



BMF

FEDERAL MINISTRY
OF FINANCE

The Tax Book

2018

Tips for employee tax assessment 2017



The Tax Book 2018

Tips for employee tax assessment 2017

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 also be found at www.bmf.gv.at in section “Findok”.

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	10
D. Earnings from employment	12
E. Remunerations in kind ^{Rz138-222d}	13
F. Non-taxable payments	15
G. Tax-reducing expenses	16
II. Tax rates and tax deductions	19
A. Tax rate ^{Rz767ff}	20
B. Tax deductions ^{Rz768}	22
C. Deductions in the case of low earnings (refunds of deductions and social security refund) ^{Rz811f}	28
III. Wage tax calculation by your employer	31
A. General information	32
B. Travelling between one's home and place of work ^{Rz249ff}	33
C. Non-taxable payments by the employer ^{Rz45ff}	38
D. Business trips ^{Rz699-741}	40
E. Employers' contributions to pension funds ^{Rz756-766g}	43
F. Miscellaneous remunerations ^{Rz1050ff}	44
G. Bonuses and supplements ^{Rz1126ff}	47
H. Overtime work ^{Rz1145ff}	48
I. Supplements for night work and night overtime work ^{Rz1142ff}	48
J. Recalculation by the employer ^{Rz1189ff}	48
IV. What claims may be entered at the tax office?	51
A. Special expenses ^{Rz429}	52
B. Types of special expenses	55
C. Income-related expenses ^{Rz223ff}	62
D. Typology of income-related expenses ^{Rz322ff}	63
E. Lump sums for income-related expenses ^{Rz396-428}	75
F. Extraordinary burdens ^{Rz814ff}	77
G. Extraordinary burdens due to dependants ^{Rz868ff}	78
H. Extraordinary burdens with deductibles ^{Rz885ff}	79

I. Extraordinary burdens without deductibles ^{Rz839ff}	83
J. Extraordinary burdens incurred by handicaps ^{Rz839ff}	88
K. Extraordinary burdens for handicapped children ^{Rz852ff}	94
L. Tax exclusion for children	96
M. Official certifications and victim passes ^{Rz1244f}	97
V. When must Form L 1i be completed?	99
A. Earnings from employment without wage tax deduction	100
B. Earnings from employment obtained from abroad	100
VI. The procedure at the tax office	111
A. Employee tax assessment (annual tax declaration) ^{Rz909ff}	112
B. Electronic employee tax assessment	113
C. Employee tax assessment in paper form	114
D. Tax credits, additional tax payments, and tax prepayments	116
E. Taxes due on several pensions ^{Rz1020ff}	119
F. Tax office decision on tax exclusions ^{Rz1039ff}	120
G. Disclosure according to § 109a of the Austrian Income Tax Act (Einkommensteuergesetz)	121
H. Objection against a tax office decision	122
I. Payment in instalments and deferred tax payment	123
VII. Other tax benefits	127
A. Premium-aided retirement provision ^{Rz1365ff}	128
B. Premium-aided pension scheme ^{Rz1321ff}	129
Sample letter Objection	132
Sample letter for payment in instalments and deferred tax payment	133
Form L 1	134
Form L 1k	138
Form L 1i	140
Form L 1ab	142
Form L 1d	144
Index	146
Overview: Locations of tax offices	154



I. General information

on wage tax and income tax

This introductory chapter provides you with important basic information about our tax system and explanations of various terms, to make relationships easier to understand. On the next pages you will find details on the following topics:

- Who is taxable in Austria, and what level of income triggers an obligation to pay taxes
- Difference between wage tax and income tax
- Overview of the seven types of taxable earnings
- Information on taxable (e.g. company cars, company housing) and tax-free benefits in kind that may be provided by the employer

A. Personal liability to pay tax

Who is liable to pay tax in Austria?

Persons with unlimited liability to pay tax are those whose place of residence or regular domicile is in Austria. Persons have a place of residence in Austria if a lodging on Austrian Federal territory is at their disposal that they (will) obviously use on a longer-term basis. The lodging need not be the principal place of residence, but must be suited for living, in line with one's personal circumstances. The lodging 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 liability to pay taxes after they have stayed in Austria for six months. Nationality is irrelevant in this context.

Unlimited liability to pay tax means that as a matter of principle all domestic and foreign earnings in Austria are taxable.

Limited liability to pay taxes is incumbent on persons who obtain earnings in Austria (e.g. as employees) or from Austria (e.g. in the form of social security pensions), but have neither

their place of residence nor their regular domicile in Austria.

Employees with limited liability to pay tax can also apply for a tax assessment for the wage tax due on their earnings, 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, which is not taken into account in standard payroll accounting.

The reason for the above is that – as a matter of principle – the non-taxable minimum income (subsistence level) of the country of residence must be taken into account. On the basis of a non-taxable income of € 11,000 (see page 20) pursuant to the tax scale, persons with limited liability to pay tax thus have a non-taxable basic income of € 2,000.

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 earnings mainly in this country (90% of the earnings are realised in Austria, or the total amount of earnings realised abroad is less than € 11,000) can opt for an unlimited liability to pay tax when filing their return for tax assessment. In this context, only the earnings in Austria are taxed, in spite of the unlimited lia-

➔ *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 taxable population properly. The pivotal legislation in this field is Directive 2011/16/EU of the Council on administrative cooperation in the field of taxation. With effect from 1st January 2015, this Directive provides for the automatic exchange of information on the following categories of earnings and capital:

- *Earnings 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 earnings from the same*

Accordingly, the Austrian tax authorities are aware of these foreign earnings. Please use the tax return forms L1i or E1, respectively, for exact disclosure of the earnings and any income-related expenses related thereto.

bility to pay tax. However, the amount of € 9,000 need not be added for the tax assessment. Moreover, individual tax deductions (single-earner deduction, single-parent deduction, support money deduction) and extraordinary burdens may be claimed.

Double taxation agreements prevent that taxes must be paid more than once on a single income, if an individual has places of residence or receives earnings in more than one country (see page 103).

Special provisions apply to cross-border workers, i.e. persons residing in Austria but working in Ger-

many, Italy or Liechtenstein and commuting every day. As a matter of principle, their earnings are taxed in Austria. Please see page 101 for more information concerning employees with earnings from which no wage tax has previously been deducted, or persons receiving earnings abroad.

Guest workers^{Rz4} are treated as employees with unlimited liability to pay tax from their very first day in Austria. A prerequisite is a work permit for at least six months or an employment contract for a minimum period of six months.

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

B. Wage tax or income tax

What is the difference between wage tax and income tax?

Basically, the following applies: Employees and retirees/pensioners pay wage tax, self-employed persons pay income tax. Wage tax differs from income tax solely in the method of levying. The tax rate is basically the same. For employees there are, however, additional deductions, special tax exclusions and special stipulations regarding the taxation of certain “miscellaneous remunerations”.

All employers must deduct the wage tax and transfer 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 takes account of any earnings from employment. Wage tax already

withheld by an employer is then credited to the income tax.

Even if only earnings from employment are realised, there is generally an income tax assessment. Please refer to the chapter on “Employee tax assessment”, page 112.

C. Earnings, income

Which earnings necessitate payment of wage tax or income tax?

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

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

1. Earnings from agriculture and silviculture
2. Earnings from self-employment
3. Earnings from trade or business
4. Earnings from employment
5. Earnings from capital investments
6. Earnings from rentals and leasing

7. Other earnings
 = total earnings
 – Special expenses
 – Extraordinary burdens
 – Tax exclusions (e.g. tax exclusion for children)
 = Income
 (= Tax assessment base)

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

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

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

The different levels of non-taxable basic income are due to additional amounts that wage tax payers may deduct from their tax (employee deduction, transportation deduction or pensioner deduction).

The tax-free basic income is to be distinguished from the marginal earnings threshold of the social security insurance. In 2017, this is € 425.70 per month (corresponding to an annual amount of € 5,108.64). As per 1st January 2017, the daily marginal earnings threshold was abolished. For assessing whether there is a marginal employment or not, now only the monthly marginal earnings threshold is decisive.

The declaration in detail:

1. Earnings from agriculture and forestry are obtained e.g. by farmers or gardeners.
2. Earnings from self-employment are realised, for example, by doctors, lawyers, tax advisers, architects or journalists and by shareholders/managing directors with an interest of 25% or higher in joint-stock companies (e.g. limited-liability companies – GmbH).^{Rz670}
3. Earnings from trade or business are profit generated by business enterprises (e.g. commercial enterprises, cabinet-making, hair-dressing) and industrial enterprises. Legal entities (e.g. limited-liability companies – GmbH) do not pay income tax but corporate income tax.
4. Earnings from employment are realised by employees and pensioners.
5. Earnings from capital investments includes private interest earnings 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. These earnings are subject, as domestic earnings, to the capital income tax of 25% or 27.5% and are thereby usually finally taxed, i.e., no further income tax is collected. If such capital gains are obtained from abroad (e.g. interest from foreign savings, dividends or capital gains from stock sales without domestic safekeeping), they are generally also taxed by way of income tax assessment at 25% or 27.5%, respectively.

6. Earnings from rentals and leasing are realised when an apartment or a house is rented out.
7. Other earnings include: Earnings from private sales of land (taxation at a flat rate of 30%, as a matter of principle collected by way of real estate gains tax – Immobilienertragssteuer, ImmoEst), from speculative transactions (sales transactions of other private assets, such as gold and silver, within one year of acquisition), earnings from occasional performances (e.g. unique agency commissions), certain continuously accumulating pensions and functional remunerations (payment for functionaries/officials of public bodies, provided that they are not employees).

D. Earnings from employment

What constitutes earnings from employment?

Earnings from employment comprise the following remunerations:

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

This includes wages and salaries, company pensions and benefits in kind by the employer, but also references from marginal earnings from employment and earnings from a service cheque. This service cheque, available in post offices, at tobacconists' and online at www.dienstleistungsscheck-online.at, can be used to pay for simple household-typical services in private households (e.g. cleaning, childcare, basic household assistance, simple gardening). Earnings from service cheques 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 from compulsory social insurance^{Rz684ff}

This includes, inter alia, pensions from the pension insurance providers of employees, farmers or industry. Augmentations deriving from voluntary additional insurance are taxable only at one quarter of their value.

→ Note

Work under a contract for independent services or a contract for work and labour is generally considered as creating income from business. Therefore, there is no wage tax deduction. These earnings are classified as earnings from self-employment or earnings from trade or business. In many cases, the customer must submit a “disclosure according to § 109a EStG” to the tax office (see page 121).

- Rehabilitation and sickness benefits
Rz671ff
- Payments from pension funds^{Rz680ff}
Remunerations and pension benefits that are attributable to the employer’s 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 129), a premium-aided provident scheme (see page 129) or a company pension fund are non-taxable.
- Remunerations under the Austrian Remunerations Act (Bezügegesetz), as well as emoluments paid to members of a provincial government or diet, to mayors, town councillors or municipal councillors.

When must tax be paid on earnings from employment?

Income tax is always calculated on the basis of the total income within a calendar year.

As a matter of principle, income (wages, salaries and pensions) is attributed to the calendar year in which the employees receive it.

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

If in the calendar year taxable earnings have not been obtained throughout the year or fluctuated, the annual calculation will generally result in a tax credit.

Please refer to the comments in the chapter “The procedure at the tax office” (see page 111) if the result is a subsequent claim for tax payment.

E. Remunerations in kind^{Rz138-222d}

What exactly are remunerations in kind?

Usually, payment of the employees takes place in cash. 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.

Certain benefits in kind, however, are expressly excluded from taxation by the Austrian Income Tax Act (Einkommensteuergesetz) (e.g. Christmas presents and non-cash benefits obtained on the occasion of a service or company anniversary up to € 186, corporate events up to € 365 or meals at the workplace).^{Rz78ff, 93ff}

Examples for taxable remunerations in kind:

- Company car^{Rz168-187}

If an employee uses a company car for private journeys, as a remuneration in kind, then this is entered on a monthly basis at 2% of the initial cost (including value-added tax), 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 benefit 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. Therefore, in 2017, the limit of 127 grams per

kilometre applies. For determining the purchase in kind, the CO₂ emission limit applicable in the calendar year of purchase of the motor vehicle or its initial registration 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 car 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 car owned by the employer is available to an employee for travelling between home and place of work, the employee is entitled neither to a lump sum for commuters nor to a commuters' euro.

- Carport or garage space^{Rz188-203}

If an employer provides an employee with a carport 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 by the employer and salary advances^{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 2017 for the excess amount interest savings of 1% (2018: 0.5%) are to be entered.
- Company housing^{Rz149-162e}
If an employer provides an employee with a lodging, free of charge or at reduced costs, this is also a taxable remuneration in kind. If rapid availability of the employee at the workplace is in the employer's special interest, and the employer provides the employee with a free or discounted accommodation close to the workplace (apartment, flat, room), up to a size of 30 m² no remunerations in kind are to be entered. 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 trip^{Rz220}
For employee motivation constitute a taxable benefit in kind.

Examples for non-taxable remunerations in kind:

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

F. Non-taxable payments

Which remunerations and payments are not subject to taxation?

The following are the most important non-taxable payments:

- Family allowance
- Maternity allowance and similar remunerations under the statutory social security system^{Rz41ff}
- Parental-leave benefits, parental-leave assistance^{Rz45} and childcare benefits
- Accident benefits
- 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 likewise exempt from tax (see page 38).

Which non-taxable payments may have an effect on income tax?

There are certain income substitutes that, in fact, are non-taxable but increase the tax due on the other income in the event of a possible assessment (the so-called special provision concerning progression). 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 during a calendar year, someone receives both said tax-exempt income substitutes as well as other taxable earnings (e.g. salary, pension), these taxable earnings are to be extrapolated for calculation of a full tax progression fictitiously in such a way as if they had been (continuously) received during the receipt of the income substitutes. The fictitious total earnings are then used to determine the mean tax rate, which is applied to determine the tax due on the actually taxable earnings – namely the salary, the pension or the other taxable current earnings.

The tax must, however, not be higher than it would be if the income

and income substitutes taxed were jointly taxed.^{Rz113ff}

G. Tax-reducing expenses

Which expenses reduce taxable income?

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

Other expenses that reduce taxable income but are not linked to the realisation of earnings are special expenses (see page 52) and extraordinary burdens (see page 77).



II. Tax rates and tax deductions

Different tax rates are applied in Austria, which depend on the level of income. In addition, certain amounts may be deducted for specific purposes; these reduce the amount of tax due. This chapter therefore informs you about

- the various types of tax deductions (e.g. transportation deduction or pensioner deduction), who is entitled to them, how and whether they can be claimed, 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.

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 on annual incomes up to € 11,000. There are six tax brackets for higher incomes, to which one simple computation formula each 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
Additional child supplement	€ 20/month from the 3 rd child

*Child deduction is paid out together with the family allowance. Single earners with children and single parents are entitled to the following annual deductions:

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

How do you calculate your tax for 2017?

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

From 2016 on, the following tariff applies:

Income in €	Income tax in € (before deductions)	Marginal tax rate
Up to € 11,000	0	0%
More than € 11,000 to € 18,000	$\frac{(\text{income} - 11,000) \times 1,750}{7,000}$	25%
More than € 18,000 to € 31,000	$\frac{(\text{income} - 18,000) \times 4,550}{13,000} + 1,750$	35%
More than € 31,000 to € 60,000	$\frac{(\text{income} - 31,000) \times 12,180}{29,000} + 6,300$	42%
More than € 60,000 to € 90,000	$\frac{(\text{income} - 60,000) \times 14,400}{30,000} + 18,480$	48%
More than € 90,000 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 the taxation that you have to expect when receiving additional earnings at the respective tariff level.

You need only subtract the tax deductions applicable to you (transportation deduction or pensioner deduction). Pensioners with taxable pension earnings 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 place of 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, claim an additional lump sum for commuters under income-related expenses (see page 34).

In case of entitlement to a lump sum for commuters, the transportation deduction increases to € 690 if the income does not exceed € 12,200 per calendar year. The increased transportation deduction decreases between an income of € 12,200 and € 13,000 evenly phasing out to € 400.

Commuters' euro^{Rz808a}

In case of entitlement to a lump sum for commuters (see page 33), 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.

The deduction amounts to € 400 for pension benefits up to € 17,000 per year. 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 Austrian 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 earnings do 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 spouse or registered partner does not live separated on a permanent basis,

- the spouse or the registered partner has realised maximum earnings of € 2,200 per year and
- is not entitled to the single-earner deduction.

This deduction is reduced, phasing-in uniformly, to zero between taxable current pension earnings of € 19,930 and € 25,000. Even if the benefits have already been taken into account 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 this also in the employee tax assessment (Form L 1). Otherwise, there will be an unintentional subsequent taxation.

→ Note

Simultaneous consideration of pensioner deduction and transportation deduction is not possible. If within any one year there are earnings from both active employment and from pensions, the transportation deduction is applicable.

Single-earner and single-parent deduction^{Rz771ff}

Amount: € 494 per year. If family allowance is received for one child or several children during a minimum period of seven months, a scaled child supplement is applied:

Single earner/Single parent/Single parent with	Child supplement per child	Deduction incl. child supplement
1 child	€ 130 (1 st child)	€ 494
2 children	€ 130 (1 st child) + € 175 (2 nd child)	€ 669
3 children	€ 130 (1 st child) + € 175 (2 nd child) + € 220 (3 rd child*)	€ 889

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

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

Entitlement: Single earners and single parents.

Information: A single earner is

- who is, or whose spouse is, entitled to family allowance for one child or several children for at least seven months and
- a person who is married for more than six months during the calendar year or lives in a registered partnership or live-in relationship. As a matter of principle, the spouse must be subject to unlimited liability to pay tax, and the spouses must not live separated on a permanent basis, and
- has a spouse, registered partner or cohabitee whose earnings do not exceed € 6,000.

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

A single parent is

- a person who for more than six months during a calendar year does not live in a marriage or marriage-like partnership and
- is entitled to family allowance for at least one child for at least seven months.

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

The taxable earnings including other remunerations such as the 13th/14th monthly salary insofar as these exceed the non-taxable limit 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 Congress)
- Lump sum for commuters
- Other income-related expenses (for employees the lump sum of € 132 per year as a minimum)
- Non-taxable supplements for overtime, Sunday or holiday work, as well as supplements for nighttime work, and non-taxable pay for dirty work, hardship or hazards at work.

In the event of several types of earnings, the total amount of all earnings is decisive.

The following applies to family allowance, parental-leave pay, child-care allowance, unemployment benefits and poverty relief assistance, as well as to maintenance payments:

As most of the other non-taxable earnings, they are not taken into account when calculating the limits on earnings.

By contrast, the earnings of the spouse from private sales of land – unless exempted from taxation in accordance with § 30 II of the Austrian income tax Act 1988 (EStG, Einkommensteuergesetz) – and from capital investments (e.g. interest, stock dividends) is to be considered even if finally taxed. Moreover, the non-taxable maternity allowance must be included into the limit on earnings, as well as all non-taxable earnings as a temporary employee, non-taxable remunerations from beneficiary foreign employment, development-aid activities and other non-taxable earnings abroad based on bilateral (double-taxation agreements) or international-law agreements (e.g. UNIDO, IAEO).

Example:

Determination of the income limit (taxpayer with 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) within the non-taxable limit	€ 1,200.00
<hr/>	
earnings from employment	€ 5,982.96

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

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

The earnings of the whole year are 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 earnings of the spouse or of the registered partner, both for the period before and after the marriage, must be included in the calculation of the limiting amount. Similarly, the earnings of the previous spouse 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 or registered partner.

How to claim the single-earner or single-parent deduction?

Over the course of the calendar year, the employer or the agency paying out the pension can consider the single-earner or single-parent deduction if you provide the employer with the relevant declaration (Form E 30). Do not forget to indicate the number of your children, so that the corresponding child supplement may be taken into account.

If you have several parallel employment contracts, you may submit this declaration only to one employer. If the pre-conditions for your claim cease to apply over the course of the year (e.g. because your spouse's or registered partner's earnings exceed 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 30). In addition, you must file a declaration 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 deduction from the tax office by way of an employee tax assessment.

Note

Even if your employer has already settled the single-earner or single-parent deduction in the course of the year, you should not forget to fill in the data regarding the single-earner or single-parent deduction 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 deduction.

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 child 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 to the support money payer nor the spouse of the same living in the same household receives a family allowance, – the statutory child support (alimony). Unlike the child deduction, the support money deduction becomes effective only later in the course of the employee tax assessment.

For children living outside the EU/EEA area plus Switzerland, the support money payer may assert his/her child support payments as exceptional burdens (see page 78)

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 should you remember in case of a 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/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 computation. No child deduction may be claimed for children who permanently live abroad (not only on a temporary basis such as for study 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.

Additional child supplement^{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 may not exceed € 55,000. The spouse of the person receiving the family allowance can apply for the additional child supplement when the person receiving the family allowance disclaims it.

Information: The additional child supplement is paid out by the tax office upon application.

What may be the family income when claiming an additional child supplement?

If the family income did not exceed the amount of € 55,000 in 2017, you are entitled to the additional child supplement for 2018. The family income is the sum total of the taxable income of the person filing the claim plus the taxable income of the spouse. However, the incomes are added up only if both spouses live in the same household for more than six months during the calendar year in question. If either spouse has a negative income, this does not reduce the family income (no compensation for losses).

How to apply for the additional child supplement?

As a matter of principle, the additional child supplement has to be applied for 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 of the person receiving the family allowance can likewise apply for the additional child supplement 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 additional child supplement for 2018 in his employee tax assessment for 2017. In 2017, that taxpayer had an income of € 25,000; his spouse had an income of € 28,000. This adds up to a family income of € 53,000. As a result, the requirements are met, and the taxpayer or his (marriage) partner may apply for the additional child supplement.

C. Deductions in case of low earnings (refunds of the single-earner or single-parent tax credit and social security refund)^{Rz811f}

If you have no or only a low income, you may receive a tax credit 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 or single-parent tax credit will be refunded. Earnings that are non-taxable on the basis of inter-state (double-taxation agreements) or international agreements (e.g. UNIDO, IAEA) are treated as taxable for the purpose of calculating the refund.

If entitlement to the transportation deduction exists and there is an income tax below zero, 50% of the social security contributions but not

more than € 400 annually will be refunded (social security refund), with 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 non-taxable compensatory allowance.

The reimbursement will be made in the course of the assessment and is limited to the income tax below zero.



III. Wage-tax calculation by your employer

The employer may consider certain tax exclusions or tax breaks already in the calculation of the wage tax. An overview of those tax breaks or exclusions is provided in the subsequent chapter with the following contents:

- Travelling between one's home and place of work – lump sum for commuters and employer-organised transportation
- Non-taxable payments of the employer (e.g. childcare facilities, health insurance or provident schemes)
- Business trips (information on the mileage allowance, as well as on per-diem allowances during business trips)
- Miscellaneous remunerations in the form of holiday pay, Christmas allowance and severance payments
- Miscellaneous bonuses, supplements, overtime work compensation

A. General information

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

When calculating your wage tax, your employer already takes account of various tax exclusions and tax benefits. You should therefore inform your employer of all circumstances and changes that may have an impact on your tax computation (e.g. marital status, place of residence, child(ren), being a single earner, being a single parent, lump sum for commuters, tax office decisions on tax exclusions). If you fulfil your reporting obligations (e.g. that the single earner deduction no longer applies), your employer is responsible for correctly computing your wage tax.

^{Rz1208} Your employer must also hand you 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 remunerations
- Basis for mandatory contributions (social security contributions)
- Compulsory contributions
- Assessment base for your contribution to a company pension fund and the actually paid amount
- Basis for assessing wage tax
- Withheld wage tax.

As a matter of principle, after the end of a calendar year an employer must submit the payslips^{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 payslips must correspond to the official form (L 16).

Even if payroll accounting is done "by hand", as a matter of principle, the payslip must be transmitted in electronic form. In this case, ELDA, 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.

If an employment relationship is terminated in the course of a calendar year, the employer must also forward a payslip to the tax office at the company's place of business or to the health-insurance agency by the end of the month following termination.

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

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/pendler-rechner 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, for wage payment periods since 1st January 2014, the amount of a possible 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 one day 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 a maternity leave. In determining the distance, the decisive question is 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 passport in accordance with § 29b Road Traffic Regulations (Straßenverkehrsordnung) 1960 is on hand (or the person is exempt from vehicle tax due to handicap).

- 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

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 48).

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 an assessment. If this was not the case, you may also claim it 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 the actual situation, you will be obliged to correct the lump sum for commuters and the commuters’ euro in an assessment, and to pay any outstanding wage tax.^{Rz274}

If the lump sum for commuters and the commuters’ euro have already been taken into account by the employer during the year, as a matter of principle 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 place of 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 than determined by the commuter computer is used, 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 place of 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) commuter tax, 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 deduction. This deduction amounts to two euros 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 large lump sum for commuters (two-thirds of the allowance) is applicable for a distance of 20–40 km. Furthermore, a pro-rata commuters' euro is applicable (two-thirds in the deduction).

*Lump sum for commuters (monthly allowance): $€ 1,476/12 * 2/3 = € 82$ commuters' euro (monthly deduction): $(30 \times € 2)/12 * 2/3 = € 3.33$*

Employer-organised transportation^{Rz271}

Employer-organised transportation is defined as the transportation that an employer organises to transport his/her employees from their respective homes to their workplaces and back in vehicles as 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 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 ex-

pense can be deducted as income-related costs 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 transported exclusively on the route between home and place of work or back, respectively, by public transport. Employer-organised transportation is to be assumed only if the employee is provided for the journey be-

tween home and place of work with a zone ticket or a railway pass

(if the public transport provider issues no zone ticket or the cost is not higher than the cost 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 will be granted for months for which the employer gives his/her employees a ticket that can be used for public transport (job ticket).

C. Non-taxable payments by the employer^{Rz45ff}

Which payments by the employer are not taxable 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 sanatoriums, 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 supplements 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 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 outings, 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 into 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 employees (e.g. all workers or all salaried employees) or to the works-council fund, up to € 300 per year and employee.^{Rz81ff} This may also be in the form of converting remunerations into such retirement-plan contributions.^{Rz81e} This tax exclusion may be claimed for every employer; it may thus also be claimed twice or several times per year.
- Voluntary social contributions of the employer to the works council fund and voluntary contributions to repair of damage after 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 non-taxable.^{Rz85ff}
- Free or reduced-price meals and beverages at the workplace or outside the business.^{Rz93ff} There are restrictions if meal tickets are given instead (meal vouchers will be tax free up to € 4.40 per working day, food vouchers to the amount of € 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 non-taxable up to the following amounts:

- Employee discounts up to 20% are non-taxable (non-taxable limit) and do not lead to remunerations in kind.
- If the employee discount in the individual case exceeds 20%, overall an

annual tax exclusion 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 non-taxable?

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

- travel costs (e.g. mileage allowance)
- per-diem allowances and
- 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. The distinction, however, is important for the duration of the granting of tax-free per diems (see "per diems", page 40).

Travel costs

Reimbursements of the actual travel costs (e.g. rail, air, taxi) are non-taxable. When using one's private car, receipts of mileage allowance are not taxable.

The mileage allowance amounts to the following sums:

Vehicle	Mileage allowance 2017
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 matter of principle, a vehicle log must be kept if payment of the mileage allowance is to be non-taxable. 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 non-taxable 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.

Non-taxable reimbursements for travel costs are separate from any per-diem entitlement.^{Rz712ff}

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

If trips to one's 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 place of work 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 subject to taxation as of the subsequent month.

Per-diem allowances

When travelling on business in Austria, a maximum per-diem allowance of € 26.40 per day is non-taxable. The business trip must last for more than three hours. After that period, one twelfth of € 26.40 (i.e. € 2.20) may be exempt from wage tax 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 at least with some regularity take you to the same location or several locations (e.g. a building site, a branch office), and if 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-diems are no longer non-taxable once the external posting has become a new centre of your 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, non-taxable per-diem allowances are granted only for the initial phase of 5 or 15 days. If the

per-diem entitlement is part of a collective agreement or a similar regulation on wages, the per-diem allowances continue to be non-taxable, 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 occupations:

- 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), non-taxable per-diems 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 non-taxable reimbursements for the cost of overnight accommodation, incl. breakfast, against receipts for overnight stays in Austria. A lump sum of € 15 per night is non-taxable if no receipts are shown.

However, if no expenses are incurred for the overnight stay (e.g. accommodation is provided), a non-taxable lump sum must not be paid. Additional expenses (e.g. for the breakfast) may be claimed at the tax office as income-related expenses. Without this document, these may be estimated to be recognised at € 4.40 per overnight stay for domestic travel and € 5.85 per overnight stay when travelling abroad.

Travelling abroad

The employer may pay non-taxable per-diems and reimbursements of overnight accommodation costs for trips abroad at the maximum rate applicable to foreign travel assignments of Federal employees. Non-taxable reimbursements for overnight accommodation costs, incl. 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	Overnight 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 2002 Wage-Tax Guidelines at www.bmf.gv.at, in section Findok (Guidelines/Richtlinien, Tax Law Guidelines/Steuerrechtlichlinien, Annex/Anhang).

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

Are contributions to pension funds non-taxable?

The contributions that an employer pays for his/her employees into a pension fund, as defined in the Austrian Pension Fund Act (Pensionskassengesetz), are non-taxable. Contributions to foreign pension funds are non-taxable only in those cases in which they are a statutory requirement, or if they are paid to institutions abroad that comply with the provi-

sions of the Austrian Pension Fund Act (Pensionskassengesetz).

Please remember, however, that the future pensions are fully subject to taxation.^{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 non-taxable altogether (see page 129). 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 an employee receives from his/her employer a 13th and 14th monthly salary, they are non-taxable up to an amount of € 620 per year. A lump sum is applied as tax to the remaining amount.

The wage tax for miscellaneous remunerations within the 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 current annual earnings of € 500,000 on, the miscellaneous remunerations are taxed at the marginal tax rate according to tariff.

Miscellaneous remunerations are only taxed up to a certain ceiling, the so-called “sixth of the year”^{Rz1068}, at a fixed rate.

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

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

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 “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 (as a rule up to a monthly gross salary of approximately € 1,000), an amount of up to € 2,100 is non-taxable.

The social security contributions due on miscellaneous remunerations are deducted before application of 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 matter of principle, the “new” severance payment system must be applied to employees entering into an employment relation 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 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:

- To freeze the “old” severance-payment claims up to the transition date and to pay 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}
- To transfer 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 rate of 6%. However, the provisions regarding voluntary severance payments continue to apply unchanged.^{Rz1087d}

- Part of the “old” severance payment claims are transferred 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 matter of principle be taxed at the flat 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 thereof is exempt from taxation.^{Rz1079aff} The subsequent annuity payments by the insurance company or the pension fund are not taxable either.^{Rz1079a} Severance payment entitlements under collective agreements, which arise after the date of transfer to the new system, no longer benefit from taxation at the flat rate of 6%.^{Rz1087g}

How are voluntary severance payments taxed?

Voluntary severance payments^{Rz1084ff} which accrue upon or after termination of an employment contract and amount to three monthly earnings are taxed at the flat rate of 6% (possibly plus augmentations 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 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 that are taxed at preferential rates?

Special rules apply to the following other miscellaneous remunerations:

- Additional tax payments^{Rz1105ff}, dismissal compensations^{Rz1104f} 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 remunerations (not exceeding the ninefold amount of the ASVG maximum contribution basis) remains tax-free in order to mitigate the effect on the progression scale and to take account of non-taxable 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 rate of 6% up to an amount of € 7,500. This benefit is not available to those who have remained in the “old” system completely, or whose claims were fully or partially frozen at a certain point in time.^{Rz1102b}
- Substitute payments^{Rz1108ff} for non-consumed holiday periods are di-

vided up. If they relate to current remunerations, they must be taxed according to the tax scale. If they relate to miscellaneous remunerations, they are subject to the flat tax rate of 6%.

- Pension settlements^{Rz1109ff} are to be taxed at half the tax rate only if their cash value in 2017 does not exceed € 12,000 (2016: € 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 non-taxable bonuses and supplements are there?

Bonuses based on collective agreements, company agreements or statutory provisions are non-taxable 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 (pay for dirty work) or
- causes extraordinary hardship, as compared to generally customary

working conditions (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 non-taxable 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 non-taxable, if they amount to maximum of 50% of the basic pay and 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 non-taxable?

For tax purposes, nighttime is defined as the period from 19:00 to 7:00.

Only supplements for hours of 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 allowance of € 360 per month increases by 50% to € 540 per month. Specific rules apply to claims to tax exclusions 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 hours 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, among other things, balance out differences in amounts in connection with the monthly tax 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 exclusions

were 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 sixth of the year (with regard to the non-taxable limit and the phase-in rule).



IV. What claims may be entered at the tax office?

The following items may be claimed after the end of the year:

- Single-earner and single-parent deduction including child supplement
- Increased pensioner deduction
- Support money deduction
- Additional child supplement
- Tax exclusion for children
- Lump sum for commuters (unless already claimed by your employer)

Details about the tax deductions (including additional child supplement):

See Chapter II. This chapter focuses on:

- Special expenses (e.g. church tax payments, donations or specific costs of housing creation)
- Income-related expenses (e.g. typical work clothes, education and training costs or retraining costs)
- Extraordinary burdens with deductibles and without deductibles (e.g. medical expenses, but also all childcare costs)
- Official certifications and victim passes

A. Special expenses^{Rz429ff}

What are special expenses?

The 1988 Austrian Income Tax Act (Einkommensteuergesetz) lists certain private expenses that are taxed at preferential rates. If the listed expenses are income-related expenses or business expenses at the same time, they may be claimed under that heading.

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 for voluntary continued insurance, including the subsequent acquisition of insurance periods in unlimited amounts^{Rz579}
- Voluntary additional insurance under the statutory pension insurance if the contract underlying the payment was concluded before 1st January 2016
- Insurance premiums for voluntary pension insurance policies: within the overall maximum amount^{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 1st January 2016^{Rz458a}
- Contributions to pension funds – within the joint maximum amount if the contract underlying the payment was concluded before 1st January 2016^{Rz458ff}
- Cost of housing creation and housing improvement – within the joint maximum amount if the contract underlying the payment was concluded before 1st January 2016, or the construction work was begun before 1st January 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 handicapped^{Rz565-573}
- Donations to humanitarian institutions (charitable organisations, development aid or disaster relief organisations)
- Donations for environmental, nature and species protection^{Rz568}
- Donations for 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 the earnings 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 transmitted electronically from the receiving organisation to the tax authorities. 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 54).

more efficiently.^{Rz434, 483ff} The distribution 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 asserted as special expenses (enlarged 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 for a partner in a live-in partnership with child.^{Rz575}

When may special expenses be claimed?

As a rule, the decisive 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 spread the amount over ten years. As a result, you will be able to use your personal maximum amount

➔ Note

In the following cases, please fill in Annex 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 transmitted differ*
- *for foreign donations/foreign church contributions*
- *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 transmitted special expenses do not need to be retained.

What special expenses may be claimed 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 may be claimed 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 earnings of your spouse are 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 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 earnings 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:

<i>Special expenses</i>	€ 2,036
<i>A quarter thereof</i>	€ 509
<i>– lump sum for special expenses</i>	–€ 60
<hr/>	
<i>Tax-effective special expenses</i>	€ 449
<i>(Up to € 36,400 of annual earnings)</i>	

Special expenses with effect on tax will reduce income tax payments by the amount of the respective marginal tax rate (see page 20).

What level of income rules out the special-expenses basket?^{Rz592-595}

Up to a total amount of earnings of € 36,400 per year, one-fourth of the expenses may be claimed under the special-expenses basket for (see example). In the range from € 36,400 to € 60,000, the deductible amount is evenly reduced to the lump sum for

special expenses according to the following formula:

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

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} can be deducted to the full amount without any limit on maximum amounts (no division by four) and without reduction by the lump-sum amount.

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

These special expenses are deductible in 2017 only if the contract underlying

the payment was concluded before 1st January 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 1st January 2016
- Annuity insurance with an annuity due during lifetime^{Rz464f, 479ff}
- Standard life insurance^{Rz471}
- Endowment insurance (annuity or standard life insurance), if the policy was signed before 1st June 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 129) 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 the claims are settled before or after the commencement of pension payments in whole or in part by a capital payment,^{Rz606} the amounts deducted as special expenses must be subsequently taxed. Subsequent taxation of insurance premiums also takes place if the claims from a life insurance policy – without evidence of economic hardship – are assigned, bought back or mortgaged within ten years. The subsequent tax 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 pension fund in Austria 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 liable to taxation. The pension deriving from employers' contributions, however, is fully taxable.

Note

If you claim a premium in connection with a provident pension (see page 129) 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 improvement

These special expenses are deductible in 2017 only if the contract underlying the payment was concluded before 1st January 2016, or the construction work was begun before 1st January 2016.^{Rz458-494b}

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

Expenses incurred in the building of owner-occupied houses or apartments, or payments of amounts, committed for eight years, to property developers (contributions to the building costs for the construction of a rented apartment, e.g. to cooperative societies or local communities) may be deducted as special expenses under the overall maximum amount if the contract underlying the payment was concluded before 1st January 2016, or the construction work was started before 1st January 2016.

What is an owner-occupied house, and who may claim special expenses for it?^{Rz503-n510}

An owner-occupied house is private housing in Austria or in an EU/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. The owner or a co-owner may claim special expenses. For the extended group of people, see page 53. 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}

- costs of interior decorating (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.

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

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

As special expenses, expenses for the establishment of an owner-occupied apartment within the meaning of the Austrian Condominium Act (Wohnungseigentumsgesetz) may be deducted, provided at least two-thirds are used for residential purposes and if the contract underlying the payment was concluded before 1st January 2016, or the construction was started before 1st January 2016. The

purchase of an already completed (constructed) condominium 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, tax is due on them with retroactive effect. 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 deducted as special expenses?^{Rz522-530}

Costs of improving living premises may be deducted if the work is directly commissioned by the taxpayer, carried out by authorised companies and was begun prior to 1st January 2016. Both maintenance and building costs may be claimed.

Expenses for the improvement of a house or apartment may be claimed 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
- 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 connect-

ing charges. The costs of a telephone connection cannot be deducted.

Costs of housing improvement that are refunded via the artisan bonus are not deductible to the extent of the artisan bonus.

Building measures^{Rz534f, Rz534-536} comprise in particular:

- merging of apartments
- fitting central heating and elevator systems
- fitting bathroom and toilet facilities
- shifting doors, windows and walls

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

- ongoing maintenance jobs, repairing the 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 (incl. interest paid) may be claimed as special expenses if the loan

agreement was concluded before 1st January 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 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 transmitted electronically from the receiving organisation to the tax authorities. 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 credit is granted for donations to research and teaching institutions. The following beneficiaries 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 handicapped
- institutions comparable in terms to the points listed above and domiciled 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 handicapped.
- Diplomatic Academy
- International Anti-Corruption Academy

Moreover, donations paid to preferential 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 beneficiaries of donations at www.bmf.gv.at, in section “Steuern” (taxes).

Donations paid from 2017 onwards to beneficiary domestic organisations are directly transmitted electronically from the receiving organisation to the tax authorities. 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 beneficiary 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}

As special expenses under preferential tax rates, only monetary donations and donations in kind to the institutions directly considered by law (e.g.

museums, universities) are deductible. Donations can be deducted only to the extent of 10% of the total amount of the earnings 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 thus directly connected to the employment.

Certain income-related expenses such as, for example, statutory social security contributions, membership contributions to chambers and contributions 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 21).

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 any time 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 matter of principle, 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, the case must at least be credible.

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 most frequently occurring in practice therefore have a tax-reducing

effect only if they amount to more than € 132 per year.^{Rz320ff}

- work clothes^{Rz322f}
- tools and equipment^{Rz277}
- work room^{Rz324ff}
- cost of basic, further and re-training^{Rz358ff}
- works council contributions^{Rz242}
- computer^{Rz339f}
- two households^{Rz341ff} and journeys home^{Rz354ff}
- specialised literature^{Rz353}
- bicycle^{Rz356a}
- travel costs
- risk money^{Rz357}
- Internet^{Rz367}
- motor vehicle^{Rz369ff}
- travel expenses^{Rz278ff}
- language courses^{Rz363}
- study trips^{Rz389ff}
- telephone, mobile phone^{Rz391}

- 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 (bow-ties, ties)

→ Note

The cost of cleaning your work clothes can be deducted 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}

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 comprise:

Tools and equipment^{Rz277}

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

Examples:

- computer
- motor vehicles for travelling/field sales staff
- knives for butchers or cooks
- motor saws for forestry workers
- musical instruments of musicians or music teachers,

work equipment and tools that do not cost more 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 (deduction 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 AfA amount may be written off for the first year^{Rz235} (see example under “Computers”, page 68).

Workroom^{Rz324-336}

The expenses for a room used for work in one’s private premises, including furniture, are as a matter of principle not deductible. Expenses can be deducted 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 75), but not to teachers, judges, politicians or travelling sales staff. Expenses for a workroom necessary for work-related reasons that is located outside the housing area can be deducted as income-related expenses.^{Rz335} As income-related ex-

penses associated with a workroom, the following pro rata costs can be considered:

- rental cost
- operating costs (heating, electricity, insurance, etc.)
- deduction for wear (AfA) of furniture items; in case of private houses or owner-occupied apartments also the deduction for wear (AfA) regarding construction costs
- cost of financing^{Rz334}

Note

Furniture and objects used in private premises outside the fiscally recognised workroom (e.g. desks, chairs, shelves, office cabinets, and cupboards) cannot be deducted. 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 educational measures be claimed under your tax assessment?

Expenses for educational measures may be claimed 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 educational 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 Driving License (ECDL), introductory courses to book-keeping, cost-accounting, wage accounting or tax regulations) may be deducted in the respective occupation, without the actual applicability of the knowledge being checked (see language courses, page 74).

We speak of basic training if the educational measure serves to obtain knowledge that will facilitate the exercise an occupation in the future. The

costs may be deducted if they are related to an occupation that is currently practised. Related occupations are, for example, hairdresser and chiroprapist, butcher and cook, electrical engineer and IT engineer.

Whenever an educational measure is related to an activity that has been pursued previously, one need not distinguish between basic and further training, as 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 can be deducted 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:

- If an employee who previously used to work in the printing industry trains to become a nurse
- Costs involved if an agricultural worker trains to become a tool maker
- Costs involved if a seamstress trains 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 matter of principle, that the taxpayer pursues an activity, which may only be menial, or accepts occasional jobs, during the year in which he/she undergoes re-training.

Example

A person begins to study medicine in October 2016 and starts working as a taxi driver in February 2017. As of the year 2017, the costs of the university studies 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 pursued previously, then unemployment occurring in the meantime does not prevent the deduction of re-training costs, as well as of basic and further training costs, irrespective of whether unemployment benefits are received or not. As a pensioner does not pursue a gainful employment, educational measures of any kind (further training, basic training, or re-training) generally 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 can be due to external circumstances (e.g. business changes of the employer or even plant closures), to dissatisfaction with the previous occupation, or to an interest in a career transition. However, the taxpayer must prove or establish a credible case 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 earnings with the previous occupation anymore, or
- if the chances are slim that one will be able to realise earnings with the original occupation, 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, can always be claimed as income-related expenses, to the amount of the personally borne costs. However, costs for courses or course modules for an unrelated occupational activity cannot be claimed 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 can be claimed only if they are costs for basic or further training.

May costs for studying be claimed?

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

ing 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 educational measure (e.g. specialised literature and travel costs, see pages 70 and 71) may be deducted.

How about costs for vocational schools?

Expenses incurred for vocational schools may be claimed if they are connected to the practised or a related occupation or constitute comprehensive re-training. For example, an accountant may deduct 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 "personal" training also be claimed?

Costs of training relating primarily to the private area may not be claimed. 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) may be claimed only if you need the driving license for the occupation that you exercise or that is related to it.

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

The following, in particular, may be claimed:

- the actual costs of courses (course fee)
- the costs of course material, specialised literature
- the costs of “work equipment” (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 work place (see Travel costs, page 70)
- overnight accommodation costs.

When and for what earnings may costs for educational measures be deducted?

Like all income-related expenses, the costs for basic, further and re-training may be claimed for the year in which they were incurred. The basic and further training costs must be claimed 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 earnings (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). Non-taxable 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 further training amount to € 200 and you receive a grant of € 50 as a refund, you may only deduct the remaining amount of € 150 in your employee tax assessment.

Costs of works council contribution ^{Rz242}

The works council contribution is withheld 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 establish in a credible man-

ner to what extent he/she uses the computer for job-related purposes.

Without specific proof – if major use as work equipment has been established –, 40% are assumed to be for private use. The purchase cost of a computer may be written off by way of a deduction 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 11th August 2015. The income-related expenses – without evidence regarding the private use – are as follows, assuming a three-year service life:

<i>Year</i>	<i>Total</i>	<i>40% Private share</i>	<i>Deduction</i>
<i>Deduction of wear 2015</i>	€ 200*	€ 80	€ 120
<i>Deduction of wear 2016</i>	€ 400	€ 160	€ 240
<i>Deduction of wear 2017</i>	€ 400	€ 160	€ 240
<i>Deduction of wear 2018</i>	€ 200*	€ 80	€ 120

* Six-month deduction 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 duty station to go home every day (minimum distance: more than 80 km or journey with the actually used means of trans-

portation more than one hour), the expenses for such lodging may be claimed 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 may be deducted, up to a monthly amount of € 2,200.^{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 earnings subject to taxation (more than € 6,000 per year, or more than one tenth of the taxpayer's earnings).

If the partner is not gainfully employed, these costs may, as a rule, 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 textbooks (or corresponding electronic media) may be claimed as income-related expenses.

The receipt must indicate 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. Expenses for newspapers are basically considered to be 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 costs", page 68.

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 breakdown 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, may be claimed 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:

- deduction 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 vehicle 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), no vehicle log is required.

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 duty station, upon order by the employer. The term “business trip” is relatively broad (see chapter “Business trips”, page 40). Travel expense reimbursements paid by the employer are non-taxable 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), 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 41). Travel costs are deductible also for shorter distances and shorter duration of the trip.^{Rz278}

In contrast to a business trip, a job-related trip may also occur without order 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

Non-taxable 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. Basically, 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 71, 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 42). 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 non-taxable 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 41). 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 diems.

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 may be claimed per overnight stay if the expenses are not documented (see page 42).

If the employer provides overnight accommodation free of charge, one is not entitled to the lump sum for overnight stays. Any additional expenses (e.g. for the breakfast) may,

however, be claimed. They are to be entered as € 4.40 in Austria and € 5.85 abroad per overnight stay, if there is no receipt.^{Rz317}

Language courses^{Rz363}

Costs for the acquisition of language skills are deductible, if the language is required in the workplace (e.g. as a secretary, telephone operator, waitress, hotel employees or export clerk).

Foreign languages are other languages than one's mother tongue, which may also include German, as the case may be. 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 form of a training course, or in another manner that clearly reflects the occupational purpose.
- It must be possible to apply, to some extent, the knowledge to be obtained to one's job.

- The curriculum must be tailor-made specifically for the professional group concerned.
- The timetable 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 deducted 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 may be deducted 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 may be claimed, if evidenced or credibly established.

Teleworking

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 matter of principle, 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 earnings.

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 of the actual ex-

penses 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 reimbursements for expenses (except for travelling sales staff)^{Rz416}

In addition to the lump sum, no further (neither extraordinary) income-related expenses can be deducted from this activity. 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:

Performers	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}

What claims may be entered at the tax office?

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}
Loggers without power 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 salespersons	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

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

²The minimum amount may not result in negative earnings.

If the activity does not cover the whole year, the lump sum for income-related expenses is to be pro-rated to the time accordingly.^{Rz410} Tax-free reimbursements paid out by the employer (e.g. per diem and overnight

allowances, mileage allowance for business trips) reduce the respective lump sum, except for representatives/travelling salespersons.^{Rz426} For expatriates, travel expense reimbursements do not reduce the lump sum. To

determine the correct assessment base, the payslip for the respective calendar year is to be used.^{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 the taxpayer's economic performance capacity.

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

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

The deductible is the following for incomes of:

no more than	€ 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 deduction, 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 reduced if the earnings of your spouse are 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 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 determining your deductibles:

Gross earnings (including 13th/14th monthly salary)

- Non-taxable remunerations
- Related expenses (including those taken into account by the employer – e.g. social security)
- Special expenses
- (other) extraordinary burdens to which no deductible is applied

= 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:

<i>Orthodontic treatment of a child</i>	<i>€ 580</i>
<i>Hospital costs of spouse</i>	<i>€ 1,816</i>
<i>Own medical expenses</i>	<i>€ 730</i>
	<hr/>
	<i>€ 3,126</i>

<i>– Reimbursements by the health insurance provider</i>	<i>€ 364</i>
	<hr/>
<i>Total expenses</i>	<i>€ 2,762</i>

The income determining 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 total expenditure of € 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 20).

 *Note*

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

G. Extraordinary burdens due to dependants^{Rz868ff}

What payments for dependants may be claimed?

As a matter of principle, 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 taken into account 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 ex-

traordinary 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 matter of principle fifty per cent of the current maintenance amount may be claimed that is appropriate according to the cost-of-living index of the country concerned. 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^{Rz885ff}

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

Medical costs^{Rz902}

For the 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 when a doctor has made out a prescription; this also applies to homeopathic medicines, for example), 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 prosthesis, 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)

Possible 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 handicap (minimum of 25%), which may be claimed as costs of a therapeutic treatment without considering a deductible.^{Rz851}

Meeting the costs incurred by low-income spouses^{Rz870}

As a matter of principle, the diseased spouse must bear his/her own medical costs. If the medical costs of a spouse

are covered, they constitute an extraordinary burden for the paying spouse in the event that they would be such a burden on the income of the diseased spouse that his/her income would be less than the non-taxable subsistence amount of € 11,000.

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

- Maternity allowance in accordance with § 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)
- Earnings from beneficiary foreign employment according to § 3 I 10 of the Austrian income tax Act 1988 (EStG, Einkommensteuergesetz)
- Earnings from development aid activities according to § 3 I 11 of the Austrian income tax Act 1988 (EStG, Einkommensteuergesetz)
- Earnings from private sales of land, even if these are exempt from taxation in accordance with § 30 II EStG in 1988
- Earnings from capital investments

- Earnings non-taxable 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	Monthly tax exclusion
Diabetes (Diabetes mellitus)	€ 70
Tuberculosis (TB)	€ 70
Coeliac disease	€ 70
Aids	€ 70
Biliary conditions	€ 51
Liver disease	€ 51
Kidney disease	€ 51
Other medically prescribed diets due to internal conditions (stomach, heart)	€ 42

➔ Note

If any of the aforementioned conditions results in a handicap (minimum 25%, and if the share of the handicap 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 Handicaps”, page 88).

Costs of treatment at a sanatorium ^{Rz903}

Costs of treatment at a sanatorium may be claimed as extraordinary expenses only if the stay at the sanatorium 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 sanatorium; in the case of persons requiring attendance and of children, also the expenses incurred for an accompanying person

Cost refunds and savings in household expenses (costs of living incurred at home) to the amount of € 156.96 per month (= € 5.23 per day) must be subtracted. Costs of cures due to a handicap (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 ^{Rz887} **or for domestic care** ^{Rz899}

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 handicapped person must be evidenced by a medical expert opinion. When receiving the nursing allowance (starting with class 1), one must definitely assume the need for special nursing care. When obtaining nursing care at home, the respective expenses may be deducted, if the handicapped 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 handicap (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 matter of principle an excess is to be subtracted.

Funeral costs^{Rz890}

Costs of a funeral up to € 5,000 (up to € 4,000 in 2012) constitute an extraordinary burden. The costs for flowers and wreaths, for hosting the funeral attendants to a plain meal according to the local custom, as well for responding to expressions of condolence are part of the funeral expenses. 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 taken into account. 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 parent

A single mother or single father may also claim childcare costs in excess of € 2,300 as extraordinary expenses; however, the income-related deductible is reduced. In this case, the age limit of 10 or 16 years does not apply (see page 82 for childcare costs).

I. Extraordinary burdens without deductibles^{Rz839ff}

For which extraordinary expenses are there no deductibles?

- 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 already considered vocational training away from home (this also applies to vocational schools), if there is no closer training facility.

Being granted the allowed deduction does not require receipt of a family allowance, if the studies are pur-

sued 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^{Rz884a-884k}

As extraordinary expenses, childcare costs can be taken into account. 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 lower 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 handicapped 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 deducting 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 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 or
- the parent obligated to pay child support (e.g. the divorced parent), if he/she is entitled to claim child deduction for more than six months in a calendar year, whenever the costs of childcare are incurred on top of child support.

Each of the persons in this group of persons can claim the childcare costs incurred by him/her. Altogether, 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 matter of principle the maximum amount will be distributed in relation to the actual costs incurred.

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

On the basis of the Ordinance on Extraordinary Expenses (Verordnung über außergewöhnliche Belastungen), a monthly lump sum tax exclusion of € 262 can be claimed for children entitling to an augmented 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 care benefits received must be subtracted from these costs whenever there is a need for care and attendance.

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

Whenever more than € 2,300 is spent on childcare, 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 may be claimed. The care must be provided in private or public childcare facilities (e.g. kindergarten, after-school care centres, daytime boarding schools, boarding schools) or by a person with pedagogical qualifications.

The childcare costs, as well as the costs for meals and handicraft materials may be claimed. 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 may not be claimed either.

Childcare costs are definitely incurred up to the age of compulsory school attendance. For older children, 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) may be claimed if the care is provided by a person with ped-

agogical 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 kindergarten, 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)
- nursery schools (general nursery schools, integrative, special and training nursery schools)
- company-run kindergartens
- 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 groups of municipalities. Private facilities are especially those that are operated by associations, publicly recognised churches and religious communities, 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}

From the year 2017 on, the following applies: Persons with pedagogical qualifications can prove that they have obtained a minimum of 35 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 qualification. 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 in childcare (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 individuals who are in training in one of these facilities, but have not or not yet completed the training, the educational institution (school or university) can confirm completion of the required training contents amounting to 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.

If an eight-hour training course has already been completed in the years before, these eight hours can be credited against the required training of 35 hours.

If this training has already been completed by 31st December 2017, childcare costs are deductible in 2017.

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 Family and Youth (www.bmfj.gv.at at Familien (Families) > Kinderbetreuung (Childcare) > 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 (item 4) 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.

Can the costs of childcare provided by relatives be claimed at the tax office?

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 may not be deducted.

Which cost refunds reduce the childcare costs?

Any possible non-taxable 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 deduction or tax exclusions for children are not subtracted from the expenses. Taxable childcare grants do not reduce the costs of childcare that can be claimed 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 European health insurance card of the child
- 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 (including value-added tax, if applicable, 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 issues of costs of childcare (providers of babysitter training, parent training facilities, etc.) at www.bmfj.gv.at at Familien (Families) > Kinderbetreuung (Childcare) > steuerliche Absetzbarkeit (Tax deductions).

J. Extraordinary burdens incurred by handicaps^{Rz839ff}

What extraordinary burdens can handicapped persons claim?

In the case of a physical or mental handicap, the lump sums without de-

ductibles reduce the taxable income. A taxpayer is considered handicapped if the level of disability is 25% or more.

The lump sum depends on the level of disability and amounts to the following sum annually:

Level of disability	annual tax exclusion
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
95% or more	€ 726

Upon request, the handicap 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 handicaps.

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

To year-round nursing care allowance (blind allowance, blind money, care or blind grant), the lump sum is not applicable. Single earners may also claim the additional expenses due to a handicap of the spouse with earnings of less than € 6,000.

What claims may be entered at the tax office?

	Spouse ¹		Spouse ¹ with child ²		Registered partner ³	
	Up to € 6,000	More than € 6,000	Up to € 6,000	More than € 6,000	Up to € 6,000	More than € 6,000
Earnings of the spouse/partner	Yes	Yes	Yes	Yes	Yes	Yes
Special expenses (contributions to personal insurance, expenses for housing creation and housing improvement, church tax payments)	Yes	Yes	Yes	Yes	Yes	Yes
Increase for special-expenses basket	Yes	No	Yes	No	Yes	No
Single-earner tax credit	No	No	Yes	No	No	No
Extraordinary burdens with deductibles	Yes ⁴	Yes ⁴	Yes ⁴	Yes ⁴	Yes ⁴	Yes ⁴
Reduced deductibles in case of extraordinary burdens	Yes	No	Yes	No	Yes	No
Extraordinary burdens incurred by handicapped persons (with no deductibles)	Yes	No ⁵	Yes	No ⁵	Yes	Yes

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

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

³ registered partner for more than six months in the calendar year and not separated on a permanent basis

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

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

	Registered partner ¹ with child ²		Cohabitation ³		Cohabitation 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
Earnings of the spouse/partner	Yes	Yes	No	No	Yes	Yes
Special expenses (contributions to personal insurance, expenses for housing creation and housing improvement, church tax payments)	Yes	Yes	No	No	Yes	Yes
Increase for special-expenses basket	Yes	No	No	No	Yes	No
Single-earner tax credit	Yes	No	No	No	Yes	No
Extraordinary burdens with deductibles	Yes ⁴	Yes ⁴	Yes ⁴	Yes ⁴	Yes ⁴	Yes ⁴
Reduced deductibles in case of extraordinary burdens	Yes	No	No	No	Yes	No
Extraordinary burdens incurred by handicapped persons (with no deductibles)	Yes	No ⁵	No ⁶	No ⁶	Yes	No ⁵

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

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

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

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

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

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

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 handicap, the costs of a therapeutic treatment may be claimed in addition to the lump sum and without reduction by the deductible. The following are deemed costs of therapeutic treatments:

- doctors' fees and hospital costs
- costs of cures and therapies
- costs of medication in connection with the handicap

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

Tax exclusion for mobility-handicapped persons^{Rz847}

Physically handicapped persons may claim a tax exclusion of € 190 per month if they cannot use public transport on account of their handicap and need a special motor vehicle for private transport. When claiming this lump sum, you must document the mobility handicap (i.e. that it is unreasonable to use public transport), e.g. by the decision on an exemption tax, the identification pursuant to § 29 b of the Road Traffic Regulations, or a handicap 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 handicapped person may not be claimed. The additional expenses may only be deducted in the amount of the lump sum, i.e. € 190 per month. Whenever the requirements for being granted the tax exclusion for a motor vehicle are met, but the handicapped 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 handicapped pensioners?

Handicapped 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 provider will inform you in case of any additional questions.

Meeting the costs incurred due to handicapped spouses^{Rz839}

As a matter of principle, the diseased spouse must bear his/her own medical costs, where the diseased spouse must be left a non-taxable minimum income

of € 11,000. If the spouse's medical costs are covered, they constitute an extraordinary burden without deductibles for the paying spouse in the event that the latter receives the single-earner tax credit, or the earnings of the spouse do not exceed € 6,000.^{Rz839}

Please use form E 30 to claim expenses incurred by a handicap of the spouse directly from the agency paying out the respective pension.

Overview of possible tax exclusions for handicapped persons:

Tax exclusion	Handicapped persons not receiving nursing care allowance	Handicapped persons receiving nursing care allowance
Lump-sum tax exclusion up to a disability level of 25% and more	yes	no*
Lump-sum tax exclusion for diets	yes	yes
Tax exclusion for own motor vehicle for mobility-handicapped persons	yes	yes
Allowance for taxi charges (if no own car) for mobility-handicapped persons	yes	yes
Expenses for the appliances for handicapped persons and costs of medical treatment	yes	yes

*if nursing care allowance is received throughout a year

K. Extraordinary burdens for handicapped children^{Rz852ff}

What extraordinary burdens may be asserted for handicapped children?

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

Allowances for children with disabilities from 25 to 49%

The same authorities as for adults are responsible for determining a child's disability (see page 88). The following tax exclusions apply in case of the following disability levels:

Level of disability	Annual tax exclusion
25% to 34%	€ 75
35% to 44%	€ 99
45% to 49%	€ 243

In addition, the lump-sum tax exclusion without deductible may be claimed for a necessary diet or for expenses regarding appliances for handicapped persons (e.g. glasses/contact lenses, wheelchairs, adaptation of the lodging for a handicapped person).

Tax exclusions for children with a handicap 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 exclusions. In addition, expenses for appliances for handicapped persons (e.g. glasses/contact lenses, wheelchairs, adaptation of the lodging for a handicapped person) and the tuition fee for a school or workshop for the handicapped may also be claimed without subtraction of the deductible. The costs of a diet may not be recognised in addition to the tax exclusion of € 262. For handicapped children up to the age of 16, childcare cost up to € 2,300 may additionally be claimed (see page 84).

Tax exclusions when receiving nursing care allowance for a handicapped child

The amount of the nursing care allowance must be subtracted from the monthly tax exclusion of € 262 per month. The tax exclusions 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 taken into account, 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 handicapped persons^{Rz851}
- transport costs between the home of the handicapped child and the special or nursing school or sheltered workshop that are incurred due to unreasonableness of the use of public transport.^{Rz858} Substitute payments for these travels, however, must be subtracted.

If the nursing care allowance for accommodating the handicapped 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 handicapped 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 exclusions for handicapped children:

Tax exclusion	Disability at least 25% without increased family allowance	Disability with increased family allowance	Disability with increased family allowance and nursing care allowance
Lump-sum tax exclusion depending on disability level pursuant to § 35 III of the Austrian Income Tax Act (EStG, Einkommensteuergesetz)	yes	no	no
Lump-sum tax exclusion of € 262	no	yes	yes*
Lump-sum tax exclusion for diets	yes	no	no
Tax exclusion for own motor vehicle	no	no	no

Continuation			
Tax exclusion for taxi transports	no	no	no
Expenses for appliances for handicapped persons and costs of therapeutic treatment	yes	yes	yes
Tuition fee for a school for the handicapped	yes	yes	yes

*reduced by the nursing care allowance

L. Tax exclusion for children

For a child who constantly lives in Austria, in another Member State of the European Union or a State of the European Economic Area or in Switzerland, a child allowance applies, which is to be requested during the employee tax assessment.

The tax exclusion for children (€ 440) may be claimed by the person or the spouse 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 tax exclusion for children, 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 tax exclusion for chil-

dren amounting to € 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) may each claim € 300 as tax exclusion for children.

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 tax exclusion for children. Both numbers can be found on the e-card.

Automatic consideration of tax exclusion for children

The tax exclusion for children (annually to the amount of € 300) is automatically taken into account in the context

of the assessment for persons entitled to support money deduction and single parents. Automatic consideration requires entitlement to the tax exclusion for children, and to the support money deduction for this child or to the single-parent tax credit, respectively.

M. Official certifications and victim passes^{Rz1244f}

What tax exclusions 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 non-taxable amount of € 801 per year.

Pensioners may claim this tax exclusion directly from the pension insurance agency by presenting their certification/pass. The tax exclusion may be claimed 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 earnings from employment in addition to Form L 1 for employee tax assessment, you must also fill in Form L 1i as well as Form L 17. This is required if you receive any of the following types of earnings:

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

In this chapter, you will find explanations concerning Annexes L 1i and L 17 as well as information on the taxation of such earnings in Austria.

A. Earnings from employment without wage tax deduction

When must you complete Form L 1i, although you only realise earnings in Austria?

You have received earnings 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 (also incentives) from third parties;
- the use of bonus miles for private purposes, when the bonus miles were earned on business trips;
- lump-sum travel expense reimbursements that international organisations (e.g. institutions of the European Union) pay directly to meeting participants.

The sum of these earnings taxable in Austria (= gross earnings minus income-related expenses) from employment without wage tax deduction must, as a matter of principle, be listed in form L 1i under code 359. If the earnings from employment without wage tax deduction paid by third parties do not exceed € 730 during the calendar year, they are not taxable (see tax exclusion upon tax assessment, page 122).

Example:

If in 2017 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 2017.

B. Earnings from employment obtained from abroad

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

Earnings from employment obtained from abroad are the earnings that you have obtained

- as a cross-border worker, 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 earnings are taxable in Austria.

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

Who must complete Form L 17?

If the earnings are fully taxable in Austria, please send Form L 17, which must be completed in these cases, to your tax office. Please refer to L 17a and L 17b if you need assistance when completing these forms. As a matter of principle, 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 earnings from abroad without special payments

If you receive foreign earnings (active or pension earnings) paid out only twelve times during the calendar year with Austria having the right of taxation, to simplify things, you can enter the amount of the foreign earnings (= gross earnings minus income-related expenses) into Form L 1i under code 359. For proper consideration of the statutory deductions, please inform the tax office also as to whether the foreign earnings include 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 earnings from abroad, you need not complete Form

L 17. You must in any event 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)?

Vorrangig ist die Unterscheidung The primary distinction is between unlimited and limited liability to pay tax (see page 8). An assessment must be carried out if you have unlimited liability to pay tax because in 2017 you had your place of residence or regular domicile in Austria and received earnings in Austria:

- as a cross-border worker (for further information on cross-border workers see www.euresbodensee.ch, section “Publikationen” (Publications));
- 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 also file a mandatory tax assessment if in 2017 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 earnings 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 2017 you did not have a place of residence or your regular domicile in Austria, but obtained earnings in Austria:

- from an employer who deducted wage tax;
- from an Austrian 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 income tax (see page 8).

Where is tax assessed on earnings obtained from abroad for persons living in Austria?

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 (in accordance with double-taxation agreements), as a matter of principle Austria has the right to tax the global income. The double-taxation agreement determines which country is entitled to collect taxes on these earnings (you will find a list of all double-taxation agreements at www.bmf.gv.at). Thereby double taxation of the earnings is avoided. If the double-taxation agreement determines that Austria is entitled to collect taxes, you must indicate these earnings from abroad 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, due to a new legislation for the years from 2005 onwards, tax forms from the tax office of Neubrandenburg. Until 2004, these incomes were not taxed in Germany. In Austria, for assessment of other earnings always a “provision concerning progression” has been applied. 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 (provision concerning progression). Thus, no double taxation is performed. Rather hereby those taxpayers who receive pension earnings across the border and those who receive one or more pensions from Austrian employers/sources in Austria are treated equally. The provision concerning progression is imperative in Austria. Therefore, the entire German pensions from compulsory social security are to be declared in the context of income tax or employee tax assessment

in Form L 1i under code 453. These earnings may be included neither under code 359 nor in the wage statement (Form L17). From the pension benefits to be entered, any related expenses such as the Austrian social insurance prescribed from 2011 on, which are related to the German pension earnings, are to be subtracted already before.

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

Earnings from abroad from a gainful employment activity or foreign pension remunerations are exempt from taxation under the provisions concerning progression, if so agreed between Austria and the respective source country on the basis of a double taxation agreement. The foreign earnings 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 earnings, foreign earnings are to be considered in the determination of the tax rate that is to be applied to the earnings taxable in Austria. Since foreign earnings are not taxed in Austria, crediting of the foreign tax is not possible. Please enter the earnings that must be taken into account when applying the provision

concerning progression 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 earnings from abroad 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 earnings are 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 offsetting 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 earnings in Austria as well as examples to explain the terms “exemption with provision concerning progression” and “taxation with crediting”:

Example: Full taxation right in Austria

A resident of Austria receives pension earnings from Austria and an additional earnings 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 earnings 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 earnings 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 provision concerning progression in Austria (exemption method)

A resident of Austria receives pension earnings from Austria and an additional earnings in the form of a social security pension from Germany. These earnings from the German social security pension will be taxed in Germany according to the double taxation agreement. In Austria, these earnings are tax-exempt under the provision concerning progression. The German earnings from the social security

pension must therefore be entered in Form L 1i under code 453 (foreign income tax-exempt under the provision concerning progression) and also under code 791, as they are pension earnings. A tax paid abroad cannot be credited. The foreign earnings are not taxed upon application of the exemption method in Austria.

Example: Taxation with crediting in Austria (credit method)

A resident of Austria derives earnings from employment (active earnings) as a cross-border worker in Liechtenstein. Liechtenstein as the country of activity is permitted by the double taxation convention to retain a gross withholding tax of 4% in the case of cross-border workers, 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 earnings must be declared. (The creditable tax is to be entered under code 358.)

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

In the event that your earnings are 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 tax) and were active under an employment contract as a writer, lecturer, artist, architect, sportsperson, performed or contributor in art performances. The employer must withhold income tax amounting to 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 liability to pay tax?

If you are subject to limited liability to pay tax in 2017, because you had neither a place of residence nor your regular domicile in Austria, you can apply, provided that you are 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 liability to pay tax in Austria. This applies only if your earnings in the calendar year are subject to at least 90% to the Austrian income tax, or the earnings not subject to Austrian income tax

When must Form L 1i be completed?

amount 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 earnings 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).

When must Form L 1i be completed?

When must Form L 1i be completed?

Earnings obtained from...	Earnings taxed	Active earnings (earnings from employment)	
		During less than 184 days, no employer abroad, and no permanent establishment with double taxation agreement	During more than 183 days, or employer abroad, or permanent establishment with double taxation agreement
Germany	abroad	Exemption	Taxation
	in Austria	Full taxation	Exemption with provision concerning progression
Liechtenstein	abroad	Exemption	Taxation
	in Austria	Full taxation	Taxation with crediting
Switzerland	abroad	Exemption	Taxation
	in Austria	Full taxation	Taxation with crediting
Italy	abroad	Exemption	Taxation
	in Austria	Full taxation	Taxation with crediting
Slovenia	abroad	Exemption	Taxation
	in Austria	Full taxation	Exemption with provision concerning progression
Hungary	abroad	Exemption	Taxation
	in Austria	Full taxation	Exemption with provision concerning progression
Slovakia	abroad	Exemption	Taxation
	in Austria	Full taxation	Exemption with provision concerning progression
Czech Republic	abroad	Exemption	Taxation
	in Austria	Full taxation	Exemption with provision concerning progression

		Pensions		
	Cross-border workers	Social security pension	Company pension	Public pension
	Exemption	Taxation	Exemption	Taxation
	Full taxation	Exemption with provision concerning progression	Full taxation	Exemption with provision concerning progression
	4% withholding tax	Exemption	Exemption	Taxation
	Taxation with crediting	Full taxation	Full taxation	Exemption with provision concerning progression
		Exemption	Exemption	Taxation
		Full taxation	Full taxation	Exemption with provision concerning progression
	Exemption	Exemption	Exemption	Taxation
	Full taxation	Full taxation	Full taxation	Exemption with provision concerning progression
		Exemption	Exemption	Taxation
		Full taxation	Full taxation	Exemption with provision concerning progression
		Exemption	Exemption	Taxation
		Full taxation	Full taxation	Exemption with provision concerning progression
		Exemption	Exemption	Taxation
		Full taxation	Full taxation	Exemption with provision concerning progression
		Exemption	Exemption	Taxation
		Full taxation	Full taxation	Exemption with provision concerning progression



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 is a plurality of pensions taxed?
- What is a tax office decision on tax exclusions?
- What is a disclosure according 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^{Rz912}

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 credit, but do not apply for assessment to obtain this credit will be automatically assessed. The tax credit 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 authorities. However, this employee tax assessment without application is legally subject to certain requirements:

- You are not subject to mandatory tax assessment (see page 118)
- You have not filed a tax return for the previous fiscal year by the 30th June
- Throughout the calendar year, you have received earnings only from employment.
- From the information provided to the tax office (payslip), it is to be assumed that assessment will lead to a tax credit (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 ex-

penses, 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 112; Form L 1). This means that the decision issued is automatically cancelled, and an employee tax 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 2017 may be submitted by the end of December 2022). You can either submit your application electronically via FinanzOnline, send it by letter mail with Form L 1 (optionally with Annex 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, telephone enquiries 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 payslips for the year and other disclosures (e.g. from the Labour Market Service) and data (e.g. donations, church contributions) have been received.

→ *Note*

Do not enclose any payslip 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:

- “FinanzOnlineLogin” and subsequently
- “OnlineErstanmeldung”

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
- change of your personal basic data, such as your address, bank account, e-mail address or telephone number, possible at any time
- query of your current tax account and tax file (e.g. account balance, payslip)
- service of tax decisions to your personal electronic mail box (Data Box), incl. email notification
- anonymous tax computation
- no special software required
- convenient user prompting (online help, hotline)
- application suited for handicapped persons
- mobile phone signature

In addition to filing tax-return data as in the past, it is also possible to file a “virtual paper tax return” which has the same optical appearance as the paper form. At the same time, the amounts entered by you in the year before are shown and can be copied into the current return.

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 do not need to 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. You will find further information on our website at www.bmf.gv.at.

C. Employee tax assessment in paper form

The forms used for employee tax assessments (L 1, L 1ab, L 1 d, L 1k, L 1i) have been designed in machine-readable form, which makes it easier to use these forms. At the same time, the fiscal administrative authorities 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. Do not forget to order a Form L 1k for each child, as well as Form L 1ab for extraordinary burdens and Form L 1i when you obtain earnings from abroad and Form L 1d for special consideration of special expenses. All forms can also be ordered from +43 50 233 710.

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 for corrections, see sample on right-hand side).
- Correct 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.

Example

CORRECT

5. Alleinverdienerabsetz	<input type="text"/>
5.1 <input checked="" type="checkbox"/> Alleinverdienerabsetz	<input type="text"/>
5.2 <input checked="" type="checkbox"/> Alleinerzieherabsetz	<input type="text"/>
Hinweis zu Punkt 5.1 und 5.2:	<input type="text"/>
5.3 <input type="checkbox"/> <input type="checkbox"/> Anzahl der Ki bezogen habe/!	<input type="text"/>

Bitte verwenden Sie nur schwarze

INCORRECT

5. Alleinverdienerabsetz	<input type="text"/>
5.1 <input type="checkbox"/> Alleinverdienerabsetz	<input type="text"/>
5.2 <input type="checkbox"/> Alleinerzieherabsetz	<input type="text"/>
Hinweis zu Punkt 5.1 und 5.2:	<input type="text"/>
5.3 <input type="checkbox"/> <input type="checkbox"/> Anzahl der Ki bezogen habe/!	<input type="text"/>

Bitte verwenden Sie nur schwarze

CORRECT

1.1 FAMILIEN- oder NACHNAME (BLOCKSCHRIFT)	<input type="text"/>
1.4 10-stellige Sozialversicherungsnummer laut e-card ¹⁾	<input type="text"/>
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

INCORRECT

1.1 FAMILIEN- oder NACHNAME (BLOCKSCHRIFT)	<input type="text"/>
1.4 10-stellige Sozialversicherungsnummer laut e-card ¹⁾	<input type="text"/>
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"/>
	<input type="text"/>

2.1 STRASSE (BLOCKSCHRIFT)	<input type="text"/>
	<input type="text"/>

Send documents only when prompted by the tax office.

➔ 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 122 et seq.). Thus, you may need to complete not only one but several forms:

Annex L 1ab – to take account of exceptional burdens (see page 78 et seq.).

Annex L 1d – For special consideration of special expenses.

Annex L 1k – To be used to claim a tax exclusion for children, support-money allowance, any extraordinary burdens concerning children, or in connection with a subsequent taxation of a grant by your employer to childcare costs. Please use a separate form for each child.

Annex L 1i – For declaration of earnings 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 liability to pay tax.

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

In what cases can you usually expect a tax 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 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 re-fund due to the low amount of your income.
- If you are entitled to a single-earner or single-parent deduction and/or the child supplement and/or a lump sum for commuters, which were not settled during standard payroll accounting, or
- if you claim the tax exclusions for income-related expenses, special expenses or extraordinary burdens which have not yet been granted in a tax office decision on tax exclusions.

What should you do if you are required 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 earnings in addition to your earnings liable to wage tax (e.g. from contracts for work or contracts for independent services) to a total amount of more than € 730. Finally taxed capital gains do not need to be included into the calculation. In this case, please file an income tax return (form E 1, including Annex E 1a for earnings from trade or business).

Deadline: 30th April of the following year (for online declarations: 30th June of the following year)

- in the course of the calendar year you received at least two or several earnings subject to wage tax, at least partly simultaneously, for which wage tax was not settled jointly (e.g. when receiving a company pension in addition to a pension under the

General Social Security Act). In this case, please file a declaration in connection with your employee tax assessment (Form L1).

Deadline: 30th September of the following year

- you are not entitled to a single-earner or single-parent deduction or to the increased pensioner 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 L1).

Deadline: 30th September of the following year

- a lump sum for commuters was considered without justification, or the lump sum for commuters was too high.

Deadline: 30th April of the following year (for online declarations: 30th June of the following year)

- you have received a grant from your employer to cover childcare costs without justification.

Deadline: 30th April of the following year (for online declarations: 30th June of the following year)

- you realised earnings from capital investments or corresponding earnings from trade or business and these are not subject to withholding tax.

Deadline: 30th April of the following year (for online declarations: 30th June of the following year)

- you have obtained earnings from private sales of land for which no real estate gains tax has been paid or no compensation is given.
Deadline: 30th April of the following year (for online declarations: 30th June of the following year)
- you realised earnings from employment and wage tax has not been deducted yet (cross-border workers, pensions from abroad).
Deadline: 30th April of the following year (for online declarations: 30th June of the following year)

 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 will 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 declara-

tion 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 exclusions has been issued and taken into account by the employer during wage tax determination.
- the single-earner or single-parent deduction or the increased pensioner deduction was recognised during the standard wage tax calculation, but the requirements are not fulfilled (e.g. the partner's earnings exceed the limit on his/her earnings).

 Note

Please do not enclose any payslips 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 tax prepayments?

Wage tax payers may have to make tax payments in advance, if the additional payment amounts to more than € 300. In this case, for once an additional 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 tax payments will not be due for the current year.

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

As a matter of principle, 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 actually paid wage tax 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 returns that are served after the 30th September 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 which amount to less than € 50. Interest accrues irrespective of the date at which the tax return is filed. It is recommendable, though, to file the return as early as possible. If you have not received the tax assessment notice by the 30th September of the following year, you can avoid paying interest on additional tax payments by paying an advance to the amount of the future (expected) additional tax payment before that deadline.

E. Taxes due on several pensions^{Rz1020ff}

How are several pensions taxed?

The joint taxation of (several) statutory pensions, Federal-employee pensions, pensions 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

tax prepayments. 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 General Social Security Act, these are not required to be taxed jointly. In this case, the former employer can arrange for paying your social security pension 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 exclusions^{Rz1039ff}

What is a tax office decision on tax exclusions?

A tax office decision on tax exclusions 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 income tax during the year. Normally, the tax office decision on tax exclusions is issued together

with the tax assessment notice on the basis of the employee tax assessment. At the same time, you will receive a note to present to the employer. The tax office decision on tax exclusions applies to the second year following the assessment period. On a preliminary basis, this tax office decision on tax exclusions already relates to your tax exclusions 2017, on the basis of the year 2019. This tax office decision on tax exclusions takes into account your tax exclusions – based on the year 2017 – preliminarily already for 2019. If the actual expenses in 2019 are higher than those in the tax office decision on tax exclusions, this will be offset in the course of the employee tax assessment. An additional tax credit may be expected.

If your expenses are lower, additional tax payments will, as a rule, 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 receiving a tax office decision on your tax exclusions 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 exclusions. However, you can also amend the note to the employer to indicate lower tax exclusions 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 exclusions, if cer-

tain 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 exclusions for the current year under certain circumstances by the 31st October at the latest:

- if additional income-related expenses amounting to at least € 900 will probably be incurred in the current calendar year, or
- if expenses to clear up damage after disasters (floods, damage caused by storms) will probably be incurred.

 *Note*

No tax office decision on tax exclusions will be issued

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

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

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

Employers and corporations must communicate data concerning payments to be made to the tax office electronically or by using the form E 18. This disclosure concerns natural persons or associations of persons that are no legal entities, e.g. unlimited partnerships or limited partnerships, which receive emoluments 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 emoluments were paid
- emoluments (including remunerations in kind and cost refunds) 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 that are rendered under a contract for independent services and which are subject to insurance contributions under § 4 IV of the General Social Security Act (ASVG).

Is a disclosure necessary for minor emoluments?

No disclosure needs to be made if the (total) emoluments, including possible cost refunds, paid to a person or association of persons (group of persons) amount to less than € 900 during the calendar year, and if the (total)

emoluments, including possible cost refunds for every individual service, do not amount to more than € 450.

What must the person concerned by the disclosure do?

As a matter of principle, emoluments for the aforementioned activities constitute earnings that are subject to taxation. The earnings realised must therefore be mentioned in the earnings-tax return (form E 1) under the respective type of earnings. The (operating) revenues for which the disclosure was made must be shown separately in the cash-based accounting (profit and loss statement, form E 1a) or the net-income account. If you received one or several disclosures for the respective year, please be sure to indicate the number of disclosures received when filing your income tax return. However, the disclosures should not be transmitted to the tax office. If the earnings amounts to more than € 730 (tax exclusion on assessment), they are not taxable. 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 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, since 1st January 2012, there has been the option of receiving complaint interest if your objection is sustained. The interest rate is 1.38% (value at time of publication) for the disputed amount. Interest that does not reach the sum 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 > Fristen & Verfahren > Beschwerde > Zahlungserleichterung > Nachsicht).

As a rule, 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 payment facilities 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 3.8% (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 for applications to the tax office.



VII. Other tax benefits

This chapter specifically deals with premium-aided provident schemes and premium-aided pension schemes. 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 drawn upon to an unlimited extent by all persons liable to pay tax in Austria without limitations who do not receive a statutory retirement 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 2018. The bonus is granted only for payments amounting to 1.53% of 36 times the maximum basis for social security contributions (HB-SV).

	HB-SV	Maximum	Premium
2017	€ 4,980	€ 2,742.98	4.25% = € 116.58
2018	€ 5,130	€ 2,825.60	4.25% = € 120.09

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 provident scheme for the bank that sells the premium-aided provident scheme must provide a capital guarantee.

Where to apply for the bonus?

The respective institution running the provident scheme applies to the fiscal administrative authorities.

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. These are your options:

- to ask for the payment of the full amount, or
- to transfer the entitlements to another provident scheme, 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 bank 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 person entitled to future payments already falls under the definition of the pension fund law, or
- to a collective-agreement company insurance fund where the taxpayer entitled to future payments already falls under the definition of the pension-fund law, 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 the earnings from premium-aided provident schemes taxed?

No tax is due if the entitlements in a provident scheme are transferred, 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 tax (25%) must be paid on the capital gains with retroactive effect. 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 matter of principle, 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 2018, the premium will amount to 1.5% of the contributions. The maximum amount for the calculation 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 bank 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 earnings from premium-aided provident schemes taxed?

No tax is due on earnings 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. Annuity payments resulting from provident premiums in an amount of € 1,000 are non-taxable. The annuity payments accounting for the remaining € 500 are taxed.

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.

Complaint

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:

- When calculating the employee tax assessment,
- Single-earner deduction (single-parent deduction)
 - Higher income-related expenses
 - Higher special expenses
 - Extraordinary burdens, etc.

was/were not taken into account.

I therefore request that an amount of € be taken into account.
Request for suspension of collection pursuant to § 212a BAO Concomitantly
I request suspension of collection of the disputed amount of €.

Date, signature

Name
Address

To the Tax Office

Re: Decision dated
Tax registration number

Request for payment by 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

4. Inländische Arbeitgeberinnen/Arbeitgeber/Pensionsstellen

Anzahl der inländischen gehalts- oder pensionsauszahlenden Stellen im Jahr 2017
Hinweis: Sofern keine Bezüge vorhanden sind, bitte den Wert 0 (Null) eintragen. Die Beilage eines Lohnzettels ist nicht erforderlich.

4.1 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 Dienstleistungschecks, Arbeitslosenunterstützung, Notstandshilfe, Überbrückungshilfe, Pflegekarenzgeld, Entschädigungen für Truppen-, Kader- oder Waffenübungen, rückerstattete Pflichtbeiträge an Sozialversicherung, Bezüge aus dem Insolvenz-Entgelt-Fonds, Wochengeld, 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 11**.

5. Alleinerdienerabsetzbetrag, Alleinerzieherabsetzbetrag

5.1 **Alleinerdienerabsetzbetrag** 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 (Alleinerdienerabsetzbetrag) angekreuzt wurde.

6.1 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 Lohnsteuerabsetzbetrag, Sondersausgaben (P. 1, 9.2), ein geringerer Selbstbehalt bei außergewöhnlichen Belastungen (Formular L 1a) und behinderungsbedingte Aufwendungen der Ehepartnerin/des Ehepartners oder der eingetragenen Partnerin/des eingetragenen Partners (Formular L 1a) zu).

7. Erhöhter Pensionistenabsetzbetrag

7.1 Ich beanspruche den erhöhten Pensionistenabsetzbetrag. (Voraussetzungen: Eigene Pensionseinkünfte nicht mehr als 25.000 Euro, kein Anspruch auf Absetzbeträge 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. Mehrkindzuschlag (Nur ausfüllen, wenn das Familienjahr 2017 den Betrag von **55.000 Euro** nicht überstiegen hat.)

8.1 Ich beanspruche den Mehrkindzuschlag für **2018**, da für **2017** **zumindest** **zwei** Familienbeihilfe für mindestens 3 Kinder bezogen wurde.
 8.2 Ich habe 2017 mehr als 6 Monate in einer Ehe, Lebensgemeinschaft oder eingetragener Partnerschaft gelebt und erkläre, dass das gemeinsame Einkommen **55.000 Euro** nicht überstiegen hat.

9. Sonderausgaben (je Kennzahl bitte den Gesamtbetrag in Euro und Cent anführen)

Beachten Sie bitte:
 • Verpflichtende Beträge an eine **gesetzlich anerkannte Kirche oder Religionsgesellschaft**,
 • Spenden an begünstigte Empfänger und
 • Beträge für die **freiwillige Weiterversicherung** in der gesetzlichen Pensionsversicherung und für den **Nachkauf von Versicherungszeiten**
 werden ab dem Veranlagungsjahr 2017 **nicht 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 Datenbekanntgabe können die Beträge steuerlich nicht berücksichtigt werden.**
 Die für Sie übermittelten Beträge werden **automatisch** in Ihre (Arbeitnehmer/innen)Veranlagung **übernommen**. Sie müssen daher keine Festlegungen mehr vornehmen. Die Beträge werden in Ihrem Bescheid und in FinanzOnline ausgewiesen. Falls von Ihnen behaltene 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 Rückübermittlung erfolgt **nicht durch eine Rekreditübermittlung bzw. durch eine nachgeholt Übermittlung**.
 Für die von der Datenübermittlung abweichende Berücksichtigung oder die Berücksichtigung von Sonderausgaben an ausländische Organisationen verwenden Sie die **Beilage L 1d**.

9.1 Summe aller außer Versicherung, Unfall- und -beiträge (freiwillige Kranken-, Unfall-, Lebensversicherung, Hinterbliebenenvorsorge und Sterbekassen), Pensionskassenbeiträge, freiwillige Höherversicherung im Rahmen der gesetzlichen Pensionsversicherung **Von 2016 bis 2020 nur mehr absetzbar, falls Vertrag/Antrag vor dem 01.01.2017 abgeschlossen/gestellt.**

9.2 Summe aller Beiträge sowie Rückzahlungen von Darlehen und Zinsen, die zur Schaffung und Errichtung oder Sanierung von Wohnraum geleistet wurden **Von 2016 bis 2020 nur mehr absetzbar, wenn Maßnahme vor 01.01.2016 begonnen.**

9.3 Renten oder dauernde Lasten

9.4 Steuerberatungskosten



An das Finanzamt

FinanzOnline, unser Service für Sie!

Eingangsvermerk



[Empty box for stamp]

2017

Beilage L 1k für 2017 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 2018 (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.

Die stark hervorgehobenen Felder sind jedenfalls auszufüllen.

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)

2. Angaben zum Kind 3)

2.1 FAMILIEN- oder NACHNAME (BLOCKSCHRIFT)
2.2 VORNAME (BLOCKSCHRIFT)
2.3 10-stellige Sozialversicherungsnummer laut e-card 1)
2.4 Geburtsdatum (Wenn keine SV-Nummer vorhanden, jedenfalls auszufüllen)

3. Kinderfreibetrag 4)

3.1 Kinderfreibetrag für ein haushaltszugehöriges Kind (§ 106 Abs. 1 EStG 1988)
3.2 Kinderfreibetrag für ein nicht haushaltszugehöriges Kind (§ 106 Abs. 2 EStG 1988)

4. Unterhaltsleistungen

4.1 Unterhaltsabsetzbetrag für ein nicht haushaltszugehöriges Kind, für das ich den gesetzlichen Unterhalt (Alimente) in folgendem Zeitraum geleistet habe
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

BITTE DIESES GRAUE FELD NICHT BESCHRIFTEN

www.bmf.gv.at



1) Bitte geben Sie hier die vom österreichischen Sozialversicherungsträger vergebene 10-stellige Versicherungsnummer vollständig an.
2) Muss nur ausgefüllt werden, wenn diese Beilage zum Formular E 1 abgegeben wird.
3) 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).
4) 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.

5. Außergewöhnliche Belastungen

5.1 **Ausgaben für Kinderbetreuung** (ohne Kosten für auswärtige Berufsausbildung)
 (Bitte geben Sie hier den von Ihnen tatsächlich geleisteten Betrag abzüglich
 allfälliger steuerfreier Zuschüsse an)

5.2 Außergewöhnliche Belastung für ein Kind ohne Behinderung (z.B. Krankheitskosten)
 (abzüglich Ersätze oder Vergütungen)

5.3 Kostentragung in Prozent
 (betrifft Punkte 5.4 und 5.5)

5.4 **Pauschale für auswärtige Berufsausbildung des Kindes wird beantragt**

5.4.1 Dauer der auswärtigen Berufsausbildung

5.4.2 Angaben zum Ausbildungsort

5.5 **Angaben zur Behinderung des Kindes**

5.5.1 Der pauschale **Freibetrag für Behinderung** (§ 35 Abs. 3) wird beantragt (Voraussetzung: mind. 25% Behinderung, kein Pflegegeldbezug, kein Bezug erhöhter Familienbeihilfe) und es werden in Punkt 5.5.7 **keine** tatsächlichen Kosten wegen Behinderung geltend gemacht (Achtung: Es darf keine Eintragung in Punkt 5.5.3 und 5.5.7 erfolgen)

5.5.2 Der pauschale Freibetrag für Diätverpflegung wird beantragt wegen

5.5.3 Der pauschale **Freibetrag** von monatlich 262 € für ein **erhöhtes behindertes Kind**, für das **erhöhte Familienbeihilfe** bezogen wird, wird beantragt (Es werden in Punkt 5.5.7 **keine** tatsächlichen Kosten geltend gemacht (Achtung: Es darf keine Eintragung in Punkt 5.5.1 (Freibetrag für Behinderung) erfolgen)

5.5.4 Monatlicher Bezug einer pflegebedingten Geldleistung

5.5.5 Schulgeld für eine Sonder-(Pflege-)Schule bzw. Behindertenwerkstätte

5.5.6 Unregelmäßige Ausgaben für Hilfsmittel (z.B. Rollstuhl, Hörgerät 5.5.1, Blindenhilfsmittel) sowie Kosten der Heilbehandlung (ärztliche Kosten, Medikamente)
 (Allfällige Kostenersätze abziehen)

5.5.7 **Anstelle** der pauschalen Freibeträge (5.5.1 oder 5.5.3) werden tatsächliche Kosten geltend gemacht (**allfällige pflegebedingte Geldleistungen bitte abziehen**; Achtung: Es darf keine Eintragung in Punkt 5.5.1 und 5.5.3 erfolgen)



6. Nachbesteuerung des Arbeitgeberzuschusses für Kinderbetreuung

6.1 Arbeitgeberzuschuss für Kinderbetreuung
 (Achtung: Nur auszufüllen, wenn der Zuschuss bei der Lohnsteuerberechnung zu Recht steuerfrei gewesen würde.)

5) Bitte geben Sie hier das internationale Kfz-Kennzeichen an. Nur auszufüllen, wenn der Ausbildungsort nicht in Österreich gelegen ist.
 6) Ein Behindertenausweis oder Bescheid über die Behinderteneinstufung liegt vor und ist über Aufforderung des Finanzamtes vorzulegen.
 Ich versichere, dass 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



2.2 Einkünfte, für die ein Lohnausweis (Formular L 17) vorliegt (Wenn zutreffend, Anzahl bitte unbedingt angeben!)

2.2.1 Anzahl der Lohnausweise/Lohnbescheinigungen (Formular L 17) über meine Bezüge gemäß Pkt. 1.4.1 bis 1.4.5 oder 1.5.3 Schließen Sie bitte die Lohnausweise/Lohnbescheinigungen nur dann an, wenn diese von der auszahlenden Stelle nicht elektronisch übermittelt werden!



2.3 Einkünfte aus nichtselbständiger Arbeit, für die ein Lohnzettel (Lohnzettelart 24) übermittelt wurde

Land 4)	Werbungskosten 5)	Anzurechnende ausländische Steuer
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

3. Entlastung von der Auslandssteuer durch die ausländische Steuerverwaltung

- 3.1 Ist gesetzlich nicht möglich.
- 3.2 Habe ich bereits erhalten in Höhe von, oder
- 3.3 habe ich beantragt, aber noch nicht erhalten und wird voraussichtlich betragen:

4. Progressionsvorbehalt

- 4.1 Unter Progressionsvorbehalt steuerbefreite Auslandseinkünfte aus nichtselbständiger Arbeit (einschließlich Pensionen, Arbeitslosengeld, Krankengeld, Insolvenzgeld, Kindergeld etc.), nach Abzug allfälliger Werbungskosten (Kennzahl 493)
- 4.2 Bei Ermittlung der steuerbefreiten Auslandseinkünfte (Kennzahl 453) wurden Werbungskosten berücksichtigt in Höhe von (gegebenenfalls den Wert 0 (Null) eintragen).
- 4.3 Die Kennzahl 453 enthält ausländische Pensionseinkünfte in Höhe von

5. Antrag auf Veranlagung bei beschränkter Steuerpflicht (§ 102 Abs. 1 Z. 3)

Hinweis: Die Antragsveranlagung wird nur dann durchgeführt, wenn das entsprechende Kennzeichen angekreuzt ist.

5.1 Ich beantrage die Veranlagung für meine nichtselbständige Arbeit/Bezüge aus der Tätigkeit im Sinne des § 99 Abs. 1 Z. 1, von denen Lohnsteuer in Höhe von 20% einbehalten wurde.

5.2 Ich beantrage die Veranlagung für andere Einkünfte aus nichtselbständiger Arbeit/Bezüge.

6. Antrag auf unbeschränkte Steuerpflicht (§ 1 Abs. 4)

- 6.1 Ich hatte im Jahr 2017 in Österreich einen Wohnsitz oder noch meinen gewöhnlichen Aufenthalt in einem Ansässigkeitsstaat im Jahr 2017 4) Staatsangehörigkeit 4)
- 6.2 Ich beantrage gemäß § 1 Abs. 4, im Jahr 2017 als unbeschränkt steuerpflichtig in Österreich behandelt zu werden und verfüge über die notwendigen Einkünfte meines Ansässigkeitsstaates (Formular E 9) bzw. weiterer Staaten, in denen ich Einkünfte erzielt habe (zu Bestätigung durch die Steuerbehörde eines anderen Staates bzw. des Arbeitgebers)
- 6.3 Einkünfte aus dem Ansässigkeitsstaat im Jahr 2017 [Summe (1) im Formular E 9]
- 6.4 weitere Auslands-Einkünfte aus anderen Staaten, sofern diese nicht in der Bescheinigung des Ansässigkeitsstaates enthalten sind.
- 6.5 Einkünfte meines (Ehe)Partners im Jahr 2017 (z.B. laut Formular E 9) Nur steuerpflichtig für den Alleinverdienereinsatzbetrag, Topfsonderausgaben oder außergewöhnliche Belastungen.

4) Bitte geben Sie 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.
 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.
 Noch 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.

Steuerliche Vertretung (Name, Anschrift, Telefon/Telefaxnummer)

Datum, Unterschrift



An das Finanzamt

FinanzOnline, unser Service für Sie!

Eingangsvermerk



Empty rectangular box for stamp or marking.

2017

Beilage L 1d für 2017

zum Formular L 1, E 1 oder E 7 zur besonderen Berücksichtigung von Sonderausgaben:

- Von der Datenübermittlung abweichende Berücksichtigung eines Beitrages an eine inländische Kirche oder Religionsgesellschaft (Punkt 3)
• Ausländische Spenden/ausländische Kirchenbeiträge (Punkt 4)
• Nachkauf von Versicherungszeiten und freiwillige Weiterversicherung (Punkt 5)
• Nur als Beilage zu E 1: Sonderausgabenabzug betrieblicher Spenden/Korrektur einer Sonderausgaben-Datenübermittlung bei betrieblichen Zuwendungen (Punkt 6)

Wichtiger Hinweis:

Dieses Formular darf NICHT zur Korrektur von Fehlern bei der automatischen Sonderausgaben-Datenübermittlung verwendet werden. Wurd...

Wird ohne nähere Bezeichnung auf gesetzliche Bestimmungen verwiesen, ist darunter das Einkommensteuergesetz 1988 (ESG) zu verstehen. Steuerliche Informationen finden Sie im Steuerbuch 2018 (www.bmf.gv.at, Publikation 1) oder im Internet 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. Die stark hervorgehobenen Felder sind jedenfalls auszufüllen.

Beachten Sie bitte die Ausfühilfe zu dieser Beilage (L 1d-Erl).

Bitte je Steuererklärung (L 1, E 1 oder E 7) nur eine Beilage verwenden.

Zutreffendes bitte ankreuzen!

BITTE DIESES GRAUE FELD NICHT BESCHRIFTEN

Main form sections: 1. Angaben zur Person (1.1, 1.2, 1.3), 2. Partnerin/Partner, Kind oder Elternteil (2.1, 2.2, 2.3, 2.4, 2.5), 3. Von der Sonderausgaben-Datenübermittlung abweichende Berücksichtigung eines Beitrages an eine inländische Kirche oder Religionsgesellschaft (3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.7, 3.8, 3.9, 3.10, 3.11, 3.12, 3.13, 3.14, 3.15, 3.16, 3.17, 3.18, 3.19, 3.20, 3.21, 3.22, 3.23, 3.24, 3.25, 3.26, 3.27, 3.28, 3.29, 3.30, 3.31, 3.32, 3.33, 3.34, 3.35, 3.36, 3.37, 3.38, 3.39, 3.40, 3.41, 3.42, 3.43, 3.44, 3.45, 3.46, 3.47, 3.48, 3.49, 3.50, 3.51, 3.52, 3.53, 3.54, 3.55, 3.56, 3.57, 3.58, 3.59, 3.60, 3.61, 3.62, 3.63, 3.64, 3.65, 3.66, 3.67, 3.68, 3.69, 3.70, 3.71, 3.72, 3.73, 3.74, 3.75, 3.76, 3.77, 3.78, 3.79, 3.80, 3.81, 3.82, 3.83, 3.84, 3.85, 3.86, 3.87, 3.88, 3.89, 3.90, 3.91, 3.92, 3.93, 3.94, 3.95, 3.96, 3.97, 3.98, 3.99, 3.100).

www.bmf.gv.at



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



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 **2017** zu berücksichtigende Zehntel ein. Auch wenn Sie für Ihre Partnerin/Ihren Partner oder Ihr Kind vor 2017 die Zehntelabsetzung beantragt haben, ist der auf 2017 entfallende Betrag hier einzutragen.
 Bei der Veranlagung 2017 ist folgender Zehntelbetrag zu berücksichtigen

- 5.2 **Zu berücksichtigender Zehntelbetrag aus einer im Jahr 2017 gezahlten Einmalprämie**
 Haben Sie **im Jahr 2017** 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 2017 enthaltene Einmalprämie(s).

- 5.3 **Von der Sonderausgaben-Datenübermittlung abweichende Berücksichtigung bei freiwilliger Weiterversicherung oder beim Nachkauf von Versicherungszeiten**
 Es erfolgte für das **Jahr 2017** eine elektronische Übermittlung eines Betrages für eine freiwillige Weiterversicherung oder für einen Nachkauf von Versicherungszeiten.
Abweichend davon ist bei mir folgender Betrag zu berücksichtigen

- Für den in der Kennzahl **284** angeführten Betrag beantrage ich die Zehnjahresverteilung.
 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 (Partner/Partnerin/Kind), die in Punkt 2 namentlich 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 **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 Spenden/Korrektur einer Sonderausgaben-Datenübermittlung bei betrieblichen Zuwendungen

- 6.1 **Sonderausgabenabzug betrieblicher Spenden**
 Soweit betriebliche Spenden 10% des Bruttogewinnes zur 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 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 Sonderausgabe 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 mit der maßgebenden Kennzahl (9243, 9244, 9245, 9246, 9261, 9262) zu erfassen und in die Kennzahl 285 mit **negativen Vorzeichen** zu übernehmen. In dieser Höhe wird der Betrag gekürzt, der als Sonderausgaben auf Grund der Datenübermittlung berücksichtigt wird. +/-

Sonderausgabenabzug betrieblicher Spenden bzw. Korrektur einer Sonderausgaben-Datenübermittlung

- 5) **Es dürfen nur Spenden an Organisationen eingetragen werden, die in der „Liste begünstigter Einrichtungen“ (www.bmf.gv.at) aufgeführt sind und keine feste oder eine Einrichtung im Inland haben.**
 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.

Ich versichere, dass die Angaben nach bestem Wissen und Gewissen **richtig und vollständig** (bitte Pflichtfelder beachten!) gemacht haben. Mir ist bekannt, dass **falsche 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



Index

A

- Accident benefits 15
- Accident insurance 56, 78, 79
- Additional child supplement 20, 27, 28, 51
- Additional tax payment, interest on 119
- Additional insurance, voluntary 12, 52, 56, 129, 130
- Additional tax payments 47, 111, 116, 119, 120
- Alimony 27, 78
- Allowances/supplements 47
- Amounts with an eight-year commitment 59
- Annual payslip
 - see Payslip
- Annuity, life 52
- Average tax rate
 - see Tax rate

B

- Basic and further training costs 65-66, 68
- Bicycle 40, 63, 70
- Block time 48
- Boarding school 83, 85, 86, 95
- Building measures 60
- Business trips 40-43, 71, 72, 75, 76, 100
- Business (trips) abroad 42-43
- (Business) trips abroad 42
 - Job-related 72-74
 - Business trips 40-43

- Incentive trip 15
- Domestic travel 42
- Travel expense (reimbursements) 72-76, 100
- Study trips 63, 74

C

- Capital investments, earnings from 10, 11, 80, 117
- Car
 - see Motor vehicle
- Cell phone
 - see Mobile phone
- Centre of activity
 - Work room 63
 - Business trips 40-43, 72-74
 - Travel expenses 72-76
- Children
 - handicapped 84, 88-95
 - child deduction 20, 26, 27, 78, 79, 84, 87, 90, 91
 - childcare, costs of 82-88
 - childcare benefits 15, 87
 - kindergarten 38, 85-86
 - tax exclusion for children 11, 51, 96
- Christmas allowance 44-45
- Christmas presents 14, 39
- Church tax payments 51, 52, 53, 60, 90, 91
- Cohabitation (marriage-like partnership) 24, 25, 70
- Collective agreement 42, 45-47
- Commuters' euro 14, 22, 33, 36, 37, 73

Company car 14
 Company housing 15
 Company outing 39
 Company pension 12, 13, 32, 45-47,
 104, 117, 120
 Complaint 123, 132
 Computer 15, 37, 63- 65, 68-70
 Computer Driving Licence 65
 Continued insurance, voluntary 52, 54
 Contract for independent services 13,
 122
 Contract for work and labour 13
 Cost of the land 58
 Costs of construction 58
 Costs of cures 81, 92
 Cross-border worker 9, 100, 101, 105,
 118

D

Damage after disasters 39, 83, 121
 Day nanny 85
 Deadline

- Employee tax assessment upon
 application 102
- Recalculation 50
- Tax office decision on tax
 exclusions 116, 118, 120, 121

 Deductibles

- see Extraord. burdens

 Deduction

- see also Tax deductions 9, 19-29,
 40, 87, 88

 Deduction for wear

- Work equipment/tools 64
- Work room 63
- Computer 68
- Mileage allowance 70

Deferred tax payment 123, 133
 Development worker 25, 52, 80
 Diet costs 80
 Disclosure according to § 109a of the
 Austrian Income Tax Act 121
 Dismissal compensations 47
 Domestic trips 42
 Donations 52-54, 61, 62, 113
 Double-taxation agreement 8, 25, 28,
 102, 105
 Duty station 40, 69, 72

E

Earnings from receipts over
 expenditures 11
 Earnings from

- trade or business 10
- capital investments 10, 25, 80, 117
- agriculture and forestry 10
- employment 9, 10, 11, 118
- employment without wage tax
 deduction 100
- employment from abroad 100
- self-employment 11
- rentals/leasing 10

 Earnings, total amount of 8, 55
 Employee contributions
 (to pension funds) 130
 Employee inventions, bonus for 48
 Employee tax assessment 10, 12, 13,
 23, 26, 28, 54, 62, 68, 75, 96, 97, 100-103,
 112-118

- Employee tax assessment upon
 application 102
- Employee tax assessment without
 application 112
- Mandatory tax assessment 101-107

Employers' contributions
(to pension funds) 44, 58
Employment 12, 63, 100-106
Energy-saving measures 59
External vocational training 83
Extraordinary burdens 79
– incurred by handicapped persons
88-94
– for handicapped children 94-95
– with deductibles 79-83
– without deductibles 83-88
– for dependants 78

F

Family allowance 15, 20, 23-29, 39, 79,
83, 84, 87, 94-96
Family domicile 40, 42, 69, 70
Financing costs 71
Foreign employment 25, 80
Funeral expenses 82
Further training costs 65-68
Further vocational training 72, 74

G

Garage space 14
Guest worker 10

H

Handicap 33, 79, 81, 82, 88, 90-94
Health insurance 31, 32, 38, 52, 78, 87,
88, 96
High-speed internet
→ see Internet
Holiday pay 44
Holiday surcharge 24

Holidays 33, 48
Households, two 69
Housing 7, 52-54, 57-60, 62, 64, 90-91
– Company housing 15
– Two households 69
– Owner-occupied apartment 58, 64
– Earnings from rental/leasing 10
– Teleworker 75
Housing creation and housing
improvement 52, 90, 91
Humanitarian institutions 52

I

Improvement work 59
Incentive trip 15
Income 8-17, 20-21, 22-29, 80-86,
100-106
Income limits
– Single-earner/single-parent tax
credit 20, 24
– Additional child supplement 27
– Extraord. burdens, deductibles 79
– Special expenses 52-55
Income substitutes 16
Income tax return 10, 117, 122
Income-related expenses 8, 9, 16, 22,
24, 42, 62-77, 101, 102, 112, 116, 119, 120
Insurance (pensions), voluntary 52-55,
128-130
– additional insurance 12, 52, 56, 128,
130
– personal insurance 53, 56, 90, 91
– continued insurance 52-55
– times 52-55
Insurance periods, subsequent
acquisition of 52-55

Insurance premiums
 – Special expenses 55-56
 Interest savings in case of loans by the employer/Salary advances 15
 Internet 32, 63, 71

J

Job-related trip 72-74
 Journeys home 63, 69, 70
 Journeys home, family 69, 70

L

Language courses 63, 74
 Liability to pay tax 8-16, 101, 116, 121

Life insurance 56

Limited liability to pay taxes 8, 101, 102, 105, 121

Literature

→ see Specialised literature

Loan

– Loans by the employer 15
 – Special expenses 60

Loans by the employer 15

Low-value assets 64, 68

Lump sum

– Extraord. Burdens 81, 83, 84, 85, 88, 94, 113, 114, 116, 120
 – Occupational groups 75-76
 – Lump sum for overnight stays 43, 73
 – Lump sum for commuters 14, 22, 24, 29, 32-40, 62, 73, 116, 117
 – Special expenses 52-55
 – Income-related expenses 75-76

Lump sum for actors 75

Lump sum for home workers 76

Lump sum for income-related expenses 64, 77, 78

Lump sum for janitors 76

Lump sum for journalists 76

Lump sum for musicians 76

Lump sum for stage actors 75

Lump sum for travelling salespersons 76

Lump sums for income-related expenses 75-76

M

Mandatory tax assessment 101-107

Marginal tax rate

→ see Tax rate

Maternity allowance 15, 25, 80

Maximum amount

– Journeys home 70
 – Costs of childcare 82
 – Pension schemes 128-130
 – Special expenses 52-55
 – Retirement provisions 128
 – Allowances/supplements 47

Meal tickets 39

Meals

– at the workplace 14
 – during job-related trips 73
 – during childcare 85
 – costs of diet 80, 92, 94, 95

Medical costs 79, 80, 90, 92, 93

Mileage allowance 40, 41, 70, 71, 73, 76

Minimum income, non-taxable 8, 93

Miscellaneous remunerations 44-47

– Other earnings 11

– Social-plan payments 47

– Social security contributions 25

- Single-earner / single-parent tax credit 28
 - Wage tax calculation 32
 - “Negative tax” 28
 - Mandatory tax assessment 101, 102, 117-119
 - Miscellaneous remunerations 44-47
- Mobile phone
- Income-related expenses 74
- Motor vehicle
- company car 14
 - travel costs 72
 - in handicapped persons 93
 - income-related expenses 71
- Motorcycle 40
- Musical instruments 63

N

- “Negative tax” or social security refund
- see Refund
- Night work / night overtime work 48
- Non-taxable income 8-17, 24, 25, 28, 38-49, 77, 80, 87, 93, 97, 130
- Non-taxable limit
- Tax exclusion on assessment 122
- Non-taxable payments 15, 16, 38-40
- Nursing care allowance
- incurred by handicapped persons 82, 92, 95
 - for handicapped children 84, 94
 - tax exclusions 10
- Nursing care insurance 56
- Nursing home 81

O

- “Occupational group lump sum”
- see Lump sums for income-related expenses
- Official certification 97
- Online fees 71
- Operational
- earnings 11
 - events 14, 39
 - pension fund 13, 32, 45, 46
- Overnight accommodation costs
- Job-related trips 42
 - Income-related expenses 73
 - Lump sum for overnight stays 73
- Overtime 48
- Owner-occupied apartment 58-59, 64
- Owner-occupied house
- Special expenses 57-58
 - Income-related expenses 64

P

- Parental-leave assistance 15
- Parental-leave benefits 15
- Parking fees 41
- Pay for dirty work 47
- Pay for hardship at work 48
- Pay for hazards at work 24, 48
- Payment in instalments 123-124
- Payslip 32, 77, 112, 113, 118
- Pension
- Annuities 52
 - Subsequent taxation of insurance premiums 56
 - Victim’s pension 88
 - Accident benefits 15
 - Special expenses 54
- Pension compensations 24, 49

Pension

- Earnings from employment 13
- Company pension 12, 107, 111, 119, 122
- Taxation of several 119
- Widow's/widower's pension 120

Pension funds (contributions)

- Employers' contributions 43, 57
- Employee contributions 43, 129, 130
- Remunerations from 13
- Earnings from employment 12
- Special expenses 57
- Tax exclusions 10, 32

Provident pension 56, 57, 129

- Retirement provisions 129-130

Pension investment fund 39, 129, 130

Pension schemes, premium-aided 13, 43, 129, 130

Pensioner deduction 11, 20-23, 29, 51, 117

Pensioners 10, 11, 21, 22, 92, 97

Per-diem allowances

- Business trips 41-42, 73
- Income-related expenses 68, 73

Personal insurance 53, 56, 90, 91

Phasing-in rule

- Recalculation 48
- Tax deductions 22

Phone 15, 60, 63, 71, 74

Poverty relief assistance 16, 25, 80

Bonuses 44, 47, 101, 104, 129

Premium support

- see Pension scheme/retirement provision

Prepayments (tax) 116-121

Private use 15, 69

Provident pensions 56, 57, 129

Provident schemes 39

Provision concerning progression 103-105, 108-109

- special 16

Quartering, special expenses 55

R

Recalculation 36, 48, 116

Reimbursements 40-42, 56, 72, 73, 75, 76, 79, 82, 100

Remunerations

- from employment 12, 25, 102
- remunerations in kind 13-14, 121
- miscellaneous remunerations 44-47
- non-taxable remunerations 25, 77

Remunerations in kind 13

Residence 8, 9, 14, 32, 41, 58, 69, 101, 102, 104, 105, 106

- Job-related trips 40
- Principal residence 8, 58
- Liability to pay tax 8-11, 102, 104
- Income-related expenses 63

Retirement provisions, premium-aided 128

Retraining 63

Re-training costs 66, 67

Risk money 63, 70

Route to the workplace 36

S

Salary advances 15

Savings in household expenses 81, 82

School/study place, external vocational training 83

Seasonal workers 10

Self-employed 10, 11, 122

Seminars 65, 86

Settlement awards 47
Severance payment 45
Sickness benefits 13, 100, 118
Single-earner tax credit 20, 54, 77, 90, 91, 93
Single-parent tax credit 20, 24, 28, 97, 116
Sixth of the year
– Recalculation 48
– Miscellaneous remunerations 44
Special expenses 8, 11, 16, 52-62, 77, 82, 90, 91, 114, 116, 120, 130
Special-expenses basket 54-55
Specialised literature 63, 67, 68, 70
Spouse 22-28, 39, 53, 54, 56, 77-81, 84, 89, 90-91, 93, 96
Staff shares 39
Studies 65-68, 83
Study trips (with mixed program) 74
Subsequent taxation 23, 26, 56, 59, 116
Substitute payments 47, 80, 95
Suggestion for improvement, bonus for 47-48
Support money deduction 9, 20, 26, 27, 39, 53, 77, 78, 79, 96, 97
Suspension of collection 123

T

Tax brackets 20
Tax consultancy costs 52
Tax credit
– in case of employee tax assessment 116-120
– rate of interest on 119
Tax deductions 9, 22-29
Tax exclusion on assessment 122
Tax exclusions 11, 32

Tax exclusions
– Official certification/victim pass 97
– Loans by the employer/salary advance 15
– Extraord. burdens incurred by handicapped persons 88, 89, 90, 91
– External vocational training 83
– Children 83-88
– Illness 80-82
Tax office decision on tax exclusions 116, 118, 120-121
Tax rate 20-21
Tax rate
– Average tax rate 16
– Fixed tax rate 45-46
– Marginal tax rate 21, 44, 55, 62, 78, 80, 83
Tax return obligations
→ see Income tax return
Taxation of several pensions 119-120
Taxi costs incurred by handicapped persons 93
Tax-reducing expenses 16
Teleworker 75
Total amount of earnings
→ see Earnings
Training
→ see Basic and further training costs
Transportation deduction 22-23, 28, 33, 41, 73
Travel
Travel costs
– Extraord. burdens 79, 81, 83, 85, 95
– Business trips 41, 72
– Income-related expenses 72
– Home/place of work 33-36
Tuition fees 67, 74, 83

Two households 63, 69
Types of earnings 10, 16, 25

U

Unemployment benefits 16, 25, 66, 100
Unlimited liability to pay tax 8-11, 24,
101, 105, 116, 121

V

Vehicle log 40, 62, 71, 72, 79
Victim pass 97
Victim's pension 88
Vocational training 83, 86

W

Wage tax 8-16, 32-49, 100-106
– Recalculation 48
– Calculation 32
Widow's/widower's pension 25, 120
Work clothes 51, 63
Work equipment 64, 68, 69
Work room 63, 64, 75
Working clothes 63
Works council contribution 63, 68

First-Hand Information

For the Austrian tax offices, since November 2015 new opening times apply:

	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 two **summer months** July and August, all tax offices nationwide are open **from Monday to Friday, 07:30 to 12:00 o'clock.**

Telephone Information Service

Since November 2015, the telephone information service for private individuals has been consolidated for all tax offices throughout Austria at the following telephone number: **+43 (0)50 233 233**

Feel free to use our telephone service in the future as well. Thus, you will get all the information that apply to your particular case, and save yourself the way to the tax office.

The previous **telephone accessibility of the tax offices** remains unchanged: **07:30 to 15:30 o'clock** from Monday to Thursday and **07:30 to 12:00 o'clock** on Fridays.

Advantage: FinanzOnline

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	Place
Amstetten Melk Scheibbs	Erlaufpromenade 10	3270 Scheibbs
Amstetten Melk Scheibbs	Graben 7	3300 Amstetten
Amstetten Melk Scheibbs	Abt Karl-Straße 25	3390 Melk
Baden Mödling	Dipl.Ing. Wilhelm Haßlingerstr. 3	2340 Mödling
Baden Mödling	Josefsplatz 13	2500 Baden
Braunau Ried Schärding	Gerichtsplatz 2	4780 Schärding
Braunau Ried Schärding	Friedrich Thurner Straße 7	4910 Ried im Innkreis
Braunau Ried Schärding	Stadtplatz 60	5280 Braunau am Inn
Bregenz	Brielgasse 19	6900 Bregenz
Bruck Eisenstadt Oberwart	Stefaniegasse 2	2460 Bruck an der Leitha
Bruck Eisenstadt Oberwart	Neusiedlerstraße 46	7001 Eisenstadt
Bruck Eisenstadt Oberwart	Prinz Eugen-Straße 3	7400 Oberwart
Bruck Leoben Mürzzuschlag	An der Postwiese 8	8600 Bruck an der Mur
Bruck Leoben Mürzzuschlag	Bleckmannngasse 10	8680 Mürzzuschlag
Bruck Leoben Mürzzuschlag	Erzherzog Johann-Straße 5	8700 Leoben
Deutschlandsberg Leibnitz Voitsberg	Lastenstraße 10	8430 Leibnitz
Deutschlandsberg Leibnitz Voitsberg	Bahnhofstraße 6	8530 Deutschlandsberg
Deutschlandsberg Leibnitz Voitsberg	Dr. Christian Niederdorfer-Str. 1	8570 Voitsberg
Feldkirch	Reichsstraße 154	6800 Feldkirch
Freistadt Rohrbach Urfahr	Bahnhofplatz 7	4020 Linz
Freistadt Rohrbach Urfahr	Linzerstraße 15	4150 Rohrbach
Freistadt Rohrbach Urfahr	Schloßhof 2	4240 Freistadt
Gänserndorf Mistelbach	Mitschastraße 5	2130 Mistelbach
Gänserndorf Mistelbach	Rathausplatz 9	2230 Gänserndorf
Gmunden Vöcklabruck	Tagwerkerstraße 2	4810 Gmunden

Here you will find your competent tax office

Tax office	Street	Place
Gmunden Vöcklabruck	Franz Schubert-Straße 37	4840 Vöcklabruck
Graz-Stadt	Conrad v. Hötzendorf-Str. 14-18	8010 Graz
Graz-Umgebung	Adolf Kolping-Gasse 7	8018 Graz
Grieskirchen Wels	DragonerstraÙe 31	4601 Wels
Grieskirchen Wels	Manglbürg 17	4710 Grieskirchen
Hollabrunn Korneuburg Tulln	Babogasse 9	2020 Hollabrunn
Hollabrunn Korneuburg Tulln	LaaerstraÙe 13	2100 Korneuburg
Hollabrunn Korneuburg Tulln	Albrechtsgasse 26–30	3430 Tulln
Innsbruck	Innrain 32	6020 Innsbruck
Judenburg Liezen	Herrengasse 30	8750 Judenburg
Judenburg Liezen	HauptstraÙe 36	8940 Liezen
Kirchdorf Perg Steyr	HerrenstraÙe 20	4320 Perg
Kirchdorf Perg Steyr	Handel Mazzetti-Promenade 14	4400 Steyr
Kirchdorf Perg Steyr	PernsteinerstraÙe 23–25	4560 Kirchdorf an der Krems
Kitzbühel Lienz	Im Gries 9	6370 Kitzbühel
Kitzbühel Lienz	DolomitenstraÙe 1	9900 Lienz
Klagenfurt	KempferstraÙe 2 und 4	9020 Klagenfurt
Kufstein Schwaz	BrandlstraÙe 19/1	6130 Schwaz
Kufstein Schwaz	Oskar Pirlo-StraÙe 15	6330 Kufstein
Landeck Reutte	InnstraÙe 11	6500 Landeck
Landeck Reutte	ClaudiastraÙe 7	6600 Reutte
Lilienfeld St. Pölten	Daniel Gran-StraÙe 8	3100 St. Pölten
Lilienfeld St. Pölten	Liese-Prokop-StraÙe 14	3180 Lilienfeld
Linz	Bahnhofplatz 7	4020 Linz
Neunkirchen Wr. Neustadt	GrazerstraÙe 95	2700 Wr. Neustadt
Oststeiermark	Hans Klöpfergasse 10	8160 Weiz

Tax office	Street	Place
Oststeiermark	Rot Kreuz Platz 2	8230 Hartberg
Oststeiermark	Gnaser Straße 3	8330 Feldbach
Oststeiermark	Grazertorplatz 15	8490 Bad Radkersburg
Salzburg-Stadt und Salzburg-Land	Aignerstraße 10	5026 Salzburg-Aigen
Spittal Villach	Meister Friedrich-Straße 2	9501 Villach
Spittal Villach	Dr. Arthur Lemisch-Platz 2	9800 Spittal an der Drau
St. Johann Tamsweg Zell am See	Gartengasse 3	5580 Tamsweg
St. Johann Tamsweg Zell am See	Hans Kappacher-Straße 14	5600 St. Johann im Pongau
St. Johann Tamsweg Zell am See	Brucker Bundesstraße 13	5700 Zell am See
St. Veit Wolfsberg	Sponheimer Straße 1	9300 St. Veit an der Glan
St. Veit Wolfsberg	Lindhofstraße 3	9400 Wolfsberg
Waldviertel	Rechte Kremszeile 58	3500 Krems
Waldviertel	Schloßplatz 1	3580 Horn
Waldviertel	Hauptplatz 23–26	3830 Waidhofen/Thaya
Waldviertel	Hamerlingstraße 2a	3910 Zwettl
Waldviertel	Albrechtser Straße 4	3950 Gmünd
Finanzzentrum Wien Mitte	Marxergasse 4	1030 Wien
Wien 2/20/21/22	Dr. Adolf Schärf-Platz 2	1229 Wien

Publication details

Editor, owner and publisher:

Federal Ministry of Finance,

Public Relations and Communication

Johannesgasse 5, 1010 Vienna, Austria

Responsible for the information contained in this brochure: BMF, Sections I und IV

Design: Inga Seidl Werbeagentur

Photography: colourbox.de

Print: Printing Office of the Austrian Federal Ministry of Finance

Copy Date: October 2017

Vienna, November 2017

www.bmf.gv.at



– Printed according to the Austrian Ecolabel criteria for printed matter,
Printing Office of the Austrian Federal Ministry of Finance, UW-Nr. 836