

Tax year 2011 - Notes & Explanations:

1. I worked at "Merhavim" managing a program named "Arevim".
2. A translated copy of the 106 form for 2011 is attached and designated as "Document #1".
3. "Merhavim" is an extremely religious institution, and as a matter of policy they insist on using only Hebrew dates in all their documents, rather than civil dates. Hence, the dates mentioned in their form are all Hebrew dates. The translation transcripts the Hebrew dates, and then, in brackets, states the corresponding common date.
4. Ronit worked as a teacher and tester, and was paid by 4 different organizations. Hence, attached are all 4 of the 106s she received for 2011, translated and certified.
5. Ronit's 106s are here beneath designated as "document #2" thru "Document #5"
6. All payments in these documents are, of course, stated in Israeli Shekels. I have done conversion to USD based on the 2011 average official conversion rate, as published by Bank of Israel on their website.
7. The official average annual exchange rates are published by the central Bank of Israel, and can be found on their website :
<http://www.boi.org.il/en/Markets/ForeignCurrencyMarket/Pages/average.aspx>

Income calculation for 2011

	Payer	Document	Document #	Income stated (ILS)
Benny	Merhavim	Form 106	1	25,686.00
Ronit	Ministry of Education	Form 106	2	96,690.00
Ronit	Ministry of Education (Testers)	Form 837	3	15,201.00
Ronit	Amit Noga School	Form 106	4	17,900.00
Ronit	Ahavat Israel School	Form 106	5	5,209.00
		Total		160,686.00

Total income in Israeli Shekels for tax year 2011: **160,686.00**

Average annual ILS-USD exchange rate by Bank of Israel: **3.5781**

Total Income in US Dollars: $160,686 / 3.5781 = \$44,908.19$

Tax year 2010 - Notes & Explanations:

1. I worked for "Merhavim" as a freelance researcher (not an employee). Hence, the substantiating document is not form 106. Instead it is a certificate of payments and deductions paid and deducted during tax year 2010.
2. A translated certified copy of the form for 2010 is attached and designated as "Document #6".
3. "Merhavim" is a strictly religious institution, and as a matter of principle they insist on using Hebrew dates in all their documents, rather than civil dates. Hence, the dates mentioned in their form are all Hebrew dates. The translation transcripts the Hebrew dates, and then, in brackets, states the corresponding common date.
4. Ronit worked as a teacher, and was paid by 2 different organizations. Hence, attached are all 2 of the 106s she received for 2010, translated and certified.
5. Ronit's 106s are here beneath designated as "document #7" thru "Document #8"
6. All payments in these documents are, of course, stated in Israeli Shekels. I have done conversion to USD based on the 2010 average official conversion rate, as published by Bank of Israel on their website.
7. There seems to be about 500\$ difference between the total I stated in my 1040 for year 2009, and the total calculated below. This small difference is probably a result of different ILS-USD conversions. At the time of the 1040 I think I used the monthly shekel-dollar conversion rates, rather than the average annual one. In other words, converting each payment and salary based on their conversion rate on the corresponding month. I am unable to repeat that, since I no longer have all the original salary statements, and I am basing my calculation here on the 106s – i.e. annual statements – and the conversion rate used is the annual conversion average.
8. The official average annual exchange rates are published by the central Bank of Israel, and can be found on their website :
<http://www.boi.org.il/en/Markets/ForeignCurrencyMarket/Pages/average.aspx>

Income calculation for 2010

	Payer	Document	Document #	Income stated (ILS)
Benny	Merhavim	Certificate of payments & deductions	6	23,837.00
Ronit	Ministry of Education	Form 106	7	94,058.00
Ronit	Amit Noga School	Form 106	8	14,950.00
		Total		132,845.00

Total income in Israeli Shekels for tax year 2010 : **132,845.00**

Average annual ILS-USD exchange rate by Bank of Israel : **3.7330**

Total Income in US Dollars : 132,845/3.7330=\$35,586.66

Tax year 2009 - Notes & Explanations:**Remarks & Explanations:**

9. I was not employed, but worked for "Merhavim" as a freelance. Hence, the substantiating document is not form 106. Instead it is a certificate of payments and deductions paid and deducted during tax year 2009.
1. A translated certified copy of the form for 2009 is attached and designated as "Document #9".
2. "Merhavim" is a strictly religious institution, and as a matter of principle they insist on using Hebrew dates in all their documents, rather than civil dates. Hence, the dates mentioned in their form are all Hebrew dates. The translation transcripts the Hebrew dates, and then, in brackets, states the corresponding common date.
3. Ronit worked as a teacher, and was paid by 2 different organizations. Hence, attached are all 2 of the 106s she received for 2009, translated and certified.
4. Ronit's 106s are here beneath designated as "document #10" thru "Document #11"
5. All payments in these documents are, of course, stated in Israeli Shekels. I have done conversion to USD based on the 2009 average official conversion rate, as published by Bank of Israel on their website.
6. There seems to be about 100\$ difference between the total I stated in my 1040 for year 2009, and the total calculated below. This small difference is probably a result of different ILS-USD conversions. At the time of the 1040 I think I used the monthly shekel-dollar conversion rates, rather than the average annual one. In other words, converting each payment and salary based on their conversion rate on the corresponding month. I am unable to repeat that, since I no longer have all the original salary statements, and I am basing my calculation here on the 106s – i.e. annual statements – and the conversion rate used is the annual conversion average.
7. The official average annual exchange rates are published by the central Bank of Israel, and can be found on their website :
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Income calculation for 2009

	Payer	Document	Document #	Income stated (ILS)
Benny	Merhavim	Certificate of payments & deductions	9	4,285.00
Ronit	Ministry of Education	Form 106	10	63,281.05
Ronit	Amit Noga School	Form 106	11	2,650.00
		Total		70,216.05

Total income in Israeli Shekels for tax year 2009 : **70,216.00**

Average annual ILS-USD exchange rate by Bank of Israel : **3.9326**

Total Income in US Dollars : 70,216/3.9326=\$17,854.87