



The Tax Book 2019

Tips for employee tax assessment 2018

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Vienna 2018

Note

The wage tax guidelines (these can be considered a summary of the current wage tax legislature and thus as a reference for administration and operational practice) are referenced in the text with margin numbers (“Rz” for German “Randzahl”, with “f” or “ff” for “et seq”). The wage tax guidelines as well as relevant ordinances and decrees can be found also at www.bmf.gv.at in section “Findok”.

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Contents

I. General information on wage tax and income tax	7
A. Personal liability to pay tax	8
B. Wage tax or income tax.....	10
C. Earnings, income	11
D. Income from employment	14
E. Remunerations in kind ^{Rz138–222d}	16
F. Tax-exempt payments	18
G. Tax-reducing expenses	19
II. Tax rates and tax deductions	21
A. Tax rate ^{Rz767}	23
B. Tax deductions ^{Rz768}	25
C. Deductions in case of low income (refunds of tax deductions and social security refund) ^{Rz811ff}	34
III. The wage tax calculation by your employer	37
A. General information	38
B. Travelling between one's home and place of work ^{Rz248aff}	39
C. Tax-exempt payments by the employer ^{Rz45ff}	46
D. Business trips ^{Rz700–741}	48
E. Employers' contributions to pension funds ^{Rz756–766g}	53
F. Miscellaneous remunerations ^{Rz1050ff}	53
G. Bonuses and supplements ^{Rz1126ff}	58
H. Overtime work ^{Rz1145ff}	59
I. Supplements for night work and night overtime work ^{Rz1142ff}	59
J. Recalculation by the employer ^{Rz1189ff}	60

IV. What claims may be entered at the tax office?	63
A. Special expenses ^{Rz429ff}	65
B. Types of special expenses.....	70
C. Income-related expenses ^{Rz223ff}	78
D. Typology of income-related expenses ^{Rz322ff}	80
E. Lump sums for income-related expenses ^{Rz396–428}	98
F. Extraordinary burdens ^{Rz814ff}	100
G. Extraordinary burdens for dependants ^{Rz868ff}	102
H. Extraordinary burdens with deductibles.....	103
I. Extraordinary burdens without deductibles ^{Rz839ff}	108
J. Extraordinary burdens incurred by disabilities ^{Rz839ff}	116
K. Extraordinary burdens for disabled children ^{Rz852ff}	123
L. Child allowance until 2018.....	125
M. Official certifications and victim passes ^{Rz1244f}	127
V. When must Form L 1i be completed?	129
A. Income from employment without wage tax deduction.....	130
B. Income from employment obtained from abroad.....	131
VI. The procedure at the tax office	143
A. Employee tax assessment (“annual tax declaration”) ^{Rz908aff}	144
B. Electronic employee tax assessment.....	146
C. Employee tax assessment in paper form.....	147
D. Tax credits, additional tax payments, and advance payments.....	150
E. Taxes due on several pensions ^{Rz1022ff}	154
F. Tax office decision on tax allowances ^{Rz1039ff}	155
G. Disclosure pursuant to § 109a of the Austrian Income Tax Act (Einkommensteuergesetz).....	156
H. Objection to a tax office decision.....	158
I. Payment in instalments and deferred tax payment.....	160

VII. Other tax benefits	163
A. Premium-aided retirement provisions ^{Rz1365ff}	164
B. Premium-aided pension scheme ^{Rz1321ff}	166
Complaint.....	168
Payment in instalments or deferred tax payment	169
Form L1.....	170
Form L1k.....	174
Form L1i	176
Form L1ab.....	178
Form L1d.....	180
Index.....	182
First-Hand Information	191
Here you will find your competent tax office	192



I. General information on wage tax and income tax

This first chapter contains important basic information about our tax system and explains various terms in order to facilitate a better understanding of the context. On the next pages you will find details on the following topics:

- who is taxable in Austria and what level of income triggers a liability to pay tax
- the differences between wage tax and income tax
- overview of the seven types of taxable income
- as well as information on taxable (e.g. company cars, company housing) and tax-exempt remunerations in kind that employers can make available to you.

A. Personal liability to pay tax

Who is liable to pay tax in Austria?

Persons with unlimited tax liability are those whose place of residence or regular domicile is in Austria. Persons have a place of residence in Austria if a domicile on Austrian Federal territory is at their disposal that they (will) obviously use on a longer-term basis. The domicile need not be the principal place of residence, but must be suited for living, in line with one's personal circumstances. The domicile need not be used on a permanent, but at least on a recurrent basis, in order to qualify as a place of residence.

Persons will have their regular domicile in Austria if they (are going to) stay on Austrian Federal territory not on a merely temporary basis (holiday, business trip, visit, etc.) but obviously for a longer period. In any event, persons have an unlimited tax liability after they have stayed in Austria for six months, with retroactive effect. Nationality is irrelevant in this context.

Unlimited tax liability means that as a rule all domestic and foreign incomes are taxable in Austria.

Limited liability to pay taxes applies to persons who realise income in Austria (e.g. as employees) or from Austria (e.g. social-security pensions) but who have no place of residence, nor their habitual abode in Austria.

Employees with limited liability to pay tax can also apply for a tax assessment for the wage tax due on their income, claiming deductions for income-related expenses and special expenses incurred in Austria.^{Rz1178ff}

Please bear in mind, though, that an amount of € 9,000 is added to the tax assessment base of persons with limited liability to pay tax. This amount is not considered in standard payroll accounting.

The reason is that the tax-exempt subsistence level must as a rule be considered by the country of residence. On the basis of a tax-exempt threshold of € 11,000 (see page 23) pursuant to the tax scale, persons with limited liability to pay taxes thus have a tax-exempt basic income of € 2,000.

Note on the information exchange in the EU

The EU tax authorities have agreed on a cooperation in order to collect the taxes of their taxpayers properly. The pivotal legislation in this field is Directive 2011/16/EU of the Council on administrative cooperation in the field of taxation. This Directive provides for the automatic exchange of information on the following categories of income and capital:

- Incomes from employment
- Remunerations for activity in supervisory or administrative boards
- Life insurance products not covered by other Directives
- Retirement pays and pensions
- Ownership of immovable property and income from such assets

Accordingly, the Austrian tax administration is aware of these foreign incomes. Please use the tax return forms L 1i or E , respectively, for exact disclosure of the income and any income-related expenses related thereto.

EU/EEA citizens and citizens of countries with which Austria has a double-taxation agreement with non-discrimination clause, who do not have a place of residence in Austria but realise their income mainly in this country (90% of the income is realised in Austria, or the total income realised abroad is less than € 11,000) can opt for unlimited tax liability when filing their return for tax assessment. In this context, only the incomes in Austria are taxed, in spite of the unlimited tax liability. However, the amount of € 9,000 need not be added for the tax assessment. Moreover, individual tax deductions (single-earner tax credit, single-parent tax credit, support money deduction) and extraordinary burdens may be claimed.

Double-taxation agreements (DTAs) prevent that taxes must be paid more than once on a single income, if an individual has places of residence or receives income in more than one country (see page 133).

Special provisions apply to cross-border employees, i.e. persons residing in Austria but working in Germany, Italy or Liechtenstein and commuting every day. As a rule, their incomes are taxed in Austria. Please see page 131 for more information concerning employees with incomes from which no wage tax has previously been deducted, or persons receiving income abroad.

Foreign employees^{Rz4} are treated as subject to unlimited tax liability from the first day of their stay in Austria. This requires a work permit for at least six months or an employment contract for a minimum period of six months.

For seasonal workers, unlimited tax liability generally arises when their stay in Austria exceeds six months. In this case, the unlimited tax liability commences on the first day.

B. Wage tax or income tax

What is the difference between wage tax and income tax?

As a rule, the following applies: Employees and pensioners pay wage tax, self-employed persons pay income tax. Wage tax differs from income tax solely in the method of collection. As a rule, the tax rate is the same. For employees there are, however, additional tax deductions, special tax exemptions and particular stipulations regarding the taxation of certain “miscellaneous remunerations”.

All employers must deduct the wage tax and communicate the amounts due to the tax office by the 15th day of the following month.^{Rz1194–1202a}

Income tax is collected through an assessment procedure. This requires an income tax return to be filed with the tax office. Income tax is then assessed on the basis of this declaration, and an income tax assessment notice is issued. An income tax assessment also considers any income from employment. Wage tax already withheld by an employer is then credited to income tax.

Even if only income from employment is realised, there is generally an income tax assessment. Please refer to the chapter on “Employee tax assessment”, page 144.

C. Earnings, income

What is wage tax or income tax to be paid on?

The subject of the income tax is the income. It is the sum total of all incomes. The Austrian Income Tax Act (*Einkommensteuergesetz*) lists all the types of income that are subject to income tax. Only those incomes that are listed by the Income Tax Act under any of the types of income are therefore taxable. Gambling and lottery wins, for example, are not taxable; nor are the childcare benefits or the nursing care allowances.

The Austrian Income Tax Act (*Einkommensteuergesetz*) specifies seven types of income:

1. Income from agriculture and forestry
2. Income from self-employment
3. Income from trade or business
4. Income from employment
5. Income from capital assets
6. Income from rentals and leasing
7. Other income
 - = Total amount of income
 - Special expenses
 - Extraordinary burdens
 - Tax allowances (e.g. child allowance)
 - = Income
 - (= Tax assessment base)

Incomes of categories 1 to 3 are known as “business income” or “income from profit”. Incomes of categories 4 to 7 are referred to as “income from receipts over expenditures” or “non-business income”. The income is therefore the sum total of all earnings minus special expenses, extraordinary burdens and tax allowances.

At what level of income does liability to pay tax commence?

A certain basic income (subsistence level) remains tax-exempt for each person with unlimited tax liability. The tax-exempt basic income amounts to at least € 12,600 annually for employees and € 11,000 for self-employed persons.

The different levels of tax-exempt basic income are due to additional tax deductions that wage taxpayers may deduct from their tax (employee deduction, transportation deduction or pensioner deduction).

The tax-exempt basic income is to be distinguished from the marginal income threshold under social security insurance law. In 2018, this amounts to € 438.05 Euro per month. As per January 01st, 2017, the daily marginal income threshold was abolished. For assessing whether there is a marginal employment or not, now only the monthly marginal income threshold is decisive.

The declaration in detail:

1. Income from agriculture and forestry is obtained e.g. by farmers or gardeners.
2. Income from self-employment is realised, for example, by doctors, lawyers, tax advisors, architects or journalists, and by shareholders/managing directors with an interest of 25% or higher in corporations (e.g. a limited company under Austrian law – GmbH).^{Rz670}
3. Income from trade or business is profit generated by business enterprises (e.g. commercial enterprises, cabinet-making, hair-dressing) and

industrial enterprises. Legal entities (such as a limited company under Austrian law – GmbH) do not pay income tax but corporate income tax.

4. Income from employment is realised by employees and pensioners.
5. Income from capital assets includes private interest income from savings, securities, dividends and other distributions from shares in corporations or investment funds, and capital gains from the sale of private investments (e.g. equities) and derivatives. Such income is subject, as domestic income, to the capital gains tax of 25% or 27.5% and is thereby usually finally taxed, i.e., no further income tax is collected. If such investment income or capital yields are received from abroad (e.g. interest from foreign savings, dividends or capital gains from stock sales without domestic safekeeping), they are as a rule also taxed by way of income tax assessment at 25% or 27.5%, respectively.
6. Income from rentals and leasing is realised when an apartment or a house is rented out.
7. Miscellaneous incomes include income from private sales of real estate (taxation at a flat rate of 30%, as a rule collected by way of real estate gains tax – *Immobilienwertsteuer*, ImmoEst), from speculative transactions (sales transactions of other private assets, such as gold and silver, within one year of acquisition), income from occasional performances (e.g. unique agency commissions), certain continuously accumulating pensions and functionary remunerations (payment for functionaries/officials of public bodies, provided that they are not employees).

D. Income from employment

What constitutes income from employment?

Income from employment comprises the following remunerations:

- Remunerations and benefits from an existing or earlier contract of employment^{Rz645-669b; 930ff}

These include wages and salaries, as well as company pensions, but also remunerations in kind provided by the employer. These also include remunerations for a marginal employment and income from service vouchers. Service vouchers can be obtained at post offices, tobacconist shops and online at www.dienstleistungsscheck-online.at. They can be used to pay for simple services in private households, as are typical of households (e.g. cleaning jobs, babysitting, simple jobs in connection with running a household, or simple gardening jobs). Incomes from service vouchers are not subject to wage tax in the course of a year. A tax payment becomes due only if an employee tax assessment reveals that the total annual income exceeds € 12,000.

- Pensions under the statutory social security system^{Rz684ff}

These include, inter alia, pensions from pension-insurance institutions for employees, farmers or trade or business establishments. Increases deriving from voluntary additional insurance are taxable only at one quarter of their value.

- Rehabilitation and reintegration benefit^{Rz669c}, sickness benefits^{Rz671ff}
- Benefits paid by pension funds^{Rz680ff}.

Benefits and pension benefits which derive from employers' contributions are fully subject to wage tax. Remunerations and pension benefits that derive from employee contributions are taxable only at 25%. Pensions from a premium-aided pension scheme (see page 166), a premium-aided provident scheme (see page 164) or a company pension fund are tax-exempt.

- Remunerations under the Austrian Remunerations Act (*Bezügegesetz*), as well as such paid to members of a provincial government or diet, to mayors, town councillors or municipal councillors.

Note

Work provided in the framework of a contract for independent services or a contract for work and labour is generally deemed to yield business income. Therefore there is no wage tax deduction. Such income is income from self-employment or from trade or business. In many instances a “Disclosure pursuant to § 109a of the Austrian Income Tax Act” (*Mitteilung gemäß § 109a EStG*) must be filed with the tax office (see page 156).

When must tax be paid on income from employment?

Income tax is always calculated on the basis of the total income within a calendar year. As a rule, income (wages, salaries and pensions) is attributed to the calendar year in which the employees receive it.

For an employee tax assessment, the tax is re-calculated on the basis of the actual income realised during a calendar year.

If no income liable to wage tax was received throughout a year, or at differing levels, the calculation covering the entire year usually results in a credit.

Please refer to the comments in the chapter “The procedure at the tax office” (see page 143) if the result is a subsequent claim for tax payment.

E. Remunerations in kind^{Rz138–222d}

What exactly are remunerations in kind?

Usually, employees receive money as compensation. The payment may (partly) also be made in kind (remunerations in kind). Remunerations in kind must be valued at the mean price they command in the place where they are consumed and taxed accordingly. For most remunerations in kind, such as personal use of a company car^{Rz168-187}, uniform values have been established, which are applied throughout Austria.

However, certain remunerations in kind are expressly exempt from tax by the Income Tax Act (e.g. Christmas gifts as well as remunerations in kind received on the occasion of a service or company anniversary up to € 186, company events up to € 365, or catering at the workplace).^{Rz78ff, 93ff}

Examples for taxable remunerations in kind:

- Company car^{Rz168-187}

If an employee uses a company-owned motor vehicle for private journeys, as a remuneration in kind, then this is entered as remuneration in kind on a monthly basis at 2% of the initial cost (including VAT), up to a maximum of € 960 per month. For motor vehicles with a CO₂ emission rate of no more than 130 grams per kilometre, in 2016 a remuneration in kind of 1.5% of the purchase cost (including VAT) up to a maximum of € 720 per month was to be entered. The relevant CO₂ value will decrease, starting from the calendar year 2017, until the calendar year 2020 by 3 grams per year. In 2018, therefore, the limit of 124 grams per kilometre applies (2019: 121 grams). For determining the remuneration in kind, the CO₂ emission limit applicable in the calendar year of purchase or initial registration of the motor vehicle must be used. For motor vehicles with a CO₂ emission rate of 0 grams per kilometre, no value of a remuneration in kind is to be entered. If the company-owned motor vehicle can be shown to have been used for private journeys of no more

than 500 km per month, averaged over the year, half the value is to be taxed as remuneration in kind. Private journeys also include travel between a place of residence and a place of work. If a motor vehicle owned by the employer is available to an employee/a worker for travelling between home and place of work, the employee/worker is entitled neither to a lump sum for commuters nor to a commuters' euro.

- Car port or garage space^{Rz188-203}
If an employer provides an employee with a car port or garage space free of charge during working hours, then a remuneration in kind of € 14.53 per month must be added to the wage-tax assessment base. This amount only needs to be added when the carport or garage space is located in a restricted parking area ("blue zone"). No further remuneration in kind needs to be added beyond the employee's contribution of € 14.53 per month paid to the employer.
- Loans and salary advances by the employer^{Rz204-207}
Up to an amount of € 7,300, no remuneration in kind needs to be entered for salary advances and interest-free or low-interest loans by the employer. If the salary advances or loans by the employer exceed a total of € 7,300, in 2018 and 2019 for the excess amount interest savings of 0.5% are to be entered.
- Company housing^{Rz149-162e}
If an employer provides an employee with an apartment, free of charge or at reduced costs, this also constitutes a taxable remuneration in kind. If the accommodation close to the workplace is not the focal point of vital interests, no remuneration in kind is to be applied up to a size of 30 m². At a size of more than 30 m² but not more than 40 m², the amount taxed at a preferential rate is to be reduced by 35% if the accommodation close to the workplace is continuously provided by the same employer for no more than twelve months.
- Incentive travels^{Rz220} Incentive travels offered to motivate staff members are taxable remunerations in kind.

Examples for tax-exempt remunerations in kind:

- Laptop, desktop computers^{Rz214a}
If an employee is provided with a laptop or desktop computer which is used regularly for professional purposes but is also put to personal use, this does not constitute a taxable remuneration in kind.
- (Mobile) telephone^{Rz214}
The occasional private use of a (mobile) telephone belonging to the employer is not a taxable remuneration in kind either.

F. Tax-exempt payments

Which remunerations and payments are not taxed?

The following are the most important tax-exempt payments:

- Family allowance
- Maternity allowance and similar remunerations under the statutory social security system^{Rz41ff}
- Childcare benefits^{Rz45}
- Accident pensions
- Nursing care allowance and contributions to care costs, pensions from long-term care insurance (= long-term care annuities)
- Tips for employees

Certain benefits by the employer are also tax-exempt (see page 46).

Which tax-exempt payments may have an effect on the income tax?

There are certain income substitutes that, in fact, are tax-exempt but increase the tax due on the other income in the event of a possible assessment (the so-called special progression proviso). These include the following remunerations:

- Unemployment benefits, poverty relief assistance or continued education benefits, as well as temporary assistance for Federal employees^{Rz45}
- Certain remunerations pursuant to the Austrian Army Fees Act (*Heeresgebührengesetz*)^{Rz105}
- Certain remunerations pursuant to the Austrian Community Services Act (*Zivildienstgesetz*)^{Rz106}

If a person does not only earn the above-mentioned tax-exempt income substitutes during a calendar year but also realises other taxable income (e.g. salary, pension), this taxable income must be extrapolated fictitiously, for computation of the full tax progression, as if they had also been (continued to be) earned while receiving the income substitutes. The fictitious total income is then used to determine the average tax rate, which is applied to determine the tax due on the actually taxable income – namely the salary, the pension or the other taxable current income.

The tax may, however, not be higher than what would be the result if the income and the income substitutes had been taxed jointly.^{Rz113ff}

G. Tax-reducing expenses

Which expenses reduce taxable income?

Only certain expenses reduce the taxable income. These expenses include those that are directly connected to the revenue. They are to be deducted as business expenses under the categories of business income (agriculture and forestry, self-employment, or trade or business), or as income-related expenses for the other types of income. Expenses directly related to tax-free income may not be deducted.

Other expenses that reduce the taxable income but are not linked to the realisation of income are special expenses (see page 65) and extraordinary burdens (see page 100).



II.

Tax rates and tax deductions

Different tax rates are applied in Austria, which depend on the level of income. In addition, there are certain tax deductions, which reduce the amount of tax due. This chapter provides information about:

- the various types of tax deductions (e.g. transportation deduction or pensioner deduction), who is entitled to them, how and whether they are deductible, or whether they are deducted automatically
- the tax rates and how you can calculate your tax payment

Refunding of the single-earner or single-parent tax credits and a potential refund of social security contributions are also addressed in this chapter.

FAMILY BONUS

From the calendar year 2019 on, the Family Bonus Plus replaces the tax deductibility of childcare costs and the child allowance. The Family Bonus Plus is a tax deduction of € 1,500 per child and year up to the age of 18. After the child's 18th birthday, a reduced Family Bonus Plus totalling € 500 is granted annually, provided that family allowance is received for this child. The Family Bonus Plus can either be considered by the employer in the current payroll accounting or claimed in the employee tax assessment. From December 2018, it will be possible to apply to the employer for the first time in January 2019 (using Form E 30). The Family Bonus Plus to the legally stipulated amount is due for children in Austria. For children in the EU/EEA region or Switzerland, the Family Bonus Plus is indexed (increased or decreased) and thus adjusted to the price level of the country of residence.

For further information see familienbonusplus.at



A. Tax rate^{Rz767}

What amount is due as wage tax or income tax?

Tax on taxable income is calculated according to the income tax scale. No tax is due in any case on annual income up to € 11,000. There are six tax rates for higher incomes, to each of which one simple computation formula applies. If tax deductions can be claimed, these only need to be deducted from the respective result.

What tax deductions are there?

A tax deduction reduces the income tax.

The Austrian Income Tax Act 1988 (EStG, *Einkommensteuergesetz*) defines the following tax deductions:

Transportation deduction	€ 400/year
Increased transportation deduction up to	€ 690/year
Pensioner deduction up to	€ 400/year
Increased pensioner deduction up to	€ 764/year
Single-earner tax credit	€ 494/year (in case of one child)
Single-parent tax credit	€ 494/year (in case of one child)
Support money deduction	€ 29.20–€ 58.40 per month and child
Child deduction*	€ 58.40/month and child
Multiplechild bonus	€ 20/month from the 3 rd child

* The child deduction is paid out together with the family allowance.

Single earners or single earners with children and single parents are entitled to the following annual tax deductions:

with one child	€ 494
with two children	€ 669
with three children	€ 889
for each further child	+ € 220

The following tax deductions are indexed for children who permanently reside in the EU/EEA or Switzerland (applies to wage payment periods ending after December 31st, 2018):

- Family Bonus Plus
- Single-earner tax credit, single-parent tax credit
- Support money deduction
- Additional child allowance

How to calculate your tax for 2018?

Depending on your annual income, the following computation formulae need to be applied:

From 2016 on, the following rate applies:

Income in €	Income tax in € (before tax deductions)	Marginal tax rate
Up to € 11,000	0	0%
More than € 11,000 up to € 18,000	$\frac{(\text{Income} - 11,000) \times 1,750}{7,000}$	25%
More than € 18,000 up to € 31,000	$\frac{(\text{Income} - 18,000) \times 4,550}{13,000} + 1,750$	35%

Income in €	Income tax in € (before tax deductions)	Marginal tax rate
More than € 31,000 up to € 60,000	$\frac{(\text{Income} - 31,000) \times 12,180}{29,000} + 6,300$	42%
More than € 60,000 up to € 90,000	$\frac{(\text{Income} - 60,000) \times 14,400}{30,000} + 18,480$	48%
More than € 90,000 up to € 1,000,000	$\frac{(\text{Income} - 90,000) \times 455,000}{910,000} + 32,880$	50%
More than € 1,000,000	$(\text{Income} - 1,000,000) \times 0.55 + 487,880$	55%

* The marginal tax rate indicates what taxation to expect when realising additional income at the respective tax rate.

You need only subtract the tax deductions applicable to you (e.g. transportation deduction or pensioner deduction). Pensioners with taxable pension income between € 17,000 and € 25,000 or between € 19,930 and € 25,000 per year, respectively, must respect the phasing-in rule for pensioner deductions and increased pensioner deductions.

B. Tax deductions^{Rz768}

Transportation deduction^{Rz807, 808}

Amount: € 400 per year

Entitlement: Employees

Information: The transportation deduction is automatically considered by the employer. The expenses for travelling between home and work are thereby settled by a lump sum. Employees who live at a greater distance from their place of work or who cannot, or cannot reasonably be expected to, use public transport may, under certain circumstances, additionally claim a lump sum for commuters as income-related expenses (see page 39).

If you are entitled to a lump sum for commuters, the transportation deduction increases to € 690 if your income does not exceed € 12,200 in the calendar year. The increased transportation deduction is reduced, phasing-in uniformly, to € 400 between an income of € 12,200 and € 13,000.

Commuters' euro^{Rz808a}

In case of entitlement to a lump sum for commuters (see page 39), there is also entitlement to a commuters' euro. The commuters' euro amounts to € 2 per kilometre of one-way route between home and work per calendar year and can be determined from the commuters' calculator.

Pensioner deduction^{Rz809}

Amount: up to € 400 per year.

Entitlement: Pensioners

Information: The agency paying out your pension settles the pensioner deduction automatically. For a pension income up to € 17,000 per year it is € 400. The phasing-in rule, applicable to the pension deduction, is applied to pension payments between € 17,000 and € 25,000. If you receive only a small domestic pension in addition to a foreign pension, also a phasing-in calculation may be done. Pensioner deductions may not be claimed for higher pension payments.

Increased pensioner deduction^{Rz809a}

Amount: € 764 per year

Entitlement: Pensioners

Information: The increased pensioner deduction is applicable if:

- the current pension income does not exceed € 19,930 during the calendar year,
- you live in a marriage or registered partnership for more than six months in that calendar year and the spouses or registered partners do not live separated on a permanent basis,

- the spouse or the registered partner has realised incomes of no more than € 2,200 per year, and
- there is no entitlement to the single-earner tax credit.

This tax deduction is reduced, phasing-in uniformly, to zero between taxable current pension income of € 19,930 and € 25,000. Even if the benefits have already been considered during the year by the agency paying out the pension (to be requested from the agency paying out the pension using Form E 30), do not forget to apply for these also in the employee tax assessment (Form L 1). Otherwise, there will be an unintentional subsequent taxation.

Note

It is not possible to simultaneously claim pensioner deduction and transportation deduction. If within any one year there are incomes from both active employment and from pensions, the transportation deduction is applicable.

Single-earner and single-parent tax credit

As a rule, the single-earner/single-parent tax credit is due if there is a claim to the child deduction pursuant to § 33 III of the Austrian Income Tax Act 1988 for more than six months. Starting with the second child, there are graded tax deductions.

Increase	Number of children	Single-earner tax credit, single-parent tax credit
	1 child	€ 494
2 nd child: € 175	2 children	€ 669
3 rd child: € 220 *	3 children	€ 889

* The amount of € 220 also applies to any further child.

If you have a low income and are entitled to claim the single-earner or single-parent tax credit, payment of these amounts is possible.

Entitlement to single-earner tax credit

The single-earner tax credit is due if a taxpayer with at least one child as defined in § 106 I of the Austrian Income Tax Act 1988 is, for more than six months in the calendar year,

- married or a registered partner and not permanently separated from his or her spouse or registered partner with unlimited tax liability, or
- lives in a domestic partnership with a person with unlimited tax liability, and
- the spouse/partner receives income of no more than € 6,000 in the calendar year.

Only one person is entitled to the single-earner tax credit. If both persons meet the requirements (e.g. a student couple with one child), then only the person with the higher income may claim the deduction. If neither partner realises any income, or if their incomes are of equal amounts, the tax deduction may be claimed by the woman, unless the man has assumed more household responsibilities.

Entitlement to single-parent tax credit

Single parents are entitled to a single-parent tax credit. Single parents are taxpayers who do not live with at least one child for more than six months in a calendar year in a community with a spouse/partner and who receive family allowance for more than six months.

How are the income limits calculated for the spouse/partner?^{Rz774}

The taxable income is relevant, including other remuneration such as 13th/14th monthly salary if exceeding the tax-exempt amount of € 2,100 per year, severance payments or pension settlements. This means that the following amounts are deducted from the gross remunerations in order to determine the limits:

- Social security contributions
- Contributions for voluntary membership in professional bodies (e.g. contributions to the Austrian Trade Union Federation)
- Lump sum for commuters
- Other income-related expenses (for employees the lump sum of € 132 per year as a minimum)
- Tax-exempt supplements for overtime, Sunday or holiday work, as well as supplements for night work, and tax-exempt pay for dirty work, hardship or hazards at work.

In the event of several types of income, the total amount of all income is relevant. Family allowance, childcare benefits, unemployment benefits and poverty relief assistance, as well as maintenance payments, like most other tax-exempt income, are not to be considered for the calculation of income thresholds.

By contrast, the income of the spouse/partner from private sales of real estate – unless exempted from taxation pursuant to § 30 II of the Austrian Income Tax Act 1988 (EStG, *Einkommensteuergesetz*) – and from capital assets (e.g. interest, stock dividends) is to be considered even if finally taxed.

Moreover, the tax-exempt maternity allowance must be included into the limit on income, as well as all tax-free income as a temporary employee, tax-exempt remunerations from benefited foreign employment, development-aid activities and other tax-exempt income abroad based on bilateral (double-taxation agreements) or international-law agreements (e.g. UNIDO, IAEO).

Example:

Calculation of the income limit (taxpayer with one child)

Gross remunerations	€ 8,400.00
– Social-security contributions for current remunerations	€ 1,085.04
– Lump sum for income-related expenses	€ 132.00
– Other remunerations (including social security benefits) within the tax-exempt limit	€ 1,200.00
<hr/> Incomes from employment	<hr/> € 5,982.96

If the taxpayer had also received a severance payment of € 1,000, he/she would have exceeded the relevant limit on income, i.e. € 6,000.

How is the limiting amount determined upon marriage, divorce or death of a spouse/partner or in case of a registered partnership?^{Rz775}

The income of the whole year is always taken as a basis for determining the limiting amount. If a marriage or marriage-like partnership is entered into in the course of a calendar year, the income of the spouse/partner or registered partner, both for the period before and after the marriage, must be included in the calculation of the limiting amount. Similarly, the income of the previous spouse/partner or registered partner must also be included upon divorce, or the remuneration received as widow's/widower's pension upon the death of a spouse/partner or registered partner.

How to claim the single-earner or single-parent tax credit?

Over the course of the calendar year, the employer or the agency paying out the pension can consider the single-earner or single-parent tax credit if you provide the employer with the relevant declaration (Form E 30).

If you have several parallel employment contracts, you may submit this declaration only to one employer. If the requirements for your claim cease to be met over the course of the year (e.g. because your spouse's/partner's income exceeds the relevant limits, or in case of divorce), you must inform your employer or the agency paying out the pension within one month (Form E 31). In addition, you must file a statement in connection with your employee tax assessment after the end of the year. After the end of the calendar year, you can retrospectively claim the single-earner or single-parent tax credit from the tax office by way of an employee tax assessment.

Note

Even if your employer has already considered the single-earner or single-parent tax credit in the course of the year, you should not forget to fill in the data regarding the single-earner or single-parent tax credit in the tax return in the course of your employee tax assessment. Otherwise there may be undesired subsequent taxation of the single-earner or single-parent tax credit.

Support money deduction^{Rz795-804}

Amount: € 29.20/month for the first child, € 43.80 for the second child and € 58.40 for the third and each additional child receiving support.

Entitlement: Support money payers

Information: A support money payer is a person who demonstrably pays for a child not living in the household

- for whom neither the support money payer nor the spouse/partner of the same who lives in the same household receives a family allowance,
- the statutory child support (alimony). The support money deduction becomes effective only later in the course of the employee tax assessment.

For children not living in the household in EU/EEA area plus Switzerland, the support money deduction may be claimed. For children not living in the household outside the EU/EEA area plus Switzerland, one-half of the adequate child support is due.

What to keep in mind regarding the support money deduction?

You may only claim the full support money deduction if you have complied fully with your statutory support obligation. If only parts of the support money were paid, the support money deduction is reduced on a pro-rata basis.

No support money deduction may be claimed for children of full age, if the parent living separately does not receive the family allowance.

Child deduction^{Rz790–792}

Amount: € 58.40 per month and child. Child deduction is paid out together with the family allowance.

Entitlement: Persons receiving family allowance

Information: Child deduction does not have a direct effect on tax calculation. No child deduction may be claimed for children who permanently live abroad (not only on a temporary basis such as for training purposes). However, on the basis of Community-law provisions, EU citizens working in Austria and nationals of the EEA Member States (Iceland, Liechtenstein and Norway) as well as Swiss citizens whose children live permanently in an EU/EEA Member State or in Switzerland are also entitled to child deduction in addition to the family allowance.

Multiplechild bonus^{Rz793f}

Amount: € 20.00/month for the third and every additional child

Entitlement: Persons receiving family allowance for a minimum of three children. The family income must not exceed € 55,000. The spouse/partner of the person receiving the family allowance can apply for the multiplechild bonus when the person receiving the family allowance disclaims it.

Information: The multiplechild bonus is paid out by the tax office upon application.

What amount of family income is allowed when claiming a multiplechild bonus?

If the family income did not exceed the amount of € 55,000 in 2018, you are entitled to the multiplechild bonus for 2019. The family income is the total of the taxable income of the person filing the claim plus the taxable income of the spouse/partner. However, the incomes are added up only if both spouses/partners live in the same household for more than six months during the calendar year in question. If either spouse/partner has a negative income, this does not reduce the family income (no compensation of losses).

How to apply for the multiplechild bonus?

As a rule, the multiplechild bonus has to be applied for each calendar year by way of the employee tax assessment (Form L 1 or FinanzOnline). If no employee tax assessment is carried out, you can claim the payment from the tax office using Form E 4. The spouse/partner of the person receiving the family allowance can likewise apply for the multiplechild bonus in his/her employee tax assessment (Form L 1 or FinanzOnline) or by using Form E 4. In this case, the person who receives family allowance must submit a statement of waiver to the tax office upon request.

Example:

A taxpayer with four children, who receives family allowance for the children, applies for the multiplechild bonus for 2019 in his employee tax assessment for 2018. In 2018, that taxpayer had an income of € 25,000; the partner/spouse had an income totalling € 28,000. This adds up to a family income of € 53,000. As a result, the requirements are met, and the taxpayer or the taxpayer's spouse/partner may apply for the multiplechild bonus.

C. Deductions in case of low income (refunds of tax deductions and social security refund)^{Rz811ff}

If you have no or only a low income, you may receive a tax refund in the form of negative tax or a social security refund in the following cases:

If an income tax below zero results, the single-earner tax credit or single-parent tax credit will be refunded. Income that is tax-exempt based on bilateral (double-taxation agreements) or international-law agreements (e.g. UNIDO, IAEA) is considered taxable income for the purpose of computing the refund.

If entitlement to the transportation deduction exists and an income tax below zero results, 50% of the social security contributions but not more than € 400 annually will be refunded (social security refund), in case of entitlement to a lump sum for commuters not exceeding € 500.

Where a claim for the pensioner deduction exists and there is an income tax below zero, 50% of the social security contributions but no more than € 110 will be refunded annually (social security refund). The refund shall be reduced by the tax-exempt compensatory allowance. The refund will be made in the course of the assessment and is limited to the income tax below zero.



III.

The wage tax calculation by your employer

When computing your wage tax, your employer can already take account of certain tax exemptions or tax benefits. The following chapter gives you an overview with the following contents:

- Travelling between home and workplace – lump sum for commuters and transportation organised by an employer
- Tax-exempt services by your employer (e.g. childcare facilities, health insurance or provisions for the future)
- Business trips (information on the mileage allowance, as well as on per-diem allowances for business trips)
- Other remunerations in the form of vacation pay, Christmas allowance and severance payments
- Miscellaneous bonuses, supplements, overtime work payment

A. General information

What does your employer have to keep in mind when calculating the wage tax?

When calculating your wage tax, your employer already considers several tax exemptions and tax benefits. You should therefore inform your employer of all circumstances and changes that may have an impact on your tax calculation (e.g. marital status, place of residence, child(ren), being a single earner, being a single parent, lump sum for commuters, tax office decision on tax allowances). If you fulfil your reporting obligations (e.g. that the single-earner tax credit no longer applies), your employer is responsible for correctly computing your wage tax.^{Rz1208} Your employer must also hand you or provide you electronically with, respectively, a statement regarding the wages/salary paid to you for your work in a calendar month.^{Rz1199}

This statement must comprise the following data:

- Gross earning
- Basis for mandatory contributions (social security contributions)
- Mandatory contributions
- Assessment base for your contribution to a company pension fund and the amount paid
- Wage tax assessment base
- Withheld wage tax
- Family Bonus Plus

As a rule, after the end of a calendar year an employer must submit the pay slips^{Rz1220ff} for the year in electronic form to the tax office at the company's place of business or to the health insurance agency by the end of February. The pay slips must correspond to the official form (Form L 16).

Even if payroll accounting is done “by hand”, the pay slips must as a rule be submitted in electronic form. In this case, ELDA (Electronic Data

Exchange with the Austrian Social Security Providers), the communication programme of the regional health-insurance agency, can be used. If no Internet connection is available, the paper payslips may be sent to the tax office at the company's place of business by the end of January.

As an employee, you may also ask your employer for a pay slip (for the year). Upon termination of the employment relationship, you must be handed a pay slip in any event. However, since the tax office receives the pay-slip data from your employer, this document is only for your personal information. Please do not send this pay slip to the tax office.

B. Travelling between one's home and place of work^{Rz248aff}

How are the costs for travelling between one's home and place of work recognised?

As a rule, the costs of travelling between one's home and place of work are covered by the transportation deduction.

Under certain circumstances, you may also claim the "small" or the "large" lump sum for commuters^{Rz248a-276} and a commuters' euro.

Go to www.bmf.gv.at/pendlerrechner for a commuter calculator. It serves to determine the distance between home and workplace, and to assess whether use of public transport is reasonable or not. Based on these results, the amount of a possibly due lump sum for commuters and commuters' euro is to be determined. Actual travel costs cannot be claimed.

Even part-time employees who travel to their place of work at least once per week are entitled to a lump sum for commuters. If the route home – workplace is travelled on at least eleven calendar days in the calendar month, the full lump sum for commuters is applicable. If the route home – workplace is travelled on at least eight, but no more than ten calendar days in the calendar month, two-thirds of the lump sum for commuters is applicable. If the

route home – workplace is travelled on at least four, but no more than seven calendar days in the calendar month, one-third of the lump sum for commuters is applicable. The lump sum for commuters is also applicable during holidays and sick leave, but not during an extended maternity leave. In determining the distance, it is relevant whether use of public transport is reasonable or not. For reasonableness of the use of public transport, the kilometres plus the approach on foot or by vehicle to the respective entry and exit stops are relevant. If use of public transport is not reasonable, the fastest road link between home and work must be used.

Unreasonableness of use of public transport^{Rz253ff}

In the following cases, public transport is deemed unreasonable:

- If no public transportation is available at least for half the distance between home and work (or place of work and home).
- If there is an entry about the unreasonableness of the use of public transport in the disability passport or a pass pursuant to § 29b Road Traffic Regulations (*Straßenverkehrsordnung*) 1960 is on hand (or the person is exempt from motor vehicle tax due to disability).
- In case of more than 120 minutes of travel for the one-way route between home and work.
- If the travel time for the one-way route is between 60 and 120 minutes (note: up to 60 minutes of travel time, use of public transport is in any case reasonable), the distance-dependent maximum time is to be determined. This is 60 minutes plus one minute per kilometre of the one-way route between home and work, but no more than 120 minutes. If this distance-dependent maximum time is exceeded, use of public transport is unreasonable.

Example:

The workplace, 25 km away, can be reached within 90 minutes by a regional train and a bus. The distance-dependent maximum time is 85 minutes (60 minutes plus 25 minutes). As the time for the travel distance “home – workplace” exceeds the distance-dependent maximum length, use of public transport is not reasonable, and you are entitled to the large lump sum for commuters.

You are entitled to the small lump sum for commuters if you can reasonably be expected to use public transport.

Small lump sum for commuters

Distance	Monthly amount	Annual amount
at least 20 km up to 40 km	€ 58.00	€ 696.00
more than 40 km up to 60 km	€ 113.00	€ 1,356.00
more than 60 km	€ 168.00	€ 2,016.00

 $\frac{2}{3}$ of the small lump sum for commuters

Distance	Monthly amount	Annual amount
at least 20 km up to 40 km	€ 38.67	€ 464.00
more than 40 km up to 60 km	€ 75.33	€ 904.00
more than 60 km	€ 112.00	€ 1,344.00

1/3 of the small lump sum for commuters

Distance	Monthly amount	Annual amount
at least 20 km up to 40 km	€ 19.33	€ 232.00
more than 40 km up to 60km	€ 37.67	€ 452.00
more than 60 km	€ 56.00	€ 672.00

If use of public transport is impossible or unreasonable during more than half the working days in each calendar month, the large lump sum for commuters is applicable.

Full large lump sum for commuters

Distance	Monthly amount	Annual amount
at least 2 km up to 20 km	€ 31.00	€ 372.00
more than 20 km up to 40 km	€ 123.00	€ 1,476.00
more than 40 km up to 60 km	€ 214.00	€ 2,568.00
more than 60 km	€ 306.00	€ 3,672.00

2/3 of the large lump sum for commuters

Distance	Monthly amount	Annual amount
at least 2 km up to 20 km	€ 20.67	€ 248.00
more than 20 km up to 40 km	€ 82.00	€ 984.00
more than 40 km up to 60 km	€ 142.67	€ 1,712.00
more than 60 km	€ 204.00	€ 2,448.00

1/3 of the large lump sum for commuters

Distance	Monthly amount	Annual amount
at least 2 km up to 20 km	€ 10.33	€ 124.00
more than 20 km up to 40 km	€ 41.00	€ 492.00
more than 40 km up to 60 km	€ 71.33	€ 856.00
more than 60 km	€ 102.00	€ 1,224.00

You may apply for the lump sum for commuters and the commuters' euro to your employer in the course of the year. Make sure that your employer enters the lump sum for commuters and the commuters' euro from the date you became an employee or from the beginning of the year (see "Recalculation by the employer", page 60).

If your employer has taken account of the lump sum for commuters and the commuters' euro, you need not claim the amount in the course of the assessment. If the lump sum for commuters and the commuters' euro have not been considered in the current payroll accounting, you may also claim them in your assessment. Please inform your employer immediately of any changes in your route to the workplace.

If it is subsequently established that the information that you provided to your employer did not correspond to actual conditions, you will be obliged to correct the lump sum for commuters and the commuters' euro in an employee tax assessment, and to pay any additional wage tax.^{Rz274}

If the lump sum for commuters and the commuters' euro have already been considered by the employer during the year, as a rule this enquiry must be considered for the assessment as well. The result of the commuter calculator is not to be used, upon the taxpayer's request, as part of the assessment only if it is proven that in calculating the distance between home and work, or in assessing the reasonableness of the use of public transport, incorrect conditions are considered.

Incorrect conditions exist, for example, if the commuter calculator considers a route via a non-public, private road.

If actually another means of transport or another route is determined by the commuter computer, then this is not deemed consideration of incorrect conditions, because the actually selected means of transport and the actually selected route are relevant neither in the determination of the distance between home and work nor in assessing the reasonableness of public transport.

Lump sum for commuters in case of multiple employments^{Rz272ff}

If you simultaneously had more than one employer during a calendar year and at least one employer has not considered the (correct amount of the) lump sum for commuters, or the dimension of the total lump sum for commuters considered exceeds a full lump sum for commuters, please use Form L 34a as an additional calculation tool for determining the lump sum for commuters.

Commuters' euro^{Rz808aff}

In addition to the lump sum for commuters, a commuters' euro is applicable. The amount of the commuters' euro is calculated based on the distance home – workplace and reduces the wage tax as a tax deduction. This tax deduction amounts to € 2 per kilometre of the one-way route between home and work per year, regardless of whether the large or small lump sum for commuters is applicable. If the lump sum for commuters is to be prorated, the commuters' euro is to be prorated to the same extent.

Example:

The route home – workplace is 30 kilometres (large lump sum for commuters). Employee A travels this distance eight times a month. Therefore, the prorated large lump sum for commuters (two-thirds of the allowance) is applicable for a distance of 20–40 km. Furthermore, a prorated commuters' euro is applicable (two-thirds of the tax deduction).

Lump sum for commuters (monthly tax allowance):

$$€ 1,476/12 \times 2/3 = € 82$$

$$\text{Commuters' euro (monthly tax deduction): } (30 \times € 2)/12 \times 2/3 = € 3.33$$

Employer-organised transportation^{Rz271}

Employer-organised transportation is defined as the transportation which an employer organises to transport his/her employees from their respective homes to their workplaces and back in vehicles used by public transport.

The monetary benefit that employees derive from employer-organised transportation does not constitute a taxable remuneration in kind.

If during the wage-payment period an employee is transported mainly in tax-free employer-organised transportation, the employee is not entitled to a lump sum for commuters. Whenever an employee must pay for employer-organised transportation, the expense is deductible as income-related expenses up to that maximum amount which corresponds to the lump sum for commuters due in the specific case. In this case, no commuter euro is applicable.^{Rz748}

Whenever an employee must cover certain distances between his/her home and the stop for boarding the transportation provided by his/her employer, this distance will be considered in the same manner as if it were the distance between his/her home and his/her place of work. For the purposes of the lump sum for commuters, the entry stop for boarding the transportation provided by his/her employer is thus regarded as the workplace.

The amount of the lump sum for commuters for the leg, however, is limited to the fictional lump sum for commuters for the whole journey (including employer-organised transportation).

Job Ticket^{Rz747ff}

Employer-organised transportation with mass transport is present also if the employer has his/her employees or workers transported exclusively on the route between home and work or back, respectively, by public transport.

Employer-organised transportation is to be assumed only where employees are handed a zone ticket or travel pass (in the event that the public-transport operator does not issue zone tickets) for the route between home and workplace, or the costs correspond maximally to the costs of a zone ticket.

We do not speak of employer-organised transportation where the employer merely reimburses the costs of the tickets for travelling between home and workplace to his/her employees. This cost reimbursement by the employer is a taxable wage component.

No lump sum for commuters is due for months for which the employer gives his/her employees a ticket that can be used for public transport (job ticket).

C. Tax-exempt payments by the employer^{Rz45ff}

Which payments by the employer remain tax-exempt in the current payroll accounting?

- Use of the employer's facilities and premises – free of charge or at reduced price – which the employer makes available to all or specific groups of employees. This comprises e.g. recreation homes and health resorts, kindergartens, sports facilities or company libraries, as well as measures for health promotion and prevention, as far as these are

covered by the range of services of public health insurance, as well as vaccinations.^{Rz77}

- Childcare grants up to a maximum amount of € 1,000 per child and calendar year that the employer makes available to all or specific groups of employees. The employee must have received family allowance for the child for more than six months a year, and the child must not have reached the age of ten at the beginning of the calendar year yet.^{Rz77cff}
- Voluntary contributions by the employer to the burial of an employee or of the spouse/partner or children of the same, who are entitled to more than six months of family allowance or support money deduction.^{Rz101}
- Benefits from attending company events up to € 365 per year (company excursions, cultural events, company festivities, etc.) and the remunerations in kind received in such contexts, up to € 186 per year, such as Christmas presents, gift vouchers or gold coins.^{Rz78ff}
- Payments by the employer to provident schemes (e.g. endowment insurances, life insurances, health insurances, shares in pension investment funds or contributions to pension funds) for all or specific groups of staff members (e.g. all wage-earners or all salaried employees) or to the works-council fund, up to € 300 per year and staff member.^{Rz81ff} This may also be in the form of converting remunerations into such retirement-plan contributions.^{Rz81e} This tax allowance may be claimed for every employer; it may thus also be claimed two or several times per year.
- Voluntary social contributions of the employer to the works council fund and voluntary contributions to eliminate damage after natural disasters.^{Rz92}
- Gratuitous or reduced-price transfer of staff shares in the employer's company to all or specific groups of employees up to € 3,000. Such staff shares must be kept for five years before they ultimately become tax-exempt.^{Rz85ff}
- Free or discounted meals and drinks at the workplace.^{Rz93ff} Restrictions apply if meal vouchers are handed out instead (meal vouchers remain tax-exempt up to € 4.40 per working day, food vouchers totalling € 1.10 per working day).

- Employee discounts: The term “employee discounts” describes benefits in kind from the free or discounted provision of goods or services offered by the employer or a group company affiliated with the employer in general business.

Employee discounts are tax-exempt up to the following amounts:

- Employee discounts up to 20% are tax-exempt (tax-exempt amount) and do not lead to remunerations in kind.
- If the employee discount in the individual case exceeds 20%, overall an annual tax allowance of € 1,000 is applicable, where the employer must disclose all discounts granted to an employee during a calendar year that exceed 20%.

D. Business trips^{Rz700-741}

What reimbursements for business trips remain tax-exempt?

On business travels, the following reimbursements by the employer are not subject to wage tax:

- Travel costs (e.g. mileage allowance)
- Per-diem allowances
- Overnight accommodation costs

What is a business trip?

We speak of a business trip (short-distance business trip) if an employee works away from his/her duty station (office, workshop, factory, warehouse, etc.). We also speak of a business trip (long-distance business trip) if an employee has to work at such a distance for a longer period of time that he/she cannot reasonably be expected to return to his/her permanent domicile (family domicile) every day. In both cases, the employee travels on business at his/her employer’s instructions. However, the distinction is important

for the period of granting tax-exempt per-diem allowances (see “Per-diem allowances”, page 50).

Travel costs

Reimbursements of the actual travel costs (e.g. rail, air, taxi) are tax-exempt. When using one’s private car, receipts of mileage allowance are tax-exempt. The mileage allowance amounts to the following sums:

Vehicle	Mileage allowance (2018)
Passenger car	€ 0.42
For each person taken along	€ 0.05
Motorcycle	€ 0.24
Bicycle	€ 0.38

The mileage allowance for passenger cars may be paid for a maximum of 30,000 km per year without any wage tax deductions. As a rule, a vehicle log must be kept if payment of the mileage allowance is to be tax-exempt. It must contain the following: Date, mileage reading, number of kilometres travelled on business per day, point of departure and destination, as well as purpose of each trip. No further tax-exempt travel costs may be paid in addition to the mileage allowance. The mileage allowance also covers the highway toll sticker, highway and tunnel toll payments, as well as parking charges. The bicycle mileage allowance is limited to 1,500 km.

Tax-exempt reimbursements for travel costs are separate from any per-diem entitlement.

What is the procedure for cost reimbursements concerning business trips beginning at one's place of residence?

If trips to a place of deployment commence directly at one's domicile in the majority of days in a calendar month, these are considered as trips between one's workplace and domicile as of the subsequent month, for which the transportation deduction or, if applicable, the lump sum for commuters may be claimed. These reimbursements are thus taxable from the subsequent month on.

Per-diem allowances

When travelling on business in Austria, a maximum per-diem allowance of € 26.40 per day is tax-exempt. The business trip must last for more than three hours. From that duration on, one twelfth of € 26.40 (i.e. € 2.20) can be left tax-exempt for each commenced hour.

What is the tax procedure for per-diem allowances received for short-distance business trips?

If your short-distance business trips (up to 120 km, as a rule) always or quite regularly take you to the same location or several locations (e.g. a building site, a branch office) and the regulations for your wages (your collective agreement) offer no better solution, the period for receiving this allowance is limited. In this case, when returning home every day, your per-diem allowances are no longer tax-exempt once the external posting has become a new centre of activity. We speak of a new centre of activity if a person^{Rz300–310}

- spends more than five days running in one and the same location, or
- works at a workplace at regular intervals (once every week) and exceeds an initial phase of five days, or
- works repeatedly, but not regularly, at a workplace and exceeds an initial phase of 15 days during the calendar year, or
- works in the same assigned area (e.g. a district representative) for more than five days, or

- works as a driver (e.g. bus driver) along the same routes or lines for more than five days.

In such cases, tax-exempt per-diem allowances are granted only for the initial phase of 5 or 15 days. If the per-diem allowance is part of a collective agreement or a similar regulation on wages, the per-diem allowances continue to be tax-exempt, as part of the “one-twelfth rule” of the Austrian Income Tax Act (*Einkommensteuergesetz*), up to € 26.40 per day (€ 2.20 for each commenced hour, minimum period: more than three hours), irrespective of whether the period or the type of the business trip establishes a new centre of activity. This applies to following types of work:

- Sales force
- Drivers
- Construction-site and assembly jobs
- Personnel leasing
- Temporary jobs at a place of deployment in another municipality for 6 months
- Travel allowances to members of the works council

What is the tax procedure for per-diem allowances received for long-distance business trips?

If you cannot reasonably be expected to return home to your permanent domicile (family domicile) every day (over 120 km, as a rule), tax-exempt per-diem allowances of up to € 26.40 per day may be paid when working at the same place for six months.

Overnight accommodation costs

The employer may pay tax-exempt reimbursements for the cost of overnight accommodation, including breakfast, against receipts for overnight stays in Austria. A lump sum of € 15 per night is tax-exempt if no receipts are shown.

However, if no expenses are incurred for the overnight stay (e.g. accommodation is provided), no tax-exempt lump sum may be paid. Additional expenses (e.g. for breakfast) may be claimed at the tax office as income-related expenses. Without receipt, these costs are deemed to amount to € 4.40 for trips in Austria and € 5.85 per overnight stay when travelling abroad.

Journeys abroad

The employer may pay tax-exempt per-diem allowances and accommodation allowances for trips abroad at the maximum rate applicable to foreign travel assignments of Federal employees. Tax-exempt reimbursements for overnight accommodation costs, including breakfast, may also be paid in the actually incurred amounts when producing a receipt. Below is the current list of per-diem and overnight accommodation allowances for the countries bordering on Austria, as well as the United States:

Country *	Per-diem allowance	Accommodation allowance
Germany	€ 35.30	€ 27.90
Italy	€ 35.80	€ 27.90
Liechtenstein	€ 30.70	€ 18.10
Switzerland	€ 36.80	€ 32.70
Slovakia	€ 27.90	€ 15.90
Slovenia	€ 31.00	€ 23.30
Czech Republic	€ 31.00	€ 24.40
Hungary	€ 26.60	€ 26.60
USA	€ 52.30	€ 42.90

* Special rates apply to certain major cities (e.g. Rome, Milan, New York, or Washington) and border regions (e.g. Freilassing). You find the complete list of rates for business trips abroad in the Annex to the Austrian Wage Tax Guidelines 2002 at www.bmf.gv.at, in section Findok (Richtlinien/Guidelines, Lohnsteuerrichtlinien/Wage Tax Guidelines, Anhang/Annex).

E. Employers' contributions to pension funds^{Rz756–766g}

Are contributions to pension funds tax-exempt?

The contributions that an employer pays for his/her employees into a pension fund, as defined in the Austrian Pension Fund Act (*Pensionskassengesetz*), are tax-exempt. Contributions to foreign pension funds are tax-exempt only in those cases in which there are statutory obligations, or if they are paid to institutions abroad within the meaning of the Austrian Pension Fund Act (*Pensionskassengesetz*). Please remember, however, that the future pensions deriving from these employers' contributions are fully subject to tax liability. ^{Rz758} If the future pension is based on a pension fund with employee contributions, only one quarter will be taxed. If you claim a bonus for a premium-aided pension scheme, the future pension is tax-exempt altogether (see page 164). The exemption from wage tax also applies to employers' contributions to relief funds or foundations promoting employees.

F. Miscellaneous remunerations^{Rz1050ff}

What are miscellaneous remunerations?

Miscellaneous remunerations are payments that are received on a one-off basis or at major intervals, in addition to the current wages. The most important types of miscellaneous remunerations are holiday pay and Christmas allowance (13th and 14th monthly salary).

Further examples of miscellaneous remunerations include the following:

- Severance payments
- Balance-sheet allowances
- Bonuses
- Anniversary bonuses
- Profit sharing plans

Holiday pay and Christmas allowance

How are holiday pay and Christmas allowance taxed?

If employees receive a 13th and 14th monthly salary from their employer, they are tax-exempt up to an annual amount of € 620. The remaining amount is taxed at flat tax rates.

The wage tax for miscellaneous remunerations within the one-sixth of the year is:

for the first	€ 620	0.00%
for the next	€ 24,380	6.00%
for the next	€ 25,000	27.00%
for the next	€ 33,333	35.75%

From a current annual income of € 500,000 or more, further remuneration is taxed at the marginal tax rate in accordance with the tax scale.

Miscellaneous remunerations are, however, taxed only up to a certain ceiling, the so-called “one-sixth of the year”, at a flat tax rate.

The “one-sixth of the year” is calculated as follows:

$$\frac{\text{The regular (gross) remunerations accruing in a calendar year}}{\text{number of calendar months expired (since the beginning of the year)}} \times 2$$

If the remunerations remain the same, the “one-sixth of the year” thus corresponds to two monthly remunerations, which is precisely the 13th and 14th monthly salary. The amount of the miscellaneous remunerations exceeding the “one-sixth of the year” is not taxed at the preferential tax rate but together with the regular salary paid in that particular month.

In case of low miscellaneous remunerations (generally up to a monthly gross salary of approximately € 1,000) an amount of up to € 2,100 is tax-exempt.

The social-security contributions due on miscellaneous remunerations are deducted before applying the flat tax rate.

Severance payments^{Rz1070ff}

The provisions of the “Austrian Company Staff Pension Act” (*Betriebliches Mitarbeitervorsorgegesetz*) have been in force since 2003.

When assessing the tax due on severance payments, one must distinguish whether the employee has a severance payment claim under the “old” or already under the “new” severance payment system.

What must be remembered for employment contracts beginning in 2003 or later?

As a rule, the “new” severance payment system must be applied to employees entering into an employment relationship in 2003 or later and thereafter (there are exceptions, for example, when an employee is transferred within a group of companies or interrupts his/her employment temporarily).

In this case, the employer must contribute 1.53% of the gross remuneration to a company pension fund. These employees cannot claim a flat tax rate of 6% for their collective-agreement or voluntary severance payment.

What must be remembered for employment contracts beginning before 2003?

If an employee stays within the “old” severance payment system, there are no changes. If employer and employee agree on a transition to the “new” system, there are the following options:

- Freezing the “old” severance-pay claims up to the transition date and paying 1.53% of the gross remuneration as of the transition date: In this case, the “old” provisions continue to apply unchanged to the frozen amounts.^{Rz1087c}

- Transfer of the full amount of the “old” severance payment claims to a company pension fund:

In this case, all statutory severance payment claims up to the transition date are transferred to a company pension fund. With regard to the statutory severance payment, the new provisions apply exclusively. Neither can a collective-agreement severance payment be taxed at the flat tax rate of 6%. However, the provisions regarding voluntary severance payments continue to apply unchanged.^{Rz1087d}

- Partial transfer of the “old” severance payment claims to a company pension fund:

Here, the part of the claims up to the transition date is frozen, and the other part is transferred to a company pension fund. The provisions regarding statutory and voluntary severance payments continue to apply to the frozen part.^{Rz1087f}

How are statutory and collective-agreement severance payments taxed?

- Taxation under the “old” system:

Those statutory and collective-agreement severance payment entitlements that are paid by the employer because the employee – with an employment relationship dating back to before 2003 – would not switch to the “new” system, or because claims were frozen at a specific point in time, must as a rule be taxed at the flat tax rate of 6%. A lower rate may be applied to lower remunerations.

- Taxation under the “new” system:

Severance payment claims that are paid to employees from a company pension fund are subject to the flat tax rate of 6%. If claims are transferred to a provident scheme (e.g. a pension fund), the full amount is tax-exempt^{Rz1079aff}. The subsequent annuity payments by the insurance company or the pension fund are likewise tax-exempt^{Rz1079a}. Severance-pay entitlements under collective agreements, which arise after

the date of transfer to the new system, no longer benefit from taxation at the flat tax rate of 6%.^{Rz1087g}

How are voluntary severance payments taxed?

Voluntary severance payments^{Rz1084ff} which accrue upon or after terminating an employment contract and amount to three monthly incomes are taxed at the flat tax rate of 6% (possibly plus increases on the basis of established service periods, unless statutory severance payment claims accrue for these service periods), but maximally to the ninefold amount of the maximum contribution basis under the Austrian General Social Security Act. All remunerations beyond this level are taxed at the current tax rate. If there are qualifying periods under a company pension fund (new severance payment system), the remunerations are taxed at the current rate.

Other miscellaneous remunerations

Are there other miscellaneous remunerations for which tax benefits are granted?

Special rules apply to the following other miscellaneous remunerations:

- Additional payments^{Rz1105ff}, dismissal compensations^{Rz1104af} and settlement awards^{Rz1103} are taxed according to the tax scale. After subtraction of the social security contributions that are due on these amounts, one-fifth of the remuneration (not exceeding the ninefold amount of the Austrian Social Security Number maximum contribution basis) remains tax-free in order to mitigate the effect on the progression scale and to take account of tax-exempt supplements. If the employee has transferred all of his/her severance payment claims to the “new” system and if a settlement award is paid, the latter may be taxed at the flat tax rate of 6% up to an amount of € 7,500. This benefit is not available to employees who have remained in the “old” system completely, or whose claims were fully or partly frozen at a certain point in time.^{Rz1102b}

- Compensation payments^{Rz1108ff} for non-consumed holiday periods are divided up. If they relate to current remunerations, they must be taxed according to the tax scale. If they relate to miscellaneous remunerations, they are taxed at the flat tax rate of 6%.
- Pension settlements^{Rz1109ff} are to be taxed at half the tax rate only if their cash value in 2018 does not exceed € 12,300 (2017: € 12,000). If the pension compensation is higher, the full amount is taxed according to tax scale in the calendar month in which it is paid. The employer may also transfer the cash value of a pension compensation to a pension fund (not taxable), in order to avoid taxation.
- Up to an amount of € 22,000, social-plan payments^{Rz1114a} benefit from half of the applicable tax rate.

G. Bonuses and supplements^{Rz1126ff}

What tax-exempt bonuses and supplements are there?

Bonuses based on collective agreements, company agreements or statutory regulations are tax-exempt up to a maximum amount of € 360 per month.

The prerequisite is that the work

- causes considerable soiling of the employee and his/her clothing (surcharge for dirty work) or
- causes extraordinary hardship, as compared to generally customary working conditions (in this sector) (pay for hardship at work), or
- necessarily causes a health hazard on account of the noxious impact of substances or radiation, extremely high or low temperatures, or humidity (pay for hazards at work).

Supplements for work on Sundays, holidays and at night, together with the accompanying supplements for overtime work, are also tax-exempt up to a maximum amount of € 360 per month.

H. Overtime work^{Rz1145ff}

How is “normal” overtime work taxed?

The basic pay for overtime work must always be taxed according to the current tax scale. Supplements for the first ten hours of overtime work per month are tax-exempt to no more than 50% of the basic pay, up to a monthly maximum total amount of € 86.

I. Supplements for night work and night overtime work^{Rz1142ff}

When are supplements for night work and night overtime work tax-exempt?

For tax purposes, nighttime is defined as the period from 19:00 o'clock to 07:00 o'clock. Only supplements for working hours performed during a coherent night work time of at least three hours (block time) are taxed at a preferential rate. A special regulation exists for employees whose normal working hours are mainly in the night period during the wage-payment period.^{Rz1152f} For these employees, the tax allowance of € 360 per month increases by 50% to € 540 per month. Specific rules apply to claims to tax exemption regarding supplements for work on Sundays, holidays or at night. The essential points are that the company's operations require the provision of work during that time, and that there are specific records to prove the time of work.

J. Recalculation by the employer^{Rz1189ff}

What does recalculation by the employer mean?

As a voluntary and special service, the employer or the pension-insurance agency may, amongst others, balance out differences in amounts in connection with the monthly tax assessment base in the course of a “recalculation of the wage tax”. This procedure does not require any application.

If you have worked for your employer all year, or if you have received a pension from your pension-insurance agency all year, and no tax allowance was recognised for you, the employer or the pension-insurance agency can consider your trade union membership fees (this requires timely presentation of the documents, of course) and recalculate the tax for miscellaneous remunerations within the one-sixth of the year (with regard to the tax-exempt amount and the phase-in rule).



IV.

What claims may be entered at the tax office?

The following items are deductible after the end of a year:

- Single-earner and single-parent tax credit
- Increased pensioner deduction
- Support money deduction
- Multiplechild bonus
- Child allowance (only until 2018)
- Lump sum for commuters (unless already claimed by your employer)

Details on the tax deduction amounts (including multiplechild bonus) can be found in Chapter II.

This chapter focusses on:

- Special expenses (e.g. church tax payments, specific donations or cost of housing creation)
- Income-related expenses (e.g. typical work clothes, costs of basic and further training or retraining)
- Extraordinary burdens with deductible and without deductible (e.g. medical expenses)
- Official certifications and victim passes

A. Special expenses^{Rz429ff}

What are special expenses?

The Austrian Income Tax Act 1988 (*Einkommensteuergesetz*) lists certain private expenses that are taxed at preferential rates. If the listed expenses are income-related expenses or operating expenses at the same time, they are deductible as such.

An unlimited or a limited amount may be claimed for the following special expenses:

- Certain annuities (especially life annuities) and permanent burdens – to an unlimited amount
- Contributions to voluntary continued insurance, including the subsequent acquisition of insurance periods to unlimited amounts^{Rz579}
- Voluntary additional insurance under the statutory pension insurance if the contract underlying the payment was concluded before January 01st, 2016
- Insurance premiums for voluntary personal insurance – within the joint maximum amount if the contract underlying the payment was concluded before January 01st, 2016^{Rz458-494b}
- Contributions to nursing care insurances, if they have the character of a health insurance or a pension insurance from the onset of the need for long-term care – within the joint maximum amount if the contract underlying the payment was concluded before January 01st, 2016^{Rz458a}
- Contributions to pension funds – within the joint maximum amount if the contract underlying the payment was concluded before January 01st, 2016^{Rz458ff}
- Cost of housing creation and housing improvement – within the joint maximum amount if the contract underlying the payment was concluded before January 01st, 2016, or the construction work was begun before January 01st, 2016.^{Rz495-540}
- Church tax payments – up to a maximum amount of € 400^{Rz558-560}

- Tax-consultancy costs – to an unlimited amount^{Rz561–564a}
- Donations to certain teaching and research institutions and to umbrella organisations promoting sports for the disabled^{Rz565–573}
- Donations to humanitarian institutions (charitable organisations, development aid or disaster relief organisations)
- Donations for environmental, nature and species protection^{Rz568}
- Donations to officially authorised animal shelters^{Rz568}
- Donations to volunteer fire departments and regional fire-fighting associations^{Rz569}

Donations are deductible only to the extent that they do not exceed 10% of the total amount of income of the relevant year of assessment.^{Rz586}

Note:

NEW for consideration of special expenses for voluntary insurance, church tax payments and deductible donations:

Such special expenses paid from 2017 onwards are directly communicated electronically from the receiving organisation to the tax administration. Hence, these no longer need to be asserted in the tax returns. For transmission, you must provide the organisation with your first and last name and date of birth. This information is encrypted in compliance with the applicable data protection regulations and to be used only by the tax office for the purpose of consideration in the assessment. Therefore, documents relating to these special expenses do not need to be retained (see page 70).

When may special expenses be claimed?

Generally, the relevant point in time is when the payment is made. If an insurance premium or a similar amount is paid once (one-off payment), you may apply in the year of the one-off payment to split the amount over ten years. As a result, you will be able to use your personal maximum amount more efficiently.^{Rz434, 483ff} The splitting over ten years may also be claimed for unlimited contributions to a voluntarily continued insurance coverage (to subsequent acquisition of insurance periods).

Can payments, made for other persons, be claimed as special expenses (extended circle of persons)?

Contributions to personal insurance, including continued payments to the statutory social security scheme, subsequent acquisition of insurance periods for time spent at school, self-insurance of relatives, costs of housing creation or improvement, and church tax payments are also deductible if made for a spouse/registered partner not living separated on a permanent basis or a child for which one is entitled to child deduction or support money deduction. The same applies to a partner in a domestic partnership with child.^{Rz575}

Note:

In the following cases, please fill in Supplement L 1d to Form L 1 for special consideration of special expenses:

- when considering a contribution to a domestic church or religious community, if the data communicated differ
- for foreign donations/foreign church tax payments
- in case of subsequent acquisition of insurance periods and voluntary continued insurance

For more information, see the completion instructions for L 1d

What procedure must be followed to claim special expenses?

You can claim your special expenses in the course of your employee tax assessment. Keep your receipts for a period of seven years, since they may have to be shown to your tax office on request. Vouchers of electronically communicated special expenses do not need to be retained.

What special expenses are deductible only under the overall maximum amount (special-expenses basket)?^{Rz580-584}

Insurance premiums (except for voluntarily continued insurance payments and the subsequent acquisition of insurance periods), contributions to pension funds, housing creation or improvement, are also regarded as items of the “special-expenses basket” and deductible up to an overall maximum amount of € 2,920 per person and year. The personal maximum amount increases to € 5,840 for single earners and single parents. If you are not entitled to the single-earner tax credit, the personal maximum amount increases to € 5,840 if the income of your spouse/partner is less than € 6,000 a year, you are married or registered partner for more than six months during the calendar year and do not live separated from your spouse/partner on a permanent basis. Special expenses within the maximum amount only have a fiscal effect for one-fourth.

What is the lump sum for special expenses?^{Rz596ff}

Even in the event that you have not incurred any special expenses, an amount of € 60 per year is automatically deducted from your income in the course of settling your current wages/salary, as a lump sum for special expenses.

What is the tax effect of the special-expenses basket?^{Rz589-591}

The sum spent in the framework of your personal maximum amount is divided by four (the so-called “special-expenses quarter”) and reduced by the lump sum for special expenses of € 60 per year. Special-expenses baskets therefore have an effect on your tax payment only if they amount to more than € 240.

Example:

Special expenses	€ 2,036
A quarter thereof	€ 509
– Lump sum for special expenses	–€ 60
<hr/>	
Tax-effective special expenses (up to € 36,400 annual income)	€ 449

Special expenses with effect on tax will reduce income tax payments by the amount of the respective marginal tax rate (see page 25).

What level of income rules out the special-expenses basket?^{Rz592595}

Up to a total amount of income of € 36,400 per year, one-fourth of the expenses are due under the special-expenses basket (see example). In the range from € 36,400 to € 60,000, the deductible amount is evenly reduced according to the following formula:

$$\frac{(60,000 - \text{total amount of income}) \times (\text{special expenses quarter} - 60)}{23,600} + 60$$

An amount of € 60 is recognised in any event.

B. Types of special expenses

Insurance premiums

Which insurance premiums may be deducted in an unlimited amount?

Contributions to voluntarily continued insurance coverage under the statutory social security pension scheme and payments for the subsequent acquisition of insurance periods under the statutory social security scheme^{Rz579f} are deductible to the full amount without any limit on maximum amounts (no quartering) and without reduction by the lump-sum amount.

Which insurance premiums may be claimed to a limited amount under an overall maximum amount?

These special expenses are deductible in 2018 only if the contract underlying the payment was concluded before January 01st, 2016.

The tax benefits for special expenses are granted only for personal insurance, but not for property insurance (e.g. fire, contents insurance). Personal insurance policies comprise voluntary insurance premiums and contributions to:

- Additional insurance in the statutory pension insurance, if the application was made before January 01st, 2016
- Annuity insurance with an annuity due during lifetime^{Rz464, 479ff}
- Standard life insurance^{Rz471}
- Endowment insurance (annuity or standard life insurance), if the policy was signed before June 01st, 1996^{Rz467}
- Nursing care insurance^{Rz458a}
- Health insurance^{Rz458-461}
- Accident insurance (including passenger accident insurance)
- Widow, orphan, provident insurance and contributions to a funeral fund (survivors' social security system)

With the exception of contributions for a voluntary extension of insurance coverage, the premiums paid to all insurance companies in the EU area may be deducted.

Note

If you claim a premium in connection with a provident pension (see page 166) for your contributions to a voluntary additional insurance under the statutory social security scheme, you may not claim the payment as special expenses at the same time.

When must tax on insurance premiums be paid with retroactive effect?

If claims are settled by a capital payment, before or when the annuity payments commence, tax must be paid retro-actively for the amounts claimed as special expenses.^{Rz606} Tax on insurance premiums must also be paid subsequently if life-insurance claims – without proof of a financial distress – are assigned, bought back or mortgaged within ten years. The subsequent taxation applied to the payment with retroactive effect is 30% of the amounts in question. In the case of reimbursements, future premiums cannot be claimed up to the amount of the reimbursement.

Contributions to pension funds

Contributions that an employee pays into a domestic pension fund or, without any statutory obligation, into a pension fund abroad, are special expenses within the overall maximum amount. The same applies to premiums paid into an employees' group insurance, as well as to similar foreign institutions (§ 5 item 4 of the Austrian Pension Fund Act). Only one-fourth of the pension due on these contributions or premium payments is taxable. The full amount of tax is, however, due on the pension deriving from employer contributions.

Note

If you claim a premium in connection with a provident pension (see page 166) for your contributions to a pension fund or your payments to a company group insurance scheme, you may not claim it under special expenses at the same time.

Housing creation and renovation^{Rz495-540}

These special expenses are deductible in 2018 only if the contract underlying the payment was concluded before January 01st, 2016, or the construction work was begun before January 01st, 2016.^{Rz495}

What expenses for creation of housing are special expenses?^{Rz503-505}

Expenses for the construction of owner-occupied houses and apartments or payments for amounts committed to property developers for eight years (building cost subsidies for the construction of a rented apartment, e.g. to cooperatives and municipalities) are deductible as special expenses within the common maximum amount if the contract underlying the payment was concluded before January 01st, 2016, or construction commenced before January 01st, 2016.

What is an owner-occupied house, and who may deduct special expenses for it?^{Rz503-a510}

An owner-occupied house is private housing in Austria or in an EU or EEA member state that can be lived in throughout the year (heating facilities and authorised for occupation). A garden cottage or lakeside bungalow is not an owner-occupied house. An owner-occupied house may comprise a maximum of two apartments, and two-thirds of the total usable floor space, as a minimum, must be for living purposes. As a rule, the owner or a co-owner may

claim special expenses. See page 65 for the extended circle of persons. Tax benefits are granted for construction work (also for pre-fabricated houses), but not for the purchase of a ready owner-occupied house. If someone buys the building shell, the purchase costs are not special expenses, but the further costs for the construction work are deductible. The owner-occupied house or apartment must be used as principal residence for a minimum of two years following immediately upon its completion.

What are costs of construction for an owner-occupied house?^{Rz511}

The cost of the land is part of the construction costs, as all direct and indirect costs of the construction work are:

- Costs of the real-estate property, including agent fees and development costs
- Planning costs (building contractor, architect)
- Costs of connecting the house to public supply networks (sewage, water, gas, electricity)
- Building costs (work by the building contractor, electrical installations, roofing, etc.)
- Costs of purchasing building materials (gravel, cement, tiles, etc.)
- Costs of fencing

By contrast, the following are not special expenses:^{Rz512}

- Furnishing costs (e.g. carpets, furniture, built-in kitchen cabinets, wall panelling)
- Costs of garden landscaping
- Costs of building structures separate from the owner-occupied house (e.g. garage or sauna next to the house)

When claiming a purchase of real estate as a special expense, you must start the building work within five years. When buying the real estate after building the owner-occupied house, no special expenses may be claimed.

Generally, only the costs incurred until completion of the owner-occupied house (permit of occupation) may be asserted as special expenses for the creation of housing, as well as the repayments of loans, including interest, taken out for these expenses. If additional conditions are linked to the permit of occupation (e.g. plastering the façade), these expenses are also considered building costs affording a preferential tax treatment.

What is considered an owner-occupied apartment?^{Rz503a, Rz519-521}

Expenses for the construction of an owner-occupied condominium within the meaning of the Austrian Condominium Ownership Act can be claimed as special expenses, provided that at least two thirds serve residential purposes and the contract underlying the payment was concluded before January 01st, 2016 or construction commenced before January 01st, 2016. The purchase of an already completed (constructed) owner-occupied apartment cannot be deducted.

What are amounts with an eight-year commitment?^{Rz497ff}

These are payments by the future homeowner to create housing through:

- Non-profit building, housing and development societies
- Companies that build housing on the basis of their by-laws and conduct of business
- Territorial corporations (e.g. contributions to building costs for municipal housing)

If the amounts are paid back before the expiry of eight years of the signing of the contract, subsequent taxation results. If the apartment ultimately becomes the property of the purchaser, or if the repaid amounts are used again to create or improve housing, no subsequent taxation is due.

What expenses for housing improvements may be claimed as special expenses?^{Rz522-530}

Costs of improving living premises are deductible if the work is directly commissioned by the taxpayer and carried out by authorised companies and was begun prior to January 01st, 2016. Both maintenance and building costs may be claimed.

Expenses for the improvement of a house or apartment are deductible both by the owner and, for example, the lessee. In the latter case, the improvement work must have been commissioned by the lessee (and not by the lessor).^{Rz524}

Improvement work^{Rz531-533b} comprises in particular:

- Renewal of all windows, including frames
- Renewal of all doors, including frames
- Renewal of ceilings
- Renewal of floors
- Renewal of individual windows to improve noise protection or to reduce energy consumption
- Renewal of entrance doors to improve anti-burglary protection or to reduce energy consumption
- Renewal of heating systems (improved heating performance, better handling)
- Renewal of electrical, gas, water and heating installations
- Installation of heat pumps, solar and heat recovery systems
- Installation of photovoltaic systems
- Conversion to district heating
- Measures to reduce energy losses or consumption
- Subsequent connection to existing supply networks (e.g. water, sewage, electricity or gas supply). This also includes expenses for building the connection, as well as the connecting charges. The costs of a telephone connection cannot be deducted.

Building costs comprise in particular^{Rz534ff}:

- Merging of apartments
- Fitting of central heating and elevator systems
- Fitting of bathroom and toilet facilities
- Shifting of doors, windows and walls

The following, for example, may not be deducted:^{Rz530}

- Ongoing maintenance jobs, repair of plaster finish, painting and applying wallpaper to walls, renewal of damaged window panes
- Bills for material for do-it-yourself jobs
- Renovation costs passed on as part of the rent payments^{Rz524}
- Expenses for luxury fittings
- Costs of furniture (furniture items, built-in kitchen cabinets)

What rules apply when loans are used for financing?

If third-party financing is used to construct or improve housing, the repayments (including interest paid) are deductible as special expenses if the loan agreement was concluded before January 01st, 2016. This also applies if the loan was taken over from the previous owner.^{Rz440} The repayments of re-scheduled loans at better conditions also benefit from tax credits.^{Rz439}

Church tax payments

To what extent can church tax payments be deducted?^{Rz558560}

Payments to state-recognised churches and religious communities may be claimed up to a maximum amount of € 400 per year. They may be claimed in addition to the special-expenses basket, and the lump sum for special expenses is not reduced. Compulsory contributions paid from 2017 onwards to domestic churches or religious communities are directly communicated electronically from the receiving organisation to the tax administration. Hence,

these no longer need to be asserted in the tax returns. For transmission, you must provide the organisation with your first and last name and date of birth. This information is encrypted in compliance with the applicable data protection regulations and to be used only by the tax office for the purpose of consideration in the assessment. To assert compulsory contributions to a foreign church or religious community, please use Form L 1d.

Donations

What donations are tax-deductible?^{Rz565-573}

A tax benefit is granted for donations to research and teaching institutions. The following benefited recipients of donations are specifically listed in the law:

- Universities, art colleges, Academy of Fine Arts
- Research Promotion Fund
- Austrian Academy of Science
- Austrian National Library, Diplomatic Academy, Austrian Archaeological Institute, Institute for Research into Austrian History
- Federal Office of Monuments and certain museums
- Umbrella organisations promoting sports for the disabled
- Institutions comparable in terms to the points listed above and headquartered in a Member State of the EU or a country with which there is comprehensive legal and administrative cooperation. Provided, however, that the donation supports Austrian science, adult education, arts and culture or Austrian sports for the disabled.
- Diplomatic Academy
- International Anti-Corruption Academy

Moreover, donations paid to benefited corporations for charity purposes, for fighting poverty and need in developing countries, as well as relief in case of national and international emergencies are recognised under special expenses by the fiscal authorities.

Donations of money to organisations for environmental, nature and species protection and officially authorised animal shelters are deductible as special expenses.

You can find a list of benefited recipients of donations at www.bmf.gv.at, in section “Steuern” (Taxes).

Donations paid from 2017 onwards to benefited domestic organisations are directly communicated electronically from the receiving organisation to the tax administration. Hence, these no longer need to be asserted in the tax returns. For transmission, you must provide the organisation with your first and last name and date of birth. This information is encrypted in compliance with the applicable data protection regulations and to be used only by the tax office for the purpose of consideration in the assessment. To assert donations to benefited foreign organisations, please use Form L 1d.

Donations to volunteer fire departments and regional fire-fighting associations are also deductible.

What amount of donations can be deducted?^{Rz586ff}

Only monetary donations or donations in kind to the institutions directly considered in the law (e.g. museums, universities) can be deducted as special expenses. Donations can be deducted only to the extent of 10% of the total amount of the income of the current year.

C. Income-related expenses^{Rz223ff}

What are income-related expenses?

An employee incurs income-related expenses in the form of expenses or expenditures that are related to his/her job. They are therefore directly connected to the work provided by an employee.

Certain income-related expenses such as, for example, statutory social security contributions, membership contributions to chambers and contribu-

tions to promote housing construction are automatically settled by the employer when deducting wage tax. The service fee for your “e-card” (electronic social security identification) is also a statutory contribution, which is deducted automatically in the course of wage accounting.^{Rz243ff}

Income-related expenses with effect on tax will reduce income tax payments by the amount of the respective marginal tax rate (see page 25).

You can claim the lump sum for commuters from your employer. If you have failed to do so, you can still claim it from the tax office in the course of an employee tax assessment.

Other income-related expenses may subsequently be claimed from the tax office in the course of an employee tax assessment.

What are the essential features of income-related expenses?

As a rule, it must be possible to provide evidence of income-related expenses (invoices, vehicle log). If no proof can be furnished for the type and amount of the expense, substantiation is sufficient.

Note

Please do not enclose documents with the tax return. However, please keep these documents for seven years, since they must be shown to the tax office upon request.

What is the lump sum for income-related expenses?

Every active employee is entitled to a lump sum for income-related expenses to the amount of € 132 per year. This lump sum is already included in the wage tax tables and is deducted from the tax base for wage tax irrespective of whether income-related expenses are actually incurred.

The following income-related expenses, which are incurred most frequently, therefore reduce the tax payment only if their total amount is more than € 132 per year.^{Rz320ff}

- Work clothes^{Rz322f}
- Tools and equipment^{Rz277}
- Work room^{Rz324ff}
- Cost of basic, further and re-training^{Rz358ff}
- Costs of works council contribution^{Rz242}
- Computers^{Rz339f}
- Two households^{Rz341ff} and journeys home^{Rz354ff}
- Specialised literature^{Rz353}
- Bicycle^{Rz356a}
- Travel costs
- Risk money^{Rz357}
- Internet^{Rz367}
- Motor vehicle^{Rz369ff}
- Journey costs^{Rz278ff}
- Language courses^{Rz363}
- Study trips^{Rz389ff}
- Telephone, mobile phone^{Rz391}

D. Typology of income-related expenses^{Rz322ff}

Work clothes^{Rz322f}

Typical working clothes or protective clothing may be claimed under expenses for working clothes. Clothing that is usually worn in private as well cannot be written off. This includes the cost of a costume or a suit, even if such clothing is required in the workplace. Income-related expenses are, for example:

- Outfits worn by fitters, painters, or assembly workers; asbestos overalls or special jackets/smocks

- Shoes and stockings as leg support for occupations requiring standing
- Cooking outfits, butcher aprons
- Uniforms or duty outfits provided with company logo in the style of a uniform, as well as the accompanying accessories

Note

The cost of cleaning your work clothes are deductible only in the event of extraordinary soiling during work (e.g. the work clothes of a car mechanic). Another requirement for deducting the expense is the invoice of the cleaning firm.^{Rz323}

Tools and equipment^{Rz277}

This includes items that are used mainly in the exercise of one's occupation.

Examples:

- Computer
- Motor vehicles for travelling salespersons/field sales staff
- Knives for butchers or cooks
- Motor saws for forestry workers
- Musical instruments for musicians and music teachers

Appliances and devices that cost less than € 400 are low-value assets. They may be written off completely in the calendar year in which they were bought. If the purchase costs exceed € 400 for any item that can be used for more than one year, the cost may be written off only over the expected service life (depreciation for wear – known for short in German as “AfA”, *Absetzung für Abnutzung*).

Whenever work equipment or devices are bought after the 30th June of a year, only half the depreciation-for-wear amount may be written off for the first year^{Rz235} (see example under “Computer”, page 89).

Work room^{Rz324–336}

As a rule, the expenses for a room used for work in one’s private premises, including furniture, are not deductible. Expenses are deductible only if the workroom is used (almost) exclusively for one’s occupational activities and constitutes the centre of one’s entire business and occupational activities.

This applies, in particular, to home work, accountants working from home or teleworkers (see page 97), but not to teachers, judges, politicians or travelling sales staff. Expenses for a work room necessary for work-related reasons that is located outside the housing area can be deducted as income-related expenses.^{Rz335}

As income-related expenses associated with a workroom, the following pro-rata costs can be considered:

- Rental cost
- Operating costs (heating, electricity, insurance, etc.)
- Depreciation for wear (AfA) of furniture items; in case of owner-occupied houses or apartments also the depreciation for wear (AfA) regarding construction costs
- Cost of financing^{Rz334}

Note

Furniture and objects used in private premises outside the tax-recognised work room (e.g. desks, chairs, shelves, office cabinets, and cupboards) are not deductible. Only “typical” work equipment – such as, for example, computer equipment (including a computer desk) – is considered to be work equipment to the extent that it is used for one’s work. It is therefore not a problem to keep it in one’s premises, even if there is no fiscally recognised workroom.^{Rz327}

Basic, further and re-training^{Rz358–366}

When can training measures be claimed under your tax assessment?

Expenses for training measures are deductible as income-related expenses if they are costs for further training, basic training in a related occupation, or comprehensive re-training.^{Rz358}

What are basic and further training costs, and when can they be deducted?

We speak of further training when an occupational activity is exercised and the training measure (e.g. occupation-related courses, seminars) serves to improve one’s knowledge and skills in exercising that occupation. Further training costs may be deducted as income-related expenses. Basic commercial and office-management training (e.g. computer courses, Internet courses, obtaining the European computer license, introductory courses to book-keeping, cost-accounting, wage accounting or tax regulations) are deductible in the respective occupation, without the actual applicability of the knowledge being checked (see language courses, page 96.)

We speak of basic training if the training measure serves to obtain knowledge that will facilitate the exercise of an occupation in the future. The costs may be deducted if they are related to an occupation that is currently being practised. Related occupations are, for example, hairdresser and chiropodist, butcher and cook, electrical engineer and IT engineer.

Whenever a training measure is related to an activity that has been pursued previously, one need not distinguish between basic and further training because both types of training can be deducted. Basic and further training costs differ from re-training in that the former need not be “comprehensive”, which means that specific occupation-related training elements are deductible as income-related expenses.

Below are some examples of deductible further and basic training expenses:

- Costs involved when an electrician attends an upper-level secondary vocational school for electrical engineering
- Costs involved when a building contractor who has attended upper-level secondary vocational school studies architecture at a technical university
- Costs involved when a trained catering service provider attends a course on tourism management
- Costs involved when a technician wishes to take the examination to become a civil engineer
- Costs involved when a civil servant wishes to take the examination for the higher civil service or to attend an upper-level (general or vocational) secondary school or an appropriate university course for public servants

What are re-training costs, and when can they be claimed?

We speak of re-training if the measure is so comprehensive that it facilitates access to a new occupational activity that is not related to one’s previous activity, and if the goal is to actually exercise another occupation.

Below are examples for deductible re-training measures:

- Training of an employee who previously used to work in the printing industry to become a nurse
- Costs involved in the training of an agricultural worker to become a tool maker
- Costs involved in the training of a seamstress to become a midwife
- Costs involved if a student earns money from occasional menial jobs in order to finance his/her studies

Just like the terms basic and further training, the concept of “re-training” requires, as a rule, the taxpayer to pursue an activity, which may only be menial or occasional, during the year in which he/she undergoes re-training.

Example:

A person begins to study medicine in October 2017 and begins to work as a taxi driver in February 2018. As of the year 2018 the costs of the university study may be claimed as re-training costs.

Re-training costs are also to be considered for tax purposes if the other occupation, which the comprehensive re-training targets, is not practised as the primary activity.

If an occupation was practised previously, then unemployment intervening in the meantime does not prevent deduction of re-training costs, nor of basic and further training costs, irrespective of whether unemployment benefits are received or not. As a pensioner does not pursue a gainful employment, as a rule educational measures of any kind (further training, basic training, or re-training) cannot be claimed as income-related expenses. Early retirees are the exception to this rule, if they are seeking re-entry into the labour market. The motives for re-training may be due to external circum-

stances (e.g. the employer restructures or even closes his operations for economic reasons), or caused by one's own dissatisfaction with the original occupation, or by an interest in pursuing another occupation. However, the taxpayer must prove or substantiate that he/she actually aims at practising another occupation.

This may be assumed in any case if

- due to unemployment there is no opportunity to realise income with the previous occupation anymore, or
- if further realisation of income with the original occupation is jeopardised, or
- the career or income outlook is improved by the re-training.

The re-training must be comprehensive. Costs incurred by the taxpayer for re-training measures that are sponsored from public funds (Labour Market Service = AMS) or work foundations, are always deductible as income-related expenses, to the amount of the personally borne costs. However, costs for courses or course modules for an unrelated occupational activity are not deductible as re-training costs (e.g. costs for attending a single nursing course that, as such, does not represent a change of occupation). Such costs are deductible only if they are costs for basic or further training.

May costs for studies be claimed?

The costs of studying at university can be deductible as costs of further training (e.g. a second study course closely linked to the first study course, for example if a lawyer studies business administration), or as costs of basic training in the event of a related occupation (e.g. if an industrial clerk studies business administration), or as re-training costs (e.g. if a librarian studies pharmacy).

In this connection, not only the tuition fees for a course but all costs related to the training measure (e.g. specialised literature and travel costs, see pages 92 and 93) are deductible.

How about costs for vocational schools?

Expenses incurred for vocational schools are deductible if they are connected to the exercised or a related occupation or constitute comprehensive re-training. For example, an accountant may claim the expenses incurred for attending an evening course at a lower or upper-level commercial college; a senior employee of an export company may attend a college of applied science in this field; or a technician may attend a course at an upper-level technical college.

May costs for “private” training be claimed as well?

Costs of training relating primarily to the private sphere are not deductible. This includes, for example, the costs for obtaining a driving license (“B” license), sports courses or personality development training. The costs for obtaining a truck driving license (“C” license) are deductible only if you need the driving license for the occupation that you exercise or that is related to it.

Which costs for training measures may specifically be claimed as income-related expenses?

The following, in particular, may be claimed:

- Actual costs of courses (course fee)
- Costs of course material, specialised literature
- Costs of “working tools” (e.g. pro-rata costs of a PC)
- Travel costs
- Possibly per-diem allowances – for the first five days, if the course is held away from one’s domicile or place of work (see travel expenses, page 95)
- Overnight accommodation costs

When and for what income may costs for training measures be deducted?

Like all income-related expenses, the costs for basic, further and re-training are to be claimed for the year in which they were incurred. The further and basic training costs are to be asserted as income-related expenses in connection with the original activity.

The costs for comprehensive re-training which aims at pursuing another occupation are so-called “anticipated income-related expenses” which may be offset against other income (also such from employment). In individual cases, further training costs may also be granted as anticipated income-related expenses (e.g. a course about the law on securities when being promised a job in the securities department of a bank).

Tax-exempt promotional funding (e.g. grants) must be subtracted when deducting expenses for training in the course of an employee tax assessment. I.e., claim only the remaining amount!

Example:

If the costs of your continued education amount to € 200 and you receive a grant of € 50 as a refund, you may assert only the remaining amount of € 150 as costs for continued education in your employee tax assessment.

Costs of works council contribution^{Rz242}

The works council contribution is deducted when calculating wage tax; however, it does not reduce tax on current wage-tax settlements. It may be claimed in the course of an employee tax assessment.

Computers^{Rz339f}

Expenses for computers and their accessories (e.g. printers or scanners) are income-related expenses, to the extent that they are used for occupational purposes. If the computer is set up in one's lodging, the employee must prove or substantiate to what extent he/she uses the computer for job-related purposes.

Without specific proof – if essential use as work equipment has been credibly substantiated –, 40% are assumed to be for private use. The purchase cost of a computer may be written off by way of a depreciation for wear (AfA) on the basis of a minimum period of use of three years. The PC, the monitor and the keyboard constitute one entity. If accessories – such as a mouse, a printer or a scanner – are subsequently bought for less than € 400, they can be considered low-value assets and written off immediately completely (after subtraction of a portion for private use).

All expenses in connection with the use of a computer such as a PC desk, software, memory sticks, manuals and paper, may be claimed in keeping with one's occupational use.

Example:

A personal computer, including monitor and keyboard, which is to be set up at home and used for one's occupation, is bought for a total of € 1,200 on August 11th, 2016. The income-related expenses – without evidence regarding the private use – are as follows, assuming a three-year service life:

Year	Total	40% private use	Deduction
Depreciation for wear (AfA) 2016	€ 200 *	€ 80	€ 120
Depreciation for wear (AfA) 2017	€ 400	€ 160	€ 240
Depreciation for wear (AfA) 2018	€ 400	€ 160	€ 240
Depreciation for wear (AfA) 2019	€ 200 *	€ 80	€ 120

* Six-month depreciation for wear (AfA)

Two households^{Rz341ff} and journeys home^{Rz354ff}

If you need lodging near your work place because your family domicile is too far away from your place of work to go home every day (in any event in case of a distance more than 80 km or journey with the actually used means of transportation more than one hour), the expenses for such lodging are deductible as income-related expenses. A prerequisite for maintaining two households is that the taxpayer has two residences where households are kept. For example, the rent and overhead costs for an apartment rented for this purpose, but also furniture items or hotel costs up to a monthly amount of € 2,200 are deductible.^{Rz349}

In addition, expenses for journeys home may be deducted as income-related expenses, up to a monthly maximum amount of € 306. The travel costs are the expenses for the means of transport used (e.g. railway tickets, mileage allowance).

Married couples or persons living in a registered partnership or a marriage-like partnership (with or without a child) may deduct these income-related expenses on an ongoing basis, if both partners have income subject to taxation (more than € 6,000 per year, or more than one tenth of the taxpayer's income).

If the partner is not gainfully employed, the costs of two households may generally be claimed for a period of two years. Single persons may claim the costs for a limited period of six months. In exceptional cases (e.g. in occupations with typically high fluctuation, such as the building trade; in the case of temporary employment contracts; in the case of a parent requiring nursing care at the family domicile; in the case of a family domicile abroad), even a longer period may be justified.^{Rz346}

Specialised literature^{Rz353}

Expenses for technical text books (or corresponding electronic media) may be claimed as income-related expenses. The receipt must give the precise title of the book. It is not enough to refer to "miscellaneous specialised literature". Literature that is also of general interest to persons not working in your profession, such as encyclopaedias or references, is not regarded as specialist literature. As a rule, expenses for newspapers are considered private expenses.^{Rz394}

Bicycle^{Rz356a}

The mileage allowance of € 0.38 per km may be claimed as income-related expenses when using one's private bicycle for job-related trips (does not apply to travelling between home and workplace). The maximum mileage to be claimed every year is 1,500 km (= up to € 570).

Travel costs

See “Travel Expenses”, page 93.

Risk money^{Rz357}

Till shortages that the employee must refund to the employer are income-related expenses.

Trade union membership fees^{Rz240f}

Trade union membership fees may be deducted as income-related expenses only if the employer has not withheld them and if they were not recognised when determining wage tax.

Internet^{Rz367}

The costs for using an internet connection for job-related reasons may be claimed in keeping with the occupational use. If a distinction is not possible, the allocation of the costs must be estimated.

Provider fees, line costs (online fees) or the costs of lump-sum solutions (e.g. packages for Internet access, telephone charges) may be claimed on a pro-rata basis depending on the occupational use. Expenses for special areas of application, due to the occupational use, are deductible in full (e.g. fees to use a legal information system).

Motor vehicles^{Rz369-381}

Costs due to the job-related use of a private motor vehicle may be claimed as income-related expense either in the form of a mileage allowance or to the actually established amounts.

The mileage allowance covers the following costs:

- Depreciation for wear
- Fuels and oil
- Service and repair costs

- Additional accessories (winter tires, car radio, navigation set, etc.)
- Taxes, (parking) fees, toll fees and high-way sticker
- Insurances of all kinds
- Membership fees in motorists' clubs
- Financing costs

Mileage allowances may be deducted for a maximum of 30,000 km that are travelled on business every year. The costs may also be deducted at their actual amounts, in keeping with the occupational use, instead of the mileage allowance.^{Rz372, 375}

Note

In addition to the mileage allowance, damage due to force majeure (especially costs of repair after a no-fault accident, stone chipping) that occurs in the course of an occupational assignment using the motor vehicle may also be claimed as income-related expenses.^{Rz373}

A travel log should be kept to evidence the business trips travelled in the course of a year. It should list the date, the mileage reading, the point of departure and destination, the purpose of the individual trip, and the kilometres travelled per day on business. If it is possible to prove the use of the motor vehicle by other means (e.g. travel expense report to the employer), you do not need a travel log.

Travel expenses^{Rz278-318}

The Austrian Income Tax Act (*Einkommensteuergesetz*) defines a business trip as being an activity of the employee away from his/her place of work, upon order by the employer. The term “business trip” is relatively broad (see chap-

ter “Business trips”, page 48). Travel expense reimbursements paid by the employer are tax-exempt within certain limits.

If the employee receives from the employer no or only parts of the travel expense reimbursements that are admissible under tax law, he/she may claim all or parts of these expenses as income-related expenses. However, the requirements for a “job-related trip” must be met, which are stricter than for business trips. This restriction does not apply to travel costs, i.e. the employee may claim the costs for any job-related trip (except for travelling between home and place of work) as income-related expenses, unless they are reimbursed by the employer.

What is a job-related trip?

We speak of a job-related trip if an employee travels over a longer distance (a route with a minimum length of 25 km in one direction) for reasons related to his/her job. The trip must last more than three hours, when travelling in Austria. Moreover, this must not create an additional centre of activity (see page 51). Travel costs may be claimed also when travelling shorter distances and shorter times.^{Rz287f}

In contrast to a business trip, a trip undertaken for one’s occupation may also take place without instructions from the employer (e.g. further vocational training, in order to take up a new job). The taxpayer must pay for the costs that may be deducted as expenses (“travel expenses”), such as travel costs, additional costs for meals and accommodation.

Note

Tax-exempt travel expense reimbursements by the employer reduce the respectively deductible expenses.

Travel costs

Travel costs for job-related trips are considered as income-related expenses – if they are not reimbursed by the employer – to the actually incurred amount (rail, plane, taxi, motor vehicle), even though the distance may be less than the minimum requirement of 25 km and the duration shorter than the required three hours. As a rule, travel costs may also be claimed for trips between two or several centres of activities.^{Rz294} Travel costs between one's home and workplace, however, are fully compensated by the transportation deduction and possibly by a lump sum for commuters and the commuters' euro to which one may be entitled.^{Rz291ff}

Please refer to the entry in section "Motor vehicles", page 92, for information on the deductible expenses when using one's own vehicle for occupational purposes (e.g. mileage allowance or actually incurred costs for the occupational use of one's vehicle).

Per-diem allowances

If a job-related trip in Austria takes more than three hours, € 2.20 may be claimed as per-diem for each commenced hour (maximum € 26.40 per day). If a journey lasts 4.5 hours, for example, a per-diem allowance of € 11 is due. This also applies if proof of higher expenses can be furnished. When travelling abroad, special rates apply (see "Travelling abroad", page 52). If a trip abroad lasts longer than three hours, one-twelfth of the respective daily rate may be claimed for each commenced hour. The full amount of the per-diem allowance is due for 24 hours. Employees who do not receive tax-exempt travel expense reimbursements from their employer, or receive smaller amounts than the ones listed above, may claim the aforementioned amount from the tax office (the so-called "pro-rated income-related expenses"). However, per-diem allowances (as well as pro-rated income-related expenses) cannot be claimed if a new centre of activity is established (see page 51). If there is no assignment at the new centre of activity during a period of six months, the employee is once again entitled to receive per-diem allowances.

Overnight accommodation costs

If one must spend the night away from home while on a job-related trip, one may claim as income-related expenses either the costs, including breakfast, according to receipt, or the lump sum for overnight stays of € 15 per overnight stay.^{Rz315} When staying overnight abroad, the relevant maximum rate for Federal employees are deductible per overnight stay if the expenses are not documented (see page 54).

If the employer provides overnight accommodation free of charge, one is not entitled to the lump sum for overnight stays. Possible additional expenses (e.g. for the breakfast) may, however, be claimed. Without receipt, they are to be entered as € 4.40 in Austria and € 5.85 abroad per overnight stay.^{Rz317}

Language courses^{Rz363}

The costs for obtaining foreign language skills are deductible if the foreign language is required for occupational purposes (e.g. as a secretary, telephone operator, waiter, hotel staff or employee in an export department). Foreign languages are other languages than one's mother tongue, which may also include German in some cases. When attending a language course abroad, only the tuition fee, but not the accommodation and travel costs may be claimed.

Study trips^{Rz389–390}

Expenses for study trips are considered to be costs for further vocational training if they can be clearly distinguished from private trips and meet the following requirements:

- The trip is planned and carried out either in the context of a training course, or in another manner that clearly reflects the occupational purpose.
- It must be possible to apply to one's job, to some extent, the knowledge to be obtained.
- The programme must be tailor-made specifically for the professional group concerned.

- The programme must cover an average of eight hours per day, similar to normal working hours.^{Rz389}

If these requirements are met, all costs incurred in this context (e.g. travel costs, accommodation costs, tuition fees, congress materials) may be claimed as income-related expenses. If the job-related part of a study trip is clearly distinguishable from the private part, the costs related to the further occupational training are deductible as income-related expenses (e.g. pro-rated hotel and air travel costs, tuition fees, congress registration fees).^{Rz390}

Telephone, mobile phone^{Rz391}

The total amount of the actual costs for job-related telephone calls may be claimed as income-related expenses. Regarding private phones (mobile phones), the job-related part of the purchase cost of the telephone as well as of basic and call charges are deductible, if evidenced or credibly established.

Teleworker

The workplace of a teleworker who works exclusively at home and has no place of work at his/her employer's is his/her lodging. As a rule, travels to the company office are regarded as business trips.^{Rz703a}

Telephone charges, expenses for an Internet connection, and – if there is a workroom – the pro-rated costs for rental, electricity and heating, for example, may be claimed as income-related expenses in the employee tax assessment.

Lump-sum reimbursements for expenses by the employer are classified as taxable income.

E. Lump sums for income-related expenses^{Rz396–428}

Lump sums are available for the income-related expenses of certain occupational groups. They may be claimed without any proof in the course of the employee tax assessment. When so requested by the tax office, a confirmation by the employer must be produced, containing the following information:

- the specific occupation (group of professions)
- the fact that the stated occupation is exercised exclusively
- the period of work and possible breaks
- the number of appearances in the case of persons working for television
- the reimbursement of costs

In addition to the lump sum, no additional (also extraordinary) income-related expenses arising from the specific work may be claimed. If the income-related expenses are higher, the actual income-related expenses may be claimed instead of the lump sums.^{Rz428}

The following lump sums apply to the income-related expenses of the following groups of professionals:

Variety artists	5% of the assessment base, maximum € 2,628 per year ^{Rz398}
Stage and movie actors/actresses	5% of the assessment base, maximum € 2,628 per year ^{Rz399}
Persons working in the TV industry	7.5% of the assessment base, maximum € 3,942 per year ^{Rz400}
Journalists	7.5% of the assessment base, maximum € 3,942 per year ^{Rz401}
Musicians	5% of the assessment base, maximum € 2,628 per year ^{Rz402}
Forestry workers without a motor saw	5% of the assessment base, maximum € 1,752 per year ^{Rz403}

Loggers with power saw	10% of the assessment base, maximum € 2,628 per year ^{Rz403}
Rangers and professional hunters in the forest ranger service	5% of the assessment base, maximum € 1,752 per year ^{Rz403}
Janitors ¹	15% of the assessment base, maximum € 3,504 per year ^{Rz404}
Home workers	10% of the assessment base, maximum € 2,628 per year ^{Rz405}
Travelling sales staff	5% of the assessment base, maximum € 2,190 per year ^{Rz406}
Members of a municipal, local or town council ²	15% of the assessment base, minimum € 438 per year, maximum € 2,628 per year ^{Rz406a}
Expatriates	20% of the assessment base, maximum € 10,000 per year ^{Rz406b}

¹ Janitors are persons who fall under the Janitors' Act and whose employment relation began prior to the July 01st, 2000. If the employment relation began after the 30th June 2000, no lump sum for income-related expenses are deductible, only income-related expenses to the actually incurred amounts.

² The minimum amount may not result in negative income.

If the activity does not cover the whole year, the lump sum for income-related expenses must be prorated accordingly.^{Rz410} Cost reimbursements paid tax-exempt by the employer (e.g. daily and accommodation allowances, mileage allowances for business trips) reduce the respective lump sum amount. For expatriates, travel expense reimbursements do not reduce the lump sum.^{Rz426} The pay slip for the calendar year in question is used to determine the correct assessment base.^{Rz413}

F. Extraordinary burdens^{Rz814ff}

What are extraordinary burdens?

Certain expenses and expenditures may be recognised as extraordinary burdens if they are indeed extraordinary, if they are inevitable, and if they considerably affect one's economic performance capacity.

The latter is the case if the individual deductible is exceeded. For certain extraordinary burdens (especially in connection with disabilities), no deductible is to be considered. To consider extraordinary burdens, please use Supplement L 1ab.

What amount is the deductible and what effect does it have?

The deductible is the following for incomes of:

maximally	€ 7,300	6%
more than	€ 7,300	8%
more than	€ 14,600	10%
more than	€ 36,400	12%

The deductible is reduced by 1% if one is entitled to a single-earner or single-parent tax credit, as well as for every child that creates an entitlement to a child or support money deduction for more than six months. If you are not entitled to the single-earner tax credit, the deductibles are reduced if the income of your spouse/partner is less than € 6,000 a year, you are married or registered partner for more than six months during the calendar year and do not live separated from your spouse/partner on a permanent basis.

The tax office calculates the deductible in the course of an employee tax assessment.

Below is a simplified method that you may use to calculate the income relevant for the deductible:

Gross pay (including 13 th /14 th monthly remuneration)	
– Tax-exempt remunerations	
– Income-related expenses (including those which are settled by the employer, e.g. social-security contributions)	
– Special expenses	
– (other) extraordinary burdens to which no deductible is applied	
<hr/>	
= assessment base for the deductible	

Example:

A single earner has two children, each entitling him to a child deduction. In the course of the calendar year, the following expenses are incurred:

Regulation of a child's teeth	€ 580
Hospital costs of the wife	€ 1,816
Own medical expenses	€ 730
<hr/>	
	€ 3,126
– Reimbursements health insurance	€ 364
<hr/>	
Total expenses	€ 2,762

The income relevant for determination of the deductible (the assessment base) amounts to € 21,075. The basic deductible of 10% is reduced by 3%, i.e. 1% since the person is a single earner, and 1% for each child. The deductible is therefore 7%. The expenditure totalling € 2,762 is reduced by the deductible of € 1,475.25 (7% of € 21,075).

€ 1,286.75 is therefore the fiscally effective extraordinary burden. The income tax is reduced by the amount of the respective marginal tax rate (see page 25).

Note

Any reimbursements of costs by the statutory health and accident insurance scheme or by a voluntary supplementary health and accident insurance policy must be subtracted.

G. Extraordinary burdens for dependants^{Rz868ff}

What payments for dependants may be claimed?

As a rule, payment of the statutory support money (alimony payments) for children or a divorced spouse is not an extraordinary burden. The current costs for children are covered by the child or support money deduction. Extraordinary burdens are incurred if costs are borne for the dependant that per se constitute an extraordinary burden. This includes, for example, medical costs for a child (such as spectacles or an orthodontic treatment), or the cost of an education away from home. These expenses may be considered only for a person required to pay alimony, if they are incurred on top of the current alimony payments.

However, maintenance payments to children may also constitute extraordinary burdens if (because no family allowance is received) one is not entitled to claim a child deduction and (because no support money is paid) one is not entitled to claim a support money deduction either. This applies, for example, to support money payments for children who permanently live

in a country outside the EU/EEA plus Switzerland and who belong or do not belong to the household of the taxpayer. In such cases, as a rule fifty per cent of the current maintenance amount that is appropriate according to the cost-of-living index of the country concerned are deductible. In practice, usually a lump sum is deducted (for a child normally: € 50 per month). A deductible is not calculated in this case.

H. Extraordinary burdens with deductibles

What are the most common examples for extraordinary burdens with deductibles?

Medical costs^{Rz902}

For recognition of medical expenses as extraordinary burdens, it is necessary that there is documentary evidence of a disease and the treatment is directly linked to the disease and constitutes a suitable measure to alleviate or cure the disease.

Medical costs include, for example:

- Doctors' fees and hospital costs
- Costs of medication (fully deductible in any case when a doctor has made out a prescription; this also applies e.g. to homoeopathic medicines), prescription fees, contributions to treatment costs (including acupuncture and psychotherapy)
- Expenses for therapeutic aids (walkers, hearing aids, etc.)
- Costs of dentures or dental treatment (dental prostheses, crowns, bridges), costs of glasses or contact lenses
- Costs of childbirth
- Travel costs to a doctor or hospital (records of these trips must be kept e.g. using a vehicle log)

Any reimbursements of costs by the statutory health and accident insurance scheme, by a voluntary supplementary health and accident insurance policy or by another third party must be subtracted.

Medical costs may also be incurred in connection with a disability (minimum of 25%), which may be claimed as costs of a therapeutic treatment without considering a deductible.^{Rz851}

Absorption of costs incurred by low-income spouses/partners^{Rz870}

As a rule, the diseased spouse/partner must bear his/her own medical costs. If the medical costs of a spouse/partner are covered, they constitute an extraordinary burden for the paying spouse/partner in the event that they would be such a burden on the income of the diseased spouse/partner that his/her income would be less than the tax-exempt subsistence amount totaling € 11,000.

For the fiscal subsistence level, reference is made to the income pursuant to § 33 I of the Austrian Income Tax Act 1988 (EStG, *Einkommensteuergesetz*) (€ 11,000 annually), and this is increased by the following performances:

- Maternity allowance pursuant to § 3 I 4 lit. a of the Austrian Income Tax Act 1988 (EStG, *Einkommensteuergesetz*)
- The unemployment insurance benefits and poverty relief assistance as well as substitute payments pursuant to § 3 I 5 lit. a of the Austrian Income Tax Act 1988 (EStG, *Einkommensteuergesetz*)
- Incomes from benefited foreign employment pursuant to § 3 I 10 of the Austrian Income Tax Act 1988 (EStG, *Einkommensteuergesetz*)
- Income from development aid activities pursuant to § 3 I 11 lit. b of the Austrian Income Tax Act 1988 (EStG, *Einkommensteuergesetz*)
- Income from private sales of real estate, even if these are tax-exempt pursuant to § 30 II of the Austrian Income Tax Act 1988
- Income from capital assets

- Income that is tax-exempt on the basis of intergovernmental or other international agreements

Medical costs (costs of diets) with separate lump sums

Medical costs may also include the costs of a special diet, required due to an illness. They may be determined on the basis of the actually incurred costs, by way of receipts, or lump sums for sick-care diets:

Disease	Allowed monthly tax allowance
Diabetes	€ 70
Tuberculosis	€ 70
Coeliac disease	€ 70
Aids	€ 70
Gall bladder condition	€ 51
Liver condition	€ 51
Kidney condition	€ 51
Other diets prescribed by the doctor in connection with internal diseases (stomach, heart)	€ 42

Note

If any of the aforementioned conditions results in a disability (minimum 25%), and if the share of the disability due to the disease requiring the diet amounts to a minimum of 20%, the deductible does not need to be reduced (see chapter on “Extraordinary Burdens Incurred by disabilities”, page 116).

Costs of treatment at a health resort^{Rz903}

Costs of treatment at a health resort are deductible as extraordinary burdens only if the stay at the health resort is directly linked to a disease or required for medical reasons (medical prescription or cost absorption by the social security provider is required).

These include:

- Costs of accommodation
- Costs of cures and medical care
- Travel costs to and from the health resort; in the case of persons requiring attendance and of children, also the expenses incurred for an accompanying person

Refunds and savings in household expenses (costs of living incurred at home) totalling € 156.96 per month (= € 5.23 per day) must be subtracted. Costs of cures due to a disability (25% or more) are considered to be costs of therapeutic treatment^{Rz851} and must be recognised without deductible.

Cost of a retirement or nursing home^{Rz887ff} or for domestic care^{Rz899f}

The costs of accommodation in a nursing home are only regarded as an extraordinary burden if they are due to disease or the need for care or special attention. This also applies to the care ward in a home for the elderly or a nursing home of one's own choice, as well as to receiving care at home.

The need for special care or attendance of a disabled person must be evidenced by a medical expert opinion. When receiving the nursing allowance (starting with class 1), special nursing care must in any case be assumed to be needed. When obtaining nursing care at home, the respective expenses are deductible as extraordinary burdens, if the disabled person needs special care or attendance – as in the case of care provided at a nursing home. All expenses connected to the attendance and care provided (e.g. the cost of

the nursing staff, the nursing aids, as well as expenses due to the organisation providing the staff) may be claimed.

If the income, including the nursing care allowance, of the person requiring care does not cover the costs, the persons required to provide support (e.g. a spouse, children) may claim their expenses as an extraordinary burden, if they are required to absorb the costs. If there is a specific relationship with a transfer of assets (e.g. transfer of a house), insofar there is no extraordinary burden present. Reduction by cost reimbursements, the deductibles and savings in household expenses must take place.

Note

In cases of a disability (minimum level: 25%), the expenses of the person requiring nursing care are accepted without deductible. Upon granting of nursing care allowance, in any case (without proof), a level of disability of at least 25% is to be assumed. If the costs are borne by family members required to pay support, however, as a rule a deductible is to be subtracted.

Funeral costs^{Rz890}

Funeral costs up to € 5,000 constitute an extraordinary burden. The costs for flowers and wreaths, for hosting the funeral attendants to a plain meal, as is customary in a place, as well for responding to expressions of condolence are part of the funeral costs. The cost of funeral clothing or the costs for tomb upkeep cannot be entered as deductible costs. For the tombstone, an additional maximum amount of € 5,000 can also be considered. If higher amounts are to be recognised, one must prove their necessity (e.g. special expenses for the transfer of the corpse, or special regulations on the design of the tombstone).

Funeral costs including the tombstone must be primarily met from the estate (assets) and represent an extraordinary burden only insofar as they exceed this.

Example:

The actual costs of a funeral amount to € 6,000. The assets of the deceased person's estate amount to € 2,400. An amount of € 2,600 can be deducted as extraordinary burden.

Costs of childcare: Single parents

A single mother or single father may also claim childcare costs in excess of € 2,300 as extraordinary burdens; however, the income-related deductible is reduced. In this case, the age limit of 10 or 16 years does not apply (see "Childcare costs", page 109).

I. Extraordinary burdens without deductibles^{Rz839ff}

For which extraordinary burdens is there no deduction from the deductible?

- Vocational training of children away from home
- Damage due to disasters
- Childcare costs up to € 2,300
- Disabilities from 25%
- Maintenance paid to children abroad

Lump sum for vocational training away from home^{Rz873ff}

For expenses related to the vocational training of a child away from his/her place of domicile, a lump sum for extraordinary burdens is granted, if there

is no alternative training facility in the vicinity of the place of domicile within a radius of 80 km.

The lump sum amounts to € 110 for each commenced month of the vocational training. Higher actual costs, e.g. travel costs or tuition fees, may not be claimed. If pupils or apprentices attend a boarding school at a distance of more than 25 km, this is considered vocational training away from home (this also applies to vocational schools), if there is no closer training facility.

Granting of the tax allowance does not require receipt of a family allowance, if studies are pursued seriously and target-oriented efforts are made to reach the educational objective and to take the required examinations.

Expenses to clear up damage after disasters^{Rz838ff}

This includes, in particular, damage caused by flooding, landslides, mudflows, avalanches and other emergencies caused by snow, as well as damage caused by storms. The deductible costs relate to the clearing work and the costs of replacing damaged assets, unless the damage is covered by insurance or from public funds (relief funds). Expenses for protection against future disasters are not deductible.

Costs of childcare as an extraordinary burden until 2018^{Rz884a–884k}

Childcare costs can be considered as extraordinary burdens. This means that the costs of childcare reduce the tax assessment base and thus the taxable income. No deductible needs to be applied; hence, the deductible costs reduce the income tax by the amount of the respective marginal tax rate.

Childcare costs must be recognised as an extraordinary burden up to the end of the calendar year in which the child turns 10 (16 for disabled children).

What amount of the costs can be deducted?

The deductible costs of childcare are limited to an amount of € 2,300 per year and child.

When does a child entitle to deduction of childcare costs?

Whenever a child has not turned 10 at the beginning of the calendar year and whenever child deduction may be claimed for more than six months in a calendar year.

Who can deduct the childcare costs?

- The person who is entitled to child deduction for the child in question for more than six months in the calendar year, or
- spouse/partner or
- the parent required to pay child support (e.g. the divorced parent), if he/she is entitled to claim support money deduction for more than six months in a calendar year, whenever the childcare costs are incurred on top of child support.

Each of the persons in this group of persons can deduct the childcare costs incurred by him/her. Altogether, however, not more than € 2,300 per child during the calendar year may be deducted as an extraordinary burden.

If two or three taxpayers jointly exceed the maximum amount of € 2,300 per year, as a rule the maximum amount will be allocated in relation to the actual costs incurred.

Can the parents of disabled children claim childcare costs on top of the other tax benefits?

Pursuant to the Ordinance on Extraordinary Burdens (*Verordnung über außergewöhnliche Belastungen*), a monthly lump sum tax allowance of € 262 can be claimed for children entitling to increased family allowance, reduced by any nursing care allowance payments.

Moreover, the costs for educational modules in a special and nursing school, or the costs for working in a sheltered workshop may be claimed at the tax office in the documented amount. Moreover, childcare costs that are not related to a special or nursing school or a sheltered workshop for children

up to the age of 16 are tax-deductible to a maximum of € 2,300 per child and calendar year. Any nursing care allowance received must be subtracted from these costs whenever there is a need for care and attendance.

What happens if the childcare costs amount to more than € 2,300 per child?

Whenever more than € 2,300 is spent on childcare costs, only an amount of € 2,300 may be claimed under extraordinary burdens.

Only in special cases (e.g. single mother or father) can expenses in excess of € 2,300 be deducted as extraordinary burdens, but the income-related deductible must be subtracted.

Which costs may be claimed?

The childcare costs must be actually incurred expenses. Whenever therefore an employer contributes a subsidy for the childcare costs, then only the costs actually incurred by the taxpayer are deductible. The care must be provided in private or public childcare facilities (e.g. kindergartens, after-school care centres, day-time boarding schools, boarding schools) or by a person with pedagogical qualifications.

The childcare costs, as well as the costs for meals and handicraft materials are deductible. The tuition fee for private schools and coaching lessons may not be claimed. The costs for staff-placing agencies and the travel costs to the childcare facility are not deductible either.

Childcare costs are definitely incurred up to the age of compulsory school attendance. As of that age, a distinction is made between expenses for school attendance and care required outside of school hours. However, the costs for care outside of school hours (in the afternoon, during holiday time) are deductible if the care is provided by a person with pedagogical qualifications or an institutional childcare facility. All costs (e.g. also those for meals and accommodation, sports events, travel costs for the bus to the camp

and back) for any care required during holiday time (e.g. summer camps) may be claimed if the care is provided by a person with pedagogical qualifications.

Who must look after the child?

The care must be provided by a public or private institutional childcare facility (e.g. a kindergartens, a boarding school, a day-care centre for children) or by a person with pedagogical qualifications (e.g. a day nanny).

What is a childcare facility?

The following, in particular, are childcare facilities:

- Crèches (day care centres for babies and toddlers)
- Kindergartens (general kindergartens, integrative, special and training kindergartens)
- company-run nursery schools
- After-school care centres (general after-school care centres, integrative, special and training after-school care centres)
- Childcare facilities for children of mixed age (e.g. day care centres, children's groups, nurseries)
- children's groups managed by parents
- play groups
- childcare facilities provided at universities

Public facilities are those operated by Federal, regional or municipal units or municipal associations. Private facilities are especially those that are operated by associations, publicly recognised church communities and religious denominations, church-related organisations, foundations, family organisations, companies and physical persons.

Moreover, types of day-care facilities at schools such as, for example, open schools (classes in the morning, care provided optionally in the afternoon), after-school care at school, daytime boarding schools (classes and care

must be clearly separated, no overnight stays) must also be recognised, although they may not need any statutory permit.

Who is a person with pedagogical qualifications?^{Rz884i}

Since 2017, the following has applied: Persons with pedagogical qualifications can prove that they have obtained a minimum of eight hours of training in childcare and education. Child minders must have reached the age of 18. A completed vocational training in this field can also be used to demonstrate pedagogical qualifications. The following types of training meet the required standard:

1. Training courses for day parents in keeping with regional laws and regulations
2. Training courses for kindergarten teachers, after-school educators, childhood educators
3. Pedagogical studies at university level (e.g. teacher-training studies), at a pedagogical academy or comparable institution

For the following trainings, a minimum of 35 course hours must be documented:

4. Training to become an au pair
5. Parent training seminars or training seminars for child minders (e.g. babysitter training)

The training courses listed in items 1 to 3 are recognised if the training (training course for day parents pursuant to the relevant regional laws and regulations, training for kindergarten teachers, after-school educators and childhood educators) or studies (pedagogical studies at a university, a pedagogical academy or a comparable institution) has/have been completed. For persons training at one of these institutions, who have not or have not yet completed their training, the educational institution (school or university) may issue a confirmation of having attended the required educational content to the scope of 35 hours. Pedagogical courses that are part of other curricula are not recognised.

If a child minder has obtained training in an EU or EEA country that is equivalent to the training recognised in Austria, this will be accepted as proof of qualification.

The training in childcare and child education (items 4 and 5) may be obtained at the organisations listed on the website of the Federal Ministry for Women, Family and Youth www.frauen-familien-jugend.bka.gv.at at Familie (Family)/Kinderbildung und -betreuung (Childcare and children's education)/Steuerliche Absetzbarkeit (Tax deductions). The relevant organisation will be able to provide information as to whether a specific course offered by that organisation is a course leading to a qualification.

Au pairs must also take a course of 35 hours. Experience from a previous au-pair assignment is not sufficient evidence. Childcare costs can be recognised for tax purposes only from the time when the child minder has obtained the required training. In case of au pairs, the childcare costs may be considered starting with the arrival of the au pair, if the au pair training takes place within the first two months of the au pair activity in Austria.

Are childcare costs incurred by childcare provided by relatives fiscally deductible?

If the childcare is provided by a person with pedagogical qualifications who is a relative (e.g. parents, siblings) and who belongs to the same household as the child, the childcare costs are not deductible.

Which cost refunds reduce the childcare costs?

Any tax-exempt allowances and refunds that were obtained for childcare services will reduce the expenses that can be claimed at the tax office. However, childcare benefits, family allowance, child allowance or child deduction are not subtracted from the expenses. Taxable childcare grants do not reduce the deductible childcare costs either.

How to provide evidence of childcare costs?

The childcare facility or the child minder with pedagogical qualifications must issue an invoice and/or payment receipt as evidence, which must contain the following information:

- Name and social security number and/or identification code of the child's European health insurance card
- Addressee of the invoice (name and address)
- Date of issue
- Consecutive invoice number
- Period of childcare
- The name and address in case of public childcare facilities; also the reference to permits to operate the facility for private childcare facilities
- Name, address, social security number and/or identification code of the European health insurance card in case of child minders with pedagogical qualifications and proof of the specific qualification by enclosing a copy of the relevant diploma
- Invoiced amount (possibly including VAT, if the child minder is not a small entrepreneur).

Like all other documents, these receipts must also be kept for seven years and shown to the tax office upon request. You will find further information about the topic of childcare costs (providers of babysitter training, parent training facilities, etc.) at www.frauen-familien-jugend.bka.gv.at at Familie (Family)/Kinderbildung und -betreuung (Childcare and children's education)/Steuerliche Absetzbarkeit (Tax deductions).

Note

From 2019 on, the Family Bonus Plus (see page 24) will replace the tax deductibility of childcare costs and the current child allowance.

J. Extraordinary burdens incurred by disabilities^{Rz839ff}

What extraordinary burdens can disabled persons claim?

In the case of a physical or mental disability, the lump sums without deductibles reduce the taxable income. A taxpayer is considered disabled if the level of disability is 25% or more.

The lump sum depends on the level of disability and amounts to the following sums per year:

Level of disability	Allowance per year
25% to 34%	€ 75
35% to 44%	€ 99
45% to 54%	€ 243
55% to 64%	€ 294
65% to 74%	€ 363
75% to 84%	€ 435
85% to 94%	€ 507
over 95%	€ 726

Upon request, the disability and the disability level must be documented to the tax office by an official certificate issued by the following competent bodies:

- Regional governor for persons receiving a victim's pension
- Social-security agency in case of occupational diseases or accidents at work of employees
- Service of the Federal Office for Social Matters for all other cases, as well as in the case of multiple disabilities.

The proof may also be established by a disability passport or a negative decision in this connection (indicating the disability level). The disability pass-

port or decision is issued by the Service of the Federal Office for Social Matters. With your consent, the required data are communicated automatically in electronic form so that you have no further errands to obtain the proof.

Note

The certifications issued by a public health officer up to 2004 continue to be valid. If the Service of the Federal Office for Social Matters issues a new decision, however, this replaces the previous certifications.

When receiving nursing care allowance throughout the year (supplement for blindness, blindness money, nursing care or blindness allowance), the lump sum may not be claimed. Single earners may also claim the additional expenses due to a disability of the spouse/partner with an income of less than € 6,000.

Therapeutic aids and appliances^{Rz850}

Expenses for therapeutic aids that are not incurred on a regular basis – e.g. a wheelchair, adaptation of the apartment to accommodate a wheelchair, hearing aids or therapeutic aids for the blind – are also recognised additionally and without reduction by the deductible.

Therapeutic treatments^{Rz851}

In case of a disability, the costs of a disability-related therapeutic treatment may be claimed in addition to the lump sum and without reduction by the deductible. The following are considered to be costs of therapeutic treatments:

- Doctors' fees and hospital costs
- Costs of cures and therapies
- Costs of disability-related medication

If a diet is prescribed on account of the disability, the lump sums for diets may also be claimed. In this case, both the disability and the diet requirement must be confirmed by the competent body. Instead of the lump sums, the costs actually incurred on account of the disability may be claimed.

Tax allowance for persons with walking disabilities^{Rz847}

Physically disabled persons may claim a tax allowance of € 190 per month if they cannot use public transport on account of their disability and need a special motor vehicle for private transport. When claiming this lump sum, you must document the mobility-related disability (i.e. that it is unreasonable to use public transport), e.g. by the decision on an exemption from the motor-related insurance tax, the identification pursuant to § 29 b of the Road Traffic Regulations, or a disability pass indicating that it is unreasonable for the person concerned to use public transport. The respective proof must be shown to the tax office on request.

The costs of adapting a motor vehicle for use by a disabled person may not be claimed. The additional expenses may be deducted only to the amount of the lump sum, i.e. € 190 per month. Whenever the requirements for being granted the tax allowance for a motor vehicle are met, but the disabled person does not have his/her own motor vehicle, the actual costs for taxi transports up to a maximum of € 153 per month may be claimed.

What regulations apply to disabled pensioners?

Disabled pensioners may claim the aforementioned lump sums either at the tax office or directly from the pension insurance agency (the entity paying the pension). The pension-insurance agency will provide further information.

	Spouse ¹		Spouse ¹ with child ²	
	Up to € 6,000	More than € 6,000	Up to € 6,000	More than € 6,000
Income of the spouse/partner				
Special expenses (contributions to personal insurance, expenses for housing creation and housing improvement, church tax payments)	Yes	Yes	Yes	Yes
Increase for special-expenses basket	Yes	No	Yes	No
Single-earner tax credit	No	No	Yes	No
Extraordinary burdens with deductibles	Yes ⁴	Yes ⁴	Yes ⁴	Yes ⁴
Reduced deductibles in case of extraordinary burdens	Yes	No	Yes	No
Extraordinary burdens incurred by disabled persons (without deductibles)	Yes	No ⁵	Yes	No ⁵

¹ registered partner for more than six months in the calendar year and not separated on a permanent basis

² if entitled to the child deduction for more than six months in the calendar year

³ living in a domestic partnership for more than six months per calendar year

⁴ as far as the fiscal subsistence level (€ 11,000) of the spouse/partner is undercut by the medical expenses

⁵ disability-related expenses in case of an income of the spouse/partner from € 6,000 to € 11,000 can be asserted with a deductible

⁶ if the spouse's/partner's fiscal subsistence level (€ 11,000) is undercut, the disability-related expenses can be claimed with a deductible

Registered partner ³		Registered partner ¹ with child ²		Domestic partnership ³		Domestic partnership ³ with child ²	
Up to € 6,000	More than € 6,000	Up to € 6,000	More than € 6,000	Up to € 6,000	More than € 6,000	Up to € 6,000	More than € 6,000
Yes	Yes	Yes	Yes	No	No	Yes	Yes
Yes	No	Yes	No	No	No	Yes	No
No	No	Yes	No	No	No	Yes	No
Yes ⁴	Yes ⁴	Yes ⁴	Yes ⁴	Yes ⁴	Yes ⁴	Yes ⁴	Yes ⁴
Yes	No	Yes	No	No	No	Yes	No
Yes	No ⁵	Yes	No ⁵	No ⁶	No ⁶	Yes	No ⁵

Absorption of disability-related costs of the spouse/partner^{Rz839}

As a rule, the diseased spouse/partner must bear his/her own medical costs, whereby a tax-exempt subsistence income of € 11,000 must remain for the diseased person. If the medical costs of the spouse/partner are covered, they constitute an extraordinary burden without deductible for the paying spouse/partner if he/she receives the single-earner tax credit, or the income of the diseased spouse/partner is less than € 6,000.^{Rz839}

Please use Form E 30 to claim disability-related tax allowances pursuant to § 35 EStG for the spouse/partner directly from the agency paying out the respective pension.

Overview of possible tax allowances for disabled persons:

Tax allowance	Disabled persons not receiving nursing care allowance	Disabled persons receiving nursing care allowance
Lump-sum tax allowance up to a disability level of 25% and more	yes	no*
Lump-sum tax allowance for diets	yes	yes
Tax allowance for own motor vehicle for mobility-disabled persons	yes	yes
Tax allowance for taxi transports (if no own motor vehicle) for mobility-disabled persons	yes	yes
Expenses for appliances for disabled persons and costs of therapeutic treatment	yes	yes

* if nursing care allowance is received throughout a year

K. Extraordinary burdens for disabled children^{Rz852ff}

What extraordinary burdens are deductible for disabled children?

Depending on the level of disability, various tax allowances without reduction by the deductible are available. A child is deemed disabled if the disability level is 25% or more.

Tax allowances for children with a disability from 25% to 49%

The same authorities as for adults are responsible for determining a child's disability (see page 116). The following tax allowances apply in case of the following disability levels:

Level of disability	Allowance per year
25% to 34%	€ 75
35% to 44%	€ 99
45% to 49%	€ 243

In addition, the lump-sum tax allowances may be claimed without deductible for a necessary diet or for expenses regarding disability aids (e.g. glasses/contact lenses, wheelchairs, adapting the apartment to the needs of a disabled person).

Tax allowances for children with a disability of 50% or more who do not receive nursing care allowance

In this case, a higher amount of family allowance is granted and a monthly lump sum of € 262 may be claimed instead of the aforementioned tax allowances. In addition, expenses for disability aids (e.g. glasses/contact lenses aids, wheelchair, adapting the apartment for a disabled person) and the tuition

fee for a school or workshop for the disabled may also be claimed without deductible. The costs of a diet cannot be recognised in addition to the tax allowance of € 262. For disabled children up to the age of 16, childcare cost up to € 2,300 may additionally be claimed (see page 113).

Tax allowances when receiving nursing care allowance for a disabled child

The amount of the nursing care allowance must be subtracted from the monthly tax allowance of € 262 per month. The tax allowances per year, depending on the disability level, may not be claimed. If the nursing care allowance exceeds the amount of € 262, no lump sum may be claimed. In addition, the actual amounts must be considered, independent of a nursing care allowance:

- Expenses not regularly incurred for therapeutic aids^{Rz850}
- Costs of therapeutic treatments^{Rz851}
- Costs for attending a special or nursing school or for working in a workshop for disabled persons^{Rz858}
- Transport costs between the home of the disabled child and the special or nursing school or workshop for the disabled, which are incurred due to the unreasonable use of public transport.^{Rz858} However, compensation for these journeys must be subtracted.

If the nursing care allowance for accommodating the disabled person in a boarding school or an apartment-sharing community is withheld, the costs borne by the persons responsible for the support money payments to the disabled person (the contribution to housing costs in Vienna or the cost refunds to the respective regional governments) constitute an extraordinary burden.

Overview of the tax allowances for disabled children:

Tax allowance	Minimum disability 25%, no increased family allowance	Disability, increased family allowance	Disability with increased family allowance and nursing care allowance
Lump-sum tax allowance depending on disability level pursuant to § 35 III of the Austrian Income Tax Act (EStG, <i>Einkommensteuergesetz</i>)	yes	no	no
Flat-rate tax allowance of € 262	no	yes	yes*
Lump-sum tax allowance for diets	yes	no	no
Tax allowance for own motor vehicle	no	no	no
Tax allowance for taxi transports	no	no	no
Expenses for appliances for disabled persons and costs of therapeutic treatment	yes	yes	yes
Tuition fee for a school for the disabled	yes	yes	yes

* reduced by the nursing care allowance

L. Child allowance until 2018

A child allowance may be claimed for every child that permanently resides in Austria, a member state of the European Union, a country of the European Economic Area, or in Switzerland. It must be claimed in the course of an employee tax assessment.

The child allowance (€ 440) may be claimed by the person or the person's spouse/partner who is entitled to receive the family allowance for this child for a period of more than six months in the calendar year. If both parents claim the child allowance, the amount is € 300 per parent. A parent not living in the household who receives the support money deduction for more than six months in the calendar year is entitled in terms of the child allowance totalling 300. In this case, only this parent and the person who received family allowance for that child during a period of more than six months in a calendar – but not their respective spouse/partner – may each claim € 300 as child allowance.

The social security number or the personal identification code on the European health-insurance card of the child must be indicated in the tax return when applying for the child allowance. Both numbers can be found on the e-card.

Automatic consideration of child allowance

The child allowance (annually totalling € 300) is automatically considered in the context of the assessment for persons entitled to support money deduction and single parents. Automatic consideration requires entitlement to the child allowance, and to the support money deduction for this child or to the single-parent tax credit, respectively.

Note

From 2019 on, the Family Bonus Plus (see page 22) will replace the tax deductibility of childcare costs and the current child allowance.

M. Official certifications and victim passes^{Rz1244f}

What tax allowances may be claimed by holders of official certifications and victim passes?

Holders of victim passes and official certifications (taxpayers who suffered from political persecution in the time from 1938 to 1945) are entitled to an additional tax-exempt amount totalling € 801 per year.

Pensioners may claim this tax allowance directly from the pension insurance agency by presenting their certification/passport. The tax allowance is deductible after the end of the year in the course of the employee tax assessment, irrespective of the current payroll accounting.



V.

When must Form L 1i be completed?

In connection with income from employment, you must complete Form L 1i or Form L 17 in addition to Form L 1 for employee assessment if you receive the following income:

- from employment without previous wage-tax deduction, or
- from employment from abroad (e.g. pensions).

In this chapter you will find explanations on Supplements L 1i and L 17 as well as information on the taxation of this income in Austria.

A. Income from employment without wage tax deduction

When must you complete Form L 1i, although you realise only domestic income?

You have received income from employment from third parties that are not subject to wage tax deduction by your employer and are thus taxable, but not taxed yet in Austria. Such income includes, for example:

- Certain commissions (such as incentives) from third parties
- Cashing in of bonus miles for private purposes, when the bonus miles were earned on business trips
- Lump-sum refunds for travel costs which international organisations (e.g. institutions of the European Union) pay directly to meeting participants

The sum of these taxable incomes in Austria (= gross revenue minus income-related expenses) from employment without wage tax deduction must, as a rule, be listed in form L 1i under code 359. If the income from employment without wage tax deduction paid by third parties do not exceed € 730 during the calendar year, they remain tax-exempt (see tax allowance upon tax assessment, page 158).

Example:

In 2018 you used bonus miles earned on business trips for a private flight, the savings in air-travel costs (benefit) must be disclosed in Form L 1i (code 359) for the employee tax assessment for the year 2018.

B. Income from employment obtained from abroad

Who is concerned and when must you file Form L 17?

Income from employment obtained from abroad are the income that you have obtained

- as a cross-border employee, or
- from a foreign employer who is not required to deduct wage tax in Austria; or
- from a foreign diplomatic mission or an international organisation in Austria (e.g. UNO, UNIDO) or
- from a foreign pension.

This also includes sickness benefits, unemployment benefits or insolvency payments obtained from any other country, or German parent allowance. Such income is taxable in Austria.

If you have received any income from employment abroad that is taxable in Austria, please complete Form L 1i and please also inform the tax office of these incomes by completing Form L 17 (wage statement/pay statement).

Who must complete Form L 17?

If the income is fully taxable in Austria, please send Form L 17, which must be completed in these cases, to your tax office. Please refer to the completion instructions L 17a and L 17b if you need assistance when completing these forms. As a rule, Form L 17 must be forwarded by your employer. However, a foreign employer cannot be required to submit Form L 17. The form can be transmitted electronically via www.elda.at as well.

Simplified procedure if you receive income from abroad without special payments

If you receive foreign income (active or retirement income) paid out only twelve times in a calendar year and for which Austria may collect taxes, you

may simply indicate the amount of your foreign income (gross receipts minus income-related expenses) in Form L 1i under code 359. For proper consideration of the statutory tax deductions, please inform the tax office also as to whether the foreign income includes only pension benefits. Please also disclose to the tax office any foreign tax under code 377 if it may possibly be recognised in Austria.

If the two aforementioned requirements are met for your foreign income, you do not have to complete Form L 17. You must in any case submit Form L 17 to the tax office if your foreign income is paid out 13 or 14 times per calendar year (with bonuses). The preferential tax rate for special payments can be considered only by means of the fully completed Form L 17.

When are you required to file an employee tax assessment (mandatory tax assessment)?

The primary distinction is between unlimited and limited liability to pay taxes (see page 8). An assessment must be carried out if you have unlimited tax liability because in 2018 you had your place of residence or regular domicile in Austria and have obtained income in Austria:

- as a cross-border employee,
- from a foreign employer who is not required to deduct wage tax in Austria;
- from a foreign diplomatic mission or an international organisation in Austria (e.g. UNO, UNIDO),
- from a foreign pension.

You must file a mandatory tax assessment also if in 2018 you were subject to limited liability to pay taxes because you did not have a place of residence or your regular domicile in Austria, but received income for an activity in Austria from a foreign employer who is not required to deduct wage tax in Austria, and under a double-taxation agreement Austria has the right of taxation.

In which cases can you apply for an employee tax assessment and possibly receive a refund of any withholding tax or wage tax (employee tax assessment upon application)?

You have a limited liability to pay taxes because in 2018 you did not have a place of residence or your regular domicile in Austria, but obtained income in Austria:

- from an employer who has deducted wage tax;
- from a domestic pension, or
- from an employment as a writer, lecturer, artist, architect, athlete or performer in an entertainment show, where an amount of 20% or 35% withholding tax, respectively, was deducted.

If wage tax is deducted in Austria for an employee with limited liability for tax, the wage tax is calculated as for any other Austrian employee. In these cases, there is no mandatory tax assessment required. In the course of a voluntary employee tax assessment, however, an amount of € 9,000 is added to the tax assessment base, i.e. before computing the income tax (see page 8).

Where are persons resident in Austria taxed for foreign income?

This question can be answered only on the basis of the double-taxation agreement between Austria and the respective source country. For persons resident in Austria (pursuant to double-taxation agreements), as a rule Austria has the right to tax the global income. The double-taxation agreement determines which country is entitled to collect taxes on these incomes (you will find a list of all double-taxation agreements at www.bmf.gv.at, section Steuern (Taxes) > Doppelbesteuerungsabkommen (Double-Taxation Agreements, DTA). Thereby double taxation of the income is avoided. If the double-taxation agreement determines that Austria is entitled to collect taxes, you must indicate these foreign incomes in Form L 1i and possibly also in Form L 17. If you reside in Austria and the right of taxation is (also) allocated to the foreign state, it must

be determined whether the double taxation in Austria is avoided by applying the exemption or the credit method.

Note

Persons who reside in Austria and receive pensions from Germany (retirement pensions) are sent tax forms from the tax office of Neuenbrandenburg. The German pensions from statutory social security are exempted from tax in Austria due to the Austro-German double-taxation agreement. However, Austria considers the German pensions in the calculation of the tax on the remaining income that is taxable in Austria (progression proviso). Thus, no double taxation is performed. Rather hereby those taxpayers who receive pension income across the border and those who receive one or more pensions from Austrian employers/sources in Austria are treated equally. The progression proviso in Austria is mandatory. Therefore, the entire German pensions from compulsory social security are to be declared in the context of income tax or employee assessment in Form L 1i under code 453. These incomes may be included neither under code 359 nor in the wage statement (Form L 17). From the pension benefits to be entered, any income-related expenses such as the mandatory Austrian social insurance, which are related to the German pension income, are to be subtracted already before.

How is double taxation avoided by application of the exemption method (progression proviso)?

Incomes from abroad from employment or foreign pension remunerations are tax-exempt under the progression proviso, if so agreed between Austria and the respective source country on the basis of a double-taxation agreement.

The foreign incomes themselves are not taxed upon application of the exemption method in Austria. Since in the case of persons resident here, Austria has the right to taxation of the global income, foreign incomes are to be considered in the determination of the tax rate that is to be applied to the taxable income in Austria. Since foreign income is not taxed in Austria, crediting of the foreign tax is not possible. Please enter the income that must be considered when applying the progression proviso under code 453 and, in case of pensions, again under code 791. Please also disclose under code 493 your income-related expenses that were already deducted under code 453.

How is double taxation avoided by application of the credit method?

If the double-taxation agreement between Austria and the respective source country provides that the foreign income for which tax was paid abroad be taxed in Austria as well, then Austria as country of residence recognises the foreign tax that corresponds to the Austrian tax (maximum offsetting amount). The foreign income is taxed in both countries upon application of this method. Double taxation is avoided in the state of residence by taking into account the maximum offsetting amount. If the double-taxation agreement provides that the credit method is applied, when completing Form L 17 please indicate under code 358 the foreign tax you have paid. If you are not required to submit Form L 17, please fill in Form L 1i code 377; if the employer has transmitted no L 16, fill in code 359 as well.

For clarification, see here an example of the full taxation of foreign income in Austria as well as examples to explain the terms “exemption with progression proviso” and “taxation with crediting”:

Example: Full taxation right in Austria

A resident of Austria receives pension income from Austria and an additional income in the form of a company pension from Germany. Under the double-taxation agreement, Austria has the right to tax the German company pension. Therefore, both the income from the Austrian pension and the German company pension are fully taxed in Austria. If the German company pension is paid out only twelve times per calendar year (thus excluding bonuses), to simplify things, in Form L 1i the German pension income can be entered under code 359. No Form L 17 needs to be completed. If you receive a foreign pension with extra payments, in addition to Form L 1i you must also submit Form L 17.

Example: Exemption with progression proviso in Austria (exemption method)

A resident of Austria receives pension income from Austria and an additional income in the form of a social security pension from Germany. This income from the German social security pension will be taxed in Germany according to the double-taxation agreement. In Austria, this income is tax-exempt under the progression proviso. The German income from the social security pension must therefore be entered in Form L 1i under code 453 (foreign income tax-exempt under the progression proviso) and also under code 791, as they are pension income. A tax paid abroad cannot be credited. The foreign income is not taxed upon application of the exemption method in Austria.

Example: Taxation with crediting in Austria (credit method)

A resident of Austria derives income from employment (active income) as a cross-border employee in Liechtenstein. Liechtenstein as the country of activity is permitted by the double-taxation agreement to retain a gross withholding tax of 4% in the case of cross-border employees, which is to be offset in Austria under the double-taxation agreement. In addition to Form L 1i, in Form L 17 the Liechtenstein-based income must be declared. (The creditable tax is to be entered under code 358.)

Did you have any income that was taxed abroad, and is relief granted by the foreign tax authority?

In the event that your income is taxable in Austria as well and you have received or applied for relief from foreign tax by the foreign tax authority, please enter this under code 775.

What is an activity within the meaning of § 99 I 1 of the Austrian Income Tax Act 1988 (EStG, *Einkommensteuergesetz*)?

An activity within the meaning of § 99 I 1 of the Austrian Income Tax Act 1988 (EStG, *Einkommensteuergesetz*) is present if you do not have a place of residence or regular domicile in Austria (limited liability to pay taxes) and were active under an employment contract as a writer, lecturer, artist, architect, athlete, performer or contributor in art performances. The employer must withhold wage tax totalling 20% or 35%, respectively. Thus, the employee with limited liability to pay taxes has fulfilled his/her liability to pay tax in Austria (see page 8).

Who can apply for unlimited tax liability?

If you are subject to limited liability to pay tax in 2018, because you had neither a place of residence nor your regular domicile in Austria, you can apply, provided that you are a citizen of an EU Member State or an EEA State or of a state with which Austria has double-taxation agreements with non-discrimination clauses, for unlimited tax liability in Austria. This applies only if your income in the calendar year is subject to at least 90% to the Austrian income tax, or the income not subject to Austrian income tax amounts to no more than € 11,000. This must be proven by a corresponding certificate of your country of residence (Form E 9).

The table below covers standard cases related to income from employment. As there are, depending on the double-taxation agreement, many exceptions and restrictions, for a correct tax assessment it will in most cases be inevitable to obtain information pertaining to the double-taxation agreement in question, or from a competent source (e.g. tax office).

Income from...	Tax treatment of income in/from	Active income (Income from employment)	
		Less than 184 days and no local employer or permanent DTA establishment	More than 183 days or local employer or permanent DTA establishment
Germany	Abroad	Exemption	Taxation
	Austria	Full taxation	Exemption with progression proviso
Liechtenstein	Abroad	Exemption	Taxation
	Austria	Full taxation	Taxation with crediting
Switzerland	Abroad	Exemption	Taxation
	Austria	Full taxation	Taxation with crediting
Italy	Abroad	Exemption	Taxation
	Austria	Full taxation	Taxation with crediting
Slovenia	Abroad	Exemption	Taxation
	Austria	Full taxation	Exemption with progression proviso
Hungary	Abroad	Exemption	Taxation
	Austria	Full taxation	Exemption with progression proviso
Slovakia	Abroad	Exemption	Taxation
	Austria	Full taxation	Exemption with progression proviso
Czech Republic	Abroad	Exemption	Taxation
	Austria	Full taxation	Exemption with progression proviso

Pensions

	Cross-border employee	Social security pension	Company pension	Public pension
	Exemption	Taxation	Exemption	Taxation
	Full taxation	Exemption with progression proviso	Full taxation	Exemption with progression proviso
	Withholding tax 4%	Exemption	Exemption	Taxation
	Taxation with crediting	Full taxation	Full taxation	Exemption with progression proviso
		Exemption	Exemption	Taxation
		Full taxation	Full taxation	Exemption with progression proviso
	Exemption	Exemption	Exemption	Taxation
	Full taxation	Full taxation	Full taxation	Exemption with progression proviso
		Exemption	Exemption	Taxation
		Full taxation	Full taxation	Exemption with progression proviso
		Exemption	Exemption	Taxation
		Full taxation	Full taxation	Exemption with progression proviso
		Exemption	Exemption	Taxation
		Full taxation	Full taxation	Exemption with progression proviso
		Exemption	Exemption	Taxation
		Full taxation	Full taxation	Exemption with progression proviso



VI.

The procedure at the tax office

Now that you have received information about what you can claim from the tax office, this chapter will give you guidance on how to do it most properly. The focus is on FinanzOnline, the electronic employee tax assessment. You can also find answers to the following questions:

- When do you need to perform a mandatory tax assessment?
- When is an automatic employee tax assessment conducted?
- Under what circumstances can additional tax payments be demanded?
- How are several pensions taxed?
- What is a tax office decision on tax allowances?
- What is a disclosure pursuant to § 109a of the Austrian Income Tax Act 1988 (EStG, *Einkommensteuergesetz*)?
- How to appeal against a tax office decision?
- What options are there to facilitate payment?

A. Employee tax assessment (“annual tax declaration”)^{Rz908aff}

Employee tax assessment without application^{Rz912e}

For fiscal years from 2016 on, an “employee tax assessment without application” is provided under certain conditions. In this way, citizens who can expect a tax refund, but do not to apply for assessment to obtain this credit will be automatically assessed. The tax refund resulting from this assessment will then be credited to your account without any further action on your part, if it is known to the tax administration. However, this employee tax assessment without application is legally subject to certain requirements:

- You are not subject to mandatory tax assessment (see page 150).
- You have not filed a tax return for the previous fiscal year by the 30th June
- Throughout the calendar year, you have received income only from employment.
- From the information provided to the tax office (pay slips), it is to be assumed that assessment will lead to a tax refund (e.g. when working a holiday job only during the summer months)

If you should disagree with the result of this “automatic” assessment (e.g. because deductions, such as income-related expenses or special expenses, have been disregarded because they were not known to the tax office), you have the option of filing a statement for employee tax assessment within 5 years (page 146; Form L 1). This means that the decision issued is automatically cancelled, and an employee assessment is performed on the basis of your tax return.

When can employee tax assessment be requested?

For the application for employee tax assessment, you have five years (e.g. the application for 2018 may be submitted to the end of December 2023). You can either submit your application electronically via FinanzOnline, send it by

letter mail with Form L 1 (optionally with Supplement L 1ab, L 1d, L 1k, L 1i), or personally present it to your tax office. The tax office processes the applications in the order of their arrival and performs an employee tax assessment upon your request.

Note

After submission of your employee tax assessment, enquiries by telephone will not speed up the processing!

Please indicate your bank details only if they are not yet known to your tax office or have changed. Due to the introduction of a uniform standard for European payment transactions, now only BIC (Bank Identifier Code) and IBAN (International Bank Account Number) are used. You can find these codes (BIC, IBAN) on your bank statement and on your bank card. The tax office can complete an employee tax assessment only if all pay slips for the year and other disclosures (e.g. from the Labour Market Service) and data (e.g. donations, church tax payments) have been received.

Note

Do not enclose any pay slip with your tax return, nor any receipts (invoices, confirmations, vouchers) for income-related expenses, special expenses or extraordinary burdens. However, please keep these documents for seven years, since they must be shown to the tax office upon request.

B. Electronic employee tax assessment

How to access FinanzOnline?

Go to FinanzOnline at www.bmf.gv.at and login at:

- “FinanzOnline Login” and subsequently
- “First Online Registration” (“Online-Erstanmeldung”)

After successful registration, you will receive your access identification (personal ID, user ID and PIN) by registered mail (RSa letter).

What are the advantages of FinanzOnline?

- Available free-of-charge, 24 hours per day
- Contact with the office comfortably via any Internet connection
- Changing your personal basic data, such as your address, bank account, e-mail address or telephone number, is possible at any time
- Enquiries regarding your current tax account and tax file (e.g. account balance, pay slip)
- Service of tax decisions to your personal electronic mail box (Data Box), including email notification
- Anonymous tax calculation
- No special software required
- Convenient user interface (online help, hotline)
- Barrier-free application
- Mobile phone signature

You can access FinanzOnline with the customary login, using access codes and citizen card (*Bürgerkarte*), but also from your mobile phone. You can activate the mobile phone signature via FinanzOnline or your citizen card. As the mobile phone service is being expanded continuously, it is recommended that you add your current mobile phone number the next time you access FinanzOnline. If you have forgotten your FinanzOnline codes, new

access codes can be sent to you directly to your mobile phone. You therefore need not go to the post office or to a tax office.

The FinanzOnline hotline (+43 50 233 790, Mondays to Fridays 8:00–17:00 o'clock) offers you the “Fastviewer” application so that you can show our staff what you have entered on the screen. This makes troubleshooting easier for us.

C. Employee tax assessment in paper form

The forms used for employee tax assessments (L 1, L 1ab, L 1d, L 1k, L 1i) have been designed in machine-readable form, which makes it easier to use these forms. At the same time, the tax administration can scan in the data. Please send only original documents (no copies). If you want to continue filing your tax return by mail or in person, you can order the forms at www.bmf.gv.at (Formulare (Forms)) from our order service. All forms can also be ordered from +43 50 233 710.

Note

To carry out the employee tax assessment, there are five different forms (L 1, L 1ab, L 1d, L 1k, L 1i, see page 170 et seq.). Thus, you may need to complete not only one but several forms:

- Supplement L 1ab – For consideration of extraordinary burdens.
- Supplement L 1d – For special consideration of special expenses.
- Supplement L 1k – To be used to claim a child allowance, support money deduction, any extraordinary burdens concerning children, or in connection with a subsequent taxation of an employer contribution to childcare costs. Please use a separate form for each child.
- Supplement L 1i – For declaration of income from employment without previous wage tax deduction, for additional information if certain cross-border criteria are fulfilled, and/or for submitting an application for unlimited tax liability.

Please mind the following information when completing the forms, as it will facilitate optimum processing of the machine-read forms. This will spare you inquiries and will help us to expedite our work.

- Please submit only the original forms; copies are not machine-readable.
- Please use CAPITAL LETTERS (UPPER-CASE LETTERS), and use only black or blue ink.
- Write only one letter, one number or one special character into each box.
- Enter your data generally from left to right, but right-aligned into numeric fields.
- Do not strike out empty text fields; leave them blank.
- Comments outside of description fields are not machine-readable (except corrections, see sample on the next page)

- Correct any errors in numeric fields by making the wrong amount entirely illegible and placing the correct number next to, above or below the boxes for data entry.

Templates

RICHTIG

5. Alleinverdienerabse		<input type="text" value="4"/> <input type="text" value="7"/> <input type="text" value="8"/> <input type="text" value="0"/> <input type="text" value="0"/>
5.1	<input type="checkbox"/> Alleinverdienerabse	<input type="text" value="1"/> <input type="text" value="2"/> <input type="text" value="9"/> <input type="text" value="3"/> <input type="text" value="0"/> <input type="text" value="0"/>
5.2	<input type="checkbox"/> Alleinerzieherabsetz	<input type="text" value="6"/> <input type="text" value="7"/> <input type="text" value="1"/> <input type="text" value="7"/> <input type="text" value="5"/>
Hinweis zu Punkt 5.1 und 5.2		
5.3	<input type="checkbox"/> Anzahl der KI bezogen habe/I	<input type="text" value=""/> <input type="text" value=""/>

Bitte verwenden Sie nur Zahlen

FALSCH

5. Alleinverdienerabse		<input type="text" value="4"/> <input type="text" value="7"/> <input type="text" value="8"/>
5.1	<input type="checkbox"/> Alleinverdienerabse	<input type="text" value="1"/> <input type="text" value="2"/> <input type="text" value="9"/> <input type="text" value="3"/>
5.2	<input type="checkbox"/> Alleinerzieherabsetz	<input type="text" value="6"/> <input type="text" value="7"/> <input type="text" value="1"/> <input type="text" value="7"/> <input type="text" value="5"/>
Hinweis zu Punkt 5.1 und 5.2		
5.3	<input type="checkbox"/> Anzahl der KI bezogen habe/I	<input type="text" value=""/> <input type="text" value=""/>

Bitte verwenden Sie nur Zahlen

RICHTIG

1.1 FAMILIEN- oder NACHNAME (BLOCKSCHRIFT)		<input type="text" value="M"/> <input type="text" value="U"/> <input type="text" value="S"/> <input type="text" value="T"/> <input type="text" value="E"/> <input type="text" value="R"/> <input type="text" value="F"/> <input type="text" value="R"/> <input type="text" value="A"/> <input type="text" value="U"/>
1.4 10-stellige Sozialversicherungsnummer laut e-card ¹⁾		
<input type="text" value="1"/> <input type="text" value="2"/> <input type="text" value="3"/> <input type="text" value="4"/> <input type="text" value="0"/> <input type="text" value="1"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="5"/> <input type="text" value="8"/> <input type="text" value="0"/>		
1.7 Personenstand am 31.12.2016 (Bitte nur ein Kästchen ankreuzen) ²⁾		
<input checked="" type="checkbox"/>	verheiratet/in eingetragener Partnerschaft lebend	
<input type="checkbox"/>	ledig	<input checked="" type="checkbox"/> dauernd getrennt lebend

FALSCH

1.1 FAMILIEN- oder NACHNAME (BLOCKSCHRIFT)		<input type="text" value="M"/> <input type="text" value="U"/> <input type="text" value="T"/> <input type="text" value="E"/> <input type="text" value="R"/> <input type="text" value="S"/> <input type="text" value="T"/> <input type="text" value="E"/> <input type="text" value="R"/> <input type="text" value="F"/> <input type="text" value="R"/> <input type="text" value="A"/> <input type="text" value="U"/>
1.4 10-stellige Sozialversicherungsnummer laut e-card ¹⁾		
<input type="text" value="1"/> <input type="text" value="2"/> <input type="text" value="3"/> <input type="text" value="4"/> <input type="text" value="1"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="5"/> <input type="text" value="8"/> <input type="text" value="0"/>		
1.7 Personenstand am 31.12.2016 (Bitte nur ein Kästchen ankreuzen) ²⁾		
<input checked="" type="checkbox"/>	verheiratet/in eingetragener Partnerschaft lebend	
<input checked="" type="checkbox"/>	ledig	<input checked="" type="checkbox"/> dauernd getrennt lebend

2.1 STRASSE (BLOCKSCHRIFT)		<input type="text" value="Q"/> <input type="text" value="U"/> <input type="text" value="E"/> <input type="text" value="L"/> <input type="text" value="L"/> <input type="text" value="E"/> <input type="text" value="N"/> <input type="text" value="S"/> <input type="text" value="T"/> <input type="text" value="R"/> <input type="text" value="A"/> <input type="text" value="S"/> <input type="text" value="S"/> <input type="text" value="E"/>
<input type="text" value="7"/> <input type="text" value="1"/> <input type="text" value="4"/> <input type="text" value="0"/> <input type="text" value="9"/> <input type="text" value="0"/>		

2.1 STRASSE (BLOCKSCHRIFT)		<input type="text" value="Q"/> <input type="text" value="U"/> <input type="text" value="E"/> <input type="text" value="L"/> <input type="text" value="L"/> <input type="text" value="E"/> <input type="text" value="N"/> <input type="text" value="S"/> <input type="text" value="T"/> <input type="text" value="R"/> <input type="text" value="A"/> <input type="text" value="S"/> <input type="text" value="S"/> <input type="text" value="E"/>
<input type="text" value="7"/> <input type="text" value="1"/> <input type="text" value="4"/> <input type="text" value="0"/> <input type="text" value="9"/> <input type="text" value="0"/>		

Send documents only when prompted by the tax office.

D. Tax credits, additional tax payments, and advance payments

In what cases can you usually expect a credit?

- If you received different amounts as remuneration in the course of a year, and the employer did not make a recalculation.
- If you changed your employer in the course of the year, or were not employed throughout the entire year.
- If you are entitled to refunding of the single-earner or single-parent tax credit or to a social security refund due to the low amount of your income.
- If you are entitled to a single-earner or single-parent tax credit and/or a lump sum for commuters, which were not settled during standard payroll accounting.
- If you claim the tax allowances for income-related expenses, special expenses or extraordinary burdens which have not yet been granted in a tax office decision on tax allowances.

What should you do if you are asked to make an additional tax payment?

If an additional tax payment should become due in exceptional cases, you may withdraw your application by way of objection, unless in case of mandatory tax assessment.

When must a tax return be filed without a request by the tax office (mandatory tax assessment)?

If your income exceeds € 12,000, you are obliged to file an income tax return or a statement in connection with the employee tax assessment, if

- you have received other income in addition to your income liable to wage tax (e.g. from contracts for work and labour, or contracts for independent services) to a total amount of more than € 730. Capitals yields after withholding tax need not be included in the calculation. In this

case, please file an income tax return (Form E 1, including Supplement E 1a for income from trade or business).

- if – in the course of the calendar year – you received at least two or several incomes liable to wage tax, at least partly simultaneously, for which wage tax was not settled jointly (e.g. when drawing a company pension in addition to a pension under the Austrian General Social Security Act). In this case, please file a declaration in connection with your employee tax assessment (Form L 1).
- you are not entitled to a single-earner or single-parent tax credit, to the increased pensioner deduction or to the increased transportation deduction for the calendar year, but this was settled in the course of the standard payroll accounting. In this case, please file a declaration in connection with your employee tax assessment (Form L 1).
- a lump sum for commuters was considered without justification, or the lump sum for commuters was too high.
- you have received a grant from your employer to cover childcare costs without justification.
- you realised incomes from capital assets or corresponding income from trade or business, and these are not subject to withholding tax.
- you have obtained income from private sale of land for which no real estate gains tax has been paid or no compensation is given.
- you have received income from employment and wage tax has not been deducted yet (cross-border employees, pensions from abroad).

Note

Please provide full and complete information on the application form about your personal data and the number of entities paying the remunerations in order to expedite the processing of your application for employee tax assessment. Missing data delay the processing of your application.

When is a mandatory tax assessment performed?

If you do not submit a statement for employee tax assessment on your own accord, in the following cases the tax office will prompt you to file a declaration and carry out a mandatory tax assessment. If

- you were employed simultaneously by two or more employers.
- during the calendar year you have received rehabilitation or sickness benefits from the statutory social security or awarded under the Army Fees Act (e.g. for troop or cadre drills), insolvency deficit money been paid in the event of insolvency proceedings, or compulsory social insurance contributions have been refunded.
- for the respective calendar year, a tax office decision on tax allowances has been issued and considered by the employer during wage tax determination.
- the single-earner or single-parent tax credit, the increased pensioner deduction or the increased transportation deduction was recognised during the standard wage tax calculation, but the requirements are not fulfilled (e.g. the partner's income exceed the limit on his/her income).

Note

Please do not enclose any pay slips with the statements in your application for an employee tax assessment. The employer (or the agency paying your pension) forwards these documents to the tax office.

Can an employee tax assessment result in advance payments?

Wage taxpayers may have to make advance payments, if the additional tax payment amounts to more than € 300. In this case, for once an additional tax payment for the past year may coincide with the prepayment for the current year (e.g. if two remunerations are due in parallel for the first time). On the other hand, any possible additional payments will not be due for the current year.

Why can there be additional payments in the case of two or several remunerations?

As a rule, every entity paying remunerations or pensions calculates the wage tax only for the remunerations or pensions that it pays out. The result is that the wage tax actually paid is too low. In the course of an employee tax assessment, these remunerations are taxed as if the total amount were one single payment.

You are therefore treated like a taxpayer who has only one employment relation but has earned just as much, in the form of one salary or pension, as you have received from several remunerations.

When does the tax office calculate interest on additional tax payments or credit balances?

The tax office calculates interest on additional payments and credit balances for income tax assessments that are served after September 30th of the following year. The interest rate is 2% above the basic interest rate and currently

amounts to 1.38% (rate at copy date). No interest is calculated for additional payments or credit balances that amount to less than € 50.

Interest accrues irrespective of the date at which the tax return is filed. It is recommended, though, to file the return as early as possible. If you do not receive the notice of assessment by 30 September of the following year, you can avoid paying interest on additional tax claims by paying an advance in the amount of the future (expected) additional tax payment before that deadline.

E. Taxes due on several pensions^{Rz1022ff}

How are several pensions taxed?

The joint taxation of (several) statutory pensions, Federal-employee pensions, retirement benefits from a previous employment relation with a Federal state, or pensions from Austrian pension funds is mandatory in order to avoid additional tax payments and advance payments. If, for example, you receive a federal or regional pension, as well as a widow's/widower's pension from the pension-insurance agency for employees, the wage tax due on the two remunerations is withheld from the higher pension. If you also receive a company pension in addition to your pension under the Austrian General Social Security Act, these are not required to be taxed jointly. In this case, the former employer can arrange for paying your pension under the Austrian General Social Security Act and the tax due on it. However, the employer cannot be obliged to do so. If remunerations from employees' group insurance schemes are paid at the same time, the pension insurance institute and/or the pension-paying agency will arrange for a joint tax payment.

F. Tax office decision on tax allowances^{Rz1039ff}

What is a tax office decision on tax allowances?

A tax office decision on tax allowances relates to certain income-related expenses, special expenses or extraordinary burdens that the employer may already settle in the course of the standard payroll accounting. Thus, you pay less wage tax during the year. Normally, the tax office decision on tax allowances is issued together with the income tax assessment on the basis of the employee tax assessment. At the same time, you will receive a notification for presentation to the employer. The tax office decision on tax allowances applies to the second year following the assessment period. Hence, the tax office decision on tax allowances and the notification to the employer for the 2020 calendar year are annexed to the income tax assessment for the 2018 calendar year. This tax office decision on tax allowances takes into account your tax allowances – based on the year 2018 – preliminarily already for 2020. If the actual expenses in 2020 are higher than those in the tax office decision on tax allowances, this will be offset in the course of the employee tax assessment. An additional credit note may be expected.

If your expenses are lower, additional tax payments will generally become due. If it is uncertain whether you will have similar expenses in the second following year as in the base year, you may waive a tax office decision on tax allowances in the course of the wage tax assessment, in order to avoid additional tax payments. There is also the possibility to apply for a tax office decision on a lower amount of tax allowances.

However, you can also amend the note to the employer to indicate lower tax allowances or not present the note to the employer at all. The tax office can also take the initiative and fix a lower amount for the tax allowances, if certain expenses are obviously incurred only on a one-off basis.

Irrespective of the employee tax assessment, you may apply for a tax office decision on tax allowances for the current year under certain circumstances by the 31st October at the latest:

- If additional income-related expenses of a minimum of € 900 will be incurred in the current calendar year.
- If expenses to clear up damage after disasters (floods, damage caused by storms) will be incurred.

Note

No tax office decision on tax allowances will be issued

- for an annual tax allowance of less than € 90 and if prepayments for income tax need to be made,
- to employees having limited liability to tax,
- to employees with unlimited tax liability who have opted for unlimited tax liability pursuant to § 1 IV of the of the Austrian Income Tax Act 1988 (EStG, *Einkommensteuergesetz*).

G. Disclosure pursuant to § 109a of the Austrian Income Tax Act (*Einkommensteuergesetz*)

What is a disclosure pursuant to § 109a of the Austrian Income Tax Act 1988 (EStG, *Einkommensteuergesetz*)?

Entrepreneurs and corporations must communicate data concerning payments to be made to the tax office electronically or by using Form E 18. This disclosure concerns individuals or associations of persons that are no legal entities, e.g. general partnerships under Austrian law or limited partnerships under Austrian law, which receive remuneration for certain activities on a self-employed basis, i.e. not as part of an employment relation. The issuer of a disclosure to the tax office must hand a copy to the person concerned.

Which data must be communicated?

The following data must be communicated:

- Name, address, social security number
- Type of service rendered
- Calendar year in which the remuneration was paid
- Remunerations (including remunerations in kind and cost reimbursements) and possibly value-added tax.

For which activities must a disclosure be made?

The disclosure is required for the following self-employed activities:

- Services as a member of a supervisory board, administrative board, or other services by persons in charge of supervising the management of a company
- Services as an agent of a building society or an insurance company
- Services as a board member of a foundation
- Services as a lecturer, teacher or trainer
- Services as a newspaper street vendor or newspaper deliverer
- Services provided to introduce private business transactions
- Services as an office-holder in a public-law corporation if fees are paid for the activity
- Other services rendered under a contract for independent services and which are subject to insurance contributions under § 4 IV of the Austrian General Social Security Act (ASVG).

Is a disclosure necessary for minor remunerations?

No disclosure needs to be made if the (total) remuneration, including possible cost refunds, paid to a person or association of persons (group of persons) amount to less than € 900 in a calendar year, and if the (total) remuneration, including possible cost reimbursements for every individual service, do not amount to more than € 450.

What must the person concerned do?

As a rule, remunerations for the aforementioned activities constitute income that are subject to taxation. The income realised must therefore be reported in the income tax return (Form E 1) under the respective type of income. The (operating) income for which a notification was issued must be shown separately in the cash-basis accounting (profit and loss statement, Form E 1a) or the net-income account. If you received one or several notifications for the respective year, please be sure to indicate the number of notifications received when filing your income tax return. However, the notification is not to be sent to the tax office. If the income amounts to more than € 730 (tax allowance on assessment), they remain tax-exempt. In this case, an employee tax assessment can be made.

H. Objection to a tax office decision

How to object to a tax office decision?

You can object to a tax office decision within one month after service. File your objection in writing with the tax office that has issued the decision in question. Please enclose all relevant documents with the objection. If the objection is filed via FinanzOnline, attachments may be sent as PDF files. Filing an objection is free of charge. An objection does not suspend the prescribed additional payment; the same remains due as per the indicated date. If you do not wish to pay the required additional payment for the time being, you must file an application for suspension of the collection. The tax office will issue a formal decision on this application.

Note

In the event that your objection is dismissed, interest must be paid for the time of suspension. The interest rate currently amounts to 1.38% (rate at copy date).

In case you have already paid the amount, there is the option of receiving complaint interest if your objection is allowed. The interest rate is 1.38% (rate at copy date) for the disputed amount. Interest that does not reach the amount of € 50 will not be credited. This requires filing of an application for complaint interest.

The application for complaint interest must include:

- Identification of the objection, on whose settlement the amount of the payment was dependent
- Identification of the decision whereby the tax to be paid was reduced,
- The information relevant for the assessment base of the interest.

The current values are also available on the Internet at www.bmf.gv.at, section "Taxes" (Steuern (Taxes) > Fristen & Verfahren (Terms & Procedures) > Beschwerde (Objection) > Zahlungserleichterung (Respite) > Nachsicht (Deferral)).

Generally, the tax office itself will issue a preliminary ruling on the objection. If you do not agree with this decision, you may apply for the submission of your objection to the Federal Finance Court.

I. Payment in instalments and deferred tax payment

How to obtain payment facilities?

Upon your application, the tax office can grant a respite for the additional payment, or ask you for payment in instalments

- if paying the full amount of the owed tax would constitute a considerable hardship, and
- if granting of the respite does not jeopardise the collection of the owed tax.

You should therefore specify all circumstances supporting your application for a payment respite.

Note

If a tax payment is deferred, or if taxes are paid in instalments, interest is due on amounts in excess of € 750. The interest rate currently amounts to 3.88% (rate at copy date). No interest is calculated for amounts below € 50. In cases of special hardship, taxpayers may be fully or partially released from paying the owed tax. No fees are due on applications to the tax authority.



VII.

Other tax benefits

This chapter specifically deals with the premium-aided provident scheme and the premium-aided pension scheme. Please remember that the bonus granted on the premium payments is adjusted on an annual basis.

A. Premium-aided retirement provisions^{Rz1365ff}

Premium-aided retirement provisions can be claimed by all taxpayers in Austria who do not receive a statutory old-age pension.

What is the amount of the premium under the premium-aided provident scheme and what is the incentive?

A lump sum is granted as an incentive, which is calculated as a percentage of the premium paid for the respective calendar year. The retirement provision premium will amount to 4.25% in 2019. The bonus is granted only for payments amounting to 1.53% of 36 times the maximum contribution basis for social security (HB-SV).

	Maximum basis for social security contributions (HB-SV)	Maximum amount	Bonus
2018	€ 5,130	€ 2,825.60	4.25% = € 120.09
2019	€ 5,220	€ 2,875.18	4.25% = € 122.20

The bonus is credited for the last time for that calendar year in which the taxpayer receives a statutory old-age pension for the first time. In addition to granting a bonus, the institution running the pension fund for the credit institution that sells the premium-aided provident scheme must provide a capital guarantee.

Where to apply for the bonus?

The respective institution running the pension fund applies to the tax administration.

When can you first receive benefits from your entitlements?

After a minimum period of ten years (after paying the first premium) you can receive payments from your entitlements. You can choose:

- to ask for the payment of the full amount, or
- to transfer the entitlements to another pension fund, or
- to transfer the entitlements, for example,
 - to an insurance company of your choice as a single premium for a supplementary pension insurance or
 - to a credit institution of your choice for exclusive use to buy shares in a pension investment fund by signing an irrevocable payment plan, or
 - to a pension fund where the taxpayer is already entitled to future payments as defined by the pension fund law, or
 - to a collective company insurance fund where the taxpayer is already entitled to future payments, or
 - to an insurance company as a single premium for nursing care insurance where repurchase or lump-sum compensation is excluded and the performance of the nursing care insurance is linked to a claim to nursing care allowance.

How are incomes from premium-aided pension funds taxed?

No tax is due if the entitlements are transferred into a pension fund, or if you receive a pension from these institutions.

What happens when the entitlements are paid out?

If the entitlements are paid out, half of the credited bonuses must be paid back, and subsequent taxation of the capital yields takes place at a tax rate of 25%. In addition, you lose your entitlement to a capital guarantee.

B. Premium-aided pension scheme^{Rz1321ff}

What is a premium-aided pension scheme and what is the amount?

As a rule, premium-aided provident schemes have replaced premium-aided pension schemes. If you signed your contract in 2003, at the latest, you may, however, continue to claim the tax credit for the following amounts:

- Supplementary pension insurance coverage with an insurance company
- Employee contributions to a pension fund or an employees' group insurance (§ 93f of the Insurance Supervision Act (*Versicherungsaufsichtsgesetz*) 2016)
- Savings with a pension investment fund
- Voluntary additional insurance under the statutory social-security scheme

New contracts with pension funds may also be signed after 2003 and continue to be premium-aided.

As with building-society bonuses, the bonus for premiums to provident pensions depends on the circulation-weighted average return for federal bonds (period averages). In 2019, the premium will amount to 1.5% of the contributions. The maximum contribution basis is € 1,000.

How to claim the bonus?

You must apply for payment of the bonus with a declaration of payments, to be obtained from the respective contract partner (the deposit-managing credit institution in the case of pension investment funds). If you have several contracts, please remember that you may claim the bonus refund only for a maximum assessment base of € 1,000.

The bonus is paid for the year in which the premium was paid. Advance payments of premiums as of the 15th December are already recognised for the subsequent year. However, delayed payments will not be accepted.

How are incomes from premium-aided provident schemes taxed?

No tax is due on incomes that are based on premium payments for which a bonus was received.

Example:

Every year, a taxpayer pays € 1,500 into a pension investment fund. The bonus was paid for € 1,000. The entire credit balance is transferred to a supplementary pension insurance scheme as a one-off premium. The annuity payments resulting from provident premiums in an amount of € 1,000 are tax-exempt. The annuity payments accounting for the remaining € 500 are taxable.

What is the relation between provident premiums and special expenses?

Contributions to supplementary pension schemes and the purchase of shares in investment funds are not regarded as special expenses. With regard to contributions for a voluntary additional insurance coverage under the statutory social security scheme and employee contributions to pension funds or employees' group insurance, one may choose between claiming a bonus or special expenses.

TEMPLATE

Name

Address

To the Tax Office

Re: Decision dated

Tax registration number

Within the period prescribed, I object to the decision referred to above, substantiating this as follows:

In the employee tax assessment

- Single-earner tax credit (single-parent tax credit)
- Higher income-related expenses
- Higher special expenses
- Extraordinary burdens etc. were not considered.

I therefore request that an amount of € be considered.

Application for suspension of collection pursuant to § 212a BAO At the same time, I apply for suspension of collection of the disputed amount of €.

Date, signature

TEMPLATE

Name

Address

To the Tax Office

Re: Decision dated

Tax registration number

Request for payment in instalments or deferred tax payment

By the decision referred to above, back taxes of €
were imposed on me.

I request:

- Authorisation of payment in instalments of €
- Deferral of the tax payment until

Rationale: Personal circumstances, helplessness, minors, support obligations, illness episodes, coincidence of several payments, low income, etc.

Date, signature

An das Finanzamt

Eingangsvermerk



2018

Datenschutzerklärung auf www.bmf.gv.at/datenschutz oder auf Papier in allen Finanz- und Zolidienststellen

Erklärung zur ArbeitnehmerInnenveranlagung 2018

Für weitere Informationen beachten Sie bitte die Ausfüllhilfe L 2. Zur steuerlichen Berücksichtigung von Kindern verwenden Sie bitte für jedes Kind eine eigene **Beilage L 1k**, für außergewöhnliche Belastungen **L 1ab**, für grenzüberschreitende Sachverhalte **L 1i**, zur besonderen Berücksichtigung von Sonderausgaben **L 1d**.

Steuerliche Informationen finden Sie im **Steuerbuch 2019** (www.bmf.gv.at, Publikationen) oder erhalten Sie bei Ihrem Finanzamt.

Dieses Formular wird **maschinell** gelesen, schreiben Sie daher in **BLOCKSCHRIFT** und verwenden Sie **ausschließlich schwarze** oder **blaue** Farbe. Betragsangaben in EURO und Cent (rechtsbündig). Geben Sie nur **Originalformulare** ab, da Kopien **maschinell nicht lesbar** sind. Eintragungen **außerhalb der Eingabefelder** können ebenfalls **maschinell nicht gelesen** werden.

Die stark hervorgehobenen Felder/Ankreuzkästchen sind jedenfalls auszufüllen.

Zutreffendes bitte ankreuzen!

1. Angaben zur Person

1.1 FAMILIEN- oder NACHNAME (BLOCKSCHRIFT)

1.2 VORNAME (BLOCKSCHRIFT)

1.3 TITEL (BLOCKSCHRIFT)

1.4 10-stellige Sozialversicherungsnummer laut e-card ¹⁾

1.5 Geschlecht

männlich weiblich

1.6 Geburtsdatum (Wenn **keine** SV-Nummer vorhanden, **jedenfalls** auszufüllen)

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J

1.7 Personenstand am 31.12.2018 (Bitte **nur ein Kästchen ankreuzen**) ²⁾

verheiratet/in eingetragener Partnerschaft lebend in Lebensgemeinschaft lebend
 ledig dauernd getrennt lebend geschieden verwitwet

seit (Datum bei ledig nicht erforderlich)

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J
J

2. Derzeitige Wohnanschrift

2.1 STRASSE (BLOCKSCHRIFT)

2.2 Hausnummer

2.3 Stiege

2.4 Türnummer

2.5 Wohnsitzstaat ³⁾

2.6 ORT (BLOCKSCHRIFT)

2.7 Postleitzahl

2.8 Telefonnummer

3. Partnerin/Partner ²⁾

3.1 FAMILIEN- ODER NACHNAME (BLOCKSCHRIFT)

3.2 VORNAME (BLOCKSCHRIFT)

3.3 TITEL (BLOCKSCHRIFT)

3.4 10-stellige Sozialversicherungsnummer laut e-card ¹⁾

3.5 Geburtsdatum (Wenn **keine** SV-Nummer vorhanden, **jedenfalls** auszufüllen)

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¹⁾ Bitte geben Sie hier die vom österreichischen Sozialversicherungsträger vergebene 10-stellige Versicherungsnummer vollständig an.
²⁾ **Partnerin/Partnersind**Ehepartnerin/Ehepartner, eingetragenePartnerin/eingetragenerPartner. WeitersLebensgefährtin/Lebensgefährter mit mindestens einem Kind für das mindestens sieben Monate die Familienbeihilfe bezogen wurde (§ 106 Abs. 3 EStG 1988). Sie werden im Folgenden – wenn nicht anders angeführt – als „Partnerin/Partner“ bezeichnet.
³⁾ Bitte geben Sie das internationale Kfz-Kennzeichen an. Nur auszufüllen, wenn der derzeitige Wohnsitz nicht in Österreich ist.

BITTE DIESES GRAUE FELD NICHT BESCHRIFTEN

www.bmf.gv.at

Bundesministerium
Finanzen



4. Inländische Arbeitgeberinnen/Arbeitgeber/Pensionsstellen

4.1 **Anzahl der inländischen gehalts- oder pensionsauszahlenden Stellen im Jahr 2018**
Hinweis: Sofern keine Bezüge vorhanden sind, bitte den Wert 0 (Null) eintragen. Die Beilage eines Lohnzettels ist nicht erforderlich.

Sollten Sie mehrere Pensionen bezogen haben, die bereits **gemeinsam lohnversteuert** worden sind, ist für diese gemeinsam versteuerten Pensionen **eine einzige pensionsauszahlende Stelle** anzugeben.
Folgende Bezüge zählen nicht zur „Anzahl der gehalts- oder pensionsauszahlenden Stellen“:
 Krankengeld, Bezüge auf Grund eines Dienstleistungsschecks, Arbeitslosenunterstützung, Notstandshilfe, Überbrückungshilfe, Pflegekarengeld, Entschädigungen für Truppen-, Kader- oder Waffenübungen, rückerstattete Pflichtbeiträge an Sozialversicherung, Bezüge aus dem Insolvenz-Entgelt-Fonds, Wochengeld, Krankengeld, Rehabilitationsgeld, Weiterbildungs- und Bildungsteilzeitgeld u. ä., Bezüge aus einer betrieblichen Vorsorge oder Bezüge aus der Bauarbeiter-, Urlaubs- und Abfertigungskasse.

4.2 Steuerfreie Einkünfte auf Grund völkerrechtlicher Vereinbarungen (z.B. UNO, UNIDO)

Für Einkünfte aus nichtselbständiger Arbeit **ohne** Lohnsteuerabzug verwenden Sie bitte die **Beilage L 1f**.

5. Alleinverdienerabsetzbetrag, Alleinerzieherabsetzbetrag

5.1 **Alleinverdienerabsetzbetrag** wird beantragt und ich erkläre, dass meine Partnerin/mein Partner diesen nicht in Anspruch nimmt.

5.2 **Alleinerzieherabsetzbetrag** wird beantragt.

Hinweis zu Punkt 5.1 und 5.2: Bezug von Familienbeihilfe für mindestens ein Kind laut Punkt 5.3 erforderlich

5.3 **Anzahl der Kinder**, für die ich oder meine Partnerin/mein Partner für mindestens **sieben Monate** die Familienbeihilfe bezogen habe/hat.

Zur steuerlichen Berücksichtigung von Kindern verwenden Sie bitte für jedes Kind eine eigene **Beilage L 1k**.

6. Höhe der Einkünfte von Ehepartnerin/Ehepartner oder eingetragener Partnerin/ eingetragenen Partner

Bitte nur ankreuzen, wenn nicht bereits Punkt 5.1 (Alleinverdienerabsetzbetrag) angekreuzt wurde.

Ich erkläre, dass die jährlichen Einkünfte meiner Ehepartnerin/meines Ehepartners oder meiner eingetragenen Partnerin/meines eingetragenen Partners 6.000 Euro nicht überschritten haben (In diesem Fall stehen der Erhöhungsbetrag für Topfsonderausgaben (9.1, 9.2), ein geringerer Selbstbehalt bei außergewöhnlichen Belastungen (Formular L 1ab) und behinderungsbedingte Aufwendungen der Ehepartnerin/des Ehepartners oder der eingetragenen Partnerin/des eingetragenen Partners (Formular L 1ab) zu).

7. Erhöhter Pensionistenabsetzbetrag

Ich beanspruche den erhöhten Pensionistenabsetzbetrag. (Voraussetzungen: Eigene Pensionsrücklagen nicht mehr als 25.000 Euro, kein Anspruch auf Absatzebeiträge gemäß Punkt 5, verheiratet oder in eingetragener Partnerschaft lebend + Einkünfte der Ehepartnerin/des Ehepartners oder der eingetragenen Partnerin/des eingetragenen Partners nicht mehr als 2.200 Euro jährlich).

8. Mehrkinderzuschlag

Ich beanspruche den Mehrkinderzuschlag für 2019, da für 2018 **zumindest zeitweise** Familienbeihilfe für mindestens 3 Kinder bezogen wurde und das Haushaltseinkommen 55.000 Euro nicht überstiegen hat.

Wenn Sie **mehr als 6 Monate in einer Ehe, Lebensgemeinschaft oder eingetragenen Partnerschaft gelebt haben, ist auch das Einkommen der (Ehe)Partnerin/des (Ehe)Partners bei der Berechnung der Grenze von 55.000 Euro zu berücksichtigen.**

9. Sonderausgaben (Je Kennzahl bitte nur den Gesamtjahresbetrag in Euro und Cent angeben)

Beachten Sie bitte:

- Verpflichtende Beiträge an eine **gesetzlich anerkannte Kirche oder Religionsgesellschaft**,
- **Spenden** an begünstigte Empfänger und
- Beiträge für die **freiwillige Weiterversicherung** in der gesetzlichen Pensionsversicherung und für den **Nachkauf von Versicherungszeiten**

werden **nur mehr** auf Grund einer **elektronischen Datenübermittlung** berücksichtigt, wenn sie an eine inländische Organisation geleistet wurden. Voraussetzung für die Datenübermittlung ist, dass Sie der Organisation Ihren Vor- und Familien- oder Nachnamen und Ihr Geburtsdatum bekannt gegeben haben. **Ohne diese Datenbekanntgabe können die Beträge steuerlich nicht berücksichtigt werden.**

Die für Sie übermittelten Beträge werden **automatisch** in Ihre (ArbeitnehmerInnen)Veranlagung **übernommen**. Sie müssen daher keine Eintragungen mehr vornehmen. Die Beträge werden in Ihrem Bescheid und in FinanzOnline ausgewiesen.

Falls von Ihnen bezahlte Beträge durch einen Fehler des Zahlungsempfängers (zB begünstigter Spendeneempfänger, Religionsgesellschaft) **unrichtig oder nicht übermittelt** wurden, wenden Sie sich zur Klärung bitte direkt an den Zahlungsempfänger.

Die Richtigstellung erfolgt durch eine **Korrekturübermittlung bzw. durch eine nachgeholt Übermittlung**.

Für eine von der Datenübermittlung abweichende Berücksichtigung oder die Berücksichtigung von Sonderausgaben an ausländische Organisationen verwenden Sie die **Beilage L 1d**.

9.1 Summe aller Versicherungsprämien und -beiträge (freiwillige Kranken-, Unfall-, Lebensversicherung, Hinterbliebenenvorsorge und Sterbekassen), Pensionskassenbeiträge, freiwillige Höherversicherung im Rahmen der gesetzlichen Pensionsversicherung **Nur mehr bis 2020 absetzbar, falls Vertrag/Antrag vor dem 01.01.2016 abgeschlossen/gestellt.**

9.2 Summe aller Beiträge sowie Rückzahlungen von Darlehen und Zinsen, die zur Schaffung und Errichtung oder Sanierung von Wohnraum geleistet wurden **Nur mehr bis 2020 absetzbar, wenn Maßnahme vor 01.01.2016 begonnen.**

9.3 Renten oder dauernde Lasten

9.4 Steuerberatungskosten

An das Finanzamt

Eingangsvermerk



2018

Datenschutzerklärung auf www.bmf.gv.at/datenschutz oder auf Papier in allen Finanz- und Zolidienststellen

Beilage L 1k für 2018 zum Formular L 1 oder E 1 zur Berücksichtigung

- eines **Kinderfreibetrages** (Punkt 3),
- eines **Unterhaltsabsetzbetrages** (Punkt 4),
- einer **außergewöhnlichen Belastung für Kinder** (Punkt 5)
- oder zur **Nachversteuerung** des Arbeitgeberzuschusses für Kinderbetreuung (Punkt 6).

Bitte für **jedes Kind** eine eigene **Beilage L 1k** ausfüllen.

Steuerliche Informationen finden Sie im **Steuerbuch 2019** (www.bmf.gv.at, Publikationen) oder erhalten Sie bei Ihrem Finanzamt. Dieses Formular wird **maschinell gelesen**, schreiben Sie daher in **BLOCKSCHRIFT** und verwenden Sie **ausschließlich schwarze oder blaue** Farbe. Betragangaben in **EURO** und **Cent** (rechtsbündig). Geben Sie nur Originalformulare ab, da Kopien **maschinell nicht lesbar** sind. Eintragungen **außerhalb der Eingabefelder** können ebenfalls **maschinell nicht gelesen** werden.

Die stark hervorgehobenen Felder sind jedenfalls auszufüllen.

Zutreffendes bitte ankreuzen!

1. Angaben zur Antragstellerin/zum Antragsteller

1.1 10-stellige Sozialversicherungsnummer (laut e-card ¹⁾)	1.2 Abgabenkontonummer Finanzamtsnummer - Steuernummer ²⁾	1.3 Geburtsdatum (Wenn keine SV-Nummer vorhanden, jedenfalls auszufüllen)
<input type="text"/>	<input type="text"/>	T T M M J J J J

2. Angaben zum Kind ³⁾

2.1 FAMILIEN- oder NACHNAME (BLOCKSCHRIFT)	
<input type="text"/>	
2.2 VORNAME (BLOCKSCHRIFT)	2.3 10-stellige Sozialversicherungsnummer (laut e-card ¹⁾)
<input type="text"/>	<input type="text"/>
2.4 Geburtsdatum (Wenn keine SV-Nummer vorhanden, jedenfalls auszufüllen)	2.5 Kennnummer der europäischen Krankenversicherungskarte, wenn keine Versicherungsnummer vorhanden ist
T T M M J J J J	<input type="text"/>

3. Kinderfreibetrag ⁴⁾

3.1 Kinderfreibetrag für ein haushaltszugehöriges Kind (§ 106 Abs. 1 EStG 1988)	<input checked="" type="checkbox"/> 440 Euro	<input checked="" type="checkbox"/> 300 Euro
3.2 Kinderfreibetrag für ein nicht haushaltszugehöriges Kind (§ 106 Abs. 2 EStG 1988)	<input checked="" type="checkbox"/> 300 Euro	

4. Unterhaltsleistungen

4.1 Unterhaltsabsetzbetrag für ein nicht haushaltszugehöriges Kind, für das ich den gesetzlichen Unterhalt (Alimente) in folgendem Zeitraum geleistet habe	Beginn <input type="text"/> <input type="text"/> bis Ende <input type="text"/> <input type="text"/> 2018
4.2 Summe der Unterhaltsleistungen für ein Kind, das sich ständig im Ausland (außerhalb der EU, des EWR und der Schweiz) aufhält und für das kein Kinder- oder Unterhaltsabsetzbetrag zusteht	Beginn <input type="text"/> <input type="text"/> bis Ende <input type="text"/> <input type="text"/> 2018
Zeitraum der Unterhaltsleistungen	

- Bitte geben Sie hier die vom österreichischen Sozialversicherungsträger vergebene 10-stellige Versicherungsnummer vollständig an.
- Muss nur ausgefüllt werden, wenn diese Beilage zum Formular E 1 abgegeben wird.
- Ein Kind im steuerlichen Sinn ist ein Kind, für das Sie oder Ihre Partnerin/Ihr Partner im Veranlagungsjahr mindestens sieben Monate die Familienbeihilfe bezogen haben/hat oder für welches Ihnen mindestens für sieben Monate der Unterhaltsabsetzbetrag zusteht (§ 106 Abs. 2 EStG 1988).
- Der Kinderfreibetrag beträgt **440 Euro**, wenn er für das Kind nur von der Antragstellerin/dem Antragsteller geltend gemacht wird (somit nicht auch von der Partnerin/vom Partner) und für dasselbe Kind keiner unterhaltspflichtigen Person ein Kinderfreibetrag in Höhe von 300 Euro zusteht.
Der Kinderfreibetrag beträgt **300 Euro**, wenn er für dasselbe Kind auch von der Partnerin/vom Partner der Antragstellerin/des Antragstellers geltend gemacht wird oder wenn für dasselbe Kind einer unterhaltspflichtigen Person ein Kinderfreibetrag in Höhe von 300 Euro zusteht.

L 1k-2018 Bundesministerium für Finanzen – 12/2018 (Auff. 2018)

L 1k, Seite 1, Version vom 19.07.2018

BITTE DIESES GRAUE FELD NICHT BESCHRIFTEN

www.bmf.gv.at

Bundesministerium für Finanzen



An das Finanzamt

Eingangsvermerk



2018

Datenschutzklärung auf www.bmf.gv.at/datenschutz oder auf Papier in allen Finanz- und Zolidienststellen

Beilage L 1i für 2018

zum Formular L 1 oder E 1

- Einkünfte aus nichtselbständiger Arbeit ohne Lohnsteuerabzug
- Zusatzangaben bei Erfüllung bestimmter grenzüberschreitender Kriterien
- Antrag auf unbeschränkte Steuerpflicht (§ 1 Abs. 4)

Beachten Sie bitte: Diese Beilage darf einer Einkommensteuererklärung für beschränkt Steuerpflichtige (Formular E 7) nicht angeschlossen werden. Wenn Sie als beschränkt Steuerpflichtige/r nur Einkünfte aus nichtselbständiger Arbeit bezogen haben, füllen Sie bitte die Formulare L 1 und L 1i aus. Bei Bezug von anderen Einkünften verwenden Sie bitte das Formular E 7.

Wird ohne nähere Bezeichnung auf gesetzliche Bestimmungen verwiesen, ist darunter das Einkommensteuergesetz 1988 (ESTG 1988) zu verstehen.

Steuerliche Informationen finden Sie im **Steuerbuch 2019** (www.bmf.gv.at, Publikationen) oder erhalten Sie bei Ihrem Finanzamt.

Dieses Formular wird maschinell gelesen, schreiben Sie daher in **BLOCKSCHRIFT** und verwenden Sie **ausschließlich schwarze** oder **blaue** Farbe. Betragsangaben in EURO und Cent (rechtsbündig). Geben Sie nur Originalformulare ab, da Kopien maschinell nicht lesbar sind. Eintragungen **außerhalb der Eingabefelder** können ebenfalls maschinell nicht gelesen werden.

Die stark hervorgehobenen Felder sind jedenfalls auszufüllen.

Zutreffendes bitte ankreuzen!

BITTE DIESES GRAUE FELD NICHT BESCHRIFTEN

www.bmf.gv.at

Bundesministerium Finanzen



1. Angaben zur Person		
1.1 10-stellige Sozialversicherungsnummer laut e-card ¹⁾	1.2 Abgabekontonummer Finanzamtsnummer - Steuernummer ²⁾	1.3 Geburtsdatum (Wenn keine SV-Nummer vorhanden, jedenfalls auszufüllen)
<div style="border: 1px solid red; display: flex; justify-content: space-between; width: 100%; height: 20px;"></div>	<div style="border: 1px solid red; display: flex; justify-content: space-between; width: 100%; height: 20px;"></div>	<div style="border: 1px solid red; display: flex; justify-content: space-between; width: 100%; height: 20px; font-family: monospace; font-size: 1.2em;">T T M M J J J J</div>
1.4 <input checked="" type="checkbox"/> Ich hatte im Jahr 2018 einen Wohnsitz oder meinen gewöhnlichen Aufenthalt in Österreich und war		
1.4.1 <input type="checkbox"/> Grenzgänger im Sinne des § 16 Abs. 1 Z. 4 lit g		
1.4.2 <input type="checkbox"/> bei einer ausländischen Arbeitgeberin/einem ausländischen Arbeitgeber (ohne Verpflichtung zum Lohnsteuerabzug in Österreich) beschäftigt, aber nicht Grenzgänger		
1.4.3 <input type="checkbox"/> bei einer in Österreich bestehenden ausländischen diplomatischen Vertretungsbehörde oder internationalen Organisation (z.B. UNIDO) beschäftigt (sur-place-Personal)		
1.4.4 <input type="checkbox"/> Bezieherin/Bezieher einer ausländischen Pension		
1.4.5 <input type="checkbox"/> Bezieherin/Bezieher von Einkünften von dritter Seite ohne Lohnsteuerabzug (zB Bonusmieten)		
1.4.6 <input type="checkbox"/> in einem Land tätig, für welches das Doppelbesteuerungsabkommen die Anrechnungsmethode vorsieht		
Hinweis: Dieser Punkt ist nur auszufüllen, wenn diese Beilage mit einem Formular L 1 abgegeben wird. Beachten Sie bitte auch die Punkte 5. und 6.		
1.5 <input checked="" type="checkbox"/> Ich hatte im Jahr 2018 keinen Wohnsitz oder gewöhnlichen Aufenthalt in Österreich und war		
1.5.1 <input type="checkbox"/> bei einer Arbeitgeberin/einem Arbeitgeber (mit Verpflichtung zum Lohnsteuerabzug in Österreich) beschäftigt (z.B. als Tagespendler/in, Saisonarbeiter/in, etc.)		
1.5.2 <input type="checkbox"/> Bezieherin/Bezieher einer österreichischen Pension		
1.5.3 <input type="checkbox"/> bei einer ausländischen Arbeitgeberin/einem ausländischen Arbeitgeber (ohne Verpflichtung zum Lohnsteuerabzug in Österreich) beschäftigt [Für Bezüge im Sinne der Punkte 1.5.1 und 1.5.2 wird von der Arbeitgeberin/dem Arbeitgeber bzw. der pensionsauszahlenden Stelle dem Finanzamt ein Lohnzettel (L 16) übermittelt.]		
1.5.4 <input type="checkbox"/> Bezieherin/Bezieher von Einkünften von dritter Seite ohne Lohnsteuerabzug (Bonusmieten, Provisionen etc.)		
2. Einkünfte aus nichtselbständiger Arbeit, für die Österreich das Besteuerungsrecht zusteht		
2.1 Einkünfte OHNE Lohnausweis (kein Formular L 17 vorhanden)		
2.1.1 Einkünfte (Einnahmen abzüglich Werbungskosten) ³⁾	359	<div style="border: 1px solid red; display: flex; justify-content: space-between; width: 100%; height: 20px;"></div>
2.1.1.1 <input type="checkbox"/> Ich erkläre, dass die Kennzahl 359 ausschließlich Pensionsbezüge enthält.		
2.1.2 Anzurechnende ausländische Steuer für Einkünfte gemäß Kennzahl 359	377	<div style="border: 1px solid red; display: flex; justify-content: space-between; width: 100%; height: 20px;"></div>

¹⁾ Bitte geben Sie hier die vom österreichischen Sozialversicherungsträger vergebene 10-stellige Versicherungsnummer vollständig an.

²⁾ Als Beilage zum Formular L 1 muss das Feld 1.2 **nicht** ausgefüllt werden.

³⁾ Einkünfte mit Sonderzahlungen müssen in einem Lohnausweis (Formular L 17) ausgewiesen werden. Einkünfte die einem Progressionsvorbehalt unterliegen sind nicht hier, sondern nur in Kennzahl **453** einzutragen.

2.2 Einkünfte, für die ein Lohnausweis (Formular L 17) vorliegt (Wenn zutreffend, Anzahl bitte unbedingt angeben!)		
Anzahl der Lohnausweise/Lohnbescheinigungen (Formular L 17) über meine Bezüge gemäß Pkt. 1.4.1 bis 1.4.5, 1.5.3 oder 1.5.4. Schließen Sie bitte die Lohnausweise/Lohnbescheinigungen nur dann an, wenn diese von der auszahlenden Stelle nicht elektronisch übermittelt werden!		
2.2.1	<input type="text" value=""/>	
2.2.2	Werbungskosten betreffend Auslandseinkünfte, die im Formular L 17 nicht berücksichtigt wurden ⁵⁾	<input type="text" value="544"/> <input type="text" value=""/>
2.3 Einkünfte aus nichtselbständiger Arbeit, für die ein Lohnzettel (Lohnzettelerat 24) übermittelt wurde		
Land ⁴⁾	Werbungskosten ⁵⁾	Anzurechnende ausländische Steuer
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>
3. Entlastung von der Auslandssteuer durch die ausländische Steuerverwaltung		
3.1	<input type="checkbox"/> Ist gesetzlich nicht möglich.	
3.2	<input type="checkbox"/> Habe ich bereits erhalten in Höhe von, oder	
3.3	<input type="checkbox"/> habe ich beantragt, aber noch nicht erhalten und wird voraussichtlich betragen:	<input type="text" value="775"/> <input type="text" value=""/>
4. Progressionsvorbehalt		
4.1	Unter Progressionsvorbehalt steuerbefreite Auslandseinkünfte aus nichtselbständiger Arbeit (einschließlich Pensionen, Arbeitslosengeld, Krankengeld, Insolvenzgeld, Kindergeld etc.), nach Abzug allfälliger Werbungskosten (Kennzahl 493) <i>Hinweis: Die Kennzahl 493 ist jedenfalls auszufüllen. ⁶⁾</i>	<input type="text" value="453"/> <input type="text" value=""/>
4.2	Bei Ermittlung der steuerbefreiten Auslandseinkünfte (Kennzahl 453) wurden Werbungskosten berücksichtigt in Höhe von [gegebenenfalls den Wert 0 (Null) eintragen]. ⁵⁾	<input type="text" value="493"/> <input type="text" value=""/>
4.3	Die Kennzahl 453 enthält ausländische Pensionseinkünfte in Höhe von	<input type="text" value="791"/> <input type="text" value=""/>
5. Antrag auf Veranlagung bei beschränkter Steuerpflicht (§ 102 Abs. 1 Z 3)		
<i>Hinweis: Die Antragsveranlagung wird nur dann durchgeführt, wenn das entsprechende Kästchen angekreuzt ist.</i>		
5.1	<input type="checkbox"/> Ich beantrage die Veranlagung für meine nichtselbständigen Bezüge aus der Tätigkeit im Sinne des § 99 Abs. 1 Z 1, von denen Lohnsteuer in Höhe von 20% einbehalten wurde.	5.2 <input type="checkbox"/> Ich beantrage die Veranlagung für andere nichtselbständige Bezüge.
6. Antrag auf unbeschränkte Steuerpflicht (§ 1 Abs. 4)		
6.1	<input type="checkbox"/> Ich hatte im Jahr 2018 in Österreich weder einen Wohnsitz noch meinen gewöhnlichen Aufenthalt	Ansässigkeitsstaat im Jahr 2018 ⁴⁾ <input type="text" value=""/> <input type="text" value=""/> Staatsangehörigkeit ⁴⁾ <input type="text" value=""/> <input type="text" value=""/>
6.2	<input type="checkbox"/> Ich beantrage gemäß § 1 Abs. 4, im Jahr 2018 als unbeschränkt steuerpflichtig in Österreich behandelt zu werden und verfüge über die notwendige Bescheinigung meines Ansässigkeitsstaates (Formular E 9) bzw. weiterer Staaten, in denen ich Einkünfte erzielt habe (zB Bestätigung der Steuerbehörde eines anderen Staates bzw. des Arbeitgebers)	
6.3	Einkünfte im Ansässigkeitsstaat im Jahr 2018 [Summe (1) im Formular E 9]	<input type="text" value=""/>
6.4	Weitere Auslandseinkünfte aus anderen Staaten, sofern diese nicht in der Bescheinigung des Ansässigkeitsstaates enthalten sind.	<input type="text" value=""/>
6.5	Einkünfte meines (Ehe)Partners im Jahr 2018 (z.B. laut Formular E 9) Nur maßgeblich für den Alleinverdienerabsetzbetrag, Topfsonderausgaben oder außergewöhnliche Belastungen.	<input type="text" value=""/>
<p>⁴⁾ Bitte geben Sie hier das internationale Kfz-Kennzeichen an. ⁵⁾ Achtung: Diese Werbungskosten dürfen nicht auch im Formular L 1 bzw. Formular E 1 berücksichtigt werden. ⁶⁾ Diese Einkünfte dürfen weder in der Kennzahl 359, noch im Lohnausweis (Formular L 17) enthalten sein.</p> <p>Ich versichere, dass ich die Angaben nach bestem Wissen und Gewissen richtig und vollständig (bitte Pflichtfelder beachten!) gemacht habe. Mir ist bekannt, dass unrichtige oder unvollständige Angaben strafbar sind.</p> <p>WICHTIGER HINWEIS: Bitte übermitteln Sie keine Originaldokumente/Belege, da alle im Finanzamt einlangenden Schriftstücke nach elektr. Erfassung datenschutzkonform vernichtet werden! Bewahren Sie diese aber mindestens 7 Jahre für eine etwaige Überprüfung auf. Nach einfacher können Sie diese Erklärung papierlos über www.bmf.gv.at (FinanzOnline) einbringen. FinanzOnline steht Ihnen kostenlos und rund um die Uhr zur Verfügung und bedarf keiner speziellen Software.</p>		
Steuerliche Vertretung (Name, Anschrift, Telefon/Telefaxnummer)		Datum, Unterschrift
<input type="text" value=""/>		<input type="text" value=""/>

An das Finanzamt

Eingangsvermerk



2018

Beilage L 1ab für 2018

zum Formular L 1 oder E 1 zur Berücksichtigung von außergewöhnlichen Belastungen

Steuerliche Informationen finden Sie im **Steuerbuch 2019** (www.bmf.gv.at, Publikationen) oder erhalten Sie bei Ihrem Finanzamt. Dieses Formular wird maschinell gelesen, schreiben Sie daher in **BLOCKSCHRIFT** und verwenden Sie **ausschließlich schwarze** oder **blaue** Farbe. Betragangaben in **EURO** und Cent (rechtsbündig). Geben Sie nur Originalformulare ab, da Kopien maschinell nicht lesbar sind. Eintragungen **aueßerhalb der Eingabefelder** können ebenfalls maschinell nicht gelesen werden. **Die stark hervorgehobenen Felder sind jedenfalls auszufüllen.**

Zutreffendes bitte ankreuzen!

1. Angaben zur Person

1.1 10-stellige Sozialversicherungsnummer (laut e-card ¹⁾)	1.2 Abgabekontonummer Finanzamtsnummer - Steuernummer ²⁾	1.3 Geburtsdatum (Wenn keine SV-Nummer vorhanden, jedenfalls auszufüllen)
<div style="border: 1px solid red; width: 100%; height: 20px;"></div>	<div style="border: 1px solid red; width: 100%; height: 20px;"></div>	<div style="border: 1px solid red; width: 100%; height: 20px; display: flex; justify-content: space-around;"> TTMMJJJJ </div>

2. Außergewöhnliche Belastungen (je Kennzahl bitte nur den Gesamtjahresbetrag in Euro und Cent anführen)

Zur Geltendmachung von außergewöhnlichen Belastungen für Kinder verwenden Sie bitte die **Beilage(n) L 1k**.

Außergewöhnliche Belastungen mit Selbstbehalt (abzüglich erhaltener Ersätze oder Vergütungen)

2.1 Krankheitskosten (inkl. Zahnersatz)	730	<div style="border: 1px solid red; width: 100%; height: 20px;"></div>
2.2 Begräbniskosten (soweit nicht gedeckt durch: Nachlassaktiva, Versicherungsleistungen, steuerfreie Ersätze durch Arbeitgeberin/Arbeitgeber, Vermögensübertragung innerhalb der letzten 7 Jahre vor Ableben)	731	<div style="border: 1px solid red; width: 100%; height: 20px;"></div>
2.3 Kurkosten (nach Abzug einer anteiligen Haushaltsersparnis für Verpflegung (Vollpension) in Höhe von 5,23 Euro täglich)	734	<div style="border: 1px solid red; width: 100%; height: 20px;"></div>
2.4 Sonstige außergewöhnliche Belastungen, die nicht unter 2.1 bis 2.3 fallen (z. B. Adoption)	735	<div style="border: 1px solid red; width: 100%; height: 20px;"></div>

Außergewöhnliche Belastungen ohne Selbstbehalt

2.5 Katastrophenschäden (abzüglich erhaltener Ersätze oder Vergütungen)	475	<div style="border: 1px solid red; width: 100%; height: 20px;"></div>
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Außergewöhnliche Belastung ab Behinderungsgrad von 25 % oder bei Pflegegeldbezug

	Antragstellerin/Antragsteller	Partnerin/Partner ³⁾
2.6 Der pauschale Freibetrag für Behinderung wird beantragt (Voraussetzung: mind. 25% Behinderung, kein Pflegegeldbezug) und es werden keine tatsächlichen Kosten wegen Behinderung (Kennzahlen 439/418) geltend gemacht	Grad der Behinderung ⁴⁾ <div style="border: 1px solid red; width: 40px; height: 20px; display: flex; justify-content: space-around;"> </div> %	Grad der Behinderung ⁴⁾ <div style="border: 1px solid red; width: 40px; height: 20px; display: flex; justify-content: space-around;"> </div> %
2.7 Der pauschale Freibetrag für Diätverpflegung wird beantragt wegen Z: Zuckerkrankheit, Tuberkulose, Zöliakie, Aids G: Gallen-, Leber-, Nierenkrankheit M: Magenkrankheit, andere innere Erkrankung	<input type="checkbox"/> Z <input type="checkbox"/> G <input type="checkbox"/> M	<input type="checkbox"/> Z <input type="checkbox"/> G <input type="checkbox"/> M
2.8 Pflegegeld, Blindenbeihilfe oder eine andere pflegebedingte Geldleistung wird bezogen (Hinweis: Bei ganzjährigem Bezug steht kein Freibetrag für Behinderung gemäß Punkt 2.6 zu)	Beginn Ende <div style="border: 1px solid red; width: 40px; height: 20px; display: flex; justify-content: space-around;"> MM </div> bis <div style="border: 1px solid red; width: 40px; height: 20px; display: flex; justify-content: space-around;"> MM </div> 2018	Beginn Ende <div style="border: 1px solid red; width: 40px; height: 20px; display: flex; justify-content: space-around;"> MM </div> bis <div style="border: 1px solid red; width: 40px; height: 20px; display: flex; justify-content: space-around;"> MM </div> 2018
2.9.1 Der pauschale Freibetrag für das auf die behinderte Person zugelassene Kfz wird wegen festgestellter Mobilitätseinschränkung beantragt	<input type="checkbox"/> ja	<input type="checkbox"/> ja
2.9.2 Der pauschale Freibetrag für das auf die behinderte Person zugelassene Kfz wird wegen Vorliegens eines Ausweises gemäß § 29b StVO 1960 beantragt	<input type="checkbox"/> ja	<input type="checkbox"/> ja

¹⁾ Bitte geben Sie hier die vom österreichischen Sozialversicherungsträger vergebene 10-stellige Versicherungsnummer vollständig an.
²⁾ Als Beilage zum Formular L 1 muss das Feld 1.2 **nicht** ausgefüllt werden.
³⁾ **Partnerin/Partner** sind Ehepartnerin/Ehepartner, eingetragene Partnerin/eingetragener Partner. Weiters Lebensgefährtin/n und Lebensgefährten mit mindestens einem Kind für das mindestens sieben Monate die Familienbeihilfe bezogen wurde (§ 106 Abs. 3 EStG 1988). Sie werden im Folgenden – wenn nicht anders angeführt – als „Partnerin/Partner“ bezeichnet.
⁴⁾ Ein Behindertenpass oder Bescheid über die Behinderteneinstufung liegt vor und ist über Aufforderung des Finanzamtes vorzulegen.

Datenschutzklärung auf www.bmf.gv.at/datenschutz oder auf Papier in allen Finanz- und Zolidienststellen

BITTE DIESES GRAUJE FELD NICHT BESCHRIFTEN

www.bmf.gv.at

Bundesministerium für Finanzen



TEMPLATE

Außergewöhnliche Belastung ab Behinderungsgrad von 25 % oder bei Pflegegeldbezug	Antragstellerin/Antragsteller	Partnerin/Partner
2.10 Nachgewiesene Taxikosten wegen festgestellter Mobilitätseinschränkung (jedoch kein auf die behinderte Person zugelassenes Kfz vorhanden)	435 <input type="text"/> <input type="text"/>	436 <input type="text"/> <input type="text"/>
2.11 Unregelmäßige Ausgaben für Hilfsmittel (z.B. Rollstuhl, Hörgerät, Blindenhilfsmittel) sowie Kosten der Heilbehandlung (z.B. ärztliche Kosten, Medikamente) (Altfällige Kostenersatzte bitte abziehen)	476 <input type="text"/> <input type="text"/>	417 <input type="text"/> <input type="text"/>
Tatsächliche Kosten auf Grund einer Behinderung	Antragstellerin/Antragsteller	Partnerin/Partner
2.12 Anstelle der pauschalen Freibeträge aufgrund des Grades der Behinderung werden tatsächliche Kosten geltend gemacht (z.B. Kosten für ein Pflegeheim, alfällige pflegebedingte Geldleistungen und eine etwaige anteilige Haushaltsersparnis - 156,96 Euro monatlich - bitte abziehen).	439 <input type="text"/> <input type="text"/>	418 <input type="text"/> <input type="text"/>



Ich versichere, dass ich die Angaben nach bestem Wissen und Gewissen **richtig** und **vollständig** (bitte Pflichtfelder beachten!) gemacht habe. Mir ist bekannt, dass unrichtige oder unvollständige Angaben strafbar sind.

WICHTIGER HINWEIS: Bitte übermitteln Sie **keine Originaldokumente/Belege**, da alle im Finanzamt einlangenden Schriftstücke nach elektr. Erfassung datenschutzkonform vernichtet werden! Bewahren Sie diese aber mindestens **7 Jahre** für eine etwaige Überprüfung auf.

Diese Erklärung können Sie auch papierlos über www.bmf.gv.at (FinanzOnline) einbringen. FinanzOnline steht Ihnen kostenlos und rund um die Uhr zur Verfügung. Sie benötigen dafür keine spezielle Software.

Steuerliche Vertretung (Name, Anschrift, Telefon/Telefaxnummer)

Datum, Unterschrift



4. Berücksichtigung ausländischer Spenden/ausländischer Kirchenbeiträge

4.1 Spenden an begünstigte ausländische Organisationen (zB mildtätige Organisationen, Umweltorganisationen), die nicht zur Datenübermittlung verpflichtet sind, wurden gezahlt (in Höhe von ⁵⁾

281

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4.2 Verpflichtende Beiträge an eine ausländische Kirche oder Religionsgesellschaft, die nicht zur Datenübermittlung verpflichtet ist, wurden gezahlt in Höhe von

282

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5. Nachkauf von Versicherungszeiten und freiwillige Weiterversicherung

Auf Antrag kann eine Einmalprämie für den **Nachkauf von Versicherungszeiten** in der gesetzlichen Sozialversicherung zu je einem **Zehntel** in zehn aufeinanderfolgenden Jahren als Sonderausgabe abgesetzt werden.

5.1 Zu berücksichtigender Zehntelbetrag aus einer vor 2017 gezahlten Einmalprämie

Haben Sie bereits vor 2017 die Aufteilung der Einmalprämie für den Nachkauf von Versicherungszeiten auf zehn Jahre beantragt, tragen Sie bitte hier das für 2018 zu berücksichtigende Zehntel ein. Auch wenn Sie für Ihre Partnerin/Ihren Partner oder Ihr Kind vor 2017 die Zehntelabsetzung beantragt haben, ist der auf 2018 entfallende Betrag hier einzutragen.

Bei der Veranlagung 2018 ist folgender Zehntelbetrag zu berücksichtigen

283

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5.2 Zu berücksichtigender Zehntelbetrag aus einer im Jahr 2018 gezahlten Einmalprämie

Haben Sie im Jahr 2018 eine Einmalprämie für den Nachkauf von Versicherungszeiten gezahlt, können Sie hier die Zehnjahresverteilung beantragen.

Ich beantrage die Zehnjahresverteilung der von mir bezahlten und in der Datenübermittlung für 2018 enthaltenen Einmalprämie ⁶⁾

5.3 Von der Sonderausgaben-Datenübermittlung abweichende Berücksichtigung bei freiwilliger Weiterversicherung oder beim Nachkauf von Versicherungszeiten

Es erfolgte für das Jahr 2018 eine elektronische Übermittlung eines Betrages für eine freiwillige Weiterversicherung oder für einen Nachkauf von Versicherungszeiten. **Abweichend** davon ist bei mir folgender Betrag zu berücksichtigen

284

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Für den in der Kennzahl 284 angeführten Betrag beantrage ich die Zehnjahresverteilung ⁶⁾

Haben Sie für Ihre Partnerin/Ihren Partner oder ein Kind bezahlt, geben Sie hier den Betrag an, der bei Ihnen zu berücksichtigen ist. Geben Sie bitte in Punkt 2 an, für wen Sie bezahlt haben. Bei dieser Person kann Ihre Zahlung nicht berücksichtigt werden.

Gegebenenfalls geben Sie bitte bekannt:

Ich habe für eine Person (Partnerin/Partner/Kind), die in Punkt 2 nicht genannt ist, die freiwillige Weiterversicherung/den Nachkauf von Versicherungszeiten bezahlt

Hat Ihre Partnerin/Ihr Partner oder ein Elternteil für Sie ganz oder teilweise bezahlt, geben Sie hier **0 (Null)** oder den von der Übermittlung abweichenden **niedrigeren Betrag** an. Geben Sie bitte in Punkt 2 an, bei wem die Zahlung zu berücksichtigen ist. Bei Ihnen kann diese Zahlung nicht berücksichtigt werden.

6. Nur als Beilage zum Formular E 1: Sonderausgabenabzug betrieblicher Zuwendungen/Korrektur einer Sonderausgaben-Datenübermittlung bei betrieblichen Zuwendungen

6.1 Sonderausgabenabzug betrieblicher Spenden

Soweit betriebliche Zuwendungen gemäß § 4a, § 4b oder § 4c (zB Spenden) 10% des Betriebsgewinnes (vor Berücksichtigung eines Gewinnfreibetrages) übersteigen, können sie in der Veranlagung als Sonderausgaben berücksichtigt werden (§ 18 Abs. 1 Z. 7 iVm § 18 Abs. 8 Z. 3 lit. b). Sie können in Kennzahl 285 den Betrag mit **positivem Vorzeichen** eintragen, der den obigen Grenzbetrag überschreitet und in einer Sonderausgaben-Datenübermittlung nicht erfasst ist. Dieser Betrag wird zusätzlich zum übermittelten Betrag als Sonderausgabe berücksichtigt.

6.2 Korrektur einer Sonderausgaben-Datenübermittlung bei betrieblichen Zuwendungen

Ist eine Zuwendung (zB Spende), die als Betriebsausgabe zu berücksichtigen ist, (auch) in einer Sonderausgaben-Datenübermittlung enthalten, können Sie in Kennzahl 285 die Korrektur der Datenübermittlung veranlassen. Der Betrag ist im Formular E 1a/E 1a-K in der maßgebenden Kennzahl (9243, 9244, 9245, 9246, 9261, 9262) zu erfassen und in die Kennzahl 285 mit **negativem Vorzeichen** zu übernehmen. In dieser Höhe wird der Betrag gekürzt, der als Sonderausgabe auf Grund der Datenübermittlung berücksichtigt wird.

Sonderausgabenabzug betrieblicher Spenden bzw. Korrektur einer Sonderausgaben-Datenübermittlung

285

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⁵⁾ Hier dürfen nur Spenden an Organisationen eingetragen werden, die in der „Liste begünstigter Einrichtungen (z.B. Spenden, Kirchen, Versicherungen, www.bmf.gv.at)“ aufscheinen und keine feste örtliche Einrichtung im Inland haben.

⁶⁾ Es wird ein Zehntel des Betrages berücksichtigt. Die restlichen Zehntel werden in den folgenden neun Jahren bei der Veranlagung automatisch berücksichtigt. Eine gesonderte Beantragung in der Beilage L 1d ist nicht mehr erforderlich.

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Index

A

- Accident insurance 70, 102
- Accident pensions 18
- Accommodation allowance 52
- Accommodation costs 48, 51, 52, 87, 96, 97
- Additional insurance, voluntary 14, 65, 71, 166, 167
- Additional payments 57, 153, 155
- Advance payments 150, 153, 154, 166
- Aids 103, 105, 107, 117, 123, 124
- Alimony 32, 102
- Amounts, committed for eight years 74
- Annual income 14, 23, 24, 54, 69
- Apartment 13, 17, 72, 75, 76, 90, 117, 123, 124
- Assessment upon application 133
- Average tax rate 19

B

- Basic income 8, 12
- Bicycles 49, 80, 91
- Bonuses 53, 58, 132, 136, 165, 166
- Building work 74
- Burden, extraordinary 9, 11, 12, 19, 100, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 116, 120, 122, 123, 124, 145, 148, 150, 155
- Burial 47
- Business trip 8, 48, 50, 51, 93, 94, 97, 99, 130

C

- Capital assets 11, 13, 29, 104, 151
- Care, domestic 106
- Centre of activity 50, 51, 94, 95

Child allowance 11, 22, 24, 63, 114, 115, 125, 126, 148
Childcare benefits 11, 18, 29, 114
Child deduction 23, 27, 32, 67, 101, 102, 110, 114
Children, disabled 109, 110, 123, 124, 125
Christmas allowance 53, 54
Church tax payments 65, 66, 67, 76, 120, 145
Circle of persons, extended 67
Collective agreement 50, 51, 55, 56, 58
Commuters' euro 17, 26, 39, 43, 44, 45, 95
Company car 16
Company housing 17
Company pension fund 14, 38, 55, 56, 57
Company pensions 14
Complaint 159, 168
Computer 18, 44, 80, 81, 82, 83, 89, 90
Continued insurance, voluntary 65, 67, 68, 70
Contract for work and labour 15
Contributions to pension funds 47, 53, 65, 68, 71, 167
Costs of childcare 108, 109
Costs of cures 106, 117
Costs of diets 105
Cross-border employee 10, 131, 132, 137, 141, 151

D

Damage due to disasters 108
Deferred tax payment 160, 169
Dependants 102
Depreciation for wear 81, 82, 89, 90, 92
Development aid activity 29, 104
Diet 122, 123, 125
Disability 104, 105, 106, 107, 116, 117, 118, 120, 122, 123, 124, 125
Disability aids 123

Disability passport 40, 116
Disclosure pursuant to § 109a of the Austrian Income Tax Act 156
Donations 66, 67, 77, 78, 145
Double-taxation agreement 9, 10, 29, 34, 132, 133, 134, 135, 136, 137, 138

E

Employee discounts 48
Employee tax assessment, electronic 146
Employee tax assessment without application 144
Employers' contributions to pension funds 53
Employer-organised transportation 45, 46
Endowment insurance 47, 70
Expenses, tax-reducing 19
Extended maternity leave 40

F

Family allowance 18, 23, 28, 29, 32, 33, 34, 47, 102, 109, 110, 114, 123, 125, 126
Family Bonus Plus 22, 24, 38, 115, 126
Family domicile 48, 51, 90
Family income 33, 34
FinanzOnline 144, 146, 147, 158
Foreign employment 29, 104
Funeral costs 107, 108
Further training 83, 84, 85, 86, 88

G

Garage space 17

H

Health insurance 47, 65, 70, 101

Health and accident insurance scheme 104
Holiday pay 53, 54
Households, two 80, 90, 91
Housing creation/renovation 65, 67, 68, 72

I

Incentive travel 17
Income 11
Income, foreign 8, 9, 131, 132, 133, 135, 136
Income from agriculture and forestry 11, 12
Income from capital assets 11, 13, 104, 151
Income from employment 10, 11, 13, 14, 15, 130, 131, 137, 138, 140, 148, 151
Income from rentals and leasing 11, 13
Income from self-employment 11, 12, 15
Income from trade or business 11, 12
Income limit 29, 30
Income, other 11, 13, 18, 88, 150
Income-related expenses 19, 25, 30, 45, 52, 65, 78, 79, 80, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 101, 130, 132, 134, 144, 145, 150, 155, 156, 168
Income-related expenses, lump sum 98
Income tax 10
Income Tax Act 11
Income tax return 10, 150, 151, 158
Insurance premiums 65, 68, 70, 71
Internet 80, 92

J

Job ticket 46
Journeys abroad 52, 95
Journeys home 80, 90, 91

K

Kindergartens 46, 111, 112

L

Language courses 80, 96

Life insurance 47, 70, 71

Loan financing 76

Loans by the employer 17

Lump sum for commuters 17, 25, 26, 29, 34, 38, 39, 40, 41, 42, 43, 44, 45,
46, 50, 79, 95, 150, 151

Lump sum for income-related expenses 30, 79, 99

Lump sum for overnight stays 96

Lump sum for special expenses 68, 69, 76

M

Maintenance and improvement measures 75

Maintenance payments 29, 102

Mandatory tax assessment 132, 133, 144, 150, 152

Marginal tax rate 24, 25, 54, 69, 79, 102, 109

Maternity allowance 18, 29, 104

Medical expenses 101, 103, 120

Mileage allowance 48, 49, 91, 92, 93, 95, 99

Mobile phone 80, 97, 146, 147

Motorcycle 49

Motor vehicle 16, 17, 40, 80, 81, 92, 93, 95, 118, 122, 125

Multiplechild bonus 23, 33, 34

N

Negative tax 34

Night overtime 59

Night work 29, 59

Nursing care allowance 11, 18, 107, 110, 111, 117, 122, 123, 124, 125, 165
Nursing care insurance 65, 70, 165

O

Official certification 127
One-sixth of the year 54, 60
Overtime 29, 59
Owner-occupied condominium 74
Owner-occupied house 72, 73, 74, 82

P

Part-time employees 39
Passenger car 49
Pay for dirty work 29, 58
Pay for hardship at work 58
Pay for hazards at work 58
Payment in instalments 160, 169
Payments, tax-exempt 18, 46
Pay slip 38, 39, 99, 144, 145, 146, 153
Pensioner deduction 12, 23, 25, 26, 27, 34
Pensioner deduction, increased 23, 25, 26, 151, 152
Pensioners 10, 13, 25, 118, 127
Pension funds 14, 47, 53, 65, 68, 71, 154, 165, 166, 167
Pension insurance 65, 70, 165, 166, 167
Pensions 9, 13, 14, 15, 18, 27, 53, 134, 135, 141, 151, 153, 154, 166
Pension schemes, premium-aided 166
Pension settlements 29, 58
Per-diem allowances 48, 49, 50, 51, 52, 87, 95
Poverty relief assistance 19, 29, 104
Progression proviso 18, 134, 135, 136, 140, 141
Provident pension 71, 72, 166

Provident schemes 47, 166, 167

R

Real-estate sale 104

Recalculation 43, 60, 150

Remuneration in kind 16, 17, 18, 45

Remunerations, miscellaneous 10, 53, 54, 55, 57, 58, 60

Residence 8, 9, 10, 17, 38, 50, 73, 90, 132, 133, 135, 137, 138

Retirement or nursing home 106

Retirement pays 9

Retirement provisions, premium-aided 164

Re-training 80, 83, 84, 85, 86, 87, 88

Risk money 80, 92

S

Salary advances 17

Savings in household expenses 106, 107

Schools, vocational 84, 87, 109

Seasonal workers 10

Self-employed persons 10, 12

Service voucher 14

Severance payment 29, 30, 53, 55, 56, 57

Sickness benefits 14, 131, 152

Single earners 24, 68, 117

Single-earner tax credit 9, 23, 24, 27, 28, 34, 38, 68, 100, 120, 122

Single-earner tax credit/single-parent tax credit 9, 24, 27, 28, 31, 34,
100, 150, 151, 152

Single parent 24, 68, 108

Single-parent tax credit 9, 23, 28, 100, 126

Social security contributions 29, 30, 34, 38, 55, 57, 78, 101

Social security refund 34, 150

Social security system 14, 18, 70
Special expenses 8, 11, 12, 19, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76,
77, 78, 101, 107, 120, 144, 145, 148, 150, 155, 167, 168
Special-expenses basket 68, 69, 76, 120
Specialised literature 80, 87, 91
Staff shares 47
Studies 85, 86, 109, 113
Study trips 80, 96
Subsequent acquisition of insurance periods 65, 67, 68, 70
Subsequent claim for tax payment 15
Subsequent taxation 27, 31, 71, 74, 148, 165
Subsistence level 8, 12, 104, 120, 122
Supplements 58, 59
Support money deduction 9, 23, 24, 31, 32, 47, 67, 100, 102, 110, 126, 148

T

Taxable 8, 11, 14, 16, 17, 18, 19, 23, 25, 27, 29, 33, 34, 45, 46, 50, 58, 71, 97,
109, 114, 116, 130, 131, 134, 135, 137, 167
Tax allowance 11, 12, 38, 45, 47, 48, 59, 60, 105, 109, 110, 118, 122, 123, 124,
125, 127, 130, 150, 152, 155, 156, 158
Tax allowance upon tax assessment 130
Tax assessment base 8, 11, 17, 38, 60, 109
Tax consultancy costs 66
Tax credit 76, 150, 166
Tax deduction 130, 132
Tax deductions 9, 10, 12, 23, 25
Tax-exempt threshold 8
Tax liability 8, 9, 10, 12, 28, 53, 132, 138, 148, 156
Tax liability, limited 8, 9, 10, 132, 133, 137, 138, 156
Tax office decision on tax allowances 38, 150, 152, 155
Tax refund 34, 144

Tax scale 8, 23, 54, 57, 58, 59
Telephone 80, 97
Teleworker 82, 97
Therapeutic treatment 104, 106, 117, 122, 124, 125
Tools and equipment 80, 81
Trade union membership fees 92
Training 83, 84, 85, 86, 87, 88, 113, 114
Training costs 83, 84, 87, 88
Training, away from home 102, 108
Training measures 83, 87, 88
Transportation deduction 12, 23, 25, 26, 27, 34, 39, 50, 95
Transportation deduction, increased 23, 26, 151, 152
Travel costs 39, 48, 49, 80, 87, 91, 92, 94, 95, 96, 97, 103, 106
Travel expense reimbursements 94, 95, 99
Trips in Austria 52, 95
Trip, job-related 91, 94, 95, 96
Types of income 11, 19, 29

U

Unemployment benefits 19, 29, 85, 104, 131

V

Victim passes 127

W

Wage tax 8, 10, 11, 14, 23, 38, 43, 44, 48, 53, 54, 60, 79, 89, 92, 131, 132,
133, 137, 150, 151, 152, 154, 155

Work clothes 80, 81

Work room 80, 82, 83

Works council contribution 80, 89

First-Hand Information

The following opening hours apply to the Austrian tax offices:

	Vienna, Graz, Linz, Salzburg, Innsbruck and Klagenfurt	all other locations
Monday	07:30 – 15:30 o'clock*	07:30 – 12:00 o'clock
Tuesday	07:30 – 15:30 o'clock*	07:30 – 12:00 o'clock
Wednesday	07:30 – 12:00 o'clock	07:30 – 12:00 o'clock
Thursday	07:30 – 17:00 o'clock*	07:30 – 15:30 o'clock*
Friday	07:30 – 12:00 o'clock	07:30 – 12:00 o'clock

* In the summer months of **July and August**, nationwide all tax offices are open **from Monday to Friday, 07:30 to 12:00 o'clock**.

Telephone Information Service

The telephone information service for private persons has been consolidated for all tax offices throughout Austria at the following telephone number: **+43 (0)50 233 233**. The tax offices are open for telephone calls **07:30 to 15:30 o'clock from Monday to Thursday and 07:30 to 12:00 o'clock on Fridays**. Use our telephone service! Thus, you will get all the information that applies to your particular case, and save yourself the way to the tax office.

The **Citizen Service of the Ministry of Finance** is also available to answer your questions from **Monday to Friday between 08:00 and 16:00 on +43 (0)50 233 765**.

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With the electronic service FinanzOnline, the tax office meets the citizens. Official business can now be done by mouse-click from any Internet access around the clock. For more information: www.finanzonline.at

Here you will find your competent tax office

Tax Office	Street	City
Amstetten Melk Scheibbs	Erlaufpromenade 10	A-3270 Scheibbs
Amstetten Melk Scheibbs	Graben 7	A-3300 Amstetten
Amstetten Melk Scheibbs	Abt-Karl-Straße 25	A-3390 Melk
Baden Mödling	Dipl.-Ing.-Wilhelm-Haßlinger-Straße 3	A-2340 Mödling
Baden Mödling	Josefsplatz 13	A-2500 Baden
Braunau Ried Schärding	Gerichtsplatz 2	A-4780 Schärding
Braunau Ried Schärding	Friedrich-Thurner-Straße 7	A-4910 Ried im Innkreis
Braunau Ried Schärding	Stadtplatz 60	A-5280 Braunau am Inn
Bregenz	Brielgasse 19	A-6900 Bregenz
Bruck Eisenstadt Oberwart	Stefaniegasse 2	A-2460 Bruck an der Leitha
Bruck Eisenstadt Oberwart	Neusiedlerstraße 46	A-7001 Eisenstadt
Bruck Eisenstadt Oberwart	Prinz-Eugen-Straße 3	A-7400 Oberwart
Bruck Leoben Mürzzuschlag	An der Postwiese 8	A-8600 Bruck an der Mur
Bruck Leoben Mürzzuschlag	Bleckmanngasse 10	A-8680 Mürzzuschlag
Bruck Leoben Mürzzuschlag	Erzherzog-Johann-Str. 5	A-8700 Leoben
Deutschlandsberg Leibnitz Voitsberg	Lastenstraße 10	A-8430 Leibnitz
Deutschlandsberg Leibnitz Voitsberg	Bahnhofstraße 6	A-8530 Deutschlandsberg
Deutschlandsberg Leibnitz Voitsberg	Dr.-Christian-Niederdorfer-Straße 1	A-8570 Voitsberg
Feldkirch	Reichsstraße 154	A-6800 Feldkirch

Tax Office	Street	City
Freistadt Rohrbach Urfahr	Bahnhofplatz 7	A-4020 Linz
Freistadt Rohrbach Urfahr	Linzerstraße 15	A-4150 Rohrbach
Freistadt Rohrbach Urfahr	Schloßhof 2	A-4240 Freistadt
Gänserndorf Mistelbach	Mitschastraße 5	A-2130 Mistelbach
Gänserndorf Mistelbach	Rathausplatz 9	A-2230 Gänserndorf
Gmunden Vöcklabruck	Johann-Tagwerker-Straße 2	A-4810 Gmunden
Gmunden Vöcklabruck	Franz-Schubert-Straße 37	A-4840 Vöcklabruck
Graz-Stadt	Conrad-v.-Hötzendorf-Straße 14–18	A-8010 Graz
Environs of Graz	Adolf-Kolping-Gasse 7	A-8010 Graz
Grieskirchen Wels	Dragonerstraße 31	A-4601 Wels
Grieskirchen Wels	Manglbürg 17	A-4710 Grieskirchen
Hollabrunn Korneuburg Tulln	Babogasse 9	A-2020 Hollabrunn
Hollabrunn Korneuburg Tulln	Laaerstraße 13-15	A-2100 Korneuburg
Hollabrunn Korneuburg Tulln	Albrechtsgasse 26–30	A-3430 Tulln an der Donau
Innsbruck	Innrain 32	A-6020 Innsbruck
Judenburg Liezen	Herrengasse 30	A-8750 Judenburg
Judenburg Liezen	Hauptstraße 36	A-8940 Liezen
Kirchdorf Perg Steyr	Herrenstraße 20	A-4320 Perg
Kirchdorf Perg Steyr	Handel-Mazzetti-Promenade 14	A-4400 Steyr
Kirchdorf Perg Steyr	Pernsteinerstraße 23–25	A-4560 Kirchdorf an der Krems
Kitzbüchel Lienz	Im Gries 9	A-6370 Kitzbüchel
Kitzbüchel Lienz	Dolomitenstraße 1	A-9900 Lienz

Tax Office	Street	City
Klagenfurt	Siriusstraße 11	A-9020 Klagenfurt
Kufstein Schwaz	Brandlstraße 19/1	A-6130 Schwaz
Kufstein Schwaz	Oskar-Pirlo-Straße 15	A-6330 Kufstein
Landeck Reutte	Innstraße 11	A-6500 Landeck
Landeck Reutte	Claudiastraße 7	A-6600 Reutte
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Lilienfeld St. Pölten	Liese-Prokop-Straße 14	A-3180 Lilienfeld
Linz	Bahnhofplatz 7	A-4020 Linz
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Eastern Styria	Rot-Kreuz-Platz 2	A-8230 Hartberg
Eastern Styria	Gnaser Straße 3	A-8330 Feldbach
Eastern Styria	Grazertorplatz 15	A-8490 Bad Radkersburg
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Spittal Villach	Meister-Friedrich-Straße 2	A-9500 Villach
Spittal Villach	Dr.-Arthur-Lemisch-Platz 2	A-9800 Spittal an der Drau
St.-Johann-Tamsweg Zell am See	Gartengasse 3	A-5580 Tamsweg
St.-Johann-Tamsweg Zell am See	Hans-Kappacher-Straße 14	A-5600 St. Johann im Pongau
St.-Johann-Tamsweg Zell am See	Brucker Bundesstraße 13	A-5700 Zell am See
St. Veit Wolfsberg	Sponheimer Straße 1	A-9300 St. Veit an der Glan
St. Veit Wolfsberg	Lindhofstraße 3	A-9400 Wolfsberg

Tax Office	Street	City
Waldviertel	Rechte Kremszeile 58	A-3500 Krems on the Danube
Waldviertel	Schloßplatz 1	A-3580 Horn
Waldviertel	Hauptplatz 23–26	A-3830 Waidhofen/ Thaya
Waldviertel	Hamerlingstraße 2a	A-3910 Zwettl
Waldviertel	Albrechtser Straße 4	A-3950 Gmünd
Finanzzentrum Wien Mitte	Marxergasse 4	A-1030 Vienna
Vienna 2/20/21/22	Dr.-Adolf-Schärf-Platz 2	A-1220 Vienna

