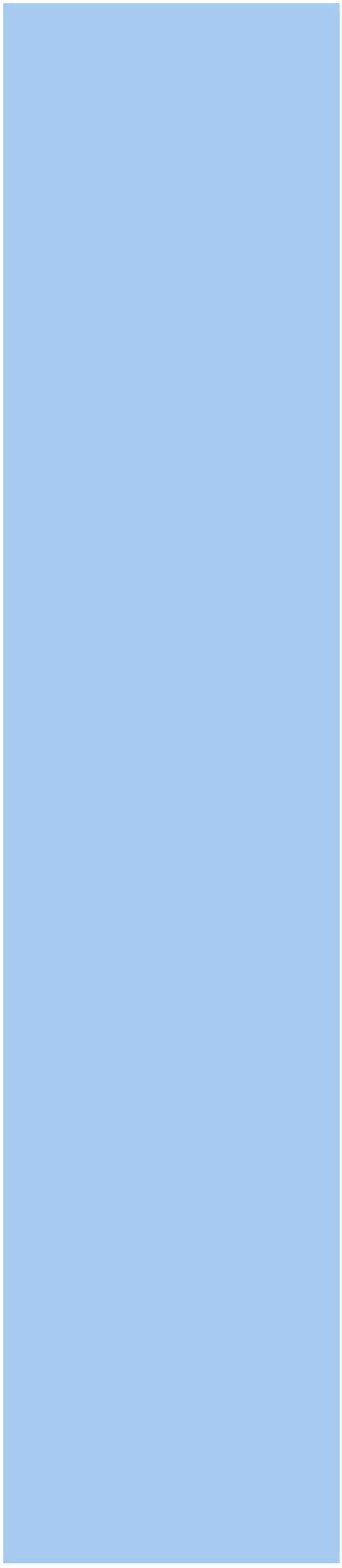
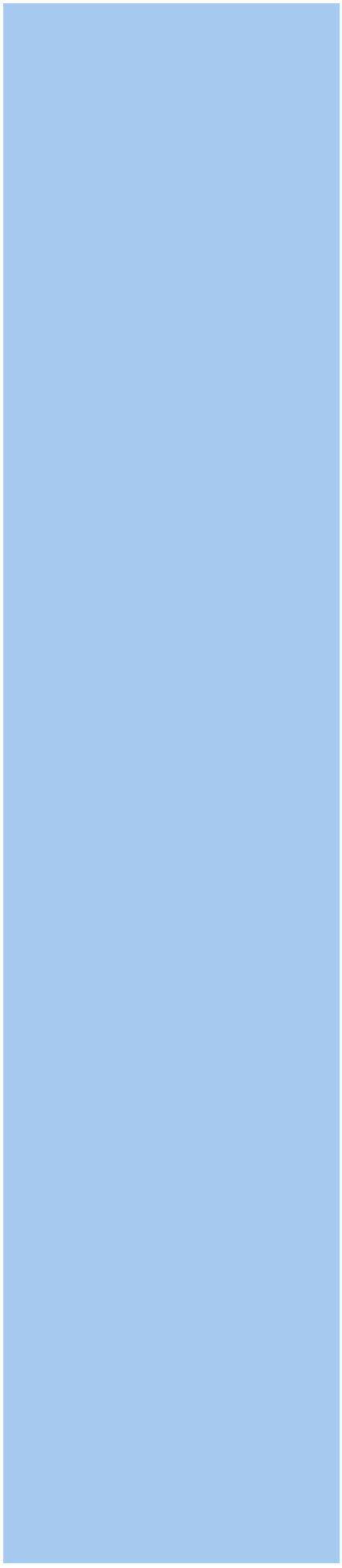
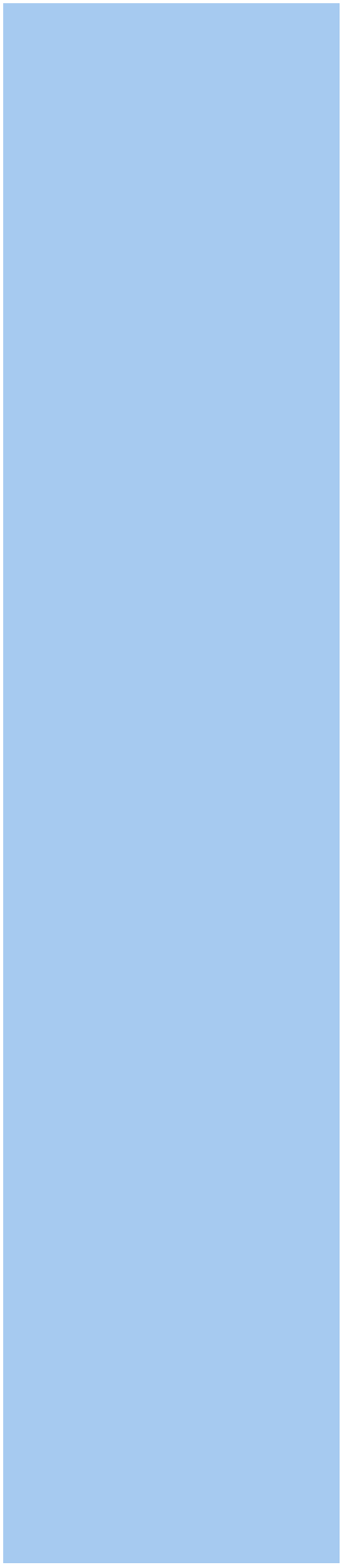
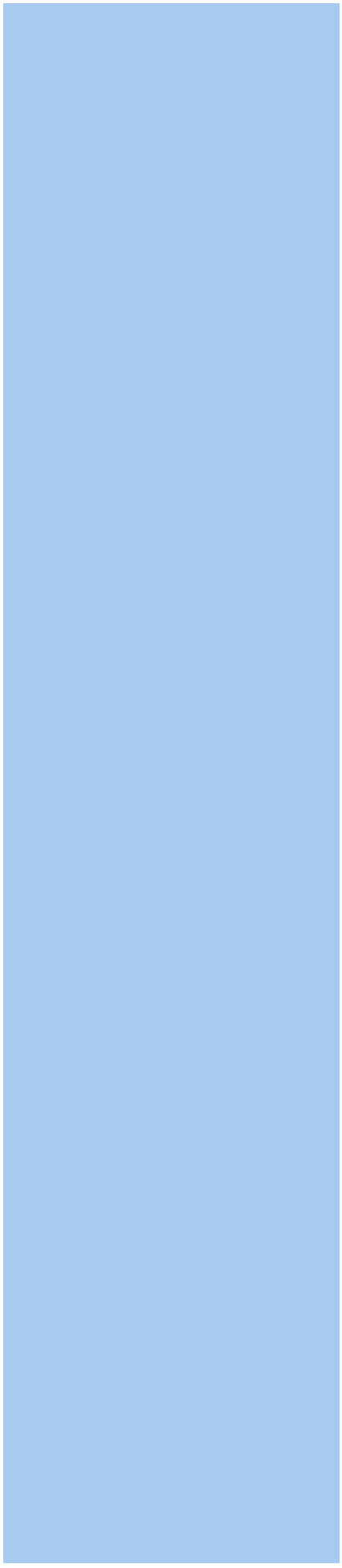
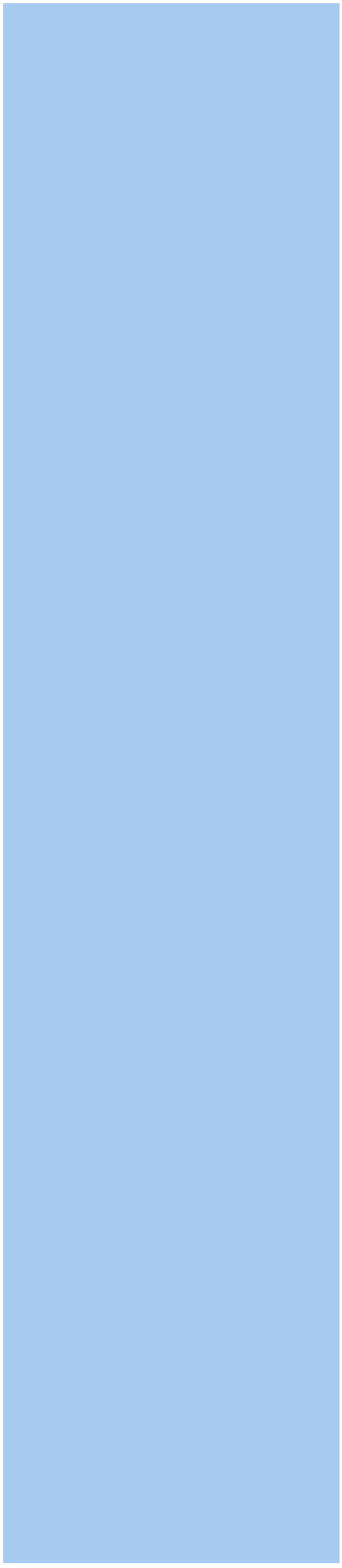
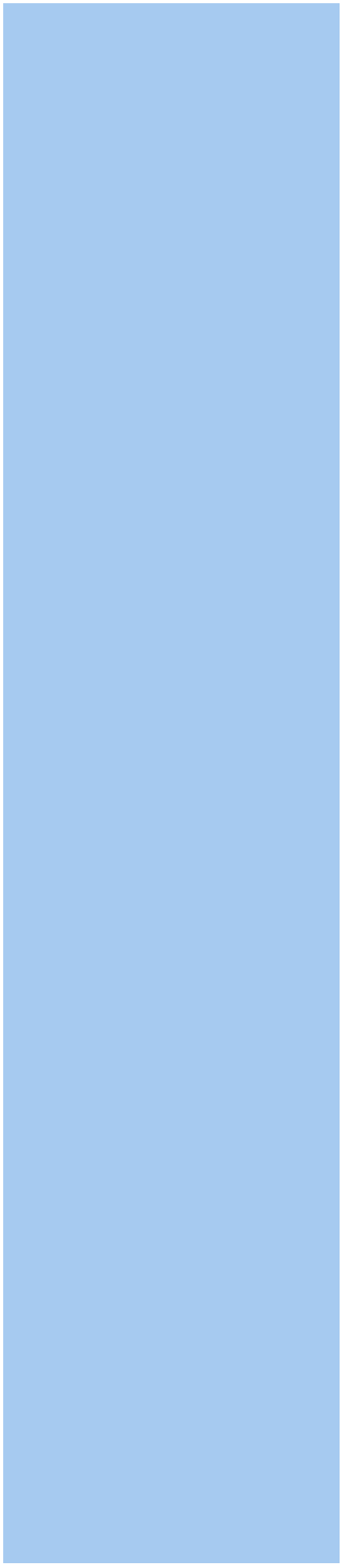
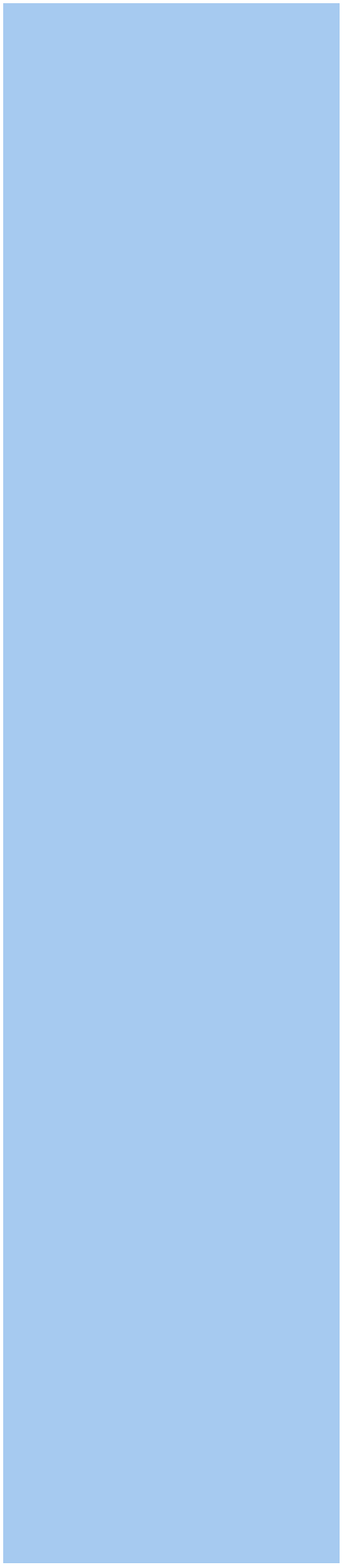
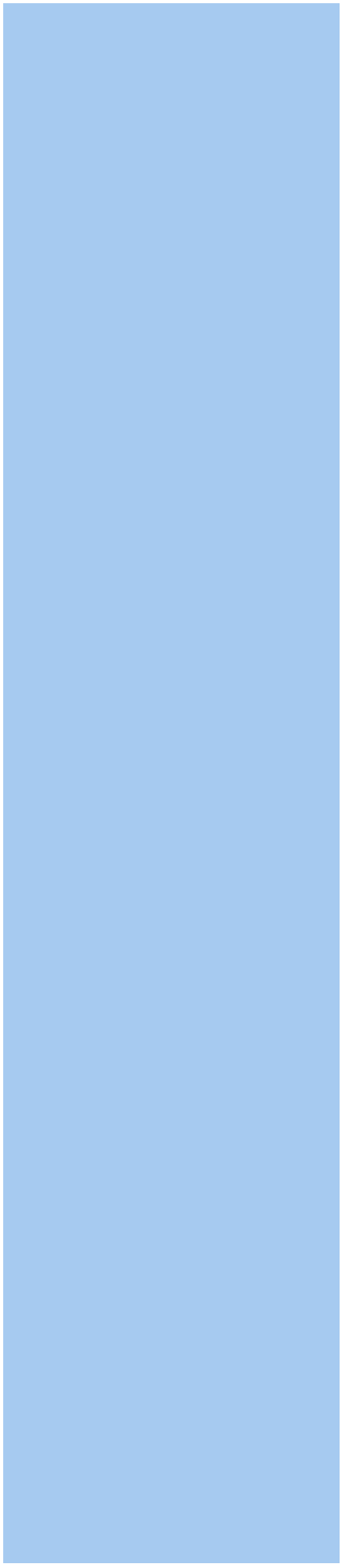
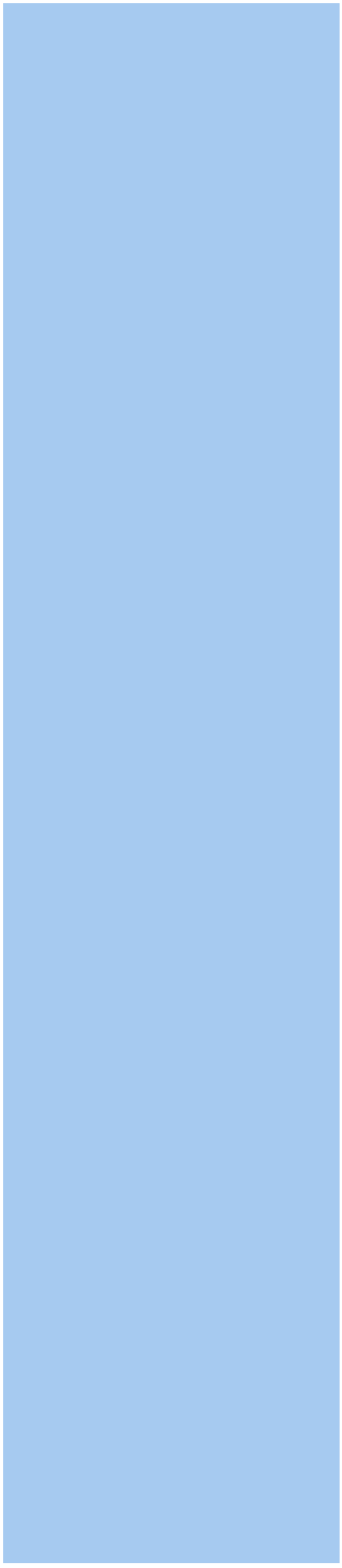
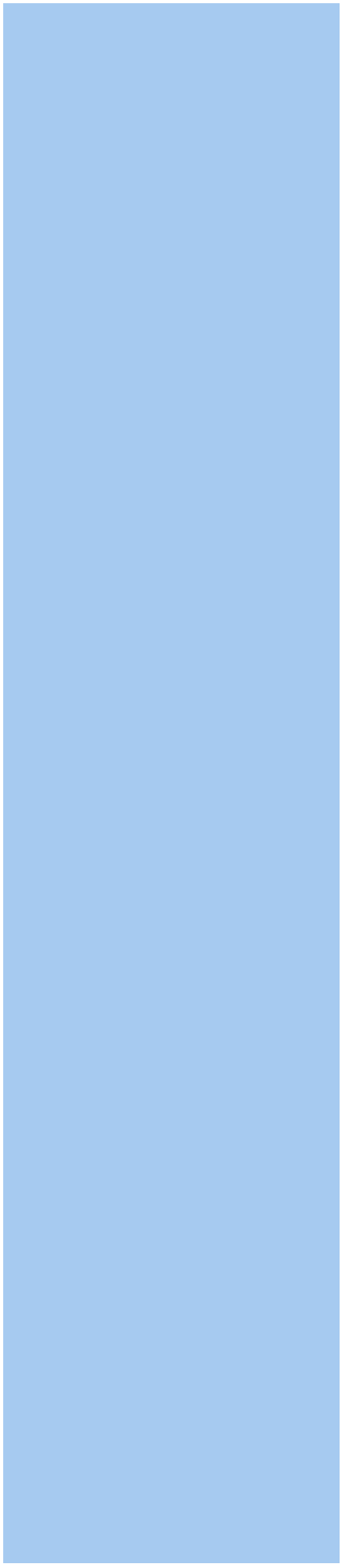
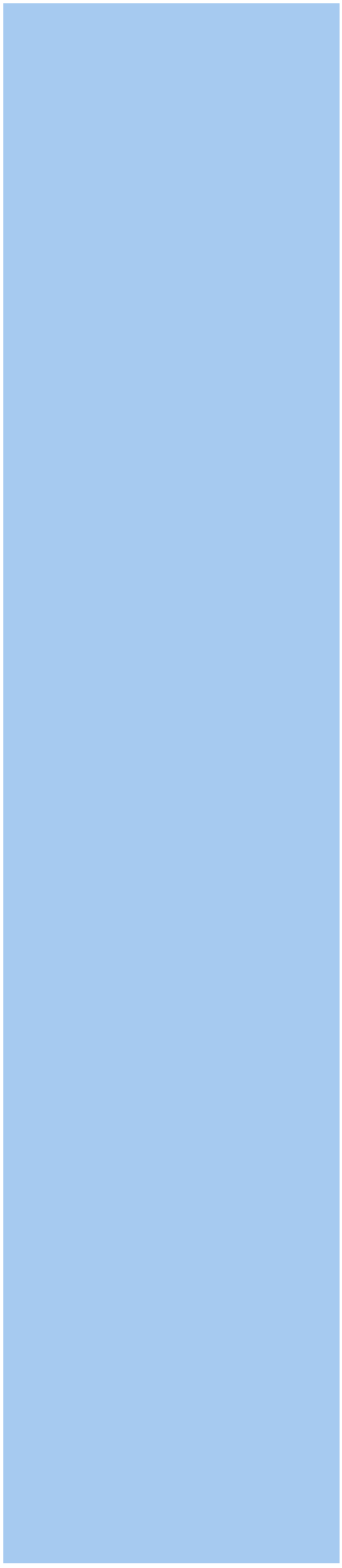
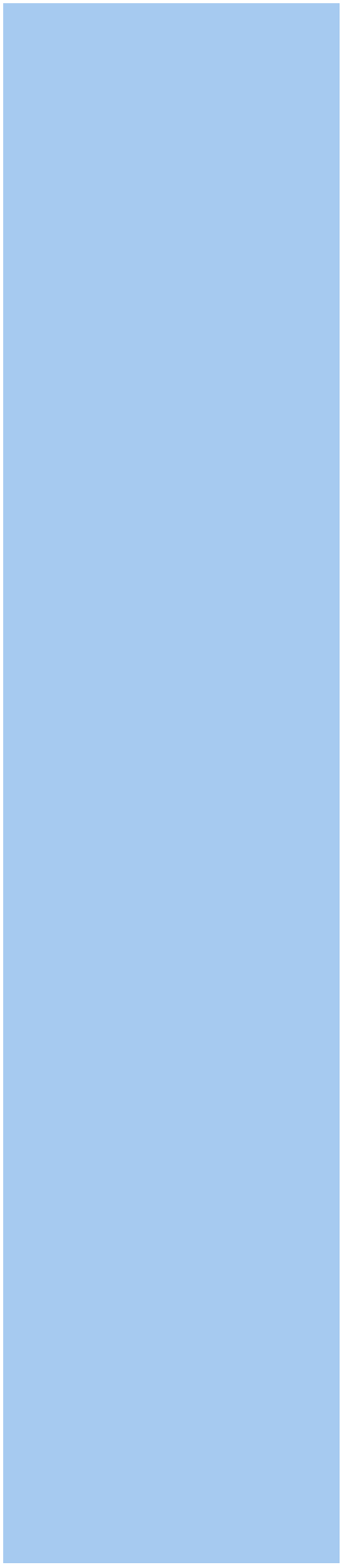
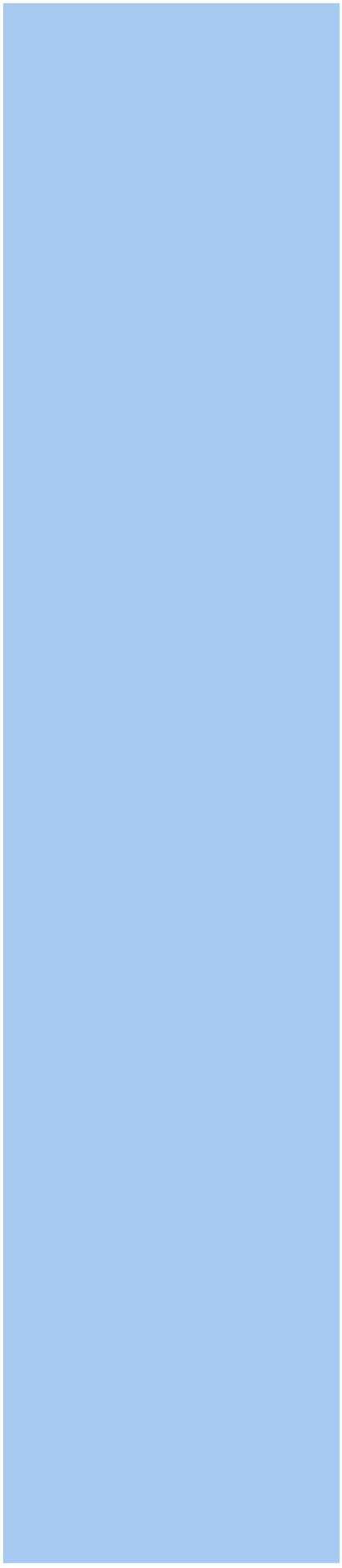
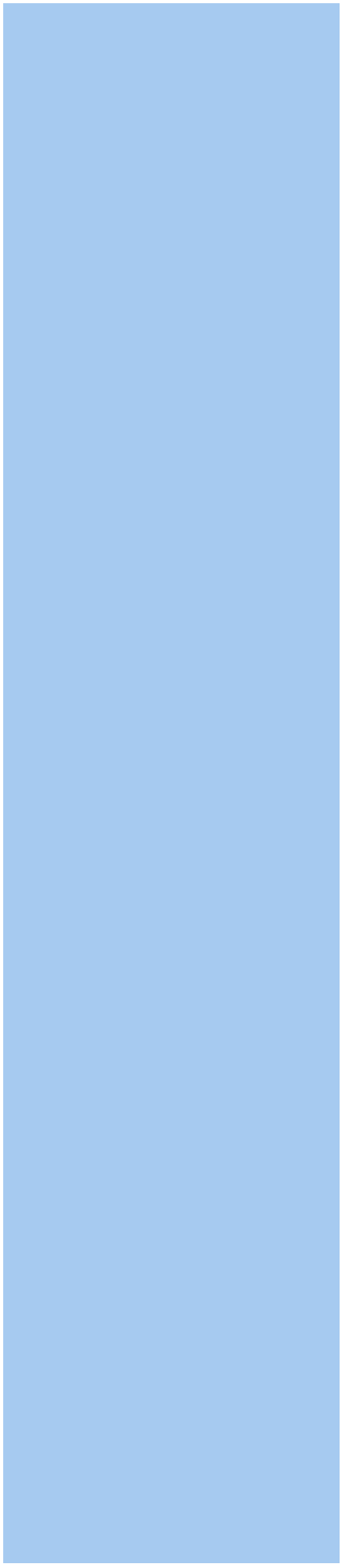
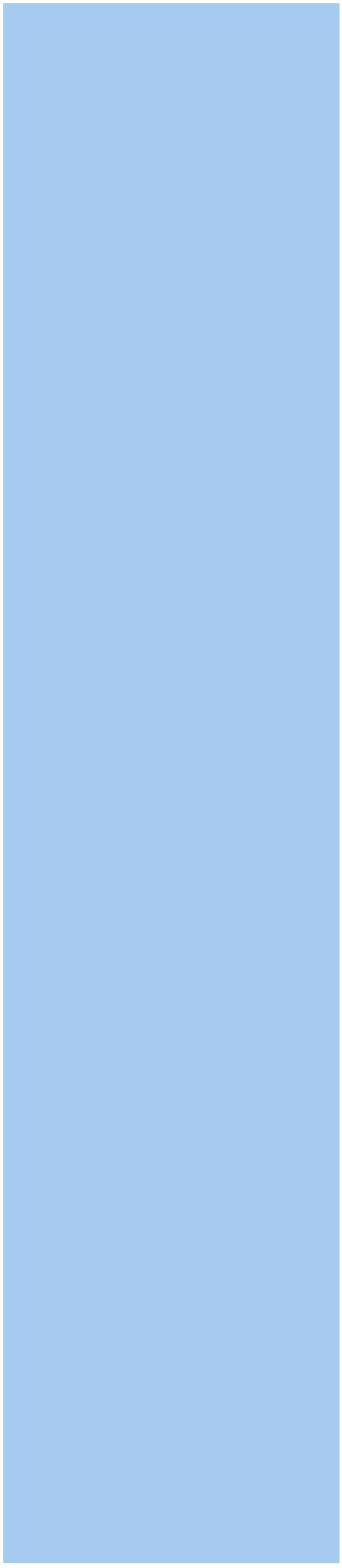
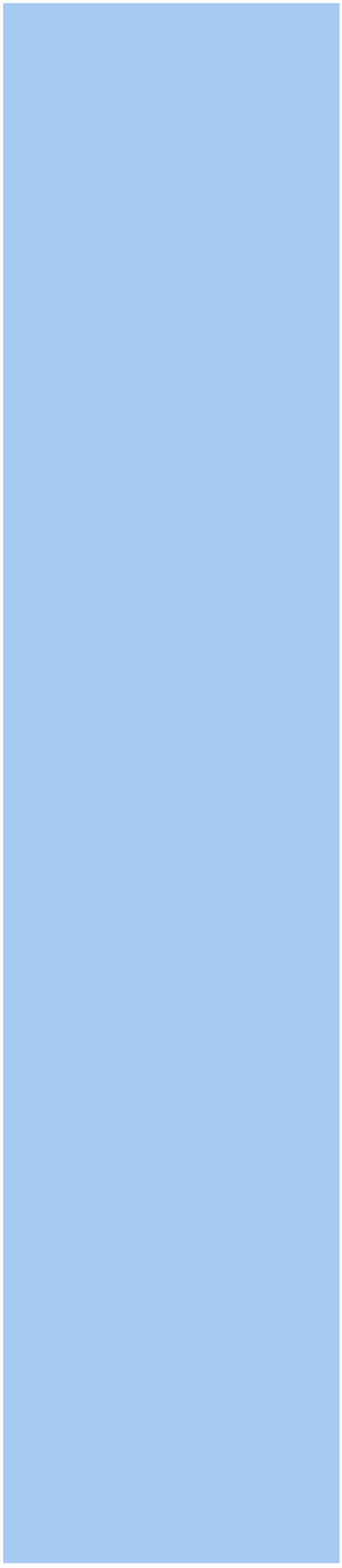
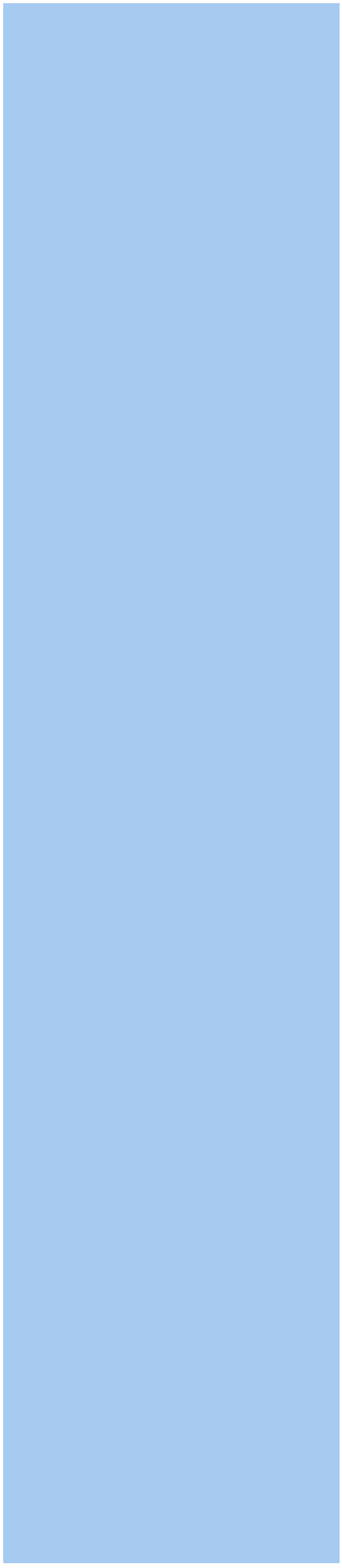
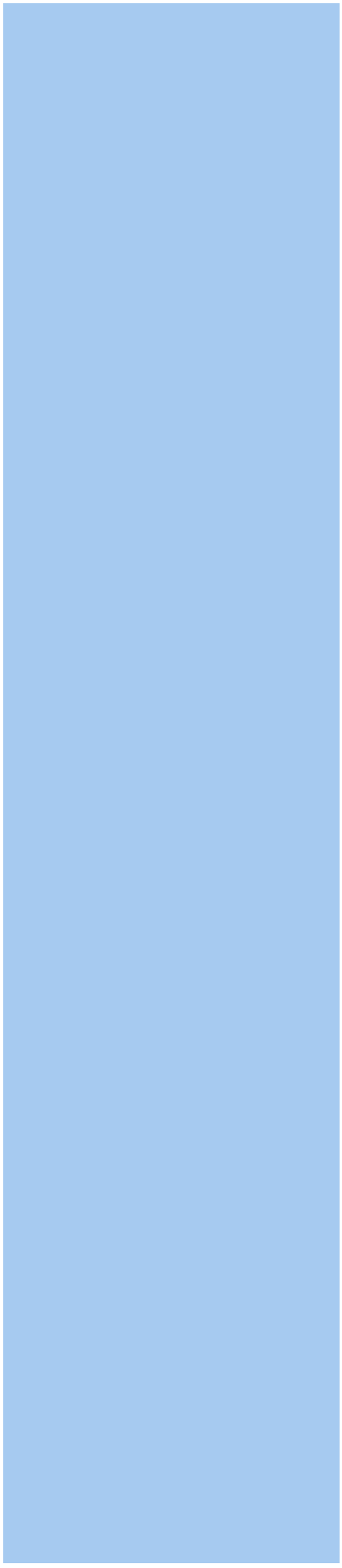
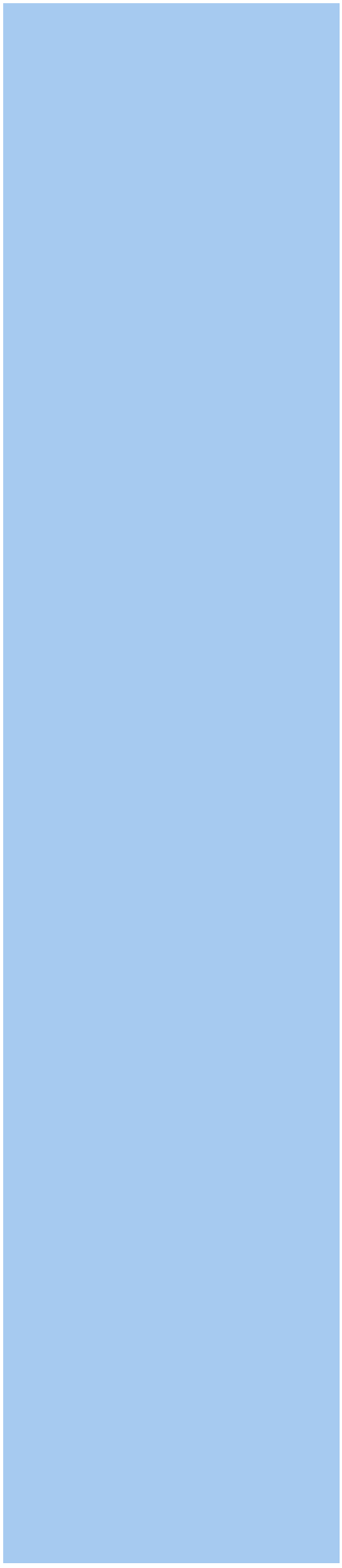
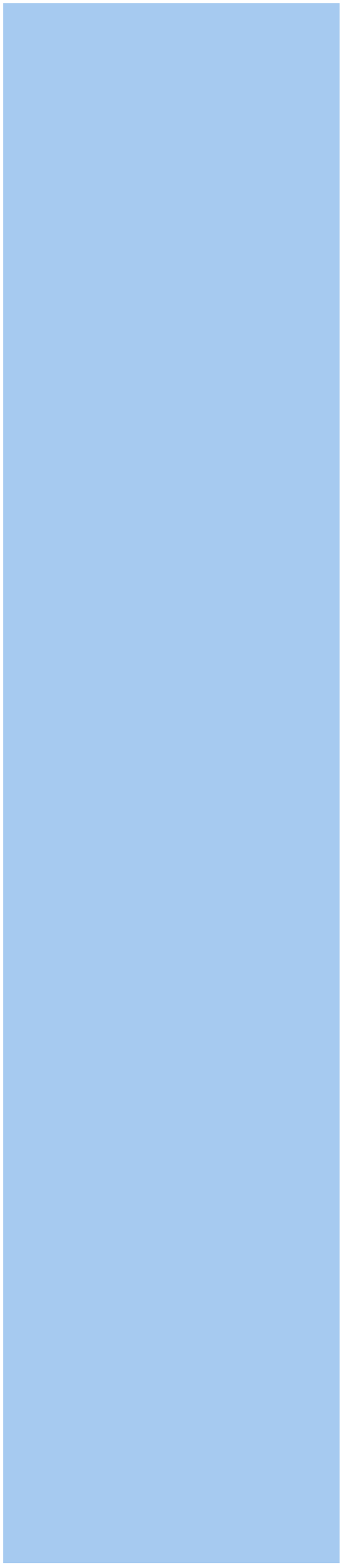
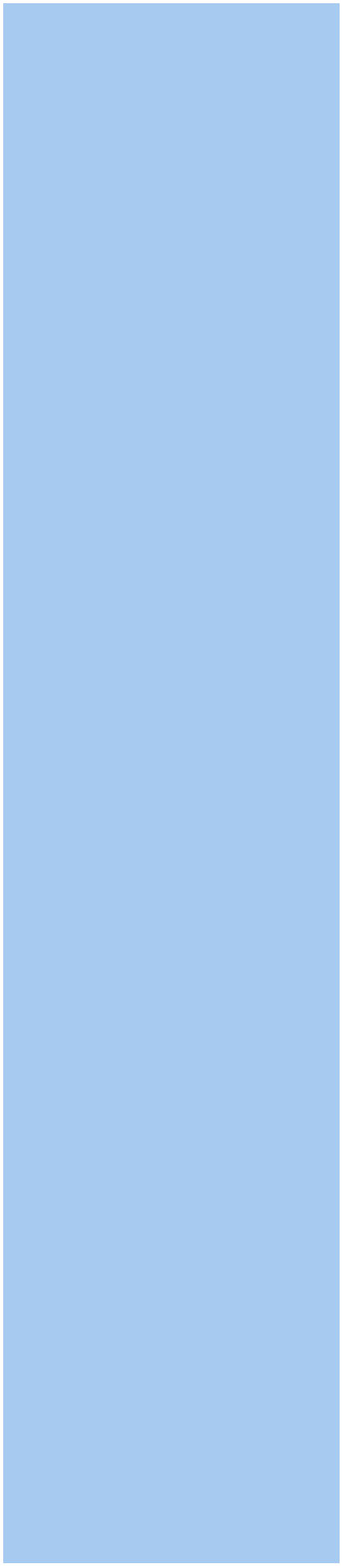
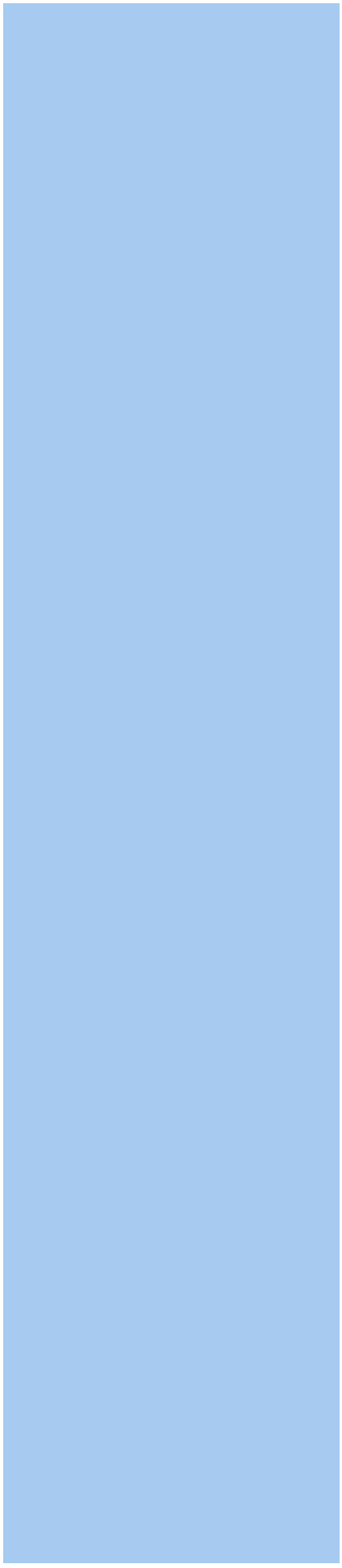
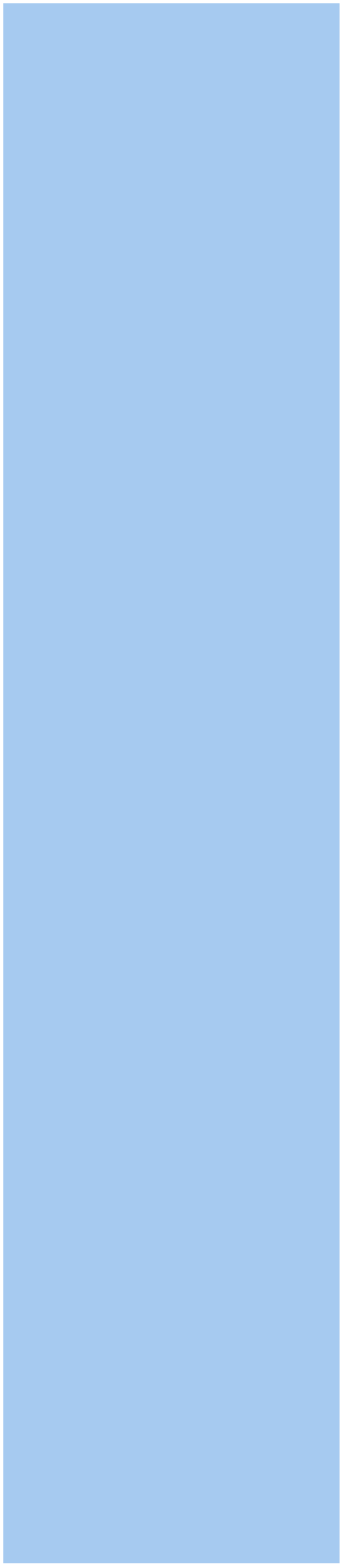
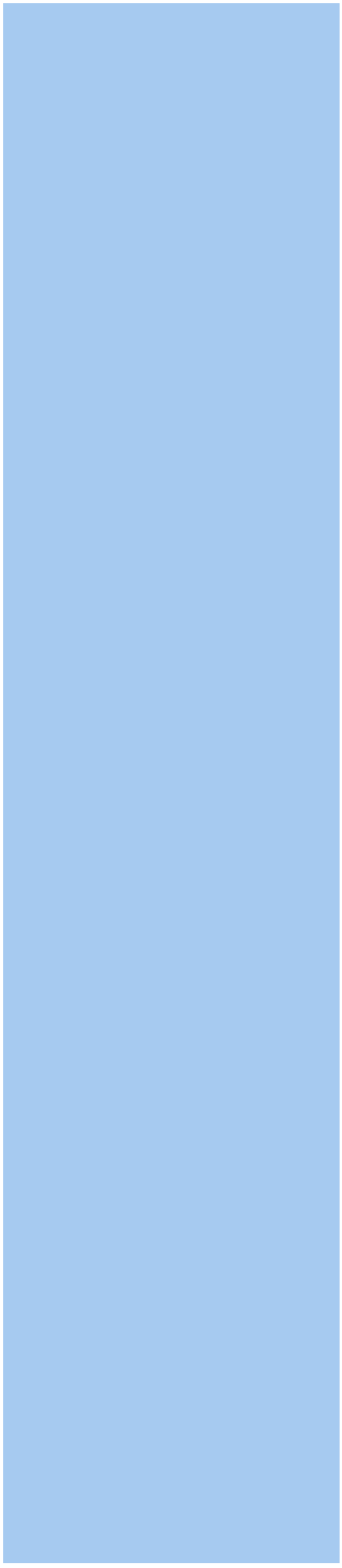
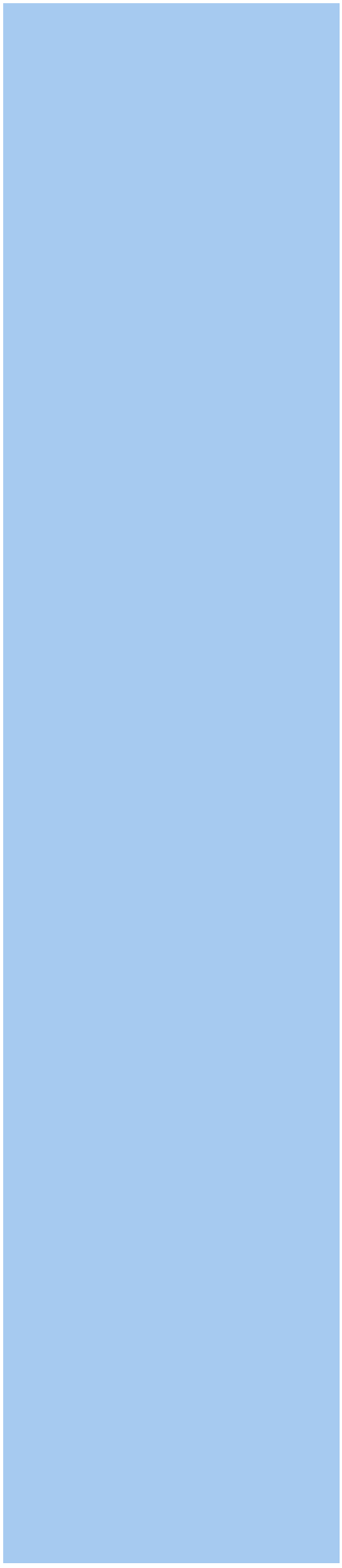
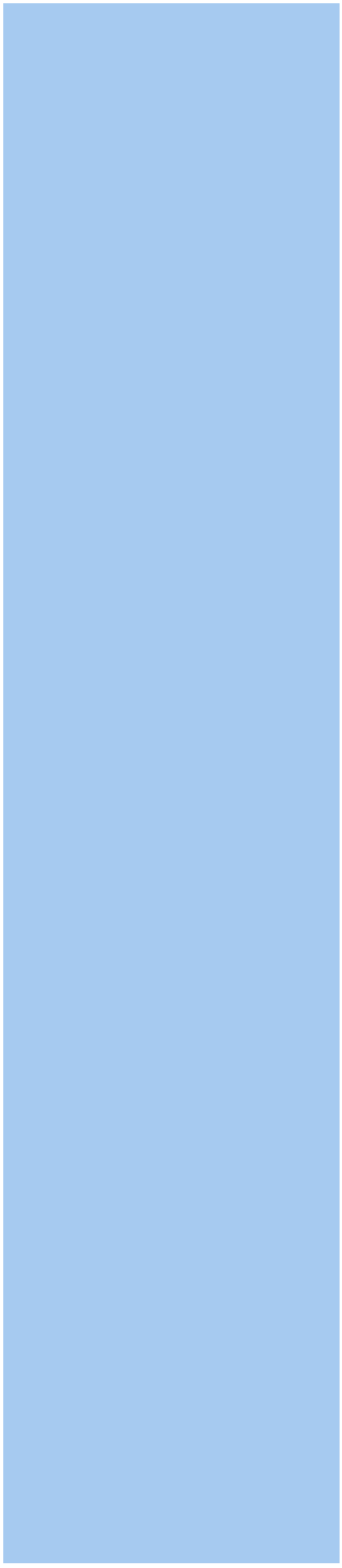
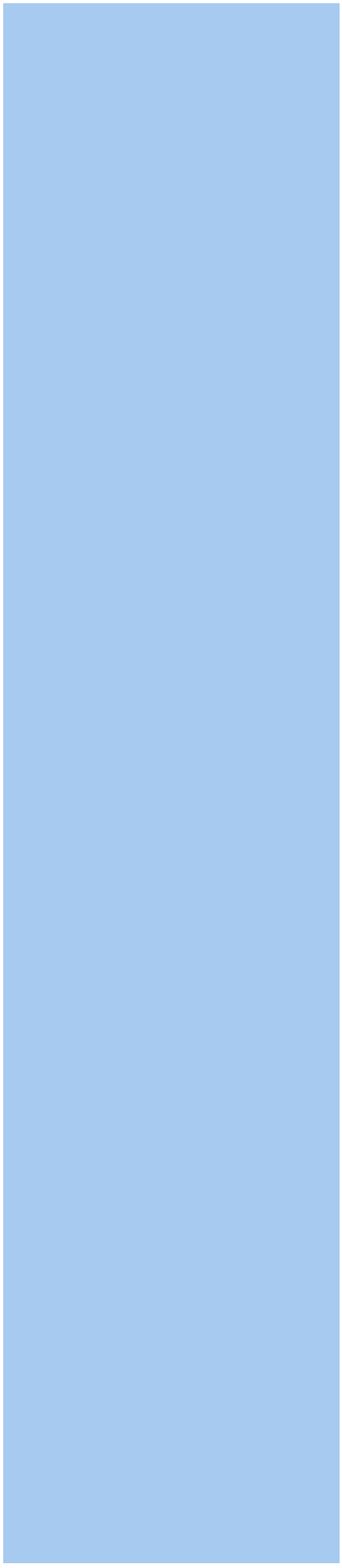
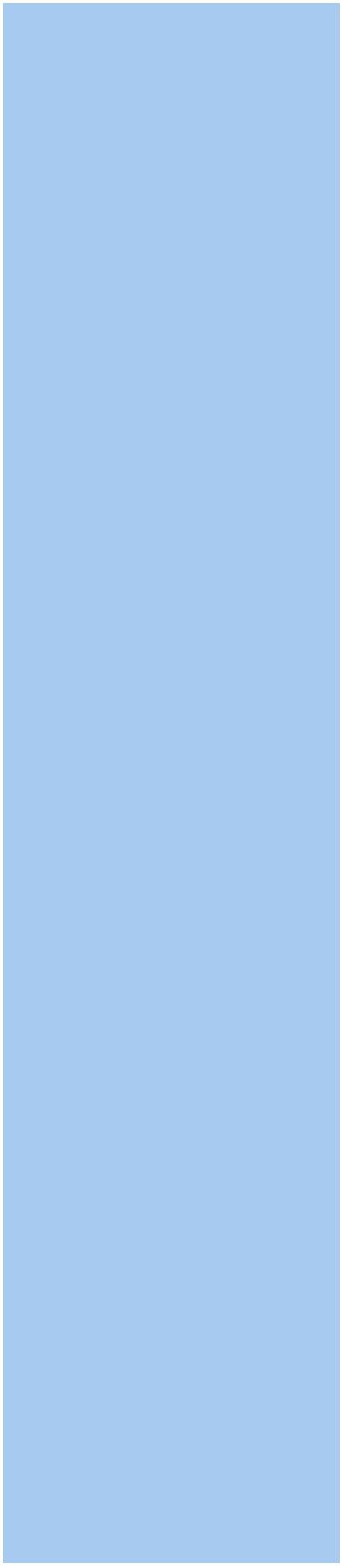
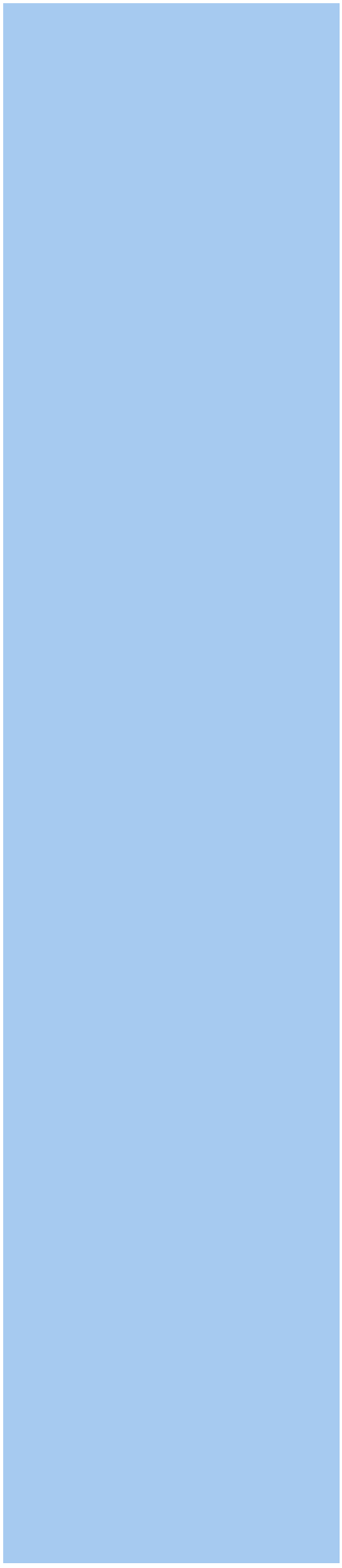
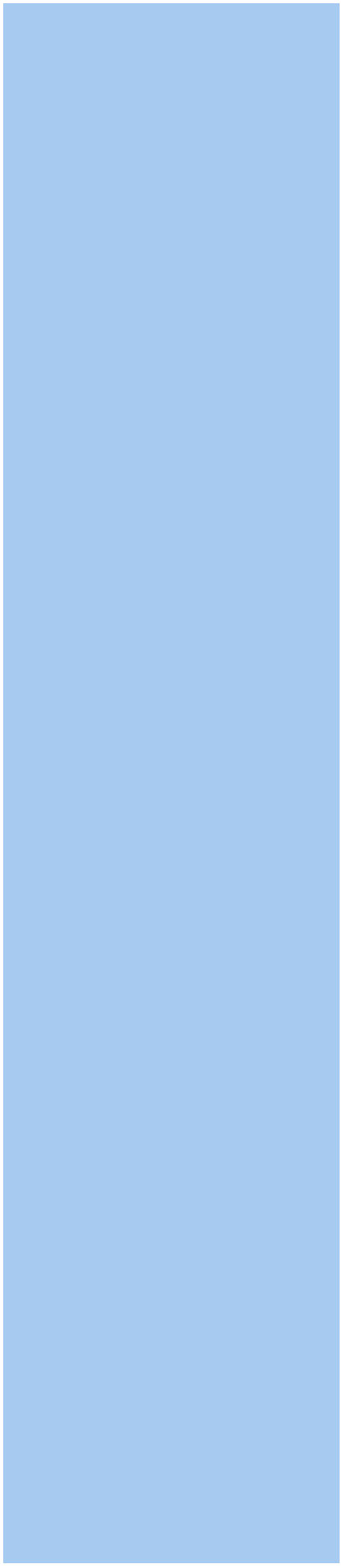
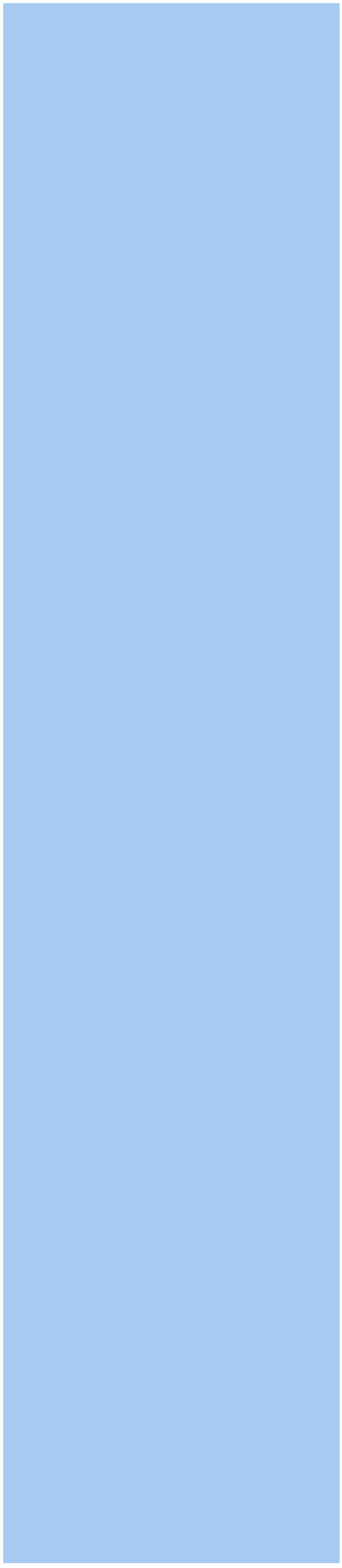
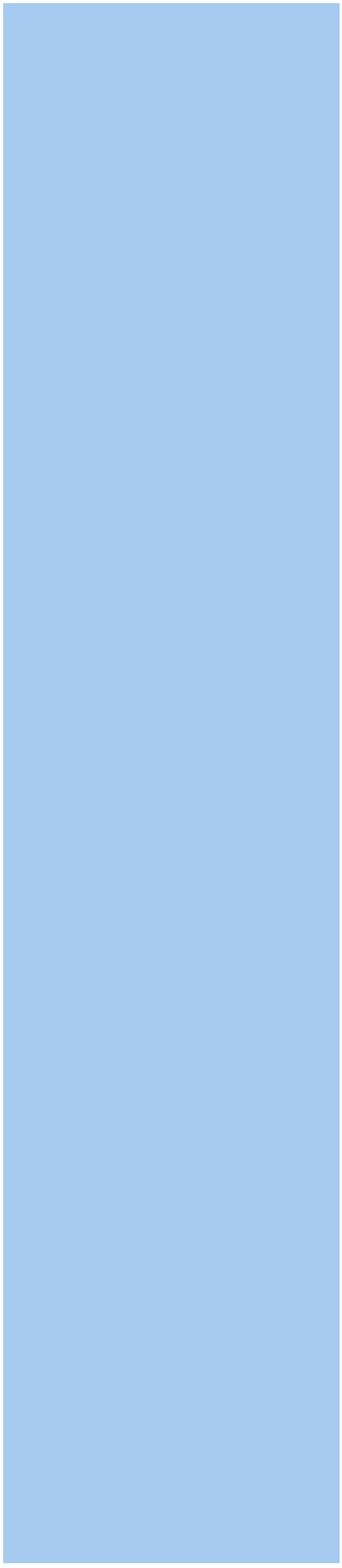
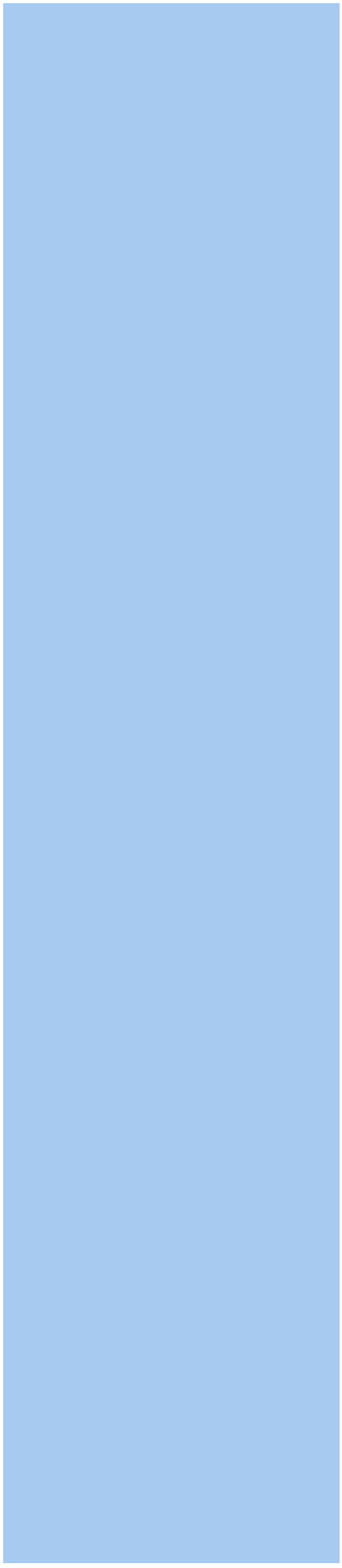
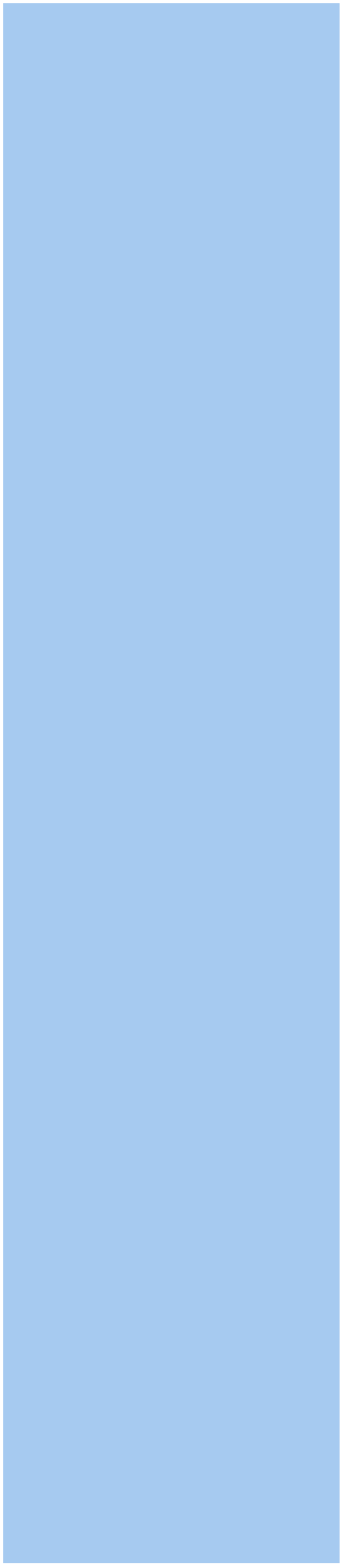
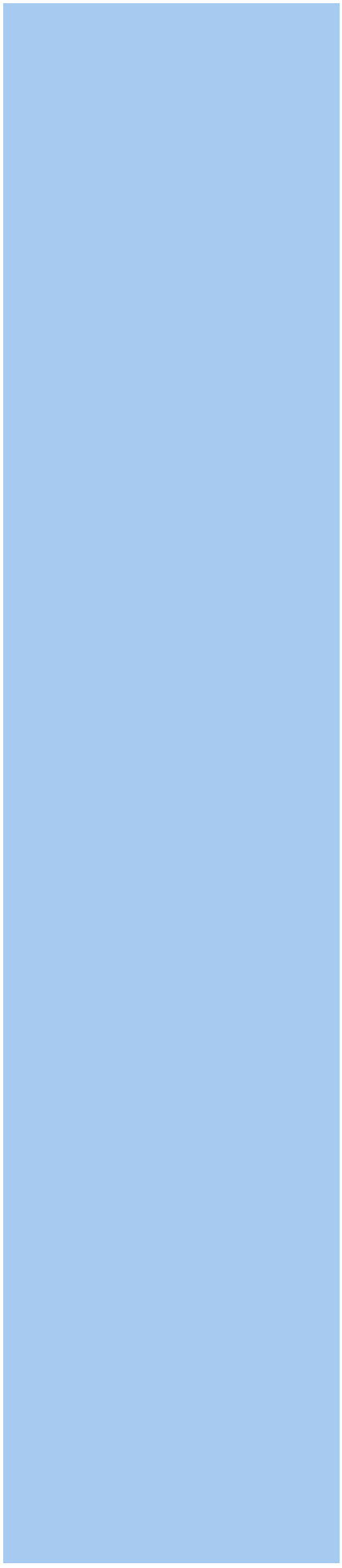
RENDIMENTOS OBTIDOS NO ESTRANGEIRO/IMPOSTO PAGO NO ESTRANGEIRO CATEGORIA H - PENSÕES/ANEXO J

NATUREZA DO RENDIMENTO		Segurança Social	Cód.	Montante do Rendimento		IRS pago no Estrangeiro
Sujeito Passivo A - Anexo J - Rendimentos Obtidos no Estrangeiro (Categoria H)			416			
Sujeito Passivo B - Anexo J - Rendimentos Obtidos no Estrangeiro (Categoria H)			416			

SAÚDE/EDUCAÇÃO/LARES/DEDUÇÕES AMBIENTAIS/ABATIMENTOS	Camp	VALOR PAGO
Despesas de saúde (bens e serviços isentos de IVA ou sujeitos à taxa de 6%) e juros contraídos para pagamento das mesmas. (alíneas a), b) e c) do n.º 1, do art. 82.º do CIRS).	801	2.078,04 €
Despesas de saúde com a aquisição de outros bens e serviços justificados através de receita médica. (alínea d), do n.º 1, do art. 82.º do CIRS).	802	
Despesas de educação e de formação profissional dos sujeitos passivos e dependentes. (art. 83.º do CIRS).	803	3.535,63 €
Encargos com lares de apoio à terceira idade, e apoio domiciliário relativos aos sujeitos passivos, seus ascendentes e colaterais até ao 3.º grau. (art. 84.º do CIRS).	804	
Despesas com a aquisição de equipamentos novos para a utilização de energias renováveis (Inclui gás natural). (alínea a), do n.º 2 do art.º 85.º do CIRS).	809	
Aquisição de veículos sujeitos a matrícula exclusivamente eléctricos ou movidos a energias renováveis não combustíveis. (alínea b), do n.º 2 do art.º 85.º do CIRS).		
Equipamentos e obras de melhoria das condições de comportamento térmico de edifícios, dos quais resulte directamente o seu maior isolamento. (n.º 2 do art.º 85.º do CIRS).	810	

Encargos com pensões de alimentos a que o sujeito passivo esteja obrigado por sentença judicial ou por acordo homologado nos termos da lei civil. (art. 83.º-A do CIRS).	601	
DEDUÇÕES À COLECTA E BENEFÍCIOS FISCAIS	Cód.	**VALOR PAGO**
Sujeito Passivo A - (PPR) Planos individuais de poupança-reforma (art. 21.º, n.º 2, do EBF) (Menos de 35 anos) (PPE, PPR/E) Contribuições induvíduais para fundos de pensões e outros regimes complementares de segurança social (art.º 16.º do EBF).		2.000,00 €
Sujeito Passivo B - (PPR) Planos individuais de poupança-reforma (art. 21.º, n.º 2, do EBF) (Menos de 35 anos) (PPE, PPR/E) Contribuições induvíduais para fundos de pensões e outros regimes complementares de segurança social (art.º 16.º do EBF).		2.000,00 €
Sujeito Passivo A - (PPR) Planos individuais de poupança-reforma (art. 21.º, n.º 2, do EBF) (De 35 a 50 anos) (PPE, PPR/E) Contribuições induvíduais para fundos de pensões e outros regimes complementares de segurança social (art.º 16.º do EBF).	701 e 711	
Sujeito Passivo B - (PPR) Planos individuais de poupança-reforma (art. 21.º, n.º 2, do EBF) (De 35 a 50 anos) (PPE, PPR/E) Contribuições induvíduais para fundos de pensões e outros regimes complementares de segurança social (art.º 16.º do EBF).		
Sujeito Passivo A - (PPR) Planos individuais de poupança-reforma (art. 21.º, n.º 2, do EBF) (Mais de 50 anos) (PPE, PPR/E) Contribuições induvíduais para fundos de pensões e outros regimes complementares de segurança social (art.º 16.º do EBF).		
Sujeito Passivo B - (PPR) Planos individuais de poupança-reforma (art. 21.º, n.º 2, do EBF) (Mais de 50 anos) (PPE, PPR/E) Contribuições induvíduais para fundos de pensões e outros regimes complementares de segurança social (art.º 16.º do EBF).		
Despesas com a educação e reabilitação do sujeito passivo ou dependentes deficientes ≥ 60%. (art.º 87-º n-º 2 do CIRS).	706	
Prémios de seguros em que figurem como primeiros beneficiários sujeitos passivos ou dependentes deficientes ≥ 60%. (art.º 87-º n.º 2 do CIRS).	707	
Donativos a igrejas e a instituições religiosas. (n.º 2 do art. 63.º do EBF). Majoração 130%	715	
Mecenato científico – Donativos a fundações, instituições de ensino superior, laboratórios, órgãos de comunicação social, etc., – de natureza científica – (Estatuto do Mecenato Científico) Sem Majoração	717	
Mecenato cultural – Donativos concedidos no âmbito do mecenato cultural, ambiental, desportivo e educacional. (n.º 6 do art. 62.º do EBF). Majoração 120%	718	
Mecenato – Contratos plurianuais – Donativos concedidos no âmbito do mecenato cultural, ambiental, desportivo e educacional, atribuídos ao abrigo de contratos plurianuais. (n.ºs 6 e 7 do art. 62.º do EBF). Majoração 130%	719	
Mecenato social – Donativos atribuídos no âmbito do mecenato social. (n.º 3 do art. 62.º do EBF). Majoração 130%	720	
Mecenato social de apoio especial – Donativos atribuídos no âmbito do mecenato social, para apoio à infância, tratamento de toxicodependentes e criação de oportunidades de trabalho. (n.ºs 4 e 6 do art. 62.º do EBF). Majoração 140%	721	
Mecenato Familiar – Donativos concedidos no âmbito do mecenato familiar.(n.º 5 do art. 62.º do EBF). Majoração 150%	722	
Estado – Mecenato científico – Donativos ao Estado, Regiões Autónomas, autarquias locais, associações de municípios e de freguesias, fundações – de natureza científica – (Estatuto do Mecenato Científico) Sem Majoração	724	
Estado – Mecenato cultural – Donativos ao Estado, Regiões Autónomas, autarquias locais, associações de municípios e de freguesias, fundações – de natureza cultural, ambiental, desportiva e educacional. (n.ºs 1 e 2 do art. 62.º do EBF). Majoração 120%	725	
Estado – Contratos plurianuais – Donativos ao Estado, Regiões Autónomas, autarquias locais, associações de municípios e de freguesias, fundações – de natureza cultural, ambiental, desportiva e educacional com contratos plurianuais. (n.ºs 1 e 2 do art. 62.º do EBF). Majo . 130%	726	
Estado – Mecenato social – Donativos ao Estado, Regiões Autónomas, autarquias locais, associações de municípios e de freguesias, fundações – de natureza social. (n.ºs 1 e 2 e c) do n.º 7 do art. 62.º do EBF). Majoração 140%	727	
Estado – Mecenato Familiar – Donativos ao Estado, Regiões Autónomas, autarquias locais, associações de municípios e de freguesias, fundações – de natureza familiar. (n.º 5 do art. 62.º do EBF) . Sem Majoração	728	
Seguros de acidentes pessoais e de vida que garantam exclusivamente riscos de morte, de invalidez ou de reforma por velhice. (n.ºs 1, 2 e 4 do art.º 86.º do CIRS).	729	
Seguros que cubram exclusivamente riscos de saúde. (n.º 3 do art.º 86.º do CIRS).	730	
Juros e amortizações de dívidas com aquisição, construção, beneficiação de imóveis e prestações de contratos celebrados com cooperativas de habitação ou no regime de compras em grupo, com imóveis para habitação própria e permanente. (art. 85.º, n.º 1 alíneas a) e b) do CIRS).	731	
No caso do imóvel para habitação própria e permanente ter obtido a classificação energética (A ou A+) nos termos do Dec.-Lei n.º 78/2006 de 04 de Abril, acrescem 10%, aos limites estabelecidos no n.º 1 do art.º 85.º do CIRS. Escreva o valor dos juros e amortizações pagos, ali →		
Rendas pagas, deduzidas de subsídios ou comparticipações oficiais, de prédio urbano ou de fracção autónoma para habitação permanente, referentes a contratos de arrendamento celebrados a coberto do RAU ou NRAU. (alínea c), do n.º 1, do art. 85.º do CIRS).	732	
No caso do imóvel arrendado para habitação própria e permanente ter obtido a classificação energética (A ou A+) nos termos do Dec.-Lei n.º 78/2006 de 04 de Abril, acrescem 10%, aos limites estabelecidos no n.º 1 do art.º 85.º do CIRS. Escreva o valor das rendas pagas, ali →		
Sujeito Passivo A - Regime Público de Capitalização – valores aplicados em contas individuais geridas em regime público de capitalização. (art. 17.º, n.º 1, do EBF).	733	
Sujeito Passivo B - Regime Público de Capitalização – valores aplicados em contas individuais geridas em regime público de capitalização. (art. 17.º, n.º 1, do EBF).		
São dedutíveis à colecta, em sede de IRS, os encargos suportados pelo proprietário relacionados com a reabilitação de Imóveis, localizados em áreas de reabilitação urbana. (art. 71.º, n.º 4, do EBF).	736	
Os Municípios podem prescindir até 5% do IRS cobrado aos munícipes com domicilio fiscal no concelho, nos termos do rtigo 20º da Lei das Finanças Locais (Lei 2/2007 de 15/01).		**TAXA Município** 0,00%
A taxa do IRS aplicada pelo seu Município bem como o cálculo será assumido automaticamente depois de seleccionar o concelho da sua morada fiscal.	Clique ali no seu concelho	

Demonstração detalhada do cálculo do IRS de 2010 para: O Continente

Descrição	Valores
1 - Rendimento Global	69.616,84 €
2 - Deduções Específicas	8.399,96 €
3 - Rendimento Liquido (1) - (2)	61.216,88 €
4 - Abatimentos	- €
5 - Rendimento Colectável (3) - (4)	61.216,88 €
6 - Coeficiente Conjugal (5) ✚ 2 Casados	30.608,44 €
7 - Taxa de IRS para o Continente	34,88% = 2
8 - Aplicação da Taxa (6) x (7)	10.674,69 €
9 - Parcela a Abater	2.821,91 €
10 - Valor Apurado (8) - (9)	7.852,79 €
11 - Colecta (10) ✖ 2	15.705,57 €
12 - Deduções à Colecta	2.895,91 €
13 - Colecta Líquida (11) - (12)	12.809,66 €
14 - Valor do IRS que prescindiu o Município da área da sua residência a seu favor	- €
15 - Retenções na Fonte	14.866,00 €
16 - Imposto Apurado: **VALOR A REEMBOLSAR :**	2.056,34 €

Para imprimir tudo: (Vá a Imprimir Página 1 de 2). Para imprimir a página da demonstração do cálculo: (Vá a Imprimir Página 2 de 2).