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FEDERAL MINISTRY
OF FINANCE

**Advice on the Tax Assessment
for Employees in 2008**

The *2009 Tax Book*

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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 or to important deadlines or amounts.

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General Information on Wage Tax and Income Tax

Individual tax liability

Who is liable to pay tax in Austria?

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

Persons will have their regular domicile in Austria if they (will) stay on Austrian federal territory not only on a temporary basis (vacation, business trip, visit, etc.) but obviously for a longer period of time. In any event, persons have an unlimited liability to pay taxes after they have stayed in Austria for six months. The obligation has retro-active effect and commences on the first day of the stay. Nationality is irrelevant in this context.

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 to pay tax applies to persons who have an income in Austria (e.g. as employees) or who derive an 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 to pay tax can also apply for a tax assessment as employees, claiming deductions for income-related expenses and special expenses incurred in Austria.

Please bear in mind that an amount of € 8,000 is added to the tax assessment base of persons with limited liability to pay tax. 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 14) pursuant to the tax scale, persons with limited liability to pay 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 earned abroad is not more than € 10,000) can opt for an unlimited liability to pay tax when filing their return for tax assessment. In this context, only the income in Austria is taxed, in spite of the unlimited liability to pay 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.

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 an 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 consequence, they are entitled to claim the deduction for cross-border workers (see page 16). Please turn to page 72 for more information concerning employees with incomes from which no wage tax has previously been deducted or persons receiving incomes from abroad.

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

For **seasonal workers**, unlimited liability to pay tax generally arises when their stay in Austria exceeds six months. In this case, the unlimited liability to pay tax 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 72.

Income and categories of income

Which earnings 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 therefore 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 rentals and leasing
7. Other income

= Total amount of income

- 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 to pay tax commence?

A certain **basic income (subsistence level)** remains non-taxable for every person with unlimited liability to pay tax. The non-taxable basic income per year amounts to at least:

For persons subject 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 non-taxable income are due to additional amounts that wage-tax payers may deduct from their tax (**employee deduction** and **transportation deduction** or **pensioner deduction**).

There is a difference between the non-taxable basic income and the marginal income under social-security law, which amounts to € 349.01 per month for the year 2008 and to € 357.74 per month for the year 2009 (which corresponds to an annual income of approximately € 4,188 or € 4.292.88).

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 shareholders/managing directors with a stake of 25% or higher 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 stock holdings in limited-liability companies. If this income is earned in Austria, the income tax is withheld at source (**withholding tax**).
- **Income from rentals and leasing** is earned when an **apartment** or a house is rented out.
- **Other income** is:
  - recurring earnings (e.g. certain **life annuities**),
  - gains from the sale of private property within specific time-limits (speculative gains), including asset gains from investment funds
  - gains 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 for income 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 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 60), a **premium-aided provident scheme** (see page 58) or a **company pension 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 a „Disclosure pursuant to § 109a of the Income Tax Act" must be filed with the tax office (see page 79).

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 adjustment"), the tax is re-calculated on the basis of the income earned during the calendar year.

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

Please refer to the comments on page 72 in the section on tax-office procedure if the result is 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 an 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 remuneration in kind, as well as 0.75% of the initial cost, up to a maximum of € 300.

- **Car port or garage space**
  If an employer provides an employee with a car port or garage space free of charge during working hours, then a remuneration in kind of € 14.53 per month must be added to the wage-tax assessment base. This amount only needs to be added when the car port or garage space 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 salary 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 an employer provides an employee with an apartment, free of charge or at reduced costs, this is also a taxable remuneration in kind. 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 an employee is provided with a laptop or desktop computer which is used regularly for professional purposes but is also put to personal use, this does not constitute a taxable remuneration in kind.
- **(Mobile) telephone**
  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 allowance**
- **Accident pension**
- **Nursing allowance** and contributions to care costs
- **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 substitutes** which, in fact, are non-taxable but increase the tax due on the other income in the event of a possible assessment (the so-called **special provision concerning progression**). These include the following remunerations:

- **Unemployment benefits** 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 to 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 earing an income are **special expenses** (see page 50) and **extraordinary burdens** (see page 61).

Tax Scale and Tax Deductions

Tax scale

What amount is due as wage tax or income tax?

Tax on taxable income is calculated according to the income tax scale. No tax is due on annual incomes up to € 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 1988 Income Tax Act defines the following tax deductions:

Employee tax deduction (or cross-border workers' deduction)	€ 54 / year
Transportation deduction	€ 291 / year
Pensioner deduction	up to € 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 3rd 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 one child / 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 2008?

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

Income Tax Scale

Income in euros	Income tax in euros (before deductions)	Mean tax rate	Marginal tax rate*
up to 10,000	0	0%	
10,000 to 25,000	$\frac{(\text{income} - 10{,}000) \times 5{,}750}{15{,}000}$		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 + (income - 51,000) x 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.

You need 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 2008 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 2008	€ 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. In the years 2008 and 2009, the negative tax may amount to a maximum of € 240 per year for commuters (see page 24).

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. The expenses for traveling back and forth between your home and your work place are thus refunded as a lump sum. 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 24).

Pensioner deduction

Amount: up to a maximum of € 400 per year
Entitlement: Pensioners
Information: The agency paying out your pension settles the pensioner deduction automatically. The deduction amounts to € 400 for maximum pension benefits of € 17,000 per year. 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 – pensioner's income in 2008) x 5%

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

Pensioner's income for 2008

Please remember:
It is not possible to claim both, i.e. **pensioner deduction** and **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 period 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 (1st child)	€ 494
With 2 children	€ 130 (1st child) + € 175 (2nd child)	€ 669
With 3 children	€ 130 (1st child) + € 175 (2nd child) + € 220 (3rd 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 a 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 a calendar year lives in a marriage-like partnership with a partner who has unrestricted tax liability, and where one of the two persons 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 a 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 be able 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 pay or **pension compensations**, matters in the first place. This means that the following amounts are deducted from the gross earnings 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 overtime**, **Sunday or holiday work**, as well as **supplements for night-time work**, and non-taxable **pay for dirty work, hardship** or **hazards at work**.

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

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

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

However, the **income** of the **(marriage) partner** from **capital assets** (e.g. interest, dividends on shares) must be taken into account, although they may be subject to withholding tax. 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 agreements (e.g. UNIDO, IAEO).

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 (incl. social-security benefits) within the limit on non-taxable income	€ 1,200
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 , i.e. € 6,000.

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 agency 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 agency 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.

If there are no taxable earnings, the deduction may be claimed by using 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 **supplementary 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 the support-money payer 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 de-

duction, in addition to the family allowance. For a child / children (abroad, belonging to the same household) in non-EU / EEA countries, the person liable to pay support money may claim extraordinary burdens of basically € 50 per month (see page 63).

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?

If the family income did not exceed the amount of € 55,000 in 2008, you are entitled to the supplement, which is claimed in the course of the tax assessment for 2008.

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 to the tax office separately for every calendar year in the course of an 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**.

Persons, who are entitled to receive the lump sum for commuters for at least one month, may claim an additional commuter benefit of € 130 for the years 2008 and 2009. A total of € 240 may therefore be credited.

However, the negative tax, including the additional commuter benefit is limited to a total of 15% of an employee's contributions to the statutory social- security system.

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 any or the 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.

Attention:
The negative tax may amount to a maximum of € 200 for the years 2008 and 2009 if you are entitled to claim the lump sum for commuters (page 24).

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 in order to receive the sole-earner or single-parent deduction. Non-taxable earnings, based on bilateral (double taxation agreements) or international-law agreements (e.g. UNIDO, IAEA) 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 (x 14 = € 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 (€ 494 + € 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). If you comply with your reporting obligations (e.g. that the sole-earner deduction no longer applies), 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 **company pension fund** and the actually paid amount
- basis for assessing wage tax
- withheld wage tax

As a matter of principle, an employer must submit the annual **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 an 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 for the year. 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/ month up to 30/06/2008	Amount/ month as of 01/07/2008 and up to 31/12/2009
min. 20 km	€ 45.50	€ 52.50
min. 40 km	€ 90.00	€ 103.50
min. 60 km	€ 134.50	€ 154.75

Distance	Amount/ year (2008)	Amount/ year (2009)
min. 20 km	€ 588.00	€ 633.00
min. 40 km	€ 1,161.00	€ 1,242.00
min. 60 km	€ 1,735.50	€ 1,857.00

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/ month up to 30/06/2008	Amount/ month as of 01/07/2008 and up to 31/12/2009
min. 2 km	€ 24.75	€ 28.50
min. 20 km	€ 98.25	€ 113.00
min. 40 km	€ 171.00	€ 196.75
min. 60 km	€ 244.25	€ 281.00

Distance	Amount/ year (2008)	Amount/ year (2009)
min. 2 km	€ 319.50	€ 342.00
min. 20 km	€ 1,267.50	€ 1,356.00
min. 40 km	€ 2,206.50	€ 2,361.00
min. 60 km	€ 3,151.50	€ 3,372.00

A person must travel the relevant distance between home and work at least eleven times per month in order to be entitled to claim the lump sum for commuters. It is also due during **vacations** 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 enters 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 35).

If your employer took account of the **lump sum for commuters**, you need not claim the amount in the course of an 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**.

If it is subsequently established that the information which you provided to your employer did not correspond to actual conditions, you are obliged to correct the lump sum for commuters in the course of an employee tax assessment and to pay the additional wage tax.

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 remunerations in kind which you received, 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 staff member. This may also be in the form of converting remunerations into such retirement-plan contributions. This deduction may be

claimed for every employer; it may thus also be claimed two or several times per year.

- Voluntary social contributions of the employer to the works-council fund and voluntary contributions to eliminate **damage after natural disasters**.
- 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 transportation 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 expected to return to his / her permanent domicile (**family domicile**) every day. In both cases, the employee travels on business at his / her employer's instructions. However, the distinction is important for the period of granting 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 up to 30/06/2008	Mileage allowance as of 01/07/2008
Passenger car	€ 0.38	€ 0.42
For every accompanying person	€ 0.05	€ 0.05
Motorcycles up to 250 cm³	€ 0.12	€ 0.14
Motorcycles over 250 cm³	€ 0.22	€ 0.24
Bicycles - 1st to 5th km	€ 0.24	€ 0.24
Bicycles - as of 6th km	€ 0.47	€ 0.47

The mileage allowance for passenger cars may be paid for a maximum of 30,000 km per year without any wage-tax deductions. 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.

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

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

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 exempt from wage tax 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 (e.g. a bus driver) along the same routes or lines for more than five days.

In such cases, non-taxable per-diem allowances are granted only for the initial phase of 5 or 15 days.

If the per-diem entitlement is part of a **collective agreement** or a similar regulation on wages, the per-diem allowances continue to be non-taxable, as part of the one-twelfth rule of the 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 applies to following occupations:

- field staff
- drivers
- construction-site and assembly jobs
- loaned workers
- temporary jobs at a place of deployment in another political district for 6 months

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

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

Overnight accommodation costs

The employer may pay non-taxable 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.

However, if no expenses are incurred for the overnight stay (e.g. accommodation is provided), a non-taxable lump sum must not be paid. Additional expenses (e.g. for the breakfast) may be claimed at the tax office as **income-related expenses**. 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.gv.at, in the column "Tools", Findok (Guidelines/"Richtlinien", Tax Law Guidelines/"Steuerrichtlinien", 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, or if they are paid to institutions abroad that comply with the provisions of the pension-fund law.

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 no-taxable altogether (see page 60). 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 remuneration).

These are further examples of miscellaneous 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 **company 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 remuneration 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 company pension fund. In this case, all statutory severance-pay claims up to the transition date are transferred to a company 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 company pension fund. Here, one part of the claims up to the transition date is frozen, and the other part is transferred to a company pension fund. The provisions regarding statutory and voluntary severance 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 company 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 tax?

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%.
- **Additional 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 remuneration 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 € 10,200. (At any rate, a tax rate of 0% applies to amounts up to € 10,000. See page 14). 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 constitutes a health hazard (**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 following rule applies as of 2009: Supplements for the first ten hours of overtime work per month are not taxable, if they amount to a maximum of 50% of the basic pay and to a monthly **maximum** total **amount** of **€ 86**. Up to 2008, five hours of overtime work up to an amount of € 43 benefited from this arrangement.

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 December. 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 **non-taxable limit** 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 74) 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: "Services/Services", "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 his/her occupation. They are therefore directly connected to the work provided by the employee.

Certain income-related expenses such as, for example, statutory social-security contributions, membership contributions to chambers and contributions to promote housing construction are automatically settled by the employer when deducting wage tax. The service fee for your "e-card" (electronic social-security identification) is also a statutory contribution, which is 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 credible.

Please remember:
Please never enclose receipts or alike with a 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, which are incurred most frequently, 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
- bicycle
- 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 occupations requiring standing
- cooking outfits, butcher aprons
- uniforms or duty outfits provided with company logo in the style of a uniform, as well as the accompanying accessories (bow-ties, ties)

Please remember:
The cost of cleaning your work clothes can only be deducted in the event of extraordinary soiling during work (e.g. the 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 "computers", page 43).

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 48), 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 retraining.

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

You speak of **further training** when an occupational activity is exercised and the educational measure (e.g. occupation-related **courses, seminars**) serves to improve one's knowledge and skills in exercising that occupation. Further-training costs may be deducted as income-related expenses. Basic commercial and office-management training (e.g. computer courses, Internet courses, obtaining the European **computer 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 47).

You speak of **basic training** when the educational measure serves to obtain knowledge that makes it possible to **exercise an occupation** in the future. 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 (see page 41) 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 accepts occasional jobs during the year in which he/she undergoes re-training.

Example:
A person begins to study medicine in October 2008 and begins to work as a taxi driver in February 2009. As of the year 2009 the costs of the university study may be claimed as re-training costs.

The term re-training implies that only cases are recognized where a person actually strives to change from one occupation to another (from the previous principal occupation to another principal occupation). An occupation is regarded as being the principal occupation if it serves to earn an essential part (more than one half) of one's income.

If an occupation was pursued previously, then unemployment intervening in the meantime does not prevent the deduction of re-training costs, as well as of basic and further training costs, irrespective of whether unemployment benefits are received or not. As a **pensioner** does not pursue a gainful employment, educational measures of any kind (further training, basic training, or re-training) can generally not be claimed as income-related expenses. Early retirees are the exception to this rule, if they aim at reentering 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 as a principal 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 previous 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)

- additional 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 aims at pursuing another occupation are so-called "anticipated income-related expenses" which may 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, the employee must prove or establish a credible case to what extent he / she 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** (after deducting a portion for private use).

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 2008. 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 2008	€ 200*	€ 80	€ 120
AfA 2009	€ 400	€ 160	€ 240
AfA 2010	€ 400	€ 160	€ 240
AfA 2011	€ 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 from your duty station in order to go home every day (at least a minimum distance of 120 km), the expenses for this apartment may be claimed as income-related expenses. The rent and overhead costs, for example, but also furniture items may be deducted, up to the average amount of hotel costs (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 € 244.25 per month (up to June 2008) and of € 281.00 per month (as of July 2008). 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 (in excess of € 2.200 per year or more than one tenth of the income of the partner liable to 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; in the case of a family domicile abroad - also in the event of major differences in buying power or restriction on access due to the aliens' law) 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.

Bicycles

The mileage allowance of € 0.24 per km may be claimed as income-related expenses when using one's private bicycle for trips required by one's occupation (does not apply to traveling between one's home and one's work place). The maximum mileage to be claimed every year is 2,000 km (= up to € 480).

Travel costs

See "Journey costs", page 46.

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, navigation set, 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 from the employer 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**. Moreover, this must not create an additional **center of activity** (see page 29). **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 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 45, 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**, special rates apply (see "traveling abroad", page 29).). If a trip abroad lasts longer than three hours, one twelfth of the respective daily rate may be claimed for every fraction of an hour. The full amount of the daily rate is due for 24 hours.

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 29). 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 29).

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 obtaining foreign language skills 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). Foreign languages are other languages than one's mother tongue, which may also include German in some cases. When attending a language course abroad, only the tuition fee, but not the accommodation and **travel costs** may be claimed.

Study trips

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 professional group concerned only
- 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**, however, only those costs may be claimed as income-related expenses that are clearly identifiable as costs for further occupational training (e.g. tuition fees, congress 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 television
- 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 of income-related expenses

Special expenses

What are special expenses?

The 1988 Income Tax Act lists certain private expenses which are taxed at preferential rates. If the listed expenses are income-related expenses or operating 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 burdens: 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 care insurance schemes if they are of the health-insurance or pension-insurance type, as of the need for care 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 business operations in previous years which could not be offset against earnings) are also 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 payments 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 **maximum 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
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 (including the lump sum for special expenses) is no longer granted.

In the range from € 36,400 to € 50,900, the deductible amount is evenly reduced according to the following formula:

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

In the case of (employee) tax assessments, this phasing-in rule also applies to the lump sum for special expenses.

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?

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

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)
- care insurance
- 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** (see page 57) 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 an 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 or premium 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 58) 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** used to build **owner-occupied houses or apartments** or payments of such amounts (**committed for eight years**) to building societies (grants to the building costs for the construction of a rented apartment, e.g. to cooperative societies or local communities) may be deducted as special expenses under the overall maximum amount.

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 building shell, 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 **construction 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. contributions 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 living 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 an 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 to improve noise protection or 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 measures are, for example:

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

The following, for example, may not be claimed:

- ongoing maintenance jobs, repairing the plaster finish, painting and applying wallpaper to walls, renewal of damaged window panes
- bills for material for do-it-yourself jobs
- improving costs passed on as 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 rescheduled 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 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, unless equivalent securities are bought within one year. These expenses will then also come under the overall 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 35).

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 a list of beneficiaries of donations at www.bmf.gv.at.

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 2008 the bonus is 9.5% of the premiums paid. The bonus is only granted for payments amounting to 1.53% of 36 times the maximum basis for social-security contributions (HB-SV).

	HB-SV	maximum amount	bonus
2008	€ 3,930	€ 2,164.64	9.5%= € 205.64
2009	€ 4,020	€ 2,214.22	9.5%= € 210.35

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 retroactive 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 or an employees' group insurance (§ 18f of the Insurance Supervision Act)
- Savings with a pension investment fund
- Voluntary additional insurance under the statutory social-security scheme

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

As with building-society bonuses, the bonus depends on secondary-market yields. For 2008 the bonus amounts to 9.5% of the premium payments. 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** or employees' group insurance, 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
	€ 3,126
- Refunds from health insurance	€ 364
Total expenses	€ 2,762

The earnings determining the deductible (the assessment basis) 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 also constitute extraordinary burdens if (because no f**amily allowance** is received) one is not entitled either 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 21). 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 calculated 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%) and if the share of the handicap due to the disease requiring the diet amounts to a minimum of 25%, the deductible must not be deducted (see chapter on "extraordinary burdens incurred by handicapped persons", page 67).

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 € 156.96 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 a home for the elderly or a nursing home or costs for obtaining care at home

The costs of accommodation in a nursing home are only regarded as an extraordinary burden if they are due to disease or the need for care or special attention. This also applies to the care ward in a home for the elderly or nursing home of one's own choice, as well as to receiving care at home. When receiving the **nursing allowance**, class 1, one must definitely assume the need for special care in any event.

Care at home

When obtaining care at home, the respective expenses may be deducted as in the case of care provided at a nursing home, when receiving the nursing allowance, class 1. All expenses connected to the attendance and care provided such as, for example, the cost of the nursing staff, the nursing aids, as well as expenses due to the organization providing the staff may be claimed.

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. However, the deductible is deducted from the expenses.

Please remember:
In cases of a **handicap** (minimum level: 25%), the expenses of the person requiring care are accepted without deductible. When being granted a **nursing allowance**, one may assume a handicap of at least 25% (no proof required) in any event. However, if these costs are borne by a relative required to pay support money, a deductible must be deducted as a matter of principle.

Funeral costs

The costs of a funeral are primarily borne from the assets in a deceased's estate. Up to a maximum amount of € 4,000 such costs, constitute an extraordinary burden if they cannot be met from the deceased's estate.

Example:
The actual costs of a funeral amount to € 6,000. The assets of the deceased's estate amount to € 2,400. An amount of € 1,600 can be deducted as extraordinary burden.

For the tombstone, a maximum amount of € 4,000 can also be taken into account.

If higher amounts are to be recognized, one must prove their necessity (e.g. special expenses for the transfer of the corpse or special regulations on the design of the tombstone). The costs for funeral clothing, for hosting funeral attendants or the costs for the tomb upkeep, flowers or wreaths are not recognized as deductible funeral costs.

Costs of child care

The costs of a **nursery school**, a **daycare 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. This also applies in the event of marriage/a partnership

- if both (marriage) partners must contribute to the family's income, as its subsistence would otherwise be jeopardized, or
- if the (marriage) partner, who is not gainfully employed, is not in a position to care for the children on account of his/her health.

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 63

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 domicile are in the vicinity of the respective **school or study place**. If your town 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 studies are pursued seriously 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, mudflows, avalanches and other disasters caused by snow, as well as damage caused by storms. The deductible 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 handicap 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 a 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

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 that it is unreasonable for the person concerned to use public transport). 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-handicapped 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 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 **fam-**

ily 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) and the tuition fee for a school or workshop for the handicapped 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 housing costs in Vienna or the cost refunds to the respective provincial governments) constitute an extraordinary burden.

Please see table on page 71.

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.

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

The Tax-Office Procedure

Employee Tax Assessment (Annual Wage-Tax Re-Computation)

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 2008 may be filed until the end of December 2013). 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). Telephone calls to the tax office do not expedite the processing of an application, but delays the expeditious handling of tax assessments.

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.

Employee tax assessment for incomes without previous wage-tax deductions or for incomes obtained from abroad

Mandatory tax assessment

When are you obliged to have a tax assessment made?

If you had your place of residence or regular domicile in Austria during 2008 and thus have unlimited tax liability and received an income

- as a cross-border worker (for more details on cross-border workers see www.eures-bodensee.ch, column "Publications / Publikationen")

- from a foreign employer who is not obliged to withhold wage tax in Austria
- from a foreign diplomatic representation or an international organization in Austria (e.g. UNO, UNIDO)
- from a foreign pension.

If you did not have your place of residence or regular domicile in Austria during 2008 and received an income

- from a foreign employer who is not obliged to withhold wage tax in Austria.

Assessment upon application

In which cases can you file an application for employee tax assessment and possibly receive back any withheld tax at source or wage tax?

If you did not have your place of residence or regular domicile in Austria during 2008 and thus have limited tax liability and received an income

- from an employer who withheld wage tax
- from a foreign pension
- from an employed activity as an author, lecturer, artist, architect, athlete, variety artist or performer in entertainment shows, when tax at source in the amount of 20% was withheld.

If wage tax is withheld in Austria for an employee with limited tax liability, the wage tax is calculated as in the case of an Austrian employee. If the assessment is made upon application, an amount of € 8,000 is added to the tax assessment base – i.e. prior to calculating the tax due on the income.

In any event, please pay close attention to the following points on page 4 of the application form for employee tax assessment (Form L1):

- Concerning income from abroad exempt from taxation under the "exemption with progression" rule: Income from abroad from an employed activity, or income from a foreign pension is exempt from taxation in Austria if there is a double-taxation agreement between Austria and the respective country. You will find a list of Austrian double-taxation agreements concerning taxes on income and property at www.bmf.gv.at. Please enter here the income that needs to be taken into account when determining the tax rate and applying the "exemption with progression" rule. In the case of income under a pension title, state the amount a second time in the following line.

- Credit for payments of foreign taxes: If your income is liable to tax payments in Austria and you received from, or applied to the foreign fiscal administrative authorities for a refund of the foreign tax, please state this here.

- Assessment as taxpayer with unlimited tax liability: If you had neither a place of residence or regular domicile in Austria in 2008, you may file an application for being assessed as taxpayer with unlimited tax liability in Austria if you are a citizen of a Member State of the EU or the EEA. This applies only if 90% of your income during the calendar year is subject to Austrian income tax, or the amount that is not subject to income tax in Austria is below € 10,000. These facts must be documented by the relevant authority in the country of your domicile (Form E9).

- As a matter of principle, form L17 should only be sent by the employer. If this is not the case, please send the completed form L17 to your tax office. Forms L17a and L17b will assist you in completing the form.

Electronic employee tax assessment

How can you contact us?

Access FinanzOnline at www.bmf.gv.at and register by either clicking 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 from any Internet connection by way of a mouse click
- 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.gv.at. 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 a 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 **allowed deductions**.

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. Capital 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 an **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**.

- if a lump sum for commuters was received without justification, or the lump sum for commuters was too high.
Deadline: **30 September of the following year**.

Attention:
Complete information about your personal data and the number of entities paying the remunerations is 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 concerning your application for an employee tax assessment. The employer (or the body paying your pension) forwards these documents to the tax office.

Can an employee tax assessment result in tax prepayments?

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

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

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

You are therefore treated like a taxpayer who has only one employment relation but has earned just as much in the form of 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 tax 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 4.63% (rate at copy date). Interest on additional tax 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 pays a pension, and the pension-insurance institute for employees pays 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 can arrange for paying your social-security pension and the tax due on it. However, the employer cannot be obliged to do so.

If remunerations from employees'

group insurance schemes are paid at the same time, the pension insurance institute and/or the pension-paying entity will arrange for a joint tax payment.

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 2010, 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 2008 – on a preliminary basis already for 2010. If the actual expenses in 2010 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 deductions 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 or limited partnerships, that 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 in a calendar year, and if the (total) emoluments, including possible cost refunds for every individual service, do not amount to more than € 450.

What must the person concerned 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 when filing your income tax return. 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?

You can appeal against a tax-office decision **within one month after service**. File your appeal in writing with the tax office that issued the decision in question. Please enclose all relevant documents with the appeal. If the appeal is filed via FinanzOnline, enclosures may be sent as pdf files. There are no charges on filing an appeal. An appeal does not suspend the prescribed additional payment; it remains due on the indicated date.

If you do not wish to pay the required additional payment for the time being, you must file an **application for suspension of the collection**. The tax office will issue a formal decision on this application.

Please remember:
In the event that your appeal is dismissed, interest must be paid for the time of suspension. The interest rate is currently 4.63% (rate at copy date).

Attention:
You can also find the applicable values on the Internet at www-bmf.gv.at in the column “Mein Finanzamt”/My Tax Office (Bürgerinformation/Information for Citizens, Steuerzahlung/Tax Payments, Abgabenfälligkeiten und –entrichtung /Due Dates and Payments, Höhe der Stundungszinsen/Interest Rate Due on Deferred Payments), where you can download them free of charge.

As a rule, the tax office will issue a preliminary ruling on the appeal. If you do not agree with this decision, you may apply for the submission of your appeal to the Independent Finance Senate (UFS).

Payment in installments and deferred tax payment

How can you obtain payment facilities?

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

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

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

Please remember:
If a tax payment is deferred or if taxes are paid in installments, interest is due on amounts in excess of € 750. The interest rate currently amounts to 7.63% (rate at copy date). No interest is established for amounts below € 50. In cases of special hardship, taxpayers may be fully or partially released from paying the owed tax. No fees are due on applications to the tax office.

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

Ablagenummer *(Nur vom Finanzamt auszufüllen)*	Eingangsvermerk
Finanzamt	2008

Belege (Beilagen) nur nach Aufforderung durch das Finanzamt anschließen (Aufbewahrungsfrist 7 Jahre). Steuerliche Informationen finden Sie im Steuerbuch 2009 (www.bmf.gv.at, Publikationen/Downloads/Broschüren& Ratgeber) oder erhalten Sie bei Ihrem Finanzamt. Bitte beachten Sie, dass die Erledigung Ihres Antrags durch Ihr Finanzamt erst dann erfolgen kann, wenn alle Jahreslohnzettel oder sonstigen Meldungen (z.B. Arbeitslosenunterstützung) eingelangt sind. Ihre Erklärungen können Sie auch über Internet einreichen!

Erklärung zur ArbeitnehmerInnenveranlagung 2008

Zutreffendes bitte ankreuzen !

Angaben zur Person — ▼ **Bitte unbedingt ausfüllen** ▼

Familien- und Vorname	Versicherungsnummer	Geburtsdatum (TTMMJJ)

Postleitzahl	Derzeitige Wohnanschrift (Ort, Straße, Haus-Nr., Tür-Nr.)

Tagsüber erreichbar unter (Telefon)	Geschlecht ☐ weiblich ☐ männlich

Familienstand am 31.12.2008 *(Bitte nur ein Kästchen ankreuzen)*

☐ verheiratet ☐ ledig ☐ geschieden
☐ in Partnerschaft lebend ☐ verwitwet ☐ dauernd getrennt lebend

seit (Datum: TTMMJJ)

Familien- und Vorname [(Ehe)PartnerIn]	Versicherungsnummer	Geburtsdatum (TTMMJJ)

Überweisung eines Erstattungsbetrages - *Hinweis: aus Kosten- und Sicherheitsgründen sollte grundsätzlich auf ein Bankkonto überwiesen werden. Bei fehlenden Angaben erfolgt die Überweisung auf das zuletzt angegebene Konto. [Bei Überweisungen ins Ausland sind unbedingt an Stelle der Bankleitzahl der BIC und an Stelle der Kontonummer die IBAN (siehe Bankkontoauszug) anzugeben.]*

Bankleitzahl oder BIC	Giro-/Postscheckkonto Nr. oder IBAN	Bezeichnung der Bank *(wenn Bankleitzahl nicht bekannt)*

☐ Ich beantrage die **Barauszahlung** an meine oben angeführte Wohnadresse (wenn kein Bankkonto vorliegt).

Wie viele Stellen (ArbeitgeberInnen, Pensionsstellen) haben **im Jahr 2008** an Sie Bezüge (**Lohn, Gehalt oder Pensionen**) ausbezahlt? *Folgende Bezüge bitte **nicht** berücksichtigen: Bezüge aus einer gesetzlichen Krankenversicherung (Krankengeld), auf Grund eines Dienstleistungsschecks, Arbeitslosenunterstützung, Notstandshilfe, Überbrückungshilfe für Bundesbedienstete, Entschädigungen für Truppen-, Kader- oder Waffenübungen, rückerstattete Pflichtbeiträge an Sozialversicherung oder Bezüge aus dem Insolvenz-Entgelt-Fonds.*
*Sollten Sie mehrere Pensionen bezogen haben, die bereits gemeinsam lohnversteuert worden sind, ist für diese gemeinsam versteuerten Pensionen eine **einzige** pensionsauszahlende Stelle anzugeben.*
*Die Beilage eines Lohnzettels ist **nicht** erforderlich.*

Anzahl

! **Bitte unbedingt ausfüllen, weil sich sonst die Erledigung der Erklärung verzögert!**

Die Angaben sind zur korrekten Steuerberechnung erforderlich.

Alleinverdienerabsetzbetrag

☐ Ich beanspruche den Alleinverdienerabsetzbetrag und erkläre, dass meine (Ehe)Partnerin/mein (Ehe)Partner diesen nicht in Anspruch nimmt.

Alleinerzieherabsetzbetrag

☐ Ich beanspruche den Alleinerzieherabsetzbetrag.

Sonderausgabenerhöhungsbetrag ab 3 Kindern

☐ Ich beanspruche den zusätzlichen Sonderausgabenerhöhungsbetrag ab 3 Kindern.

Anzahl der **Kinder**, für die 2008 für mindestens **sieben Monate** die Familienbeihilfe bezogen wurde [AntragstellerIn oder (Ehe)PartnerIn]. — Anzahl der Kinder

Mehrkindzuschlag: *Nur auszufüllen, wenn das (Familien)Einkommen 2008 den Betrag von **55.000 Euro** nicht übersteigen hat.*

☐ Ich beanspruche den Mehrkindzuschlag, da für 2008 zumindest zeitweise Familienbeihilfe für mehr als 2 Kinder bezogen wurde.

☐ Ich erkläre, dass ich 2008 mehr als 6 Monate in einer Ehe oder Partnerschaft gelebt habe und das gemeinsame Einkommen **55.000 Euro** nicht übersteigen hat. *(Nur auszufüllen bei Vorliegen einer Ehe oder Partnerschaft)*

☐ Ich beanspruche den **Unterhaltsabsetzbetrag** für folgende **nicht haushaltszugehörige** Kinder, für die ich 2008 den gesetzlichen Unterhalt (Alimente) geleistet habe **(bitte jedenfalls Geburtsdatum und Zahlungszeitraum ausfüllen)**.

Versicherungsnummer	Geburtsdatum (TTMMJJ)	Unterhaltszahlungen von MM - MM	Versicherungsnummer	Geburtsdatum (TTMMJJ)	Unterhaltszahlungen von MM - MM
		von bis 08			von bis 08
		von bis 08			von bis 08
		von bis 08			von bis 08

Ich erkläre, dass für dieses Kind und diesen Zeitraum/diese Kinder und diese Zeiträume weder von mir noch von meiner (Ehe)Partnerin/meinem (Ehe)Partner Familienbeihilfe bezogen wurde. Die Höhe der geleisteten Zahlungen wird von mir über Verlangen des Finanzamtes nachgewiesen (Einzahlungsbelege, Empfangsbestätigungen).

FinanzOnline, unser Service für Sie!

www.bmf.gv.at

BMF BUNDESMINISTERIUM FÜR FINANZEN

L 1 Bundesministerium für Finanzen – 12/2008

L 1, Seite 1, Version vom 15.09.2008

Sonderausgaben *(je Kennzahl bitte nur den Gesamtbetrag anführen)*		Jahresbetrag in Euro und Cent
Summe aller Versicherungsprämien und -beiträge (freiwillige Kranken-, Unfall-, Lebensversicherung, Witwen-, Witwer-, Waisenversorgung und Pensions- bzw. Sterbekassen), freiwillige Höherversicherung im Rahmen der gesetzlichen Pensionsversicherung	**455**	
Summe aller Beiträge sowie Rückzahlungen von Darlehen und Zinsen, die zur Schaffung und Errichtung oder Sanierung von Wohnraum geleistet wurden	**456**	
Aufwendungen für junge Aktien einschließlich Wohnsparaktien, Wandelschuldverschreibungen bzw. Partizipationsrechte zur Förderung des Wohnbaus und Genussscheine	**465**	
Freiwillige Weiterversicherungen und Nachkauf von Versicherungszeiten in der gesetzlichen Pensionsversicherung, Renten oder dauernde Lasten	**450**	
Beiträge an gesetzlich anerkannte Kirchen und Religionsgesellschaften	**458**	
Private Zuwendungen an begünstigte SpendenempfängerInnen (bestimmte Forschungs- und Lehreinrichtungen, Museen von Körperschaften öffentlichen Rechts u.a.)	**459**	
Steuerberatungskosten	**460**	

Werbungskosten *(je Kennzahl bitte nur den Gesamtbetrag anführen)*		Jahresbetrag in Euro und Cent
Genaue Bezeichnung Ihrer beruflichen Tätigkeit (z.B. kaufmännische Angestellte; nicht ausreichend ist Angestellte, Arbeiter)		
Pendlerpauschale *(Erläuterungen zum Pendlerpauschale/-zuschlag finden Sie im Steuerbuch 2009)* *Nur ausfüllen, wenn Ihre Arbeitgeberin/Ihr Arbeitgeber das Pendlerpauschale nicht in der zustehenden Höhe (zu nieder, zu hoch oder überhaupt nicht) berücksichtigt hat - bitte den* ***tatsächlich zustehenden Jahresbetrag*** *(auch den Wert Null) eintragen.*	**718**	
Soweit ein Abzug ***nicht*** *bereits durch die* ***Arbeitgeberin*** *oder den* ***Arbeitgeber*** *erfolgte, sind hier folgende Werbungskosten einzutragen, die nicht auf das Werbungskostenpauschale von 132 Euro jährlich anzurechnen sind:*		
Gewerkschaftsbeiträge, sonstige Beiträge zu Berufsverbänden und Interessenvertretungen und selbst eingezahlte SV-Beiträge (z.B. SVdGW), ausgenommen Betriebsratsumlage	**717**	
Pflichtbeiträge auf Grund einer geringfügigen Beschäftigung sowie Pflichtbeiträge für mitversicherte Angehörige	**274**	

Hier sind ***weitere*** *Werbungskosten einzutragen. Bitte geben Sie jeweils den Jahresbetrag der Aufwendungen abzüglich steuerfreier Ersätze oder Vergütungen an. Betragen die Werbungskosten bei aktiven ArbeitnehmerInnen ohne Bezug von Einkommensersätzen wie Arbeitslosengeld oder Notstandshilfe weniger als 132 Euro jährlich, ist eine Eintragung nicht erforderlich.*

a) Arbeitsmittel *(bei Anschaffungen über 400 Euro nur AfA - siehe Steuerbuch 2009)*	**719**		b) Fachliteratur *(keine allgemein bildenden Werke wie Lexika, Nachschlagewerke, Zeitungen etc.)*	**720**	
c) Reisekosten *(ohne Fahrtkosten zwischen Wohnung und Arbeitsstätte)*	**721**		d) Fortbildungs- und abzugsfähige Ausbildungskosten, Umschulung	**722**	
e) Kosten für doppelte Haushaltsführung und Familienheimfahrten	**723**		f) Sonstige Werbungskosten, die nicht unter a) bis e) fallen (z.B. Betriebsratsumlage)	**724**	

Zur Geltendmachung eines Berufsgruppenpauschales tragen Sie bitte ein:
A: ArtistInnen - **B:** Bühnenangehörige, FilmschauspielerInnen - **F:** Fernsehschaffende - **J:** JournalistInnen - **M:** MusikerInnen - **FO:** ForstarbeiterInnen ohne Motorsäge, FörsterInnen und BerufsjägerInnen im Revierdienst - **FM:** ForstarbeiterInnen mit Motorsäge - **HA:** HausbesorgerInnen, soweit sie dem Hausbesorgergesetz unterliegen - **HE:** HeimarbeiterInnen - **V:** VertreterInnen - **P:** Mitglieder einer Stadt-, Gemeinde- oder Ortsvertretung

Kurzbezeichnung der Berufsgruppe	Zeitraum der Tätigkeit in Form TTMM bis TTMM	Von der Arbeitgeberin/vom Arbeitgeber erhaltene Kostenersätze *(ausgenommen bei VertreterInnen)*

Außergewöhnliche Belastungen *(je Kennzahl bitte nur den Gesamtbetrag anführen)*	Jahresbetrag in Euro und Cent

Außergewöhnliche Belastungen (mit Selbstbehalt) [*Bitte geben Sie jeweils den Jahresbetrag der Aufwendungen abzüglich erhaltener oder zustehender Ersätze bzw. Vergütungen an. Beim Punkt d) ziehen Sie bitte noch zusätzlich eine anteilige Haushaltsersparnis für Verpflegung (Vollpension) in Höhe von 5,23 Euro täglich ab.]*

a) Krankheitskosten *(inkl. Zahnersatz)*	**730**		b) Begräbniskosten *(soweit im Nachlass nicht gedeckt)*	**731**	
c) Kosten für Kinderbetreuung *(in der Regel nur bei AlleinerzieherInnen)*	**732**		d) Kurkosten	**734**	
e) Sonstige außergewöhnliche Belastungen, die nicht unter a) bis d) fallen	**735**				

Außergewöhnliche Belastungen (ohne Selbstbehalt) a) Katastrophenschäden *(Bitte geben Sie den Betrag der Aufwendungen abzüglich erhaltener Ersätze oder Vergütungen an.)*	**475**	
b) Summe der Unterhaltsleistungen für folgende unterhaltsberechtigte Kinder, die sich ständig im Ausland aufhalten und für die kein Kinder- oder Unterhaltsabsetzbetrag zusteht Geburtsdatum (TTMMJJ) · Anz. d. Monate · Geburtsdatum (TTMMJJ) · Anz. d. Monate · Geburtsdatum (TTMMJJ) · Anz. d. Monate	**753**	

L 1, Seite 2, Version vom 15.09.2008

Außergewöhnliche Belastungen bei Behinderung *Die Spalte "(Ehe)PartnerIn" bitte nur dann auszufüllen, wenn Ihnen der Alleinverdienerabsetzbetrag zusteht.*	AntragstellerIn	(Ehe)PartnerIn
Grad der Behinderung *(Mit einer Eintragung wird der pauschale Freibetrag beantragt. Tatsächliche Kosten bitte unter Kennzahl **439, 418** eintragen.)*	%	%
Nummer des Behindertenpasses (falls vorhanden)	Passnummer	Passnummer
Der pauschale Freibetrag für Diätverpflegung wird beansprucht wegen **Z:** Zuckerkrankheit, Tuberkulose, Zöliakie oder Aids **G:** Gallen-, Leber- oder Nierenkrankheit **M:** Magenkrankheit oder andere innere Erkrankung	Z G M	Z G M
Eine pflegebedingte Geldleistung (Blindenbeihilfe, Pflegegeld) wird bezogen	von bis 08	von bis 08
Der pauschale Freibetrag für das eigene Kraftfahrzeug wegen Behinderung wird beansprucht	ja	ja
Nachgewiesene Taxikosten *(bei einer mindestens 50%igen Gehbehinderung)*	**435** Betrag	**436** Betrag
Nicht regelmäßige Ausgaben für Hilfsmittel (z.B. Rollstuhl, Hörgerät, Blindenhilfsmittel) sowie Kosten der Heilbehandlung (z.B. ärztliche Kosten, Medikamente) **Allfällige Kostenersätze bitte abziehen!**	**476**	**417**
Anstelle der vorgenannten pauschalen Freibeträge werden tatsächliche Kosten geltend gemacht (z.B. Kosten für ein Pflegeheim) in Höhe von **Allfällige pflegebedingte Geldleistungen sowie eine etwaige anteilige Haushaltsersparnis (156,96 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 Kinderabsetzbetrag oder der Unterhaltsabsetzbetrag zusteht bzw. bei auswärtiger Berufsausbildung.)*			
Versicherungsnummer/Geburtsdatum **(Bitte jedenfalls das Geburtsdatum ausfüllen)**	Geburtsdatum (TTMMJJ)	Geburtsdatum (TTMMJJ)	Geburtsdatum (TTMMJJ)
Kostentragung in Prozent	%	%	%
Auswärtige Berufsausbildung (ohne Selbstbehalt)	von bis 08	von bis 08	von bis 08
Ausbildungsort *(bitte nur Postleitzahl eintragen)*, Internat	Postleitzahl Internat	Postleitzahl Internat	Postleitzahl Internat
Angaben zur Behinderung Grad der Behinderung *(Mit einer Eintragung wird der pauschale Freibetrag beantragt. Tatsächliche Kosten bitte unter den Kennzahlen **429, 729, 829** eintragen.)*	%	%	%
Nummer des Behindertenpasses (falls vorhanden)	Passnummer	Passnummer	Passnummer
Der pauschale Freibetrag für Diätverpflegung wird beansprucht wegen *(Nur wenn keine erhöhte Familienbeihilfe bezogen wird)* **Z:** Zuckerkrankheit, Tuberkulose, Zöliakie oder Aids **G:** Gallen-, Leber- oder Nierenkrankheit **M:** Magenkrankheit oder andere innere Erkrankung	Z G M	Z G M	Z G M
Erhöhte Familienbeihilfe wird bezogen *(Mit der Eintragung wird der pauschale Freibetrag von 262 Euro beantragt. Tatsächliche Kosten bitte unter den Kennzahlen **429, 729, 829** eintragen.)*	von bis 08	von bis 08	von bis 08
Eine pflegebedingte Geldleistung wird monatlich bezogen in Höhe von	Betrag	Betrag	Betrag
für den Zeitraum	von bis 08	von bis 08	von bis 08
Schulgeld für eine Sonder(Pflege)Schule bzw. Behindertenwerkstätte	**428** Betrag	**728** Betrag	**828** Betrag
Nicht regelmäßige Ausgaben für Hilfsmittel (z.B. Rollstuhl, Hörgerät, Blindenhilfsmittel) sowie Kosten der Heilbehandlung (z.B. ärztliche Kosten, Medikamente) **Allfällige Kostenersätze bitte abziehen!**	**471**	**771**	**871**
Anstelle der vorgenannten (Pausch)Beträge werden tatsächliche Kosten geltend gemacht in Höhe von **Allfällige pflegebedingte Geldleistungen bitte abziehen!**	**429**	**729**	**829**

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

☐ Ich wünsche keinen Freibetragsbescheid.

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

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Einkünfte aus nichtselbständiger Arbeit ohne Lohnsteuerabzug

Bezüge **ohne Sonderzahlungen**, von denen **kein Lohnsteuerabzug** erfolgt ist und für die **kein Lohnausweis/Lohnbescheinigung** (Formular L 17) vorliegt. ☐ Die Kennzahl **359** enthält ausschließlich Pensionsbezüge	**359**	
Anrechenbare ausländische Steuer für Einkünfte gemäß Kennzahl **359**	**377**	
Ich habe 2008 Einkünfte erzielt, die auf Grund völkerrechtlicher Vereinbarungen steuerfrei sind (z.B. UNO, UNIDO), in Höhe von	**725**	

Ergänzende Angaben bei Erfüllen bestimmter grenzüberschreitender Kriterien

Hinweise dazu finden Sie im Steuerbuch 2009

1. Ich hatte im Jahr 2008 einen **Wohnsitz** oder meinen **gewöhnlichen Aufenthalt in Österreich** und war

☐ a) Grenzgänger im Sinne des § 16 Abs. 1 Z. 4 lit g EStG 1988

☐ b) bei einer ausländischen Arbeitgeberin/einem ausländischen Arbeitgeber (ohne Verpflichtung zum Lohnsteuerabzug in Österreich) beschäftigt, aber nicht Grenzgänger

☐ c) bei einer in Österreich bestehenden ausländischen diplomatischen Vertretungsbehörde oder internationalen Organisation (z.B. UNIDO) beschäftigt (sur-place-Personal)

☐ d) Bezieherin/Bezieher einer ausländischen Pension

Unter Progressionsvorbehalt steuerbefreite Auslandseinkünfte aus nichtselbständiger Arbeit	**440**	
Die Kennzahl **440** enthält **ausländische** Pensionsbezüge in Höhe von	**791**	
Entlastung von der Auslandssteuer durch die ausländische Steuerverwaltung: ☐ e) Ist nicht möglich		
☐ f) Habe ich bereits erhalten in Höhe von, oder ☐ g) habe ich beantragt, aber noch nicht erhalten. Die Rückzahlung/Erstattung wird voraussichtlich betragen:	**775**	

2. Ich hatte im Jahr 2008 keinen Wohnsitz oder gewöhnlichen Aufenthalt in Österreich und war

☐ a) bei einer Arbeitgeberin/einem Arbeitgeber (mit Verpflichtung zum Lohnsteuerabzug in Österreich) beschäftigt (z.B. als Tagespendler/in, Saisonarbeiter/in, etc.)

☐ b) Bezieherin/Bezieher einer österreichischen Pension

☐ c) bei einer ausländischen Arbeitgeberin/bei einem ausländischen Arbeitgeber (ohne Verpflichtung zum Lohnsteuerabzug in Österreich) beschäftigt

Bitte beachten: *Die Antragsveranlagung wird nur dann durchgeführt, wenn in der Erklärung das entsprechende Kästchen angekreuzt ist.*

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

☐ Ich beantrage die Veranlagung für andere nichtselbständige Bezüge.

Anzahl der Lohnausweise/Lohnbescheinigungen (Formular L 17) über meine Bezüge gemäß Pkt. 1 a) bis d) oder 2 c)	Anzahl	**Wenn zutreffend, Anzahl bitte unbedingt angeben!**
Schließen Sie bitte die Lohnausweise/Lohnbescheinigungen nur dann an, wenn diese von der auszahlenden Stelle nicht elektronisch übermittelt werden!		

Antrag auf Behandlung als unbeschränkt Steuerpflichtige/unbeschränkt Steuerpflichtiger (§ 1 Abs. 4 EStG 1988)

☐ Ich hatte im Jahr 2008 in Österreich weder einen Wohnsitz noch meinen gewöhnlichen Aufenthalt	Ansässigkeitsstaat im Jahr 2008 (lt. internat. Kfz-Kennzeichen)		Staatsangehörigkeit (lt. internat. Kfz-Kennzeichen)	
☐ Ich beantrage gemäß § 1 Abs. 4 EStG 1988, im Jahr 2008 als unbeschränkt steuerpflichtig in Österreich behandelt zu werden und verfüge über die notwendige Bescheinigung meines Ansässigkeitsstaates (Formular E9)				
Höhe meiner Einkünfte im Ansässigkeitsstaat im Jahr 2008 [Summe (1) im Formular E 9]	Betrag in Euro			
Nur auszufüllen, wenn der Alleinverdienerabsetzbetrag oder der Mehrkindzuschlag beantragt wurde Höhe der Einkünfte meines (Ehe)Partners im Jahr 2008 (z.B. laut Formular E 9)	Betrag in Euro			

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 ArbeitnehmerInnenveranlagung per Internet!
Sie können Ihre Erklärung zur ArbeitnehmerInnenveranlagung (L 1) Ihrem Finanzamt auch elektronisch über FinanzOnline übermitteln. Sie brauchen keine Amtswege auf sich zu nehmen und können bequem von zu Hause per Mausklick 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.

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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 Haßlingerstr. 3	2340 Mödling	02236 206
Baden Mödling	Josefsplatz 13	2500 Baden	02236 206
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	Bleckmanngasse 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 Deutsch-landsberg	03462 3280
Deutschlandsberg Leibnitz Voitsberg	Dr. Christian Niederdorfer-Str. 1	8570 Voitsberg	03142 21770
Feldkirch	Reichsstraße 154	6800 Feldkirch	05522 301
Freistadt Rohrbach Urfahr	Bahnhofplatz 7	4020 Linz	0732 6998530

Freistadt Rohrbach Urfahr	Linzerstraße 15	4150 Rohrbach	0732 6998530
Freistadt Rohrbach Urfahr	Schloßhof 2	4240 Freistadt	0732 6998530
Gänserndorf Mistelbach	Mitschastraße 5	2130 Mistelbach	02572 2531
Gänserndorf Mistelbach	Rathausplatz 9	2230 Gänserndorf	02282 3221
Gmunden Vöcklabruck	Tagwerkerstraße 2	4810 Gmunden	07672 731 531
Gmunden Vöcklabruck	Ferdinand-Öttlstraße 12	4840 Vöcklabruck	07672 731 531
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	Manglburg 17	4710 Grieskirchen	07248 604
Hollabrunn Korneuburg Tulln	Babogasse 9	2020 Hollabrunn	02262 707
Hollabrunn Korneuburg Tulln	Laaerstraße 13	2100 Korneuburg	02262 707
Hollabrunn Korneuburg Tulln	Albrechtsgasse 26-30	3430 Tulln	02262 707
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	07262 52251
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	Kempfstraße 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

Tax office	Street	Place	Phone
Lilienfeld St. Pölten	Babenbergerstraße 4a	3180 Lilienfeld	02762 52113
Linz	Bahnhofplatz 7	4020 Linz	0732 6998528
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-Stadt and Salzburg-Land	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 Bundes-straße 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	Niederleuthner-straße 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 2/20/21/22	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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