

Advice on the Tax Assessment
for Employees in 2006

Austrian Tax Book 2007



Englisch

Attention

Throughout this brochure, the female terms have been integrated into the text in order to use language covering both sexes. It is only when wording from statutes is used that the male form is maintained, so as to avoid any conflict with the text of the legislation. It should be pointed out quite explicitly, however, that – of course – all statements and phrases in the regular “male” form also apply to women.

Words in **bold print** refer to an entry in the Index.

Dear Readers,



The Federal Ministry of Finance and the tax offices regard themselves as service points for citizens. To be oriented by customer needs and to focus on services to taxpayers

are the key yardsticks for our work. This includes professional advice on site and a range of modern services on the Internet. With these tools, we want to make sure that you receive the best-possible information. After all, we think that it is important when an employee tax assessment is made that you get the money back – swiftly and reliably – that is actually yours.

You will find important advice in this new version, the “2007 Tax Book”, for example on gratuitous services or tax benefits. The Tax Book is based on the legal premises as of the year 2006, and employees can apply it to their tax as-

*Wilhelm Molterer
Vice-Chancellor and
Federal Minister of Finance*

sessments for 2006, as well as for the current payroll accounting in 2007.

If you wish to file your tax return electronically via the Internet, you can register on our web site at www.bmf.gv.at. There, you also have access to “FinanzOnline”, our service for taxpayers. Our hotline (0810/22 11 00, at the local rate throughout Austria) is at your disposal from Monday to Friday between 08.00 and 18.00 hrs., if you have any open questions regarding FinanzOnline.

The Citizens’ Service of the Federal Ministry of Finance is at your disposal (Monday through Friday from 08.00 to 17.00 hrs., phone: 0810/00 12 28, at the local rate throughout Austria) to help you personally with any information that you may need.

*Christoph Matznetter
State Secretary in the
Federal Ministry of Finance*



Table of contents

General Information on Wage Tax and Income Tax	6		
Individual tax liability	6	Extraordinary burdens regarding dependant persons	60
Wage tax or income tax	7	Extraordinary burdens with deductibles	61
Income and categories of income	8	Extraordinary burdens without deductibles	63
Income from employment	9	Extraordinary burdens incurred by handicapped persons	64
Remunerations in kind	11	Extraordinary burdens due to handicapped children	66
Non-taxable payments	12	Official certifications and Victim Passes	68
Tax-reducing expenses	13		
		The Tax-Office Procedure	69
Tax Scale and Tax Deductions	14	Employee Tax Assessment	69
Tax scale	14	Taxes due on several pensions	72
Tax deductions	16	Tax-office decision on allowed deductions	73
Deductible amounts for low incomes (negative tax)	21	Disclosures according to § 10a of the Income Tax Act	74
		Appeal against a tax-office decision	75
Wage-Tax Calculation by Your Employer	23	Payment in installments and deferred tax payment	76
General information	23		
Traveling between one's home and place of work	24	Specimen for an appeal	78
Non-taxable payments by the employer	25		
Business trips	26	Specimen for deferred tax payment and payment in installments	79
Employers' contributions to pension funds	29		
Miscellaneous remunerations	29	Application form L 1	80
Bonuses and supplements	32		
Overtime work	33	Index	84
Supplements for night work and night overtime work	33		
Recalculation by the employer	33	Overview of Tax-Office Locations	92
What Claims May be Entered at the Tax Office?	35		
Income-related expenses	35		
Categories of income-related expenses	36		
Lump-sum allowances for specific groups of professionals	47		
Special expenses	49		
Types of special expenses	51		
Premium-aided provident scheme	56		
Premium-aided pension scheme	58		
Extraordinary burdens	59		

General Information on Wage Tax and Income Tax

Individual tax liability

Who is liable to pay tax in Austria?

Unlimited liability for tax applies to those persons whose **place of residence** or regular domicile is in Austria. In any event after the elapse of six months of permanent residence in Austria, unlimited liability for tax ensues, dating back to the first day. Temporary stays abroad suspend this time limit. Nationality is of no consequence in this respect.

Unlimited liability for tax signifies that, in principle, all sources of income, whether in this country or abroad, have to be declared for tax purposes in Austria.

Limited liability for tax applies to persons who have income in Austria (e.g. as employees) or who derive income from Austria (e.g. social-security pensions) but who have **no place of residence**, nor their regular domicile in Austria. Individuals with limited liability for tax can also apply for assessment as employees, claiming deduction of income-related expenses and special expenses incurred in Austria.

Please bear in mind that an amount

of € 8,000 has been added to the tax assessment base of persons with limited liability for tax since the 2005 calendar year. This amount 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 € 10,000 (see page 15) pursuant to the tax scale, persons with limited liability for tax thus have a non-taxable income base of € 2,000.

EU/EEA citizens who do not have a place of residence in Austria but receive their income mainly in this country (90% of the income is obtained in Austria, or the total amount of income generated abroad is not more than € 10,000) can apply for an unlimited liability for tax. In this context, only the income in Austria is taxed, in spite of the unlimited liability for tax. However, the amount of € 8,000 need not be added for the tax assessment. Moreover, individual tax deductions (sole-earner deduction, single-parent deduction, support-money deduction) and extraordinary burdens may be claimed.

You find a specimen for applying for this option in the "Leitfaden für beschränkt steuerpflichtige Arbeitnehmerinnen und Arbeitnehmer" (Guidelines for Persons with Limited Liability to Tax) at www.bmf.gv.at under "Steuern/Fachinformation/Leitfäden".

Double taxation agreements prevent that taxes must be paid more than once on one and the same income, if an individual has a place of residence or derives income from more than one country.

Special provisions apply to **cross-border workers**, i.e. persons **residing in Austria** but working in Germany, Italy or Liechtenstein and commuting every day. Their income is only taxed in Austria. In this connection, they are entitled to claim the deduction for cross-border workers (see page 16).

Guest workers are treated as employees with unlimited tax liability, right from the first day of their presence in Austria. A prerequisite is a work permit or an employment contract for a minimum period of six months.

For **seasonal workers**, unlimited liability for tax generally arises when their stay in Austria exceeds six months. In this case, the unlimited liability for tax dates back to the first day of their employment.

Wage tax or income tax

What is the difference between wage tax and income tax?

It applies, in principle, that **employees and pensioners** pay wage tax and that **self-employed persons** pay income tax. Wage tax differs from income tax solely in the method of levying. The tax scale is basically the same. For employees there are, however, additional deductions and special stipulations regarding the taxation of certain "other remunerations".

Wage tax has to be deducted by every employer and transferred to the tax office by the 15th day of the following month.

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

Even if only income from employment is earned, it is generally necessary to proceed with an income tax assessment. Please refer to the chapter on 'employee tax assessment', page 69.

Income and categories of income

Which revenues require payment of wage tax or income tax?

The focus of income tax is on income. It comprises several categories of income. The Income Tax Act lists all the categories of income which are subject to income tax. Only those earnings which are listed in the law under one of the income sources are subject to income tax. Gambling and lottery wins, for example, are not subject to taxation; nor are the **child care** or the **nursing care allowances**.

The Income Tax Act covers the following seven categories of income:

1. Income from agriculture and forestry
2. Income from self-employment
3. Income from trade or business
4. Income from employment
5. Income from investment of capital
6. Income from rental and leasing
7. Other income

= **Total amount of earnings**

- Special expenses
- Extraordinary burdens

= **Income**
(= tax assessment basis)

Comment:

Income categories 1 to 3 are known as "**categories of business income**" or "income from profit". Income categories 4 to 7 are referred to as "**income from receipts over expenditures**" or "categories of non-business income".

At what level of income does liability for tax commence?

A certain **basic income (subsistence level)** remains tax-free for every person liable to tax without restriction. The tax-free basic income per year amounts to at least:

For persons liable to wage tax	€ 10,900*
For self-employed persons	€ 10,000

*) € 900 x 38.33% (see page 15) =	€ 345
minus employee tax deduction	- € 54
minus transportation deduction	- € 291
	€ 0

The different levels of tax-free income are due to additional amounts that wage-tax payers may deduct from their tax (**employee deduction and travel deduction or pensioner deduction**). There is a difference between the tax-free basic income and the marginal income under social-security law,

which amounts to € 341.16 per month for the year 2007 (and corresponds to an annual income of approximately € 4,094).

The different income categories are explained below:

- **Income from agriculture and forestry** is earned, for example, by farmers or market-gardeners.
- **Income from self-employment** is earned, for example, by doctors, lawyers, tax advisers, architects or journalists and by partners/directors with a 25% or higher stake in joint-stock companies (e.g. limited-liability companies – "GmbH").
- **Income from trade or business** is profit generated by business enterprises (e.g. wholesale and retail trade, cabinet-making, hair-dressing) and industrial enterprises. Legal entities (e.g. limited-liability companies – "GmbH") do not pay income tax but **corporate income tax**.
- **Income from employment** is earned by employees and pensioners.
- **Income from investment of capital** is, for example, interest on savings deposits or securities, as well as dividends from **shares** and limited liability company stock holdings. If this income is earned in Austria, the income tax is withheld at source (**withholding tax**).
- **Income from rentals and leasing**

are earned when a **flat** or a house is rented out.

- **Other income** is:
 - recurring earnings (e.g. certain **annuities**),
 - income from the sale of private property within specific time-limits (speculative gains), including asset gains from investment funds
 - income from the sale of private capital holdings higher than a 1% share (e.g. sale of shares in limited-liability companies)
 - income from services (e.g. commissions on occasional business introductions and income from occasionally renting out private objects), and
 - fees earned by office-holders (emoluments of office-holders in public-law corporations if they are not employees).

Income from employment

What constitutes income from employment?

Income from employment comprises the following remunerations:

- Remunerations and benefits from an existing or earlier **contract of employment**. These include **wages** and **salaries**, as well as **company**

pensions, but also **remunerations in kind** provided by the employer. It also includes remunerations for a marginal employment and, as of 2006, for earnings from service checks. Service checks can be obtained at post offices and tobacconist shops. They can be used to pay for simple services in private households, as are typical of households (e.g. cleaning jobs, babysitting, simple jobs in connection with running a household, or simple gardening jobs). Income from service checks are not subject to wage tax in the course of a year. A tax payment may become due if a tax assessment (of the employee) reveals that the total annual income in 2006 exceeds the amount of € 10,900.

- **Pensions under the statutory social security system.** These include, inter alia, pensions from pension-insurance institutions for employees, farmers or trade or business establishments. Augmentations deriving from **voluntary additional insurance** are only taxable at one quarter of their value.
- **Sickness benefits**
- Benefits paid by **pension funds.** Benefits and pension benefits which derive from employers' contributions are fully subject to wage tax. Benefits and pension benefits which derive from employee contributions are only taxable at 25%. **Pensions**

from a **premium-aided pension scheme** (see page 58), a **premium-aided provident scheme** (see page 56) or a **staff provident fund** are non-taxable.

- Remunerations in accordance with the Remunerations Act, as well as emoluments paid to members of a provincial government or municipal councilors.

Please remember:

As a rule, work provided within the framework of a **contract for independent services** or a **contract for work** is deemed to be **business income**. No wage tax is therefore deducted. These earnings come under income from **self-employment** or income from **trade or business**. In many instances an "Disclosure according to § 109a of the Income Tax Act" must be filed with the tax office, see page 74.

When must tax be paid on income from employment?

Income tax is calculated in each case 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 employee receives it. For an **employee tax assessment** (formerly

known as "annual wage tax re-computation"), the tax is re-calculated on the basis of the income earned during the calendar year.

If income liable to wage tax is not earned throughout the year, the calculation usually results in a **credit**.

Please refer to the comments on page 69 in the section on tax-office procedure for cases resulting in a subsequent claim for tax payment.

Remunerations in kind

What exactly are remunerations in kind?

An employee generally receives money as compensation. The payment may (partly) also be made in kind (remunerations in kind). Remunerations in kind must be valued at the mean price they command in the place where they are provided and taxed accordingly. For most remunerations in kind, such as personal use of a company car, uniform values have been established which are applied throughout Austria.

The Income Tax Act stipulates specifically that certain remunerations in kind are non-taxable (e.g. **Christmas presents** up to a value of € 186, **company outings** up to € 365, **meals at the work place**).

Examples for taxable remunerations in kind:

• Company car

If the employee may use a company car for private journeys, as a remuneration in kind, then this is taxed on a monthly basis at 1.5% of the initial cost (including value-added tax), up to a maximum of € 600. Private journeys are also considered to include trips between place of residence and place of work. If the company car can be shown to have been used for private trips of no more than 500 km per month, averaged over the year, half the value may be entered as a remuneration in kind, 0.75% of the initial cost, up to a maximum of € 300 (up to 2004: € 255).

• Car port or garage place

If the employer provides the employee with a car port or garage place 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 car port or garage place is in an area with restricted parking ("blue zone"). No further value needs to be added for the remuneration in kind beyond the employee's contribution of € 14.53 per month to the employer's costs.

• Loans and salary advances by the employer

No remuneration in kind needs to be entered for salary advances and interest-free or low-interest loans by the employer up to € 7,300. If the sal-

ary advance or the employer's loan exceeds the total amount of € 7,300, interest savings must be entered at 3.5% (or the difference up to 3.5%) for the amount in excess of this sum.

• **Company housing**

If the employee is provided with housing, free of charge or at reduced costs, this is also a taxable remuneration in kind. As a matter of principle, the remuneration in kind is related to the year of construction of the accommodation. If the company housing is rented by the employer, the remuneration in kind is the actual amount of rent, plus overhead costs, minus 25%.

• **Incentive travels**

Incentive travels offered to motivate staff members are taxable remunerations in kind.

Examples for non-taxable remunerations in kind:

• **Laptop, desktop computers**

If the employee is provided with a laptop or desktop computer which is used regularly for professional purposes but is also put to personal use, this does not constitute a taxable remuneration in kind.

• **(Mobile) telephone**

The occasional private use of a (mobile) telephone belonging to the employer is also not a taxable remuneration in kind.

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**
- **Parental-leave benefits, parental-leave assistance** and **child-care benefits**
- **Accident benefits**
- **Gratuities**

Certain benefits by the employer are also non-taxable (see page 25).

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

There are certain income components (**income substitutes**) which, in fact, are non-taxable but increase tax 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** or **poverty relief assistance**, as well as temporary assistance for federal employees
- Certain remunerations pursuant to the Army Fees Act

- Certain remunerations pursuant to the Community Services Act

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

The tax may, however, not be higher than would be the result if the **income** and the **income substitutes** had been taxed jointly.

Tax-reducing expenses

Which expenses reduce taxable income?

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

Other expenses which reduce taxable income but are not linked to earning an income are **special expenses** (see page 49) and **extraordinary burdens** (see page 59).

Tax Scale and Tax Deductions

Tax scale

How high is wage tax or income tax?

Tax on taxable income is calculated according to the income tax scale. Since 2005 a completely new scale has been in force, according to which no tax is due on annual incomes up to € 10,000. There are three 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?

The Income Tax Act defines the following tax deductions:

Employee tax deduction (or cross-border workers' deduction)	€ 54/year
Transportation deduction	€ 291/year
Pensioner deduction (basic amount with phasing-in rule)	€ 400/year
Sole-earner deduction*)	€ 364/year (basic amount)

Single-parent deduction*)	€ 494/year (in case of one child)
Support-money deduction	€ 25.50 to € 50.90/month/child
Child deduction	€ 50.90/month/child
Additional child supplement	€ 36.40/month/as of 3 rd child

*) For the sole-earner and single-parent deduction (€ 364, basic amount), there is a scaled child supplement.

For the first child	€ 130
For the second child	€ 175
For the third and every additional child	€ 220

Sole earners with children and single parents may therefore apply the following annual deductions:

With one child	€ 494
With two children	€ 669
With three children	€ 889

How do you calculate your tax for 2006?

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

Income tax scale (in force since 2005)			
Income in €	Income tax in € (before deductions)	Mean tax rate	Marginal tax rate*
up to 10,000	0	0%	
10,000 to 25,000	$(\text{income} - 10,000) \times 5,750$ 15,000		38.333%
25,000	5,750	23%	
25,000 to 51,000	$5,750 + \frac{(\text{income} - 25,000) \times 11,335}{26,000}$		43.596%
51,000	17,085	33.5%	
in excess of 51,000	$17,085 + (\text{income} - 51,000) \times 0.5$		50%

*) The marginal tax rate indicates what tax payment you need to expect when earning an additional income in the respective tax bracket.

The general tax deduction, which was in force until 2004, was already integrated into this tax scale. As a result, it need not be calculated separately and deducted. You must only subtract the tax deduction applicable to you (Attention: Also subtract the employee and the transportation deduction or the pensioner deduction). Pensioners with taxable pension benefits between € 17,000 and € 25,000 per year must pay attention to the phasing-in rule applicable to the pensioner deduction.

Example:

For an annual income of € 21,000 of an employee and single parent with one child, the income tax for 2006 is as follows:

$\frac{(21,000 - 10,000) \times 5,750}{15,000}$	=	€ 4,216.67
- employee deduction		€ 54.00
- transportation deduction		€ 291.00
- single-parent deduction, including child supplement		€ 494.00
income tax for 2006		€ 3,377.67

Tax deductions

Employee deduction

Amount: € 54 per year

Entitlement: Employees subject to wage tax

Information: Your employer settles the employee deduction automatically. Cross-border workers are entitled to a **cross-border worker's deduction** of the same amount in their tax assessment. It replaces the employee deduction. If you are entitled to an employee deduction or a cross-border worker's deduction, you may end up with a **negative tax** of up to € 110 if your **income** is low (see page 21).

Transportation deduction

Amount: € 291 per year

Entitlement: Employees

Information: Your employer settles the transportation deduction automatically. For **cross-border workers** it is deducted only at tax assessment. It is a lump sum for journeys to your home and to your work place. Employees who live at a greater distance from their work place 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 35).

Pensioner deduction

Amount: € 400 per year

Entitlement: Pensioners

Information: The body paying out your pension settles the pensioner deduction automatically. The phasing-in rule, applicable to the pension deduction, is applied to pension payments between € 17,000 and € 25,000. For higher pension payments, pensioner deductions may no longer be claimed.

Attention:

The pensioner deduction is calculated as follows within the phasing-in range:

$$(25,000 - \text{pensioner's income in 2006}) \times 5\%$$

Gross pension
- mandatory social-security contributions
- special expenses
- extraordinary burdens

Pensioner's income for 2006

Please remember:

It is not possible to claim both, i.e. the pensioner deduction and the **transportation** and **employee deduction**.

Sole-earner and single-parent deduction

Amount: € 364 per year (basic amount of the sole-earner deduction without children). If **family allowance** is received for one or several children during a minimum of seven months, a scaled child supplement is applied.

Sole earner/ Single parent	Child supplement per child	Deductible amount, incl. child supplement
With 1 child	€ 130 (1 st child)	€ 494
With 2 children	€ 130 (1 st child) + € 175 (2 nd child)	€ 669
With 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 a taxpayer is entitled to a child supplement, it is possible that these amounts are paid out as **negative tax** (with € 494 as a minimum).

Entitlement: Sole earners and single parents

Information: A sole earner is

- someone who has been married for more than six months in the calendar year and does not live permanently separated from his/her spouse who has unrestricted tax liability, or
- someone who for more than six months in the calendar year lives in a marriage-like partnership with a partner who has unrestricted tax liability, and where one of the two claims **child deduction** for a minimum of **one child**.

In both instances the income of the (**marriage**) **partner** may not exceed certain limits. The sole-earner deduction is only paid to one partner. If both partners fulfill the condition (e.g. a student couple with a child), then only the partner with the higher income may claim the deduction. If neither partner has an income, or if their income is the same, the deduction may be claimed by the woman, unless the man has more household responsibilities.

A single parent is

- someone who for more than six months in the calendar year has not lived in a marriage or marriage-like partnership and
- receives the **child deduction** for at least **one child**.

What may be the income of the (marriage) partner to claim the sole-earner deduction?

- The marriage partner (**without child/children**) may only have a maximum income of € 2,200 per year.
- In a marriage or a marriage-like partnership with at least one child the (marriage) partner may only have a maximum income of € 6,000 per year.

How are the income limits calculated for the (marriage) partner?

The taxable income, including other earnings such as, for example, the 13th/14th monthly salary (if it exceeds the non-taxable amount of € 620 and/or the non-taxable limit of € 2,000 per year), severance payment, pension compensations, matters in the first place. This means that the following amounts are deducted from the gross earning 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 at least the lump sum of € 132)
- **Non-taxable supplements for over-**

time, Sunday or holiday work, as well as **supplements for night-time work**, and **non-taxable pay for dirty work, hardship or hazards at work**.

- Other **remunerations** that are **non-taxable** (currently the ceiling on non-taxable amounts is € 2,000).

In the event of **several incomes**, 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 for most of the other non-taxable earnings, they are not taken into account when calculating the limits on earnings.

However, the **income** of the (marriage) partner from **capital assets** (e.g. interest, dividends on shares) must be taken into account, although they may ultimately be subject to taxation. Moreover, the non-taxable **maternity allowance** must be included in the limit on income, as well as all non-taxable remunerations from **assembly jobs abroad, development-aid activities** and other non-taxable earnings abroad, based on bilateral (double taxation agreements) or international-law (e.g. UNIDO, IAEO) agreements.

Example: Calculating the limit on income (taxpayer with child)

Gross remuneration	€ 8,400
- social-security contributions for current earnings	€ 1,512
- income-related expenses	€ 132
- other remunerations within the limit on taxable income	€ 1,200
<hr/>	
Income from employment	€ 5,556

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

How is the marginal amount determined upon marriage, divorce or death of the (marriage) partner?

The earnings of the whole year are always taken as a basis for determining the marginal amount. If a marriage or marriage-like partnership is entered in the course of a calendar year, the earnings of the (marriage) partner, both for the period before and after the marriage, must be included in the calculation of the marginal limit. Similarly, the earnings of the former (marriage) partner must also be included upon divorce, or the remuneration received

as **widow's/widower's pension** after the death of the (marriage) partner.

How do you claim the sole-earner or single-parent deduction?

In the course of the calendar year, the employer or the body paying out the pension may settle the sole-earner or single-parent deduction if you provide the employer with the relevant statement (Form E 30). Don't 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 complete this statement only for one employer. If the pre-conditions for your claim no longer apply in the course of the year (e.g. because your (marriage) partner's income exceeds the relevant limits, or in the case of a divorce), you must inform your employer or the body paying out the pension within one month (Form E 30). In addition, you must file a statement regarding your employee tax assessment after the end of the year.

After the end of the calendar year you may retrospectively claim the sole-earner or single-parent deduction from the tax office by way of an employee tax assessment.

In addition, you may claim a refund (Form E 5).

Please remember:

Even if your employer has already settled the sole-earner or single-parent deduction in the course of the year, you should not forget to fill in the data regarding the sole-earner or single-parent deduction in the tax return in the course of your employee tax assessment. Otherwise you may inadvertently have to pay taxes on the sole-earner or single-parent deduction.

Support-money deduction

Amount: € 25.50/month for the first child, € 38.20 for the second child and € 50.90 each for the third and every additional child receiving child support.

Entitlement: Support-money payers

Information: A support-money payer is someone who can prove that he/she pays the legal maintenance (support) to a child not belonging to his/her household – neither he/she nor his/her (marriage) partner living in the same household received family allowance for the child. Unlike child deduction, the support-money deduction produces its effect only later in the course of the employee tax assessment.

What must you remember with the support-money deduction?

You may claim the full support-money deduction only if you have fully complied with your legal maintenance 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. The support-money deduction may also be claimed for children living abroad, whenever maintenance is paid.

Child deduction

Amount: € 50.90/month per child. The 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 (not only on a temporary basis such as for study purposes) live abroad. However, on the basis of Community-law provisions, EU citizens working in Austria and nationals of the EEA Member States Iceland, Liechtenstein and Norway, whose children live permanently in an EU/EEA Member State, are also entitled to the child deduction, in addition to the family allowance. For child(ren) in non-EU/EEA countries, the person liable to pay support money may claim

extraordinary burdens when paying maintenance (see page 59).

Additional child supplement

Amount: € 36.40/month for the third and every additional child

Entitlement: Persons receiving family allowance for at least three children. The family income may not exceed certain limits.

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?

You are entitled to the supplement if the family income of the previous year did not exceed twelve times the basis for maximum contributions to social security in a calendar month. This amounts to € 45,000 for the 2006 assessment, in the course of which the additional child supplement is granted for 2007 (€ 3,750 per month).

The family income is the sum total of the taxable earnings of the person filing the claim, as well as the taxable income of the (marriage) partner. However, the earnings are added up only if both (marriage) partners lived in the same household for more than six months during the calendar year in question. If one of the (marriage) partners has a negative income, this does not reduce the family income (no compensation for losses).

How do you apply for the additional child supplement?

You must apply separately to the tax office for every calendar year in the course of the employee tax assessment. If you did not earn any taxable income, you may claim the payment from the tax office by using Form E 4. The (marriage) partner of the person receiving family allowance may also claim the additional child supplement when filing his/her tax return. The persons receiving family allowance must communicate to the tax office a statement of waiver upon request.

Deductible amounts for low incomes (negative tax)

If you have no or only a low income, you may receive a tax credit (negative tax) in the following cases:

If you are entitled to claim employee deduction, 10% of the employee contributions to statutory social security (however, only a maximum of € 110) will be credited. This also applies to cross-border workers. The sole-earner or single-parent deduction (the latter, however, only in case of at least one child, i.e. if there is an entitlement to a child supplement) will be paid out by the tax office if it did not produce its

full tax-reducing effect on account of the low income. For one child this may amount to as much as € 494 (negative tax), for example.

Negative tax is determined in the course of the employee tax assessment. If you have no taxable income during the calendar year, please use Form E 5 for receiving the sole-earner or single-parent deduction. Non-taxable earnings, based on bilateral (double taxation agreements) or international-law (e.g. UNIDO, IAEA) agreements are considered to be taxable earnings for the purpose of computing negative tax.

Example:

A female employee works part-time and earns a monthly gross amount of € 440 ($\times 14 = \text{€ } 6,160$ per year). Social-security contributions are assumed to amount to € 930 per year. There is no tax due on this amount. The tax office will pay 10% of € 930, i.e. € 93, in the course of making the employee tax assessment after the end of the year. If the woman were a single parent with one child at the same time, the refund would go up to a total of € 587 ($\text{€ } 494 + \text{€ } 93$).

Wage-Tax Calculation by Your Employer

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 several tax exclusions and tax benefits. You should therefore inform your employer of all circumstances and changes that have an impact on your tax computation (e.g. marital status, place of residence, children, sole earner, single parent, lump sum for commuters, decisions on tax deductions). When it comes to complying with reporting obligations, your employer is liable for correctly computing your wage tax. Your employer must also hand you a statement regarding the wages/salary paid to you for your work.

This statement must comprise the following data:

- gross remunerations
- basis for mandatory contributions (**social-security contributions**)
- mandatory contributions
- assessment basis for your contribution to a **staff pension fund** and the actually paid amount

- basis for assessing wage tax
- withheld wage tax

As a matter of principle, the employer must submit the **pay slips** in electronic form to the tax office at the company's place of business or to the health-insurance institute after the end of the calendar year by the **end of February**. The pay slip must correspond to the official form (L 16).

Even if payroll accounting is done "**by hand**", the wage slips must be communicated in electronic form. In this connection, ELDA, the communication program of the regional health-insurance institute, can be used. If there is no Internet connection, the paper pay slips may be sent to the tax office at the company's place of business by the **end of January**.

If the employment relation is terminated in the course of the calendar year, the employer must also forward a **pay slip** to the tax office at the company's place of business or to the health-insurance institute by the end of the **following month**. As an employee you may also ask your employer for a pay slip. Upon termination of the employment relation, you must be handed a pay slip in any event.

However, since the tax office receives the pay-slip data from your employer, this document is only for your personal information. Please do not send pay slips to the tax office.

Traveling between one's home and place of work

How are the costs for traveling between one's home and place of work recognized?

The **costs of traveling** 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**.

Actual travel costs cannot be claimed.

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

It amounts to the following sums:

Distance	Amount/ year	Amount/ month
min. 20 km	€ 495	€ 41.25
min. 40 km	€ 981	€ 81.75
min. 60 km	€ 1,467	€ 122.25

You may claim the **large lump sum for**

commuters if you cannot reasonably be expected to use public transport.

It amounts to the following sums:

Distance	Amount/ year	Amount/ month
min. 2 km	€ 270	€ 22.50
min. 20 km	€ 1,071	€ 89.25
min. 40 km	€ 1,863	€ 155.25
min. 60 km	€ 2,664	€ 222.00

The relevant distance from home to work must be covered as a minimum eleven times per month in order to be entitled to claim the lump sum for commuters. It is also due during holiday and sick leaves, as well as in case of maternity/paternity leaves which do not exceed one calendar year.

You may apply for the **lump sum for commuters** to your employer in the course of the year. Please use Form L 34. Make sure that your employer entered the lump sum for commuters from the date you became an employee or since the beginning of the year (see "Recalculation by the employer", page 33).

If your employer took account of the **lump sum for commuters**, you need not claim the amount in the course of the employee tax assessment. If this was not the case, you may also claim it at your employee tax assessment.

Please inform your employer without delay of any changes in your **route to the work place**.

Non-taxable payments by the employer

Which payments by the employer are not taxable at the current payroll accounting?

- **Use of facilities and premises** – free of charge or at reduced price – which the employer makes available to all or specific groups of staff members. This includes, for example, recreation homes and sanatoria, nursery facilities, sports facilities or company libraries.
- Benefits from **attending company events** up to € 365 per year (**company outings**, cultural events, company festivities, etc.) and the commonly offered remunerations in kind up to € 186 per year, such as **Christmas presents**, gift vouchers or gold coins.
- Payments by the employer to **provident schemes** (e.g. endowment insurances, life insurances, **health insurances**, shares in **pension investment funds** or **contributions to pension funds**) for all or specific groups of staff members (e.g. all wage-earners or all salaried employees) or to the works-council fund up to € 300 per year and employee. This

may also be in the form of converting remunerations into such retirement-plan contributions.

- Voluntary social contributions of the employer to the works-council fund and voluntary contributions to eliminate **damage after natural disasters**.
- Gratuitous or reduced-price transfer of **staff shares** in the company of the employer to all or specific groups of staff members up to € 1,460. Such staff shares must be kept for five years before they ultimately become non-taxable.

Example:

An industrial enterprise distributes, free of charge, to all staff members shares at a price of € 1,400. This remuneration in kind is non-taxable.

- Benefits for **"stock options"**. These are non-assignable **options**, granted to all or specific groups of staff members, for the **purchase of company stock** (e.g. shares).
- Free or reduced-price **meals and beverages at the work place**. There are restrictions if **meal tickets** are given instead.
- Income for beneficiary **assembly jobs abroad** by Austrian companies, provided under preferential conditions. Every assignment must be for more than one month.

- Earnings by **development-aid workers**.
- Free or reduced-price transport of company staff members, as well as their dependants, by transport companies.

Please remember:

Both, non-taxable earnings for **assembly jobs abroad** and for **development-aid work** are recognized at assessment when determining the tax rate (the so-called **general provision concerning progression rule**). These earnings are also considered when determining the marginal amount for granting the **sole-earner deduction**.

Business trips

What refunds for business trips remain non-taxable?

If you travel on business, the following refunds 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?

You speak of a business trip (**short-**

distance business trip) if an employee works away from his/her **duty station** (office, workshop, factory, warehouse, etc.). You 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 assumed to return to his/her permanent domicile (**family domicile**) every day. In both cases, the employee travels on business at his/her employer's instructions. However, the distinction is important for the period of granting non-taxable per-diems (see "per-diem allowances").

Travel costs

Refunds of the actual travel costs (e.g. rail, air, taxi) are non-taxable. When using one's private car, payment of the mileage allowance is not taxable. The **mileage allowance** amounts to the following sums:

Vehicle	Mileage allowance
Passenger car	€ 0.38
For every accompanying person	€ 0.05
Motorcycles up to 250 cm ³	€ 0.12
Motorcycles over 250 cm ³	€ 0.22

In every year, no wage tax is due on

mileage allowance payments covering a maximum of 30,000 km, unless the collective bargaining agreement stipulates a better arrangement. A **log book** must be kept if payment of the **mileage allowance** is to be non-taxable. The log must comprise: date, mileage reading, number of kilometers traveled on business per day, point of departure and destination, as well as purpose of every 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**.

Non-taxable refunds for travel costs are separate from the per-diem entitlement.

Per-diem allowances

When traveling in Austria, a per-diem allowance up to € 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 charged for every fraction of a next hour.

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

If your short-distance business trips (up to 120 km, as a rule) always or quite regularly take you to the same location or several locations (e.g. a building site, a

branch office) and 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 outside posting has become a new center of your activity.

You speak of a **new center of activity** if someone

- spends more than five days running in one and the same location, or
- works at a work place at regular intervals (once every week) and exceeds an initial phase of five days, or
- works repeatedly, but not regularly, at a work place and exceeds an initial phase of 15 days in a calendar year, or
- works in the same assigned area (e.g. a district representative) for more than five days, or
- works as a driver along the same routes or lines (e.g. a bus driver) 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 Income Tax Act, up to € 26.40 per day (€ 2.20 for every fraction of a next

hour, minimum period: more than three hours), irrespective of whether the period or the type of the business trip establishes a new center of activity. This arrangement continues to apply at least until the end of 2007.

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 (**famly 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 refunds for the cost of overnight accommodation, incl. breakfast, against receipts for overnight stays in Austria. A lump sum of € 15 per night is not taxable if no receipts are shown and the distance between domicile and work place is more than 120 km.

However, if no expenses are incurred for the overnight stay (e.g. accommodation is provided), no non-taxable lump sum may be paid. Additional expenses (e.g. for the breakfast) may be claimed at the tax office as income-related expenses. If no receipts can be shown, these costs are estimated and amount to € 4.40 for **trips in Austria**

and € 5.85 per overnight stay when **traveling abroad**.

Traveling abroad

The employer may pay non-taxable **per-diems** and refunds of **overnight accommodation costs** for trips abroad at the maximum rate applicable to foreign travel assignments of federal employees. Non-taxable refunds for overnight accommodation costs, incl. breakfast, may also be paid against receipt in the actually incurred amounts. Below is the current list of per-diem and overnight accommodation allowances for the countries bordering on Austria, as well as the United States:

Country*	Per-diem allowance	Overnight accommodation
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.gvat, in the column on "Findok" (Guidelines/"Richtlinien", Tax Law/"Steuerrrecht", Annex/"Anhang").

Employers' contributions to pension funds

Are contributions to pension funds exempt from tax?

The contributions that an employer pays for his staff members into a pension fund, as defined in the law on pension funds, are not subject to taxation. Contributions to foreign pension funds are non-taxable only in those cases in which they are a statutory requirement.

Please remember, however, that the pensions payable in the future are fully subject to taxation. 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 58). The exemption from wage tax also applies to employers' contributions to relief funds or foundations promoting employees.

Miscellaneous remunerations

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, among other remunerations, are **vacation pay** and **Christmas allowance** (13th and 14th monthly salary).

These are further examples for other remunerations:

- severance pay
- balance-sheet allowance
- bonuses
- anniversary bonuses
- profit sharing plans

Vacation pay and Christmas allowance

How are vacation pay and Christmas allowance taxed?

If an employee receives a 13th and 14th monthly salary from his/her employer, these are not liable to taxation up to an amount of € 620 per year. The **flat rate** of 6% is applied as a tax to the remaining amount.

Miscellaneous remunerations are only taxed up to a certain ceiling, the

so-called “one sixth of the year”, at a rate of 6%.

Attention:

The one sixth of the year is calculated as follows:

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

If the remunerations remain the same, the **sixth of the year** thus **corresponds to two monthly remunerations**, which is precisely the 13th and 14th monthly salary. The part 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 € 2,000 is exempt from tax.

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

Severance payments

The provisions of the company staff pension law have been in force since 2003.

When assessing the tax due on

severance pay, one must distinguish whether the employee has a severance-pay claim under the “old” or already under the “new” severance-pay system.

What must be remembered for employment contracts beginning in 2003?

As a matter of principle, the “new” severance-pay system must be applied to employees entering into an employment relation in 2003 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 **staff pension fund**. These employees cannot claim a **flat rate** of 6% for their collective-agreement or voluntary severance pay.

What must be remembered for employment contracts beginning before 2003?

If an employee stays within the “old” severance-pay 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-pay claims up to the transition date and to pay 1.53% of the gross remuner-

ation as of the transition date. In this case, the “old” provisions continue to apply unchanged to the frozen amounts.

- To transfer the full amount of the “old” severance-pay claims to a staff pension fund. In this case, all statutory severance-pay claims up to the transition date are transferred to a staff pension fund. Only the new provisions apply to the statutory severance pay; it is also not possible to tax the severance pay under the collective agreement at the **flat rate** of 6%. However, the provisions regarding voluntary severance pay continue to apply unchanged.
- Part of the “old” severance-pay claims are transferred to a staff pension fund. Here, one part of the claims up to the transition date is frozen, and the other part is transferred to a staff pension fund. The provisions regarding statutory and voluntary severance pay continue to apply to the frozen part.

How are statutory and collective-agreement severance payments taxed?

- **Taxation under the “old” system**
Those statutory and collective-agreement severance-pay entitlements that are paid by the employer because the employee did not switch to the “new” system or because claims were frozen at a specific point in time must be taxed at the **flat rate** of

6%. A lower rate may be applied to lower remunerations.

- **Taxation under the “new” system**
Severance-pay claims that are paid to employees from a staff pension fund are subject to the **flat rate** of 6%. If claims are transferred to a provident scheme (e.g. a **pension fund**), the full amount is not subject to taxation. The subsequent annuity payments by the insurance company or the pension fund are also not taxable. Severance-pay entitlements under collective agreements, which arise after the date of transfer to the new system no longer benefit from taxation at the **flat rate** of 6%.

How are voluntary severance payments taxed?

Voluntary severance payments which accrue at or after terminating an employment contract and amount to three monthly earnings are taxed at the **flat rate** of 6% (plus augmentations on the basis of established service periods, unless statutory severance-pay claims accrue for these service periods). All remunerations beyond this level are taxed at the current tax rate.

Other miscellaneous remunerations

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

Special rules apply for the following other miscellaneous remunerations:

- **Bonuses for suggestions for improvement**, as well as emoluments for **employee inventions** may be taxed at the **flat rate of 6%** up to **one sixth of the year**, which amount is raised by 15%.
- **Back payments, dismissal compensations and settlement awards** are taxed according to the tax scale. After deducting the **social-security contributions** which are due on these amounts, one fifth of the remunerations is not taxed, in order to create a mitigating effect on the progressive scale and to take account of non-taxable supplements. If the employee transferred all of his/her severance-pay 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 does not accrue to employees who have remained in the “old” system completely, or whose claims were fully or partly frozen at a certain point in time.
- **Substitute payments** for non-consumed **vacation** periods are divided up: If they relate to current remunerations, they must be taxed according to the tax scale. If they relate to miscellaneous remunerations, they are taxed at the flat rate of 6%.
- **Pension compensations** may only be taxed at **half of the tax rate** if

their cash value does not exceed € 9,900. (At any rate, a tax rate of 0% applies to amounts up to € 10,000. See page 15). 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 transfer the cash value of a pension compensation to a **pension fund** (not taxable), in order to avoid taxation.

- **Social-plan payments** benefit from **half the applicable tax rate** up to an amount of € 22,000.

Bonuses and supplements

What non-taxable bonuses and supplements are there?

Bonuses based on **collective agreements**, company agreements or statutory provisions are not taxed up to a **maximum amount of € 360** per month.

These bonuses are recognized if 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 hazard, on account of the noxious impact of substances or radiation, extremely high or low temperatures, or humidity, that constitute health hazards (**pay for hazards at work**).

Supplements for work on Sundays, holidays and at night, together with the accompanying supplements for overtime work, are also not taxable up to a maximum amount of € 360 per month.

Overtime work

How is “normal” overtime work taxed?

The basic pay for overtime work must always be taxed according to the current tax scale. The supplements for the first five hours of overtime work per month are not taxable, if they amount to maximum of 50% of the basic pay and to a monthly **maximum total amount of € 43**.

Supplements for night work and night overtime work

When are supplements for night work and night overtime work non-taxable?

For the purpose of taxation, **night time** is defined as the period between 19.00 and 7.00 hrs. Only supplements for hours of work which are provided during a minimum block of three hours (**block time**) are subject to tax benefits.

A special rule applies to employees whose normal working hours are overwhelmingly during the night in the course of a wage/salary period. These employees may **deduct € 540** per month, i.e. 50% more, instead of € 360 per month. Night work is done by, among others, bakers, night porters, or night nurses.

Certain rules apply when an employee wishes to claim non-taxability regarding **supplements for work on Sundays, holidays or at night**. The essential points are that the company's operations require the provision of work during that time, and that there are specific records to prove the time of work.

Recalculation by the employer

What does recalculation by the employer mean?

As a voluntary service, the employer or the pension-insurance body may balance out differences in amounts in connection with the monthly tax base,

or alike, in the course of a “recalculation of the wage tax”. There is no application required for this procedure.

If you have worked for your employer throughout the year, or if you received a pension from your pension-insurance body throughout the year, and if no tax deductions were recognized for you, the employer or the pension-insurance body can perform an “extended” recalculation in Decem-

ber. The employer can

- enter your **church-tax payments** and **trade-union membership fee** (of course, this requires that the respective proof is shown in time), as well as
- recalculate the tax for **miscellaneous remunerations** within the one **sixth of the year** (with regard to the ceiling and the **phase-in rule**).

What Claims May be Entered at the Tax Office

In the course of an employee tax assessment you may claim the following after the end of a year:

- **sole-earner** and **single-parent deduction**, including the child supplement (unless already claimed through your employer)
- **support-money deduction**
- **additional child supplement**
- **lump sum for commuters** (unless already claimed through your employer)
- **compulsory social-security contributions** on the basis of a marginal employment according to § 19a of the General Social Security Act, if you have opted for the statutory social-security scheme,
- **additional contribution to health insurance** according to § 51d of the General Social Security Act for co-insured family members.

The tax deductions (including the additional child supplement) can be found in the chapter “Tax Scale and Tax Deductions”, page 14. The following chapter therefore focuses on **allowed deductions** for

- income-related expenses

- special expenses
- extraordinary burdens
- official certifications and victim passes

You may communicate your employee tax assessment either electronically via FinanzOnline, see page 69) or by using form L 1. You can get the form from your tax office, free of charge, or download it from the Internet (www.bmf.gv.at – column: Forms/“Formulare”).

Income-related expenses

What are income-related expenses?

An employee incurs income-related expenses in the form of expenses or expenditures that are due to one’s occupation. They are therefore directly connected to the work provided by the employee.

Certain income-related expenses such as, for examples, 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 considered automatically during wage accounting.

Income-related expenses with effect on tax will reduce income tax payments by the amount of the respective marginal tax rate (see page 15).

You may claim the **lump sum for commuters** from your employer by completing and submitting form L 34. If you have failed to do so, you can still claim it from the tax office in the course of an employee tax assessment. Other income-related expenses may subsequently be claimed from the tax office in the course of an employee tax assessment.

What are the essential features of income-related expenses?

As a matter of principle, it must be possible to document income-related expenses (invoices, receipts, **travel log**). If no proof can be furnished for the type and amount of the expense, the case must at least be authenticated.

Please remember:

Please never enclose receipts or alike with the tax return but keep them for seven years, since they must be produced to the tax office upon request.

What is the lump sum for income-related expenses?

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

The following income-related expenses therefore only reduce the tax payment if their total amount is more than € 132 per year.

- work clothes
- work tools and devices
- work room
- cost of basic, further and re-training
- works council contributions
- computer
- two households and trips home
- specialized literature
- travel costs
- risk money
- Internet
- motor vehicle
- journey costs
- language courses
- study trips
- telephone, mobile phone

Categories of income-related expenses

Work clothes

Typical work clothes or protective clothing may be claimed under expenses for work clothes. Expenses for clothing that is usually also worn outside work cannot be deducted such as, for example, co-ordinates or suits, even though this type of attire is specified for the work place. Income-related expenses are, for example:

- outfits worn by fitters, painters, or assembly workers, asbestos overalls or special jackets/smocks
- shoes and stockings as leg support for standing occupations
- 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)

Please remember:

The cost of cleaning your work clothes can only be deducted in the event of extraordinary soiling during work (e.g. work clothes of a car mechanic). Another requirement when claiming the expense is the invoice of the cleaning firm.

Work tools and devices

This includes items that are used mainly in the exercise of one’s occupation. Examples:

- computer
- specialized literature
- motor vehicles for traveling sales staff
- knives for butchers or cooks
- motor saws for forestry workers
- music instruments for musicians and music teachers

Work tools and devices that cost less than € 400 are **low-value items**. They may be written off completely in the calendar year in which they were bought. If the purchase costs exceed € 400 for one item that can be used for more than one year, the cost may be written off over the expected service life (**deduction for wear** – known for short in German as “Afa”). Whenever work tools or devices are bought after 30 June of a year, only half the Afa amount may be written off for the first year (see example under “computer”, page 42).

Work room

The expenses for a room used for work in one’s **private premises**, including furniture, are basically not deductible. Expenses can only be deducted if the work room is used (almost) exclusively for one’s occupational activities and constitutes the **center** of one’s entire business and occupational **activities**.

This applies, in particular, to home work, accountants working from home

or **teleworkers** (see page 47), but not to teachers, judges, politicians or traveling sales staff. Expenses for a work room that is needed for one's work and is located outside one's living quarters can be deducted as income-related expenses. The following costs may be deducted on a pro-rata basis as income-related expenses in connection with a work room:

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

Attention:

Furniture and objects used in **private premises** outside the tax-recognized work room (e.g. desks, chairs, shelves, office cabinets, and cupboards) cannot be deducted. Only "typical" **work tools** – such as, for example, computer equipment (including a computer desk) and fax machine – are considered to be work tools to the extent that they are used for one's work. It is therefore not amiss to keep them in one's premises, although there is no tax-recognized work room.

Basic, further and re-training

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.

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

You speak of **further training** when one 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 license**, 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 46.

You speak of **basic training** when the educational measure serves to obtain knowledge that makes it possible to **exercise an occupation** in the fu-

ture. The costs may be deducted if they are related to an occupation that is currently practiced. Related occupations are, for example, hair-dressing and chiropody, 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 because both types of training can be deducted. Basic and further training 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 attended upper-level secondary vocational school studies architecture at a technical university
- Costs involved when an expert in catering 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?

You 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 worked in the printing industry trains to become a sick nurse
- Costs involved if a rural 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 that the tax payer pursues an activity, which may only be menial or occasional jobs, during the year in which he/she undergoes re-training.

Example:

A person begins to study medicine in October 2006 and begins to work as a taxi driver in February 2007. As of the year 2007 the costs of the university study may be claimed as re-training costs.

If an occupation was pursued previously, then unemployment intervening in the meantime does not prevent the deduction of re-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) can generally not be claimed as income-related expenses. Early retirees are the exception to this rule, if they aim at re-entering the labor market. The **motives** for re-training may be due to external circumstances (e.g. the employer restructures or even closes his operations due to economic reasons), or caused by one's own dissatisfaction with the original occupation or by an interest in pursuing another occupation. However, the tax payer must prove or establish a credible case that he/she actually aims at practicing another occupation which, at least to a major extent, is meant to provide his/her subsistence in the future. This may be assumed if

- unemployment does not offer an opportunity to earn an income with the earlier occupation, or
- if the chances are slim that one will be able to continue to earn an income 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 tax payer for re-training measures that are sponsored from public funds (Labor Market Service = AMS) or work foundations, can always be claimed as income-related expenses. 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 sick-nurse course that, as such, will not ensure a change of occupation). These costs can only be claimed if they are meant to be basic or further training.

May costs for studying be claimed?

The costs of studying at 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-training costs (e.g. if a librarian studies pharmacy).

In this connection, not only tuition fees for a course but all costs connected to the educational measure (e.g. specialized literature and travel costs) may be claimed.

How about costs for vocational schools?

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

May costs for "personal" training also be claimed?

The cost of training relating primarily to the private sphere 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 only be claimed if you need the driving license for the occupation that you exercise or that is related to it.

Which costs 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
- the costs of "working tools" (e.g. pro-rata costs of a PC)
- the travel costs
- possible per-diem allowances (for the first five days, if the course is held away from one's domicile or work place)
- cost of overnight accommodation

When and for what income may costs for educational measures be claimed?

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 further and basic training costs must be claimed as income-related expenses in connection with the original activity.

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

Costs of works council contribution

The works council contribution is deducted when calculating wage tax; however, it does not reduce tax on current wage-tax settlements.

It may be claimed in the course of an employee tax assessment.

Computers

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 apartment, one must prove or establish a credible case to what extent the employee uses the computer for occupational purposes.

Without specific proof – if a major use as a **work tool** has basically 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, these may be deducted from tax completely as **low-value items**.

All expenses in connection with the computer such as a PC desk, software, disks, 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 11 August 2006. The income-related expenses – without proof regarding the private use – are as follows, assuming a three-year service life:

Year	Total	40% private use	Deduction
AfA 2006	€ 200*	€ 80	€ 120
AfA 2007	€ 400	€ 160	€ 240
AfA 2008	€ 400	€ 160	€ 240
AfA 2009	€ 200*	€ 80	€ 120

*) Deduction (AfA) for six months

Two households and trips home

If you need an **apartment** near your work place because your **family domicile** is too far away in order to go home every day (at least a minimum distance of 120 km), the expenses for this apartment may be claimed as in-

come-related expenses. The rent and overhead costs, for example, but also furniture items may be deducted (depending on local conditions up to € 2,200 per month).

In addition, expenses for trips home may be claimed as income-related expenses, up to a **maximum amount of € 222 per month**. Travel costs are the expenses for the means of transport used (e.g. railway tickets, **mileage allowance**).

Married couples or persons living in a marriage-like partnership (also without a child) may deduct these income-related expenses on an ongoing basis, if both partners have an income that is considered for taxation.

If the partner is not gainfully employed, these costs may, as a rule, be claimed for a period of two years. For single persons, the costs may be claimed for a limited period of about 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 care at the **family domicile**) a longer period may also be justified.

Specialized literature

Expenses for technical text books (or corresponding electronic media) may be claimed as income-related expenses. The receipt must give the precise title

of the book. It is not enough to refer to "miscellaneous specialized literature". Works of general educational benefit such as encyclopedias and reference books are not considered to be specialized literature. Expenses for newspapers are basically considered to be private expenses.

Travel costs

See "Journey costs", page 44.

Risk money

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

Internet

The costs for using an Internet connection for occupational reasons may be claimed in keeping with the occupational use. If a distinction is not possible, the break-down 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

Costs due to the occupational use of a private motor vehicle may be claimed as income-related expense either in the form of a **mileage allowance** or in 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, etc.)
- taxes, (parking) fees, toll fees and high-way sticker
- insurances of all kind
- membership fees in automobile clubs
- financing costs

Mileage allowances may be deducted for a maximum of 30,000 km every year, traveled on business. The costs may also be deducted in their actual amounts, in keeping with the occupational use, replacing the mileage allowance.

Please remember:

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

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

Journey costs

The Income Tax Act 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 on "business trips", page 26). **Journey-cost refunds** paid by the employer are non-taxable within certain limits.

If the employee receives no or only parts of the journey-cost refunds 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 "trip undertaken for one's occupation" 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 trip undertaken for his/her occupation (except traveling between home and work place), unless they are refunded by the employer (see "travel costs").

What is a trip undertaken for one's occupation?

One speaks of a **trip undertaken for one's occupation** if the employee travels over a longer distance (a route of at least 25 km in one direction) for occupational reasons. The trip must last more than **three hours**, when traveling in **Austria**, and more than **five hours** when **traveling abroad**. Moreover, this must not create an additional **center of activity**. **Travel costs** may also be claimed when traveling shorter distances and shorter periods.

In contrast to a business trip, a trip undertaken for one's occupation may also occur without instructions from the employer (e.g. **further vocational training**, in order to take up a new job). The tax payer must pay for the journey costs that may be claimed as expenses ("**journey costs**"), such as **travel costs**, additional costs for meals and accommodation.

Please remember:

Non-taxable journey-cost refunds by the employer always reduce the deductible expenses.

Travel costs

Travel costs for trips undertaken for one's occupation are considered as income-related expenses – if they are not refunded by the employer – and recognized in 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 or five hours. Travel costs may also be claimed for trips to two or several **centers of activities**. Travel costs between one's home and one's work place, however, are fully compensated by the **transportation deduction** and a **lump sum for commuters** to which one may be entitled.

Please refer to the entry under "motor vehicles", page 44, 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 **trip** undertaken for one's occupation in **Austria** takes up more than three hours, € 2.20 for every fraction of

the next hour may be claimed as per diem (maximum € 26.40 per day). If a journey lasts 4.5 hours, for example, a per diem of € 11 is due. This also applies when one can document higher expenses. When **traveling abroad**, the journey must last for more than five hours. Special rates apply in this context (see “traveling abroad”, page 28).

Employees who do not receive non-taxable **journey-cost refunds** from their employer or 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, such pro-rated income-related expenses cannot be claimed if a **new center of activity** is established (see page 27). If there is no assignment at the new center of activity for six months, the employee is once again entitled to receive per diems.

Overnight accommodation costs

If one must spend the night away from home when traveling for one's occupation, one may either claim the costs, including breakfast, according to the receipt or the **lump sum for overnight stays** of € 15 per overnight stay as income-related expenses. 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 28).

If the employer provides overnight

accommodation, free of charge, one is not entitled to the **lump sum for overnight stays**. Possible additional expenses (e.g. for the breakfast) may, however, be claimed. They may be estimated to amount to € 4.40 in **Austria** and € 5.85 **abroad** per overnight stay, if there is no receipt.

Language courses

Costs of language courses may be deducted if the foreign language is required for occupational purposes (e.g. as a secretary, telephone operator, waiter, hotel staff or employee in an export department). When attending a language course abroad, only the tuition fee, but not the accommodation and **travel costs** may be claimed.

Study trips

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

- The trip is planned and carried out either via an organization holding courses or in another manner that clearly reflects the occupational purpose.
- It must be possible to apply, to some extent, the knowledge obtained to one's job.
- The curriculum must be tailor-made

for the professionals concerned so that it is of no interest to outsiders.

- The time-table must cover an average of eight hours per day, similar to normal daily working hours.

If these requirements are met, all costs incurred in this connection (e.g. travel costs, accommodation costs, tuition fees, congress materials) may be claimed as income-related expenses. In the case of **study trips with mixed program** only those costs may be claimed as income-related expenses that are clearly identifiable as costs for further occupational training (e.g. tuition fees, registration fees).

Telephone, mobile phone

The total amount of the actual costs for telephone calls made for one's occupation may be claimed as income-related expenses. When using a private phone (mobile phone) that part of the purchase cost of the telephone which is required for one's occupation may be claimed, when presenting a receipt or clearly establishing one's case.

Teleworking

The work place of teleworkers who work exclusively at home and have no work station at their employer is their **home**. Travels to the company office are regarded as **business trips**.

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

Lump-sum refunds for expenses by the employer are classified as taxable earnings.

Lump-sum allowances for specific groups of professionals

Lump sums are available for the income-related expenses of certain groups of professionals. They may be claimed without any proof in the course of the employee tax assessment.

When so requested by the tax office, a confirmation by the employer must be produced, containing the following information:

- the specific occupation (group of professionals)
- the fact that only the stated occupation is exercised
- the period of work and possible breaks
- the number of appearances in the case of persons working for teleworking
- the cost refunds (except for traveling sales staff)

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

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

Variety artists	5% of the assessment base, maximum € 2,628 per year
Stage actors and film actors	5% of the assessment base, maximum € 2,628 per year
Television workers	7.5% of the assessment base, maximum € 3,942 per year
Journalists	7.5% of the assessment base, maximum € 3,942 per year
Musicians	5% of the assessment base, maximum € 2,628 per year
Forestry workers who do not own a motor saw	5% of the assessment base, maximum € 1,752 per year
Forestry workers who own a motor saw	10% of the assessment base, maximum € 2,628 per year
Foresters and professional hunters with game-reserve duties	5% of the assessment base, maximum € 1,752 per year
Janitors ¹⁾	15% of the assessment base, maximum € 3,504 per year
Home workers	10% of the assessment base, maximum € 2,628 per year

Traveling sales staff	5% of the assessment base, maximum € 2,190 per year
Members of a municipal, urban or local council ²⁾	15% of the assessment base, maximum € 2,628 per year

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

²⁾ The minimum amount may not result in a negative income.

If the activity does not cover the entire year, the lump sum for income-related expenses is calculated on a pro-rata basis. Non-taxable cost refunds paid by the employer (e.g. per-diem allowances and costs of overnight accommodation for business trips) reduce the respective lump sum, except for traveling sales staff. The pay slip for the calendar year in question is used to determine the correct assessment base.

Gross income for the year
 - non-taxable remunerations
 - special emoluments at preferential tax rates

= assessment base for lump sum for income-related expenses

Special expenses

What are special expenses?

The Income Tax Act lists certain private expenses which are taxed at preferential rates. If the listed expenses are income-related expenses at the same time, they may be claimed under this heading. The following special expenses may be claimed either in an unlimited or in a limited amount:

- Certain **annuities** (especially **life annuities**) and permanent **charges** to an unlimited extent
- **Voluntary continued insurance** under statutory pension insurance and the **subsequent acquisition of insurance periods**, e.g. of time spent at school: to an unlimited extent
- **Insurance premiums for voluntary personal insurance** within the overall maximum amount
- Contributions to **pension funds** within the overall maximum amount
- Costs for **procuring and improving housing** within the overall maximum amount
- Expenses for **new shares** (including **building-society shares** and **convertible bonds** to promote housing construction) and **profit-sharing certificates** within the overall maximum amount
- **Church-tax payments**: € 100
- **Tax-consultancy costs** in an unlimited amount

- **Donations** to certain **teaching and research institutions**, as well as to umbrella organizations promoting handicapped sports: up to 10% of the earning of the previous year

Attention:

Losses carried forward (= losses from operations in previous years which could not be offset against earnings) are regarded as special expenses.

When may special expenses be claimed?

As a rule, the decisive point in time is when the payment is made. If an **insurance premium** or a similar amount is paid once (one-off payment), you may apply in the year of the payment to spread the amount over ten years. As a result, you will be able to better use your personal maximum amount. The distribution over ten years may also be claimed for unlimited contributions to a **voluntary continued insurance** (to **subsequently obtained insurance periods**). When **acquiring** or **improving housing** with outside financing, the repayments, including interest, are regarded as special expenses.

Can payments, made for other persons, be claimed as special expenses?

Contributions to **personal insurance**,

including **continued payments** to the statutory social security scheme, the subsequent acquisition of insurance periods for time spent at school, self-insurance of relatives, **costs of obtaining or improving housing**, and **church-tax payments** may also be claimed for a spouse, not living separated on a permanent basis, or a **child**, for which one claims **child deduction** or **support-money deduction**. The same applies for the partner in a **live-in partnership with child**.

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.

What special expenses may only be claimed under the overall maximum amount (special-expenses basket)?

Insurance premiums (except continued insurance and the subsequent acquisition of insurance periods), contributions to pension funds, obtaining or improving housing, new shares (including building-society shares and convertible bonds promoting housing construction) and profit-sharing certificates are also regarded as belonging to the **“special-expenses basket”** and may be claimed up to an overall maxi-

mum amount of **€ 2,920** per person and year. The personal maximum amount goes up to **€ 5,840** for sole earners and single parents, when having three children or more by **€ 1,460** to **€ 4,380** or **€ 7,300**. Special expenses within the maximum amount have a fiscal effect **only to the extent of one fourth**.

What is the lump sum for special expenses?

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?

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 only have an effect on your tax payment if they amount to more than **€ 240**.

Example:

Special expenses per year	€ 2,036
One fourth thereof	€ 509
- lump sum for special expenses	- € 60
<hr/>	
Special expenses with effect on tax	€ 449
	(up to € 36,400 earnings per year)

Income-related expenses with effect on tax will reduce income tax payments by the amount of the respective marginal tax rate (see page 15).

What level of income rules out the special-expenses basket?

Up to a **total amount of earnings of € 36,400** per year, the special-expenses basket for one fourth of the expenses may be claimed (see example). For earnings in excess of a total amount of **€ 50,900**, the special-expenses basket is no longer granted. In the range from **€ 36,400** to **€ 50,000**, the deductible amount is evenly reduced according to the following formula:

$$\frac{(50,900 \text{ minus total amount of earnings}) \times \text{special-expenses quarter}}{14,500}$$

Types of special expenses

Insurance premiums

Which insurance premiums may be deducted without limit?

Contributions for **voluntary continued insurance** under the statutory social-security pension scheme and for the **subsequent acquisition of insurance periods** under the statutory social-security scheme can be deducted in the full amount without any limit on maximum amounts (no division by four) and without deducting the lump-sum amount.

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

Only for **personal insurance**, but not for property insurance (e.g. fire, contents insurance), the tax benefits are granted for special expenses.

Personal insurance comprises the insurance premiums and the contributions to a voluntary:

- extended insurance coverage under the statutory pension insurance scheme
- annuity insurance with an annuity due during life-time
- standard life insurance
- endowment insurance (annuity or standard life insurance, if the policy was signed before 1 June 1996)
- health insurance
- accident insurance (including passenger accident insurance)

- widow, orphan, provident insurance and contributions to a funeral fund

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.

Please remember:

If you claim a **premium** in connection with a **provident pension** for your contributions to a **voluntary additional insurance** under the statutory social-security scheme, you may not claim it as special expenses at the same time.

When must tax on insurance premiums be paid with retro-active effect?

If claims are settled by a capital payment, before or when the annuity payments commence, tax must be paid retro-actively for the amounts claimed as special expenses. **Tax** on insurance premiums must also be **paid with retro-active effect** if life-insurance claims – without proof of a financial distress – are assigned, bought back or mortgaged within ten years. The tax applied to the payment with retro-active 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 which the employee pays to a pension fund in Austria or, without any statutory obligation, to 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 contribution payments is liable to taxation. The full amount of tax is, however, due on the pension deriving from employer contributions.

Please remember:

If you claim a **premium** in connection with a **provident pension** (see page 56) 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.

Obtaining and improving housing

What expenses for obtaining housing are special expenses?

Expenses for amounts (**committed for eight years**) used to build **owner-occupied houses or apartments** or payments of such amounts to building societies (grants to the building costs

for the construction of a rented apartment, e.g. from cooperative societies or local communities) may be deducted as special expenses under the overall maximum amount.

What is an owner-occupied house and who may claim special expenses for it?

An owner-occupied house is private housing in Austria which can be lived in throughout the year (heating facilities and authorized for occupation). A garden cottage or lakeside bungalow is not an owner-occupied house. An owner-occupied house may have a maximum of two apartments and at least two thirds of the total usable floor space must be for living purposes. The owner or a co-owner may claim special expenses. If the parents are the owners of an owner-occupied house, the children who share in the construction work but are not co-owners may not claim special expenses for this house. Tax benefits are granted for construction work (also regarding a pre-fabricated house), but not for the purchase of a ready owner-occupied house. If someone buys the bare construction, the purchase costs are not special expenses, but the further costs for the construction work are deductible.

What are costs of construction for an owner-occupied house?

The **cost of the land** is part of the con-

struction costs, as well as all direct and indirect costs of the construction work:

- 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

However, the following are not special expenses:

- costs of decorating the apartment (e.g. carpets, furniture, built-in kitchen cabinets, wall paneling)
- 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 the **purchase of the real estate** as a special expense, you must begin with 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 obtaining housing, as well as the **repayments of loans**, including interest, due on these expenses. If additional conditions are linked to the permit of occupation (e.g. plastering the façade), these expenses are also considered to be building costs affording a preferential tax treatment.

What is an owner-occupied apartment?

Expenses for the construction of an owner-occupied apartment as defined by the law on owner-occupied apartments may be claimed as special expenses, provided that a minimum of two thirds are used for living purposes. When buying an already completed (constructed) owner-occupied apartment, the costs may not be claimed.

What are amounts with an eight-year commitment?

These are payments by the future home owner to obtain housing through:

- non-profit building, housing and development societies
- companies that build housing on the basis of their bylaws and conduct of business
- territorial corporations (e.g. grants to building costs for municipal housing)

If the amounts are paid back before the expiry of eight years, tax is due on them with retro-active effect. If the apartment ultimately becomes owned property, or if the repaid amounts are used again to obtain or improve housing, no retro-active tax is due.

What expenses for housing improvements may be claimed as special expenses?

Costs of improving premises may be deducted if the work is directly commissioned by the taxpayer and carried out by a **licensed company**. Both maintenance and building costs may be claimed.

Expenses for the improvement of the 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).

Improvement work comprises, in particular:

- renewal of windows, including frames
- renewal of doors, including frames
- renewal of ceilings
- renewal of floors
- renewal of individual windows when improving noise protection and to reduce energy consumption
- renewal of entrance doors to improve break-in 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 heating and heat recovery systems
- conversion to district heating
- measures to reduce energy losses or consumption
- linking up to existing supply networks (e.g. water, sewage, electricity or gas supply). This also includes expenses for building the connection, as well as the connecting charges. The costs of a telephone connection cannot be deducted.

Building costs are, for example:

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

The following, for example, may not be claimed:

- regular 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
- improving costs passed on in rent payments
- expenses for luxury fittings

- costs of furniture (furniture items, built-in kitchen cabinets)

What rules apply when loans are used for financing?

If outside financing is used to construct or improve housing, the repayments (incl. interest) may be claimed as special expenses. This also applies if the loan is transferred from the previous owner. The repayments of re-scheduled loans at better conditions also benefit from tax credits.

New shares, building-society shares

When can expenses for new shares and building-society shares be claimed?

A confirmation by your bank certifies that the requirements for deducting new shares, building-society shares (including **convertible bonds** for the promotion of housing construction) and **profit-sharing certificates** are met.

Please present this certificate only when so requested by your tax office. The securities must have been obtained from an Austrian bank and must be deposited with for a minimum of ten years.

In case of non-compliance with this term (premature sale or removal from the deposit), tax must be paid with retro-active effect on the deducted amounts, as a matter of principle, un-

less equivalent securities are bought within one year. These expenses will then also come under the common maximum amount.

Church-tax payments

To what extent can church-tax payments be deducted?

Payments to state-recognized churches and religious denominations up to a maximum amount of € 100 may be claimed. They may be claimed in addition to the special-expenses basket and are not deducted from the lump sum for special expenses. Under certain circumstances, you may also claim these amounts from your employer or your pension-insurance institute (the body paying your pension). (See "recalculation by the employer", page 33).

Donations

What donations are tax-deductible?

As a rule, donations (e.g. to charitable organizations) may not be claimed. A tax credit is granted, however, 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 organizations promoting sports for the handicapped

The fiscal administrative authorities may recognize, by way of decree, other non-profit scientific associations and institutions in the field of research and education, as beneficiaries of donations. Once a year, a list of beneficiaries of donations is published in the official journal of the Austrian Fiscal Administrative Authority. You can find this list also at www.bmf.gv.at/\"Steuern/Einkommensteuer/Absetzbare Spenden\".

Premium-aided provident scheme

The premium-aided provident scheme may be claimed by all persons with unrestricted tax liability in Austria who do not receive a statutory old-age pension.

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

A lump sum is granted as an incentive, which is calculated according to a percentage of the premium paid for the respective calendar year. For 2006 the bonus is 8.5% of the premiums and for 2007 it is 9% of the premiums paid. The bonus is only paid for payments amounting to 1.53% of 36 times the maximum basis for social-security contributions (HB-SV).

	HB-SV	maximum amount	bonus
2006	€ 3,750	€ 2,066.00	8.5% = € 176
2007	€ 3,840	€ 2,115.07	9% = € 190.36

The bonus is credited for the last time to that calendar year in which the tax payer draws 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 do you apply for the bonus?

The respective institution running the provident scheme files the application with the fiscal administrative authorities.

When can you first dispose of your entitlements?

After a minimum period of ten years (after paying the first premium) you may dispose of your entitlements. These are your options:

- to ask for the payment, or
- to transfer the entitlements to another provident scheme, or
- to transfer the claims, for example
 - to an insurance company of your choice, or
 - to a bank of your choice, to be used exclusively 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.

How is the income from premium-aided provident schemes taxed?

If the entitlements in a provident scheme are transferred, or if you draw a pension from these schemes, no tax is due.

What happens when the entitlements are paid out?

In the case of cash payments for the entitlements, half of the credited bonuses must be paid back, and tax (25%) must be paid on the capital gains with retro-active effect. In addition, you lose your entitlement to a capital guarantee.

Premium-aided pension scheme

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 a contract in 2003, at the latest, you may, however, continue to claim the tax credit for the following amounts:

- Supplementary pension insurance with an insurance company
- Employees' contributions to a pension fund
- 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 of the year 2005, employees' group insurances (§ 18f of the Pension Fund Act) are also granted a bonus.

As with building-society bonuses, the bonus depends on secondary-market yields. For 2006 the bonus amounts to 8.5% of the premium payments, and for 2007 to 9%. The maximum amount for the calculation is € 1,000.

How do you claim the bonus?

You must apply for payment of the bonus by submitting the respective form, which you may obtain 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 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 15 December are already recognized for the subsequent year. However, delayed payments will not be accepted.

How are earnings from premium-aided provident schemes taxed?

They are not taxable, to the extent that the earnings are due to premium-aided payments.

Example:

Every year, a taxpayer pays € 1,500 into a pension investment fund. The bonus was paid for € 1,000. The entire credit balance is transferred to a supplementary pension insurance scheme as a one-off premium. The annuity payments resulting from the provident premiums are not taxable in an amount of the € 1,000. The annuity payments due on the remaining € 500 are taxed.

What is the relation between provident premiums and special expenses?

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

Extraordinary burdens

What are extraordinary burdens?

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

The latter is the case if the individual deductible is exceeded. For certain extraordinary burdens (especially in connection with handicaps) no deductible is required.

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

The deductible is the following for **incomes** of:

maximum	€ 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 **sole-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.

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

Below is a simplified method which you may use to calculate the income which determines your deductible:

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

- minus non-taxable remunerations
- income-related expenses (including those which are settled by the employer)
- special expenses
- (other) extraordinary burdens to which no deductible is applied

= Assessment basis for the deductible

You may apply for the entitlement in the course of your tax assessment. Please keep your receipts for seven years, since they must be shown to the tax office upon request.

Example:

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

Orthodontic treatment for one child	€ 580
Hospital expenses for his wife	€ 1,816
His own medical expenses	€ 730
<hr/>	
- Refunds from health insurance	€ 364
<hr/>	
Total expenses	€ 2,762

The earnings determining the deductible (the assessment basis) therefore amounts to € 21,075. The basic deductible of 10% is reduced by 3%, i.e. 1% since the person is a sole 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 extraordinary burden with effect upon taxes. Income tax is reduced by the amount of the respective marginal tax rate (see page 15).

Extraordinary burdens regarding dependant persons

What payments for dependant persons may be claimed?

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

However, maintenance payments to **children** may constitute extraordinary burdens if (because no **family allowance** is received) one is not entitled to claim a **child deduction** and (because no **support money** is paid) one is not entitled to claim a **support-money deduction**. This applies, for example, to support-money payments for children who permanently live in a country outside the EU/EEA and belong there to (another) household

of the taxpayer (see page 20). In such cases, the current maintenance amount may be claimed that is appropriate according to the cost-of-living index of the country concerned. In practice, a lump sum is usually determined (for a child normally € 50 per month). A deductible is not considered in this case.

Extraordinary burdens with deductibles

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

Medical costs

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), health service voucher fees
- 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 see a doctor or to go to a hospital

Possible refunds of costs by the statutory health and **accident insurance** scheme, by a voluntary supplementary health and accident insurance or by another third party must be deducted.

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.

Medical costs (costs of diets) with separate lump sums

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

Disease	Allowed deduction per month
Diabetes	€ 70
Tuberculosis	€ 70
Coeliac disease	€ 70
Aids	€ 70
Gall bladder complaint	€ 51
Liver complaint	€ 51
Kidney complaint	€ 51
Other diets prescribed by the doctor in connection with internal diseases (stomach, heart)	€ 42

Please remember:

If one of the aforementioned diseases results in a handicap (minimum 25%), the deductible must not be deducted (see chapter on "extraordinary burdens", page 59).

Costs of cures

Costs of cures may only be claimed as extraordinary expenses if the stay at the sanatorium is directly linked to a disease or required for medical reasons. These include:

- costs of accommodation
- costs of cures and medical care
- **travel costs** to and from the resort, in the case of persons requiring attendance and **children** also the costs for an accompanying person

Cost refunds (such as for medical costs) and **savings in household expenses** (cost of living incurred at home) in the amount € 156.90 per month (= € 5.23 per day) must be deducted. Costs of cures due to a handicap (minimum 25%) are considered to be a therapeutic treatment and must be granted without deductible.

Costs of home for the elderly or a nursing home

The costs of accommodation in a nursing home are only regarded as an ex-

traordinary 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 nursing home of one's own choice. When receiving the **nursing allowance**, class 1, one must definitely assume the need for special care in any event.

If the income, including the **nursing 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. The cost refunds must be deducted, but not the amount of savings in household expenses.

Please remember:

When being granted a **nursing allowance**, one may assume a minimum reduction in earning capacity of 25% (level of disablement). In these cases, proof of the handicap and the extent of the reduction in earning capacity are not required. The costs of the nursing home are therefore granted without lowering them by a deductible.

Funeral costs

The costs of a funeral, not covered by the deceased's estate, constitute an extraordinary burden up to a maximum

amount of € 3,000. The costs of a tombstone up to a maximum amount of € 3,000 must also be granted. If higher expenses are incurred, their necessity must be shown (e.g. special transportation costs or special requirements for the design of the tomb).

Costs of child care

The costs of a **nursery school**, a **day-care child-minder**, a **boarding school**, a daycare center, a child nurse or a **household help** are regarded as an extraordinary burden if they are incurred on account of the gainful employment of a single parent.

Extraordinary burdens without deductibles

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

- Vocational training of children away from home
- Damage due to disasters
- Handicap beyond 25%
- Certain maintenance payments to children away from home, page 60

Lump sum for vocational training away from home

For expenses regarding the vocational training of a **child** away from the 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 per month of the vocational training. Higher actual costs – e.g. **travel costs** or tuition fees – may not be claimed. When pupils or apprentices attend a **boarding school** at a distance of more than 25 km, this is considered to be vocational training away from home (this also applies to vocational schools), if there is no closer training facility.

Ordinances to the study-promotion law determine which places of domiciles are in the vicinity of the respective **school or study place**. If your place or municipality is not mentioned there, and if the distance between the domicile and the school is less than 80 km, then you are entitled to receive the lump sum, if the time spent traveling (one direction) is more than one hour.

Being granted the allowed deduction does not require recognition of a family allowance, if serious studies are pursued and target-oriented efforts are made to reach the educational objective to take the required examinations.

Expenses to clear up damage after disasters

This includes, in particular, damage caused by flooding, landslides, mud-

flows, avalanches and other disasters caused by snow, as well as damage caused by storms. The costs relate to the clearing work and the costs of replacing damaged commodities, unless the damage is covered by insurance or from public funds (relief funds).

Extraordinary burdens incurred by handicapped persons

What extraordinary expenses can handicapped persons claim?

In the case of a physical or mental handicap, the lump sums without deductibles reduce the taxable income. A taxpayer is considered to be handicapped, if the incapacitation amounts to a minimum of 25%.

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

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

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

- **provincial governor** for persons receiving a **victim's pension**
- **social-security entity** in case of occupational diseases or accidents at work of employees
- **Federal Office for Social and Handicapped Matters** for all other cases, as well as in the case of several, different handicaps.

The proof may also be established by a **handicap pass** or a negative decision in this connection (indicating the level of the handicap). The handicap pass or decision is issued by the Federal Office for Social and Handicapped Matters. With your consent, the required data are communicated automatically in electronic form so that you have no

further errands to obtain the proof.

Please remember:

The certificates issued by the public health officer up to 2004 continue to be valid.

When receiving a **nursing allowance** throughout the year (supplement for blindness, blindness money, care or blindness support), the lump sum may not be claimed. Sole earners may also claim the additional expenses due to a handicap of the (**marriage**) partner.

Therapeutic aids

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 recognized without a deductible.

Therapeutic treatments

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

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

with the handicap

Expenses that are caused on a regular basis because of the need for care are not regarded as costs of therapeutic treatment. These are, for example, costs of nursing staff, bed linen or wound-dressing materials.

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 actually incurred costs of the handicap may also be claimed.

Allowed deduction for mobility-handicapped persons

Physically handicapped persons may claim an allowed deduction of **€ 153 per month**, if they need a special motor vehicle for their private transport due to their mobility handicap. When claiming this lump sum, one must document the mobility handicap (e.g. decision on an exemption from the engine-related insurance tax, identification pursuant to § 29 b of the Road Traffic Regulations or a handicap pass indicating the mobility handicap). The proof of the mobility handicap must be shown to the tax office on request.

The costs of adapting the **motor vehicle** for a handicapped person may not be claimed. The additional expenses caused to a mobility-handi-

capped person for the use of his/her own car may only be deducted in the amount of the **lump sum of € 153 per month**. Handicapped persons with a 50% reduction in earning capacity (minimum) without their own motor vehicle may claim the actual costs for **taxi transports** up to a maximum of € 153 per month.

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 body (the entity paying the pension). The pension-insurance body will be glad to provide you with further information.

Overview of possible allowed deductions for handicapped persons:

Allowance	Handicapped persons without a nursing allowance	Handicapped persons receiving a nursing allowance
Lump-sum allowed deduction up to a level of 25% for the handicap	yes	no*
Lump-sum allowed deduction for diets	yes	yes

Allowed deduction for own motor vehicle for mobility-handicapped persons	yes	yes
Allowed deduction for taxi transports (if no own motor vehicle) for mobility-handicapped persons	yes	yes
Expenses for handicap aids and costs of therapeutic treatment	yes	yes

*) if the nursing allowance is received throughout the year

Extraordinary burdens due to handicapped children

What extraordinary expenses may be claimed for handicapped children?

Depending on the level of the handicap, various allowed deductions are available which are not reduced by a deductible. A child is regarded as handicapped if the level of the handicap amounts to a minimum of 25%.

Allowed deductions for children with a 25 to 49% handicap

The same authorities as for adults are responsible for determining the handicap of a child (see page 67). For

handicaps on the following levels, the following allowed deductions may be claimed:

Level of handicap	Allowed deduction per year
25% to 34%	€ 75
35% to 44%	€ 99
45% to 49%	€ 243

In addition, the lump-sum allowed deductions for a necessary diet or for expenses regarding handicap aids (e.g. glasses/contact lenses, wheelchairs, adapting the apartment for a handicapped person) may be claimed without a deductible.

Allowed deductions for children with a 50% handicap and more who do not receive a nursing allowance

In this case a higher amount of **family allowance** is granted and - instead of the aforementioned allowed deductions - a **monthly lump sum of € 262** may be claimed. In addition, expenses for handicap aids (e.g. glasses/contact lenses aids, wheelchair, adapting the apartment for a handicapped person) may also be claimed without being reduced by a deductible. The costs of a **diet** may not be recognized in addition to the allowed deduction of € 262.

Allowed deduction when receiving the nursing allowance for the handicapped child

The amount of the nursing allowance is deducted from the allowed deduction of € 262 per month. The allowed deduction per year, depending on the level of the handicap, may not be claimed. If the nursing allowance exceeds the amount of € 262, no lump sum may be claimed. In addition, the actual amounts of the following expenses must be taken into consideration, independent of a nursing allowance:

- expenses not regularly incurred for therapeutic aids
- costs of therapeutic treatments.

If the nursing allowance is kept to accommodate the handicapped person in a **boarding school** or an apartment-sharing community, the costs borne by the person responsible for paying support-money for the handicapped person (the contribution to living costs in Vienna or the cost refunds to the respective provincial governments) constitute an extraordinary burden.

Overview of the allowed deductions for handicapped children:

Allowed deduction	Minimum handicap of 25% without higher family allowance	Handicap with a higher family allowance	Handicap with a higher family allowance and a nursing allowance
Lump-sum allowed deduction depending on level of handicap pursuant to § 35 (3) Income Tax Act	yes	no	no
Lump-sum allowance of € 262	no	yes	yes*
Lump-sum allowed deduction with diet	yes	no	no
Allowed deduction for own motor vehicle	no	no	no
Allowed deduction for taxi transports	no	no	no
Expenses for handicap aids and costs of therapeutic treatment	yes	yes	yes
Tuition fee for handicapped school	yes	yes	yes*

*) reduced by nursing allowance

Official certifications and Victim Passes

What allowed deduction may be claimed by holders of official certifications and victim passes?

Holders of victim passes and official certifications (taxpayers who suffered from political persecution between

1938 and 1945) are entitled to an additional **non-taxable amount of € 801 per year**.

Pensioners may claim this allowed deduction directly from the pension-insurance body by presenting their certification/pass. The allowed deduction may be claimed after the end of the year in the course of the employee tax assessment, irrespective of the current payroll accounting.

The Tax-Office Procedure

Employee Tax Assessment

When can an application for an employee tax assessment be filed?

You can file an application for an employee tax assessment within a period of five years (e.g. an application for 2006 may be filed until the end of December 2011). You may file your application either electronically via FinanzOnline or by mailing form L 1, or by handing it in at your tax office. The tax office processes the applications in the order in which they arrive and establishes your tax payment upon your application (formerly: annual wage tax re-computation).

The tax office can only complete an employee tax assessment if all pay slips for the year and other disclosures (e.g. from the Labor Market Service) have been received.

Please remember:

Do not enclose any pay slip with your tax return, or 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.

Electronic employee tax assessment

How can you contact us?

Call up FinanzOnline at www.bmf.gvat and register: Either click on the box "FinanzOnline" or the box "Registrierung" (registration) in the login field. After successfully completing your registration, you will receive your access data (participant ID, user ID and PIN) in an RSa letter (return receipt).

What are the advantages of FinanzOnline?

- free use, 24 hours per day
- no errand required, convenient processing by way of a mouse click at home
- possibility to change your personal basic data at any time, such as

your address, bank account, e-mail address

- inquiries regarding your current tax account and tax file (e.g. account balance, pay slip)
- electronic applications for repayments
- service of tax decisions to your personal electronic mail box (DataBox), incl. e-mail message
- anonymous tax computation
- no special software
- comfortable user interface (on-line help, hotline)
- use suitable for handicapped persons
- automatic extension of the deadline for tax returns until 30 June of the subsequent year

If you have questions regarding Finanz-Online, please visit our web site at www.bmf.gvat. We also have a hotline, i.e. 0810/22 11 00 from Mondays to Fridays, 8.00 to 18.00 hrs., at the local rate throughout Austria.

In what cases can you usually expect a credit note?

- If you received different amounts as remuneration, 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 a “**negative tax**” on account of your low income.

- If you are entitled to a **sole-earner or single-parent deduction** and/or the child supplement, and/or a **lump sum for commuters**, which were not settled in the course of the ongoing payroll accounting, or
- if you claim the allowances for **income-related expenses, special expenses or extraordinary burdens** which have not yet been granted in the decision on allowances.

What should you do if an additional tax payment is demanded?

If an additional tax payment should become due in exceptional cases, you may withdraw your application in the course of an appeal, except

- if you are required to file a tax return for yourself, or
- a **mandatory assessment** is made for another reason (see the next two questions).

When do you have to file a tax return (without a request from the tax office)?

If your **income** exceeds € 10,900, you are obliged to file an **income-tax return** or a statement in connection with the employee tax assessment,

- if you have other income in addition to your income liable to wage tax (e.g. from **contracts for work or contracts for independent services**)

in the total amount of more than € 730. Capitals gains after withholding tax need not be included in the calculation. In this case, please file an income-tax return (form E 1, including Annex E 1a for income from trade or business).

Deadline: **30 April of the following year (in the case of online submission: 30 June of the following year);**

- if – in the course of the calendar year – you received at least two or several incomes liable to wage tax, at least partly at the same time, for which wage tax was not settled jointly (e.g. when drawing a company pension in addition to a social-security pension). In this case, please file a statement in connection with your employee tax assessment.

Deadline: **30 September of the following year.**

- if you are not entitled to a **sole-earner or single-parent deduction** for the calendar year, but this was settled in the course of the ongoing payroll accounting. In this case, please file a statement in connection with your employee tax assessment.

Deadline: **30 September of the following year.**

Attention:

Complete information about your personal data and the entity paying the remunerations are necessary on the application form in order to ensure an expeditious processing of your application for employee tax assessment. Missing data delay the processing of your application.

When is a mandatory tax assessment made?

If you need not file a statement in connection with your employee tax assessment, the tax office will request you to file such a statement by sending you form L 1 and proceed with a mandatory employee tax assessment in the following cases:

- if you received **sickness benefits** under the statutory social-security scheme or remunerations according to the law on army fees (e.g. troop or cadre exercises), insolvency-deficiency pay in the course of bankruptcy or debt recomposition proceedings, or if **contributions to the statutory social-security scheme** were refunded; or
- if a tax-office **decision on an allowed deduction** was issued during the respective calendar year. However, a mandatory tax assessment needs to be made only if the amount of the allowed deduction indicated in the decision was too high.

Please remember:

Please do not enclose any pay slip with the statements enclosed with the application for an employee tax assessment. The employer (or the body paying your pension) forwards such 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, an additional payment for the past year may coincide with the prepayment for the current year, in exceptional cases (e.g. if two remunerations are due in parallel for the first time). On the other hand, any possible additional payments will not be due for the current year.

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

As a 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 tax-

payer who has only one employment relation but has earned just as much in the form of a salary or pension than what has accrued to you 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 30 September of the following year. The interest rate is 2% above the basic interest rate and currently amounts to 4.67% (rate at copy date). Interest on additional payments or credit balances which amount to less than € 50 is not established.

Interest accrues irrespective of the date at which the tax return is filed. It is recommended, though, to file the return as early as possible.

If you do not receive the tax assessment notice by 30 September of the following year, you can avoid paying interest on additional tax payments by paying an advance in the amount of the future additional tax payment before that deadline.

Taxes due on several pensions

How are several pensions taxed?

The joint taxation of (several) statutory pensions, federal-employee pensions, pensions from a previous employment relation with a federal province, or pensions from Austrian pension funds is mandatory, in order to avoid additional tax payments and tax prepayments.

If, for example, the federal or a regional government and the pension-insurance institute for employees pay a **widow's pension**, 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 statutory social-security pension, you are not obliged to tax them jointly. In this case, the former employer is responsible for paying the pension and the tax on your social-security pension. However, the employer cannot be obliged to do so.

If remunerations from company group insurance schemes are paid at the same time, the pension insurance institute and/or the pension-paying entity can arrange for a joint tax payment as of 2007.

Tax-office decision on allowed deductions

What is a tax-office decision on allowed deductions?

A tax-office decision on an allowed

deduction relates to certain **income-related expenses, special expenses or extraordinary burdens** which the employer may already settle in the course of the ongoing payroll accounting. As a result, you pay less **wage tax**. Normally, the tax-office decision on an allowed deduction is served together with the tax assessment notice on the basis of the employee tax assessment. At the same time, you will receive a note to hand to the employer.

The tax-office decision on the allowed deduction applies to the **second year following the assessment period**. The tax-office decision on allowed deductions and the note for the employer, applicable to the calendar year 2006, is therefore enclosed with the tax assessment notice for the calendar year 2008. This tax-office decision on allowed deductions relates to your allowed deductions – on the basis of the year 2006 – on a preliminary basis already for 2008. If the actual expenses in 2008 are higher than those in the tax-office decision on allowed deductions, this will be offset in the course of the employee tax assessment. An additional credit note may be expected.

If your expenses are lower, additional tax payments will, as a rule, become due. If it is uncertain whether you will have similar expenses in the second following year than in the base year, you may waive receiving a tax-office decision on your allowed deduc-

tions 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 lesser amount of allowed deductions.

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

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

- if additional **income-related expenses** of a minimum of € 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.

Please remember:

No tax-office decision on allowed deductions will be issued for an annual allowed deduction of less than € 90 and if **prepayments for income tax** need to be made.

Disclosure according to § 109a of the Income Tax Act

What is a disclosure according to § 109a of the Income Tax Act?

Companies and corporations must communicate certain data on payments to the tax office electronically or by using the form E 18.

This disclosure concerns physical persons or associations of persons without separate legal entity, e.g. unlimited partnerships (up to 2006: general partnerships), limited partnerships, who receive emoluments for certain activities on a self-employed basis, i.e. not as part of an employment relation. The body making the 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 members of a supervisory board, administrative board or other services by persons in charge of supervising the management of a company
- services as agents of building societies and insurance companies
- services of board members of foundations
- services as a lecturer, teacher or trainer
- services as a newspaper street vendor or newspaper deliverer
- services provided to introduce private business transactions
- services of office-holders of public-law corporations if fees are paid for the activity
- other services that are rendered under a contract for independent services and which are subject to insurance under § 4 (4) of the General Social Security Act.

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) amounts to less than € 900, 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 do?

As a matter of principle, emoluments for the aforementioned activities constitute an income that is liable to taxation. The emoluments received must therefore be mentioned in the **income-tax return** (form E 1) under the respective income category. The (operating) income 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 in the course of the employee tax assessment. However, the disclosures should not be provided to the tax office. If the income amounts to more than € 730 (allowed assessment deduction), they are not taxable. In this case, an employee tax assessment can be made.

Appeal against a tax-office decision

How can you appeal against a tax-office decision?

Name
Address

To the Tax Office

Re.: Decision of
Tax registration number

Within the prescribed limit I lodge an

Appeal

against the aforementioned decision indicating the following grounds:

When assessing the employee tax payment

- the sole-earner deduction (single-parent deduction)
- higher income-related expenses
- higher special expenses
- extraordinary burdens, etc.

were not taken into account.

I therefore apply that the amount of € is taken into account.

I move that the collection is stayed pursuant to § 212a of the Federal Regulations on the Collection of Dues.

I move at the same time that collection of the contested amount of € is stayed.

Date, signature

Name
Address

To the Tax Office

Re.: Decision of
Tax registration number

Application for payment in installments or deferred tax payment

With the aforementioned decision I have been asked to make an additional tax payment of €

I move that

- I am granted payment in installments of €
- that due date of the tax payment is deferred until

Reasons:

Personal reasons, destitution, minor children,
Support-money obligations, after effects of disease/illness, joint due date of several additional tax payments, low income, etc.

Date, signature

Außergewöhnliche Belastungen (ohne Selbstbehalt)			
a) Katastrophenschäden (Bitte geben Sie den Betrag der Aufwendungen zuzüglich erhaltenen Erätze oder Vergütungen an.) 475			
b) Summe der Unterhaltsleistungen für folgende unterhaltsberechtigende Kinder, die sich ständig im Ausland aufhalten und für die kein Kinder- oder Unterhaltsarbeitsbeitrag zuzuführen ist (Ang. d. Geburtsdatum (TTMMJJ) und des Anz. d. Monate)			
Anzahl d. Kinder		753	
Außergewöhnliche Belastungen bei Behinderung			
Die Spalte „(Ehe/PartnerIn)“ bitte nur dann ausfüllen, wenn Ihnen der Alleinerwerbsarbeitsbeitrag zuzust. ist.			
AntragstellerIn		(Ehe/PartnerIn)	
Grad der Behinderung (Mit einer Eintragung wird der pauschale Freibetrag beantragt. Tabellarische Kosten bitte unter Kennzahl 439, 418 eintragen.)			
	Passnummer		Passnummer
Der pauschale Freibetrag für Dürftverpflegung wird beantragt wegen			
Z:	Zuckerkrankheit, Tuberkulose, Zöliakie oder AIDS	Z:	
G:	Gallen-, Leber- oder Nierenkrankheit	G:	
M:	Magenkrankheit oder andere innere Erkrankung	M:	
Eine pflegebedingte Geldleistung (Blindenheife, Pflegegeld) wird bezogen von: bis: 06 von: bis: 06			
Der pauschale Freibetrag für ein Kraftfahrzeug wegen Behinderung wird beantragt ja: ja			
Nachgewiesene Taxikosten (bei einer mindestens 50jährigen Gehbehinderung)		435 436	
Nicht regelmäßige Ausgaben für Hilfsmittel (zB Rollstuhl, Hörgerät, Blindenhilfsmittel) sowie Kosten der Heilbehandlung (zB ärztliche Kosten, Medikamente)			
Aufällige Kostenersätze bitte abziehen!		476 417	
Anstelle der vorgenannten pauschalen Freibeträge werden tatsächliche Kosten geltend gemacht (zB Kosten für ein Pflegeheim) in Höhe von			
Aufällige pflegebedingte Geldleistungen sowie eine etwaige anteilige Haushaltsersparnis (155,96 Euro monatlich) bitte abziehen!		439 418	
Ich besitze auf Grund meiner politischen Verfolgung in der Zeit von 1938 bis 1945 einen Opferausweis und/oder eine Amtsbescheinigung.			
Außergewöhnliche Belastungen für Kinder (Bitte nur dann ausfüllen, wenn Ihnen der Kinderarbeitsbeitrag oder der Unterhaltsarbeitsbeitrag zuzust. bzw. der auswärtiger Berufsbildung.)			
Versicherungsnummer/Geburtsdatum (Bitte jedenfalls das Geburtsdatum ausfüllen)		Geburtsdatum (TTMMJJ)	
Geburtsdatum (TTMMJJ)		Geburtsdatum (TTMMJJ)	
Kostentragung in Prozent			
von: bis: 06 von: bis: 06		von: bis: 06 von: bis: 06	
Auswärtige Berufsbildung (ohne Selbstbehalt)			
von: bis: 06 von: bis: 06		von: bis: 06 von: bis: 06	
Postleitzahl Internat		Postleitzahl Internat	
Angaben zur Behinderung			
Grad der Behinderung (Mit einer Eintragung wird der pauschale Freibetrag beantragt. Tabellarische Kosten bitte unter den Kennzahlen 429, 729, 829 eintragen.)			
Passnummer		Passnummer	
Passnummer		Passnummer	
Der pauschale Freibetrag für Dürftverpflegung wird beantragt wegen (Nur wenn keine erhöhte Familienbeihilfe bezogen wird)			
Z:	Zuckerkrankheit, Tuberkulose, Zöliakie oder AIDS	Z:	
G:	Gallen-, Leber- oder Nierenkrankheit	G:	
M:	Magenkrankheit oder andere innere Erkrankung	M:	
Erhöhte Familienbeihilfe wird bezogen (Mit der Eintragung auf sich zu nehmen und Kosten bei der Heilbehandlung (zB ärztliche Kosten, Medikamente) beantragt. Tabellarische Kosten bitte unter den Kennzahlen 429, 729, 829 eintragen.)			
von: bis: 06 von: bis: 06		von: bis: 06 von: bis: 06	
Betrag		Betrag	
Eine pflegebedingte Geldleistung wird monatlich bezogen in Höhe von			
von: bis: 06 von: bis: 06		von: bis: 06 von: bis: 06	
Betrag		Betrag	
für den Zeitraum			
von: bis: 06 von: bis: 06		von: bis: 06 von: bis: 06	
Betrag		Betrag	
428 728 828			
Schuldigt für eine Sonder(Pflege)Schule bzw. Behindertensonderstätte			
428 728 828			
Nicht regelmäßige Ausgaben für Hilfsmittel (zB Rollstuhl, Hörgerät, Blindenhilfsmittel) sowie Kosten der Heilbehandlung (zB ärztliche Kosten, Medikamente)			
Aufällige Kostenersätze bitte abziehen!		471 771 871	
Anstelle der vorgenannten Pauschalbeträge werden tatsächliche Kosten geltend gemacht in Höhe von			
Aufällige pflegebedingte Geldleistungen bitte abziehen!		429 729 829	

Nur ausfüllen, wenn Sie keinen oder einen niedrigeren Freibetragsbescheid wollen! Ein niedriger Freibetrag kann auch dann berücksichtigt werden, wenn Sie die Erklärung auf der Mitteilung zur Vorlage bei Ihrer Arbeitgeber/ihrem Arbeitgeber ausfüllen. Bitte beachten Sie, dass ein zu hoher Freibetragsbescheid zu einer Nachführung führen kann!

Ich wünsche keinen Freibetragsbescheid

Ich beantrage einen betragsmäßig niedrigeren Freibetragsbescheid **449** in Höhe von jährlich

Bitte beachten Sie

- Die Erledigung der Arbeitnehmerinnenversicherung durch Ihr Finanzamt kann erst dann erfolgen, wenn alle Jahreslohnzettel oder sonstigen Meldungen (z. B. Arbeitslosenunterstützung) eingelangt sind. Diese werden durch die auszustellenden Stellen automatisch direkt an das Finanzamt übermittelt (Bitte daher nicht zusätzlich übersenden).
- Durch das Ausfüllen der Versicherungsnummer an den Steuerbescheid werden die Erledigung wesentlich erleichtert bzw. beschleunigt.
- Detaillierte steuerliche Informationen finden Sie im Vorgehen 2007 ([www.bmf.gv.at, Publikationen/Downlaad/Broschuren/Arbgeber](http://www.bmf.gv.at/Publikationen/Downlaad/Broschuren/Arbgeber)) oder erhalten Sie im Infocenter Ihres Finanzamtes.
- Bei gleichzeitiger Bezug von mehreren gesetzlichen Pensionen, BeamtInnenpensionen, Pensionen aus einem früheren Dienstverhältnis zu einem Bundesland oder Pensionen aus ausländischen Personalausweis ist eine gemeinsame Versteuerung verpflichtend vorgenommen worden. Haben Sie z. B. vom Bund oder Land eine Pension und von der PVA eine Witwen- bzw. Witwenpension erhalten, wird von der höheren Person die auf beide Bezüge entfallende Lohnsteuer einbehalten. Wenn Sie neben ihrer A-GV-Person aus einer Firmenpension erhalten, besteht keine Verpflichtung zur gemeinsamen Versteuerung. In diesem Fall kann aber die/die/die ehemalige ArbeitgeberIn freiwillig die Auszahlung und Versteuerung Ihrer A-GV-Person übernehmen.
- Der Alleinerwerbsarbeitsbeitrag steht nur zu, wenn Sie mehr als sechs Monate im Kalenderjahr verheiratet sind und Ihre EhepartnerIn Einkünfte von nicht mehr als 2.200 Euro (einschließlich Wohngehalt) im Kalenderjahr bezieht. Wird für mindestens ein Kind für mindestens sieben Monate im Kalenderjahr Familienbeihilfe bezogen, dürfen die Einkünfte der/des (Ehe/PartnerIn/Partners nicht mehr als 6.000 Euro (einschließlich Wohngehalt) betragen. Außerdem steht in diesem Fall der Alleinerwerbsarbeitsbeitrag auch bei Vorliegen einer etwaigen Gemeinschaft zu. Der Alleinerwerbsarbeitsbeitrag erhöht sich bei Vorhandensein von Kindern (Kinderzuschlag). Voraussetzung für die Berücksichtigung von Kindern ist, dass im Kalenderjahr für das jeweilige Kind für mindestens sieben Monate durch die/den AntragstellerIn oder Ihre/Ihre(n) (Ehe/PartnerIn/Partner Familienbeihilfe bezogen worden ist. Grundsätzlich müssen Sie und Ihre (Ehe/PartnerIn) unbeschränkt steuerpflichtig sein. Wenn Sie als EU/EWS-BürgerIn beantragt haben, als unbeschränkt Steuerpflichtige(r) behandelt zu werden (Antrag gem. § 1 Abs. 4 EStG 1988), ist die unbeschränkte Steuerpflicht der/des (Ehe/PartnerIn/Partners nicht erforderlich).
- Der Alleinerwerbsarbeitsbeitrag steht nur zu, wenn Sie mehr als sechs Monate im Kalenderjahr nicht in einer ehelichen oder alleinerzieherischen Gemeinschaft gelebt haben und während des Bezugszeitraums Familienbeihilfe für mindestens ein Kind erhalten haben.
- Beachten Sie bitte: Der Alleinerwerbs- oder Alleinerzieherarbeitsbeitrag wird bei der Steuerberechnung nur berücksichtigt, wenn er beantragt wird. Dies gilt auch dann, wenn der Absichtzettel bereits beim Lohnsteuerabzug (bei der monatlichen Lohnsteuerberechnung) berücksichtigt wurde.
- Der Mehrkindzuschlag kann grundsätzlich nur von der Person, die Familienbeihilfe bezieht, selbst beantragt werden. Erläutert für die Familienbeihilfe beziehende Person keine Veranlassung, kann diese zu Gunsten der/des (Ehe/PartnerIn/Partners gegenüber dem Partner schriftlich verzichten. Bestehen für die im gemeinsamen Haushalt bestehende Elternseite der Familienbeihilfe, kann eine der beiden Elternseite den Mehrkindzuschlag beantragen, wenn der andere Elternteil diese seine Zustimmung durch schriftlichen Verzicht erteilt.
- Gewerkschaftsbeiträge (Kennzahl 717) und Penderpauschale (Kennzahl 718): Eine Eintragung ist nur dann vorzunehmen, wenn nicht bereits eine Berücksichtigung durch Ihre(n) ArbeitgeberIn/Arbeitgeber erteilt ist.

Ich versichere, dass ich die Angaben nach bestem Wissen und Gewissen richtig und vollständig gemacht habe. Mir ist bekannt, dass unrichtige oder unvollständige Angaben strafbar sind.

Steuerliche Vertretung (Name, Anschrift, Telefon/Telefaxnummer)

_____ Datum, Unterschrift

Ihre Arbeitnehmerinnenversicherung per Internet!
Sie können Ihre Erklärung zur Arbeitnehmerinnenversicherung (L 1) Ihrem Finanzamt auch elektronisch über FinanzOnline übermitteln. Sie brauchen keine Anträge auf sich zu nehmen und können bei Bedarf zu Hause per Mautkarte Ihre Steuerangelegenheiten erledigen. Die Erklärung muss nicht ausgedruckt werden, die erklärten Daten können jederzeit online abgefragt werden.

Wie erreichen Sie uns?
Rufen Sie FinanzOnline über die Homepage des Bundesministeriums für Finanzen www.bmf.gv.at oder direkt über <https://finanzonline.bmf.gv.at> auf.

Ist eine Anmeldung zu FinanzOnline erforderlich?
Ja. Sie können sich über FinanzOnline im Internet unter www.bmf.gv.at oder direkt über <https://finanzonline.bmf.gv.at> anmelden. Nach erfolgreicher Anmeldung erhalten Sie Ihre Zugangsdaten (FinanzOnlineID, Benutzer-ID und PIN) mit Rücksendebrief (RS).

Nähere Auskünfte?
Allgemeine Informationen zur Arbeitnehmerinnenversicherung finden Sie im Internet unter www.bmf.gv.at (wie zB Steuerbuch 2007, Lohnsteuerentlastung 2002). Wenn Sie Informationen haben, die zu FinanzOnline haben, oder Sie dort Informationen auf der Homepage des BfF unter E-Government/FinanzOnline oder erreichen Sie uns telefonisch unter 0810 / 22 11 00 von Montag bis Freitag, 8 Uhr bis 18 Uhr, österreichweit zum Ortsnetz. Bei Fragen zu Ihren persönlichen Steuerangelegenheiten werden Sie sich bitte an Ihr zuständiges Finanzamt.

Bitte beachten Sie:
Wir ersuchen um Verständnis, dass wir für die Lösung von technischen Problemen (zB PC oder Internetauschluss) nicht zur Verfügung stehen können.

Index

A

accident insurance 51, 61
 accident pension, see annuities / pension
 activities abroad, see assembly jobs
 additional child supplement, see children
 additional payments
 - as a result of employee tax assessment 72
 - miscellaneous remunerations 29
 additional tax payments, interest on 76
 advance on wages / salary 11
 allowed deductions
 - official certifications / victim passes 68
 - loan by the employer / wage advance 11
 - extraordinary burdens, incurred
 by handicapped persons 64, 65, 66, 70
 - medical costs 61
 - night-time work 33
 - special expenses 49
 - miscellaneous remunerations 29
 - income-related expenses 35
 amounts committed for eight years 52, 54
 annuities, pensions
 - life annuities 9, 51
 - tax payment with retro-active
 effect for insurance premiums 52
 - victim pension 68
 - accident pension 12
 - special expenses 49, 51
 appeal 75, 76, 88
 assembly jobs 18, 26

B

block time 33
 boarding school 63, 67
 bonus 32
 bonus for premium-aided
 pension scheme, see pension fund
 bonuses and supplements
 - for night-time work 18, 33
 - for night overtime 18, 33
 broadband Internet, see Internet

building costs 55
 building-society shares, see shares
 business trip, see travels
 business
 - income 8, 10, 13
 - social facilities and premises 25
 - events 25

C

capital assets, income from 8, 9, 18
 car, see motor vehicle
 car, see motor vehicle
 center of activity
 - work room 37
 - business trips 26
 - journey costs 44, 45
 child care, cost of 63
 child-care allowance 8, 12, 18
 children
 - deduction, see tax deduction
 - sole-earner / single-parent
 deduction 17, 18, 19, 35
 - extraordinary burdens,
 incurred by handicapped persons 64, 68
 - extraordinary burdens,
 with / without deductible 61, 63
 - extraordinary burdens, maintenance 63
 - additional child supplement 21
 - special expenses, other beneficiaries 49
 - special expenses, maximum amount 50
 - support-money deduction 20
 - supplement to sole-earner /
 single-parent deduction 14, 17
 Christmas allowance 29
 Christmas presents 11, 25
 church-tax payments 34, 49, 56
 collective agreement, see severance pay
 - per-diem (allowances) 27
 - bonuses / supplements 32
 company car, see motor vehicle
 company car, see motor vehicle
 company housing, see private premises

company outing 11, 25
 company pension 10, 71, 73
 computer 36, 42
 computer license 38
 construction costs 53
 continued insurance, voluntary,
 see insurance
 contract for independent services 10, 70, 75
 contract for work 10
 - additional income from 70
 convertible bonds, see shares
 cost of dental treatment 60, 61
 cost of financing 38, 44
 cost of land, real-estate property 53
 cost of overnight accommodation
 - business trips 26, 28
 - income-related expenses 41, 46
 costs of basic and further training 39
 costs of cures 62, 65
 cots of diets, see medical costs
 courses, see costs of basic and
 further training
 - language courses 46
 - re-training measures 39
 cross-border worker, see deductions
 - tax liability 7, 16, 21

D

damage after natural disasters 25, 63, 64, 74
 daycare child-minder, see child care
 deadline
 - for assessment upon
 application 73
 - recalculation 33
 - tax-office decision on an
 allowed deduction 73
 - for submission of pay slips 23
 deductible, see extraordinary burdens
 deduction for wear (AfA)
 - work tool / devices 38
 - work room 37
 - computer 42
 - mileage allowance 44
 deduction, see tax deduction
 deductions
 - single-parent
 deduction 14, 15, 17, 22, 35, 59, 60, 70, 71

- sole-earner
 deduction 14, 15, 17, 22, 26, 35, 59, 60, 70, 71
 - general tax deduction 15
 - employee deduction 8, 15, 16, 21
 - for low incomes
 (negative tax) 16, 17, 21, 22
 - tax deduction for
 cross-border workers 14, 16
 - child deduction 14, 17, 18, 20, 60, 63
 - pensioner deduction 8, 14, 15, 16
 - support-money
 deduction 14, 20, 35, 50, 60
 - transportation
 deduction 8, 14, 15, 16, 24
 deferral of tax payment 76, 79
 development-aid worker 18, 26
 disability pension, see annuities / pensions
 Disclosure pursuant to
 § 109a of the Income Tax Act 74
 dismissal compensations 32
 division by four, special expenses 50
 donations 49, 56
 double taxation agreement 7
 duty station, see center of activity

E

earnings, total amount of all earnings 8, 18, 51
 employee inventions, emoluments for 32
 employee tax assessment 69
 - assessment upon application 69
 - mandatory tax assessment 70, 71
 employee tax deduction, see tax deductions
 employment 7, 8, 9
 energy-saving measures 54
 exclusion 12, 25
 extraordinary burdens 8, 16, 21, 35, 59, 69, 70, 73
 - incurred by handicapped persons 64
 - due to handicapped children 66
 - with deductible 61
 - without deductible 63
 - regarding dependant persons 60

F

family allowance 12, 17, 18, 20, 21, 60, 63, 67, 68
 family domicile, see place of residence
 family income, see income

flat rate, see tax rate
 funeral costs 62
 further training, see basic
 and further training
 further vocational training 46, 47

G

garage facilities
 - mileage allowance 26, 44
 - remuneration in kind 11
 general tax deduction
 general tax deduction, see tax deduction
 guest workers 7

H

half the tax rate, see tax rate
 handicap, see extraordinary burdens
 health insurance 25, 35, 51
 home for the elderly 62
 household help 63
 household, see two households

I

improvement work 54
 improving/obtaining housing 49, 50, 52
 incentive travel 12
 income 8, 10, 13, 14, 15, 16, 21, 59, 70
 income sources 8, 13
 income substitutes 13
 income-related
 expenses 13, 16, 18, 28, 35-48, 49, 59, 69, 70, 73
 insurance (pension), voluntary
 - additional insurance 10, 52, 58, 59
 - continued insurance 49, 50, 51
 insurance periods, subsequent
 acquisition of 49, 50, 51
 insurance premiums, special expenses 49
 - tax payment with retro-active effect 54
 interest savings in the case of a
 loan by the employer/salary advance 11
 Internet (broadband) 36, 43, 47

L

language courses, see courses
 laptop, see computer

life annuity, see annuities/pensions
 life insurance 25, 51
 limit on non-taxable income
 - limit on assessable income 75
 - miscellaneous remunerations 18
 limits on income
 - sole-earner/single-parent deduction 17
 - taxation limit 8
 - additional child supplement 21
 - extraordinary burdens, deductible 61
 - special expenses 51
 literature, see specialized literature
 live-in partnership, see (marriage) partner
 loan
 - by the employer 11
 - special expenses 55
 loss carried forward 49
 low-value items 37, 42
 lump sum, lump-sum claim
 - extraordinary burdens 59, 61, 63, 64, 66
 - groups of professionals 47
 - lump sum for overnight stays 46
 - lump sum for
 commuters 18, 24, 35, 36, 45, 70
 - lump sum for special expenses 50
 - income-related expenses 18, 36, 48
 - provident scheme 56
 lump-sum allowance for actors 48
 lump-sum allowance for film actors 48
 lump-sum allowance for foresters 48
 lump-sum allowance for forestry workers 48
 lump-sum allowance for home workers 48
 lump-sum allowance for janitors 48
 lump-sum allowance for journalists 48
 lump-sum allowance for musicians 48
 lump-sum allowance for
 stage actors and film actors 48
 lump-sum allowance for television workers 48
 lump-sum allowance for
 traveling sales staff 48
 lump-sum allowance for variety artists 48

M

maintenance deduction, see
 tax deductions

maintenance payments, see
 support payments
 maintenance, legal 20, 60
 mandatory tax assessment, see
 employee tax assessment
 marginal tax rate, see tax rate
 (marriage) partner 17-22, 43, 50, 60, 65
 maternity allowance 12, 18
 maximum amount
 - trips home to family 42
 - pension scheme 58, 59
 - special expenses 49
 - provident scheme 56
 - bonuses/supplements 32
 meal ticket 25
 meals, see journey costs
 - at the work place 11
 - on business trips 45
 mean tax rate, see tax rate
 medical costs 60, 61, 62
 mileage allowance 26, 44
 miscellaneous remunerations,
 see remunerations
 mobile telephone
 - remuneration in kind 12
 - income-related expenses 36, 47
 motor vehicle 11, 36, 37, 44, 65
 - company car 11
 - travel costs 26, 45
 - for handicapped persons 65, 78
 - income-related expenses 37, 44
 motorcycle 26
 music instrument 37

N

negative tax, see deductions
 "new" severance payment 30, 31
 new shares, see shares
 night overtime, see bonuses/supplements
 night work, see bonuses/supplements
 nursing allowance
 - incurred by handicapped persons 65, 66
 - for handicapped children 66, 67, 68
 - costs of home for the
 elderly/nursing home 62
 - exemption from taxation 8

nursing home, see home for the elderly

O

obligation to file a tax return,
 see (income) tax return
 official certification 68
 one sixth of the year 34
 - recalculation 33
 - miscellaneous remunerations 30, 32
 online fees 43
 organizations promoting
 handicapped sports 56
 other income 7, 8
 overtime, see bonuses/supplements
 owner-occupied apartment, see
 private premises
 owner-occupied house
 - special expenses 52
 - income-related expenses 38

P

parental-leave assistance 12
 parental-leave benefits 12, 18
 parking space, garage place 11
 pay for dirty work 18, 32
 pay for hardship at work 18, 32
 pay slip 23, 48, 69, 72
 payment in installments 76
 payments, non-taxable, see
 non-taxable payments
 pension
 - income from employment 9
 - company pension 9, 71, 73
 - taxes due on several pensions 72
 - widow's/widower's pension 19, 73
 pension compensation 33
 pension fund (contributions)
 - employer's contributions 25, 30
 - employee contributions 64, 60
 - income from employment 9
 - special expenses 51, 52, 54
 - exemptions from taxation 25, 32, 33
 - premium-aided provident scheme 30, 54
 - provident scheme 59
 pension investment funds 25, 60, 61
 pension scheme, premium-aided 9, 60

pensioner 7, 8, 15, 40, 66, 68
 pensioner deduction 8, 14, 15, 16
 per-diem (allowances) 26, 27, 41, 45
 - business trips 26, 27
 - income-related expenses 41, 45
 personal insurance 49, 51
 - voluntary 49
 phase-in rule
 - recalculation 34
 - tax deduction 14, 16
 place of residence (family domicile)
 - business trips 26
 - tax liability 6
 - income-related expenses 42
 poverty relief assistance 12, 18
 premium-aided, see
 pension scheme / provident scheme
 prepayments (of taxes) 72, 73, 74
 private premises
 - company housing 12
 - two households 42
 - owner-occupied apartment 38, 52, 54
 - income from rentals and leasing 9
 - teleworker 47
 private use, see computer /
 mobile phone / motor vehicles
 profit-sharing certificates 40, 50, 55
 provident scheme 25
 provident scheme, premium-aided 9, 56, 57
 provision concerning progression
 - general 26
 - special 12

R
 recalculation, see wage tax
 remunerations
 - from employment 9
 - in kind 11, 74
 - miscellaneous remunerations 29, 31
 - non-taxable remunerations 12, 48, 59
 remunerations in kind, see remunerations
 restricted tax liability, see tax liability
 re-training measures 39, 40
 risk money 36, 43
 route to the work place 24

S
 savings in household expenses 62
 school / study place, vocational
 - training away from home 63
 - seasonal workers 7
 self-employed persons 7, 8, 9, 10, 74
 seminars 38
 settlement awards 32
 shares
 - new shares 49, 50, 55
 - building-society shares 49, 50, 55
 sickness benefits 10, 71
 single-parent deduction, see tax deduction
 social benefits, company 25
 social-plan payments 32
 social-security contributions
 - sole-earner / single-parent deduction 17
 - wage-tax calculation 23
 - negative tax 21
 - mandatory assessment 71
 - miscellaneous remunerations 36
 - income-related expenses 35
 sole-earner deduction, see tax deduction
 special expenses 8, 13, 16, 35, 49-56, 59, 70, 73
 specialized literature 36, 37, 41, 43
 staff pension fund 25, 57, 58
 staff shares 25
 stock options 25
 studies
 - costs of basic and further training 39
 study trips with mixed program, see trips
 subsistence level, non-taxable 8
 substitute military service
 - (community services) 13
 substitute payments 32
 suggestion for improvement, bonus for 32
 supplement for holiday work 18, 33
 supplement for Sunday work 18, 33
 suspension of collection 76, 78

T
 tax credit
 - as a result of employee 10, 70
 - tax assessment 21
 - negative tax 21
 - interest on 72

tax liability 6, 7, 8
 tax rate
 - mean tax rate 13, 16
 - flat tax rate 29, 30, 31, 32
 - marginal tax rate 15, 51
 - half the tax rate 32
 tax return (income tax) 7, 70, 75, 78
 tax scale 14
 taxation limit, see limits on income
 tax-consultancy costs 49
 taxi costs, incurred by
 - handicapped persons 66, 68
 tax-office decision on
 - an allowed deduction 73, 71
 tax-reducing expenses 13
 telephone, see mobile telephone
 teleworker 37, 47
 total amount of all earnings, see earnings
 transportation deduction, see
 tax deductions
 travel costs
 - extraordinary burdens 61, 62
 - business trips 26
 - income-related expenses 41, 43, 44, 45
 - private premises / work place 37
 travel log 27, 36, 44
 traveling abroad (business trips) 28, 45, 46
 traveling in Austria, see travels
 trip
 - traveling abroad (business trips) 28, 45, 46
 - undertaken for one's occupation 45
 - business trips 28, 44
 - incentive travel 12
 - traveling in Austria 28, 45, 46
 - journey costs (journey-cost refunds) 44, 45
 - study trips 46
 trips home 42
 tuition fees 41
 two households 42

U
 unemployment benefit 12, 18, 40
 unrestricted tax liability, see tax liability

V
 vacation pay 29
 vacation / holiday leave, see
 substitute payments
 victim pass, see allowed deductions
 victim's pension, see annuities
 vocational training
 - away from home, see
 extraordinary burdens
 - income-related expenses 39
 voluntary additional insurance, see insurance

W
 wage tax 7
 - recalculation 33, 70
 - calculation 23
 withholding tax 9
 work clothes 36
 work room 37
 work tools and devices 36, 37, 38, 42
 works council contribution 42

Overview of Tax-Office Locations

Tax office	Street	Place	Phone
Amstetten Melk Scheibbs	Gaminger Straße 35	3270 Scheibbs	07482 42501
Amstetten Melk Scheibbs	Graben 7	3300 Amstetten	07472 64466
Amstetten Melk Scheibbs	Abt Karl-Straße 25	3390 Melk	02752 52685
Baden Mödling	Dipl.Ing. Wilhelm Häflingerstr. 3	2340 Mödling	02236 206
Baden Mödling	Josefplatz 13	2500 Baden	02252 48350
Braunau Ried Schärding	Gerichtsplatz 1-2	4780 Schärding	07712 3157
Braunau Ried Schärding	Friedrich Thurner Straße 7	4910 Ried i. Innkreis	07752 904
Braunau Ried Schärding	Stadtplatz 60	5280 Braunau am Inn	07722 882
Bregenz	Brielgasse 19	6900 Bregenz	05574 4981
Bruck Eisenstadt Oberwart	Stefaniegasse 2	2460 Bruck a. d. Leitha	02162 62561
Bruck Eisenstadt Oberwart	Neusiedlerstraße 46	7001 Eisenstadt	02682 62831
Bruck Eisenstadt Oberwart	Prinz Eugen-Straße 3	7400 Oberwart	03352 401
Bruck Leoben Mürzzuschlag	An der Postwiese 8	8600 Bruck a. d. Mur	03862 51531
Bruck Leoben Mürzzuschlag	Bleckmannngasse 10	8680 Mürzzuschlag	03852 2170
Bruck Leoben Mürzzuschlag	Erzherzog Johann-Straße 5	8700 Leoben	03842 4064
Deutschlandsberg Leibnitz Voitsberg	Lastenstraße 10	8430 Leibnitz	03452 82470
Deutschlandsberg Leibnitz Voitsberg	Bahnhofstraße 6	8530 Deutschlandsberg	03462 3280
Deutschlandsberg Leibnitz Voitsberg	Dr. Christian Niederdorfer-Str. 1	8570 Voitsberg	03142 21770
Feldkirch	Reichsstraße 154	6800 Feldkirch	05522 301
Freistadt Rohrbach Urfahr	Kaarstraße 21	4040 Linz	0732 7092

Freistadt Rohrbach Urfahr	Linzerstraße 15	4150 Rohrbach	07289 8131
Freistadt Rohrbach Urfahr	Schloßhof 2	4240 Freistadt	07942 72515
Gänserndorf Mistelbach	Mitschastraße 5	2130 Mistelbach	02572 2531
Gänserndorf Mistelbach	Rathausplatz 9	2230 Gänserndorf	02282 3221
Gmunden Vöcklabruck	Tagwerkerstraße 2	4810 Gmunden	07612 798
Gmunden Vöcklabruck	Hatschekstraße 14	4840 Vöcklabruck	07672 731
Graz-Stadt	Conrad v. Hötzendorf-Str. 14-18	8010 Graz	0316 881
Graz-Umgebung	Adolf Kolping-Gasse 7	8018 Graz	0316 881
Grieskirchen Wels	Dragonerstraße 31	4601 Wels	07242 498
Grieskirchen Wels	Manglbürg 17	4710 Grieskirchen	07248 604
Hollabrunn Korneuburg Tulln	Babogasse 9	2020 Hollabrunn	02952 2155
Hollabrunn Korneuburg Tulln	Laaerstraße 13	2100 Korneuburg	02262 707
Hollabrunn Korneuburg Tulln	Albrechtgasse 26-30	3430 Tulln	02272 62584
Innsbruck	Innrain 32	6020 Innsbruck	0512 505
Judenburg Liezen	Herrengasse 30	8750 Judenburg	03572 82645
Judenburg Liezen	Hauptstraße 36	8940 Liezen	03612 22791
Kirchdorf Perg Steyr	Herrenstraße 20	4320 Perg	07582 61101
Kirchdorf Perg Steyr	Handel Mazzetti-Promenade 14	4400 Steyr	07252 571
Kirchdorf Perg Steyr	Pernsteinerstr. 23-25	4560 Kirchdorf/Krems	07582 61101
Kitzbühel Lienz	Im Gries 9	6370 Kitzbühel	05356 64366
Kitzbühel Lienz	Dolomitenstraße 1	9900 Lienz	04852 6666
Klagenfurt	Kempferstraße 2 und 4	9020 Klagenfurt	0463 539
Kufstein Schwaz	Archengasse 10	6130 Schwaz	05242 6962
Kufstein Schwaz	Oskar Pirlo-Straße 15	6333 Kufstein	05372 6941
Landeck Reutte	Innstraße 11	6500 Landeck	05442 601
Landeck Reutte	Claudiastraße 7	6600 Reutte	05672 62431
Lilienfeld St. Pölten	Daniel Gran-Straße 8	3100 St. Pölten	02742 304

Lilienfeld St. Pölten	Babenbergerstraße 4a	3180 Lilienfeld	02762 52113
Linz	Hauptplatz 5-6	4010 Linz	0732 2250
Neunkirchen Wr. Neustadt	Triesterstraße 16	2620 Neunkirchen	02635 62545
Neunkirchen Wr. Neustadt	Grazerstraße 95	2700 Wr. Neustadt	02622 22545
Oststeiermark	Hans Klöpfergasse 10	8160 Weiz	03172 601
Oststeiermark	Rot Kreuz Platz 2	8230 Hartberg	03332 6020
Oststeiermark	Gnaser Straße 3	8330 Feldbach	03152 3490
Oststeiermark	Grazertorplatz 15	8490 Bad Radkersburg	03476 2580
Salzburg-City und Salzburg-Region	Aignerstraße 10	5026 Salzburg-Aigen	0662 6380
Spittal Villach	Meister Friedrich-Straße 2	9501 Villach	04242 3022
Spittal Villach	Dr. Arthur Lemisch-Platz 2	9800 Spittal an der Drau	04762 4941
St. Johann Tamsweg Zell am See	Sportzentrumweg 362	5580 Tamsweg	06474 7411
St. Johann Tamsweg Zell am See	Hans Kappacher-Straße 14	5600 St. Johann im Pongau	06412 7611
St. Johann Tamsweg Zell am See	Brucker Bundesstraße 13	5700 Zell am See	06542 70156
St. Veit Wolfsberg	Sponheimer Straße 1	9300 St. Veit an der Glan	04212 6555
St. Veit Wolfsberg	Lindhofstraße 3	9400 Wolfsberg	04352 2355
Waldviertel	Rechte Kremszeile 58	3500 Krems	02732 71450
Waldviertel	Schloßplatz 1	3580 Horn	02982 2666
Waldviertel	Niederleuthnerstraße 12	3830 Waidhofen an der Thaya	02842 52521
Waldviertel	Hamerlingstraße 2a	3910 Zwettl	02822 52905
Waldviertel	Albrechtser Straße 4	3950 Gmünd	02852 53205
Vienna 1/23	Radetzkystraße 2	1031 Vienna	01 71129
Vienna 12/13/14 Purkersdorf	Ullmannstraße 54	1153 Vienna	01 891 31
Vienna 2/20	Traisengasse 5	1200 Vienna	01 331 28
Vienna 21/22	Dr. Adolf Schärf-Platz 2	1229 Vienna	01 20141

Vienna 3/11 Schwechat Gerasdorf	Erdbergstraße 192-196	1030 Vienna	01 711 17
Vienna 4/5/10	Kriehubergasse 24-26	1050 Vienna	01 54685
Vienna 6/7/15	Seidengasse 20	1070 Vienna	01 521 35
Vienna 8/16/17	Josefstädterstraße 39	1080 Vienna	01 404 15
Vienna 9/18/19 Klosterneuburg	Nußdorferstraße 90	1093 Vienna	01 31617

Opening hours of tax offices:

Mondays to Thursdays from 07.30 hrs. to 15.30 hrs.
Fridays from 07.30 hrs. to 12.00 hrs.

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