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Tax ⓘ *nformation Austria – 2015*

International Assignment Services

*Income tax,
social security
and immigration
in brief*

January 2015

2015 at a glance

January	February	March	April	May	June
1 THU	1 SUN	1 SUN	1 WED	1 FRI	1 MON
2 FRI	2 MON	2 MON	2 THU	2 SAT	2 TUE
3 SAT	3 TUE	3 TUE	3 FRI	3 SUN	3 WED
4 SUN	4 WED	4 WED	4 SAT	4 MON	4 THU
5 MON	5 THU	5 THU	5 SUN	5 TUE	5 FRI
6 TUE	6 FRI	6 FRI	6 MON	6 WED	6 SAT
7 WED	7 SAT	7 SAT	7 TUE	7 THU	7 SUN
8 THU	8 SUN	8 SUN	8 WED	8 FRI	8 MON
9 FRI	9 MON	9 MON	9 THU	9 SAT	9 TUE
10 SAT	10 TUE	10 TUE	10 FRI	10 SUN	10 WED
11 SUN	11 WED	11 WED	11 SAT	11 MON	11 THU
12 MON	12 THU	12 THU	12 SUN	12 TUE	12 FRI
13 TUE	13 FRI	13 FRI	13 MON	13 WED	13 SAT
14 WED	14 SAT	14 SAT	14 TUE	14 THU	14 SUN
15 THU	15 SUN	15 SUN	15 WED	15 FRI	15 MON
16 FRI	16 MON	16 MON	16 THU	16 SAT	16 TUE
17 SAT	17 TUE	17 TUE	17 FRI	17 SUN	17 WED
18 SUN	18 WED	18 WED	18 SAT	18 MON	18 THU
19 MON	19 THU	19 THU	19 SUN	19 TUE	19 FRI
20 TUE	20 FRI	20 FRI	20 MON	20 WED	20 SAT
21 WED	21 SAT	21 SAT	21 TUE	21 THU	21 SUN
22 THU	22 SUN	22 SUN	22 WED	22 FRI	22 MON
23 FRI	23 MON	23 MON	23 THU	23 SAT	23 TUE
24 SAT	24 TUE	24 TUE	24 FRI	24 SUN	24 WED
25 SUN	25 WED	25 WED	25 SAT	25 MON	25 THU
26 MON	26 THU	26 THU	26 SUN	26 TUE	26 FRI
27 TUE	27 FRI	27 FRI	27 MON	27 WED	27 SAT
28 WED	28 SAT	28 SAT	28 TUE	28 THU	28 SUN
29 THU		29 SUN	29 WED	29 FRI	29 MON
30 FRI		30 MON	30 THU ²	30 SAT	30 TUE ³
31 SAT		31 TUE ¹		31 SUN	

Important deadlines:

- Filing due date for income tax return 2013**
(filing by an Austrian tax adviser)
- Paper filing for income tax return 2014**
(if not filed by an Austrian tax adviser)
- Electronic filing for income tax return 2014**
(if not filed by an Austrian tax adviser)

2015 at a glance

July	August	September	October	November	December
1 WED	1 SAT	1 TUE	1 THU ⁴	1 SUN	1 TUE
2 THU	2 SUN	2 WED	2 FRI	2 MON	2 WED
3 FRI	3 MON	3 THU	3 SAT	3 TUE	3 THU
4 SAT	4 TUE	4 FRI	4 SUN	4 WED	4 FRI
5 SUN	5 WED	5 SAT	5 MON	5 THU	5 SAT
6 MON	6 THU	6 SUN	6 TUE	6 FRI	6 SUN
7 TUE	7 FRI	7 MON	7 WED	7 SAT	7 MON
8 WED	8 SAT	8 TUE	8 THU	8 SUN	8 TUE
9 THU	9 SUN	9 WED	9 FRI	9 MON	9 WED
10 FRI	10 MON	10 THU	10 SAT	10 TUE	10 THU
11 SAT	11 TUE	11 FRI	11 SUN	11 WED	11 FRI
12 SUN	12 WED	12 SAT	12 MON	12 THU	12 SAT
13 MON	13 THU	13 SUN	13 TUE	13 FRI	13 SUN
14 TUE	14 FRI	14 MON	14 WED	14 SAT	14 MON
15 WED	15 SAT	15 TUE	15 THU	15 SUN	15 TUE
16 THU	16 SUN	16 WED	16 FRI	16 MON	16 WED
17 FRI	17 MON	17 THU	17 SAT	17 TUE	17 THU
18 SAT	18 TUE	18 FRI	18 SUN	18 WED	18 FRI
19 SUN	19 WED	19 SAT	19 MON	19 THU	19 SAT
20 MON	20 THU	20 SUN	20 TUE	20 FRI	20 SUN
21 TUE	21 FRI	21 MON	21 WED	21 SAT	21 MON
22 WED	22 SAT	22 TUE	22 THU	22 SUN	22 TUE
23 THU	23 SUN	23 WED	23 FRI	23 MON	23 WED
24 FRI	24 MON	24 THU	24 SAT	24 TUE	24 THU
25 SAT	25 TUE	25 FRI	25 SUN	25 WED	25 FRI
26 SUN	26 WED	26 SAT	26 MON	26 THU	26 SAT
27 MON	27 THU	27 SUN	27 TUE	27 FRI	27 SUN
28 TUE	28 FRI	28 MON	28 WED	28 SAT	28 MON
29 WED	29 SAT	29 TUE	29 THU	29 SUN	29 TUE
30 THU	30 SUN	30 WED	30 FRI	30 MON	30 WED
31 FRI	31 MON		31 SAT		31 THU ⁵

Important deadlines:

⁴ as of this date **Assessment of interest** for outstanding tax payments 2014 (since May 8th, 2013 1.88% p.a.)

⁵ **Filing due date for 'Arbeitnehmerveranlagung' 2010** (employment income only)

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Registration and Immigration

Residence registration

Persons moving to Austria and establishing a residence in Austria must register at the registration office (municipal office) within three days of arrival. Before leaving Austria the registration has to be cancelled.

Registration certificate

EU/EEA citizens and Swiss nationals as well as their accompanying dependents need a registration certificate (Anmeldebescheinigung) if they stay in Austria for more than three months. An application for the certificate must be made within a four-month period starting from the applicant's arrival in Austria.

Work and residence permit

Persons who want to pursue professional activities in Austria require a work permit and a residence permit unless they are EU/EEA citizens. Special regulations apply to 'new EU citizens' (from Croatia). These citizens do not require a residence permit, but still need to obtain a work permit.

Prior to the arrival of a third country national, the employer has to apply for a preliminary work permit (Einzelsicherungsbescheinigung) with the local labour authority. On the basis of such confirmation, an application for a residence permit can be filed.

Finally, once the residence permit has been granted, an application for a final work permit can be filed with the local labour authority. Only upon issuance of the final work permit a third-country national is legally permitted to pursue professional activities in Austria.

In the event of local employment relations in Austria, it is possible to apply for a combined work and residence permit in the form of the so-called Red-White-Red Card.

Income tax rate

The **tax assessment base** equals the sum of income minus income-related expenses, special expenses, extraordinary burdens and tax free amounts.

<i>Income in EUR</i>	<i>Income tax</i>	<i>Marginal tax rate</i>
Up to 11,000	0	0 %
Above 11,000 up to 25,000	$\frac{(\text{Income} - 11,000) \times 5,110}{14,000}$	36.5 %
Above 25,000 up to 60,000	$\frac{(\text{Income} - 25,000) \times 15,125}{35,000} + 5,110$	43.2143 %
Above 60,000	$(\text{Income} - 60,000) \times 0.5 + 20,235$	50 %

On other remuneration, particularly one-time payments (eg. 13th and 14th salary) up to one sixth of the yearly recurring payments (Jahressechstel) the following rates apply:

<i>Other remuneration</i>	<i>Tax rate</i>
For the first EUR 620	0 %
For the next EUR 24,380	6 %
For the next EUR 25,000	27 %
For the next EUR 33,333	35.75 %
Above EUR 83,333	50 %

Deductible costs

- Employee contributions to mandatory insurance (also abroad)
- Commuter allowance
- Union contributions and other contributions paid to professional associations and interest groups
- Working equipment (telephone, internet connection and computer costs: 60% deductible for professional use)
- Specialised literature
- Non-refunded travel expenses
- Training expenses
- Language courses
- Moving expenses
- Costs incurred through maintenance of two households
- Lump sum for income-related expenses in any case EUR 132 p.a.
- Child care expenses up to EUR 2,300 p.a. per child below the age of ten payable to institutional bodies
- Tax consultancy fees
- Church tax
- Donations
- etc.

<i>Tax free and deductible amounts</i>	<i>Amount</i>
Employee tax credit (Austrian payroll accounting)	EUR 54 p.a.
Transportation tax credit	EUR 291 p.a.
Sole wage earner tax credit with one child	EUR 494 p.a.
With two children	EUR 669 p.a.
For each additional child	EUR 220 p.a.
Children-related tax exempt amount per child	EUR 220 p.a.
If claimed by both parents, per child and per parent	EUR 132 p.a.
External professional education per child	EUR 110 p.m.

Social security and employer expenses

Mandatory insurance contributions – salaried employees¹

Type of insurance	Social security cap	Employer	Employee
Health	EUR 4,650 p.m.	3.83%	3.82%
Accident	EUR 4,650 p.m.	1.30%	0.00%
Pension	EUR 4,650 p.m.	12.55%	10.25%
Unemployment	EUR 4,650 p.m.	3.00%	3.00%
Other	EUR 4,650 p.m.	0.95%	1.00%
Recurring payments		21.63%	18.07%
Maximum p.m.		EUR 1,005.80	EUR 840.26
Maximum p.a.		EUR 12,069.60	EUR 10,083.12
Special payments		21.13%	17.07%
Maximum p.a.	EUR 9,300 p.a.	EUR 1,965.09	EUR 1,587.51
Total Maximum p.a.		EUR 14,034.69	EUR 11,670.63

¹ Different rates apply for blue-collar workers.

Additional labour costs – employer

Employer contribution to family assistance fund (4.5%)
Surcharge to employer contribution to family assistance fund (0.36% – 0.44%)
Employee provision fund (1.53%)
Municipal tax (3%)
Metro tax – only for Vienna (EUR 2 per employee and week)

Family allowance

Family allowance per month and child							
Age of child	With 1 child	With 2 children	With 3 children	With 4 children	With 5 children	With 6 children	With 7 or more children
Below 3	EUR 168.10	EUR 174.80	EUR 184.70	EUR 193.60	EUR 198.90	EUR 202.40	EUR 218.10
3 – 9	EUR 175.70	EUR 182.40	EUR 192.30	EUR 201.20	EUR 206.50	EUR 210.00	EUR 225.70
10 – 18	EUR 194.60	EUR 201.30	EUR 211.20	EUR 220.10	EUR 225.40	EUR 228.90	EUR 244.60
19 – 23/24	EUR 217.30	EUR 224.00	EUR 233.90	EUR 242.80	EUR 248.10	EUR 251.60	EUR 267.30

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Together with the family allowance, a child benefit of EUR 58.40 per child and month is paid out, which is already included in the figures above. For children between 6 and 15, an additional amount of EUR 100 per child/year is paid in September.

Double taxation treaties

<i>Country</i>	<i>183 day basis</i>	<i>Method to avoid double taxation¹ tax residency in Austria / tax residency abroad</i>	
Albania	12-month period	Exemption	Credit
Algeria	Tax year (corresponds to calendar year)	Exemption	Credit
Armenia	Tax year (corresponds to calendar year)	Exemption	Credit
Australia	Tax year (1 July - 30 June)	Exemption	Credit
Azerbaijan	12-month period	Exemption	Credit
Bahrain	12-month period	Credit	Credit
Barbados	12-month period	Credit	Credit
Belarus	12-month period	Exemption	Credit
Belgium	Calendar year	Exemption	Exemption
Belize	Calendar year	Credit	Exemption
Bosnia & Herzegovina	Tax year (corresponds to calendar year)	Exemption	Credit
Brazil	Tax year (corresponds to calendar year)	Exemption	Credit
Bulgaria	12-month period	Exemption	Exemption
Canada	Calendar year	Credit	Credit
Chile	Not yet in force		
China	Calendar year	Exemption	Credit

¹ Referring to employment income

Country	183 day basis	Method to avoid double taxation¹ tax residency in Austria / tax residency abroad	
Croatia	Calendar year	Exemption	Credit
Cuba	Tax year (corresponds to calendar year)	Exemption	Credit
Cyprus	Tax year (corresponds to calendar year)	Exemption	Exemption
Czech Republic	12-month period	Exemption	Credit
Denmark	Tax year (corresponds to calendar year)	Exemption	Credit
Egypt	Calendar year	Exemption	Exemption
Estonia	12-month period	Exemption	Credit
Finland	12-month period	Credit	Credit
France	12-month period	Exemption	Credit
Georgia	Tax year (corresponds to calendar year)	Exemption	Credit
Germany	Calendar year	Exemption	Exemption
Great Britain	Tax year (6 April - 5 April)	Credit	Credit
Greece	12-month period	Exemption	Credit
Hong Kong	12-month period	Exemption	Credit
Hungary	Tax year (corresponds to calendar year)	Exemption	Exemption
India	12-month period	Exemption	Credit
Indonesia	12-month period	Exemption	Credit
Iran	12-month period	Exemption	Credit
Ireland	Tax year (corresponds to calendar year)	Credit	Credit
Israel	Tax year (corresponds to calendar year)	Exemption	Exemption

¹ Referring to employment income

Country	183 day basis	Method to avoid double taxation¹ tax residency in Austria / tax residency abroad	
Italy	Tax year (corresponds to calendar year)	Credit	Credit
Japan	Tax year (corresponds to calendar year)	Credit	Credit
Kazakhstan	12-month period	Exemption	Credit
Korea (South)	Tax year (corresponds to calendar year)	Exemption	Credit
Kuwait	Tax year (corresponds to calendar year)	Exemption	Credit
Kyrgyzstan	12-month period	Exemption	Credit
Latvia	12-month period	Exemption	Credit
Libya	Not yet in force		
Liechtenstein	Tax year (corresponds to calendar year)	Credit	Exemption
Lithuania	12-month period	Exemption	Credit
Luxembourg	Calendar year	Exemption	Exemption
Macedonia	Tax year (corresponds to calendar year)	Exemption	Credit
Malaysia	Calendar year	Exemption	Credit
Malta	Calendar year	Exemption	Exemption
Mexico	12-month period	Exemption	Credit
Moldavia	12-month period	Exemption	Credit
Mongolia	Calendar year	Exemption	Credit
Montenegro	Not yet in force		
Morocco	12-month period	Exemption	Credit
Nepal	12-month period	Exemption	Credit

¹ Referring to employment income

Country	183 day basis	Method to avoid double taxation¹ tax residency in Austria / tax residency abroad	
Netherlands	Calendar year	Exemption	Credit
New Zealand	12-month period	Exemption	Credit
Norway	12-month period	Exemption	Credit
Pakistan	Tax year (1 July - 30 June)	Exemption	Credit
Philippines	Tax year (corresponds to calendar year)	Exemption	Credit
Poland	Tax year (corresponds to calendar year)	Exemption	Exemption
Portugal	Tax year (corresponds to calendar year)	Exemption	Exemption
Qatar	12-month period	Credit	Credit
Romania	12-month period	Exemption	Credit
Russia	12-month period	Exemption	Credit
San Marino	Tax year (corresponds to calendar year)	Exemption	Exemption
Saudi Arabia	Tax year (corresponds to calendar year)	Exemption	Exemption
Serbia	12-month period	Exemption	Credit
Singapore	12-month period	Exemption	Credit
Slovakia (DTT CSSR)	Calendar year	Exemption	Exemption
Slovenia	Calendar year	Exemption	Credit
South Africa	Calendar year	Exemption	Credit
Spain	Tax year (corresponds to calendar year)	Exemption	Credit
Sweden	Calendar year	Credit	Credit
Switzerland	Tax year (corresponds to calendar year)	Credit	Exemption

¹ Referring to employment income

Country	183 day basis	Method to avoid double taxation¹ tax residency in Austria / tax residency abroad	
Syria	Not yet in force		
Taiwan	Not yet in force		
Tajikistan	12-month period	Exemption	Credit
Thailand	Tax year (corresponds to calendar year)	Exemption	Credit
Tunisia	Tax year (corresponds to calendar year)	Exemption	Credit
Turkey	12-month period	Exemption	Credit
Turkmenistan (DTT UdSSR)	Secondment	Exemption	National law
UAE	Tax year (corresponds to calendar year)	Exemption	Credit
Ukraine	12-month period	Exemption	Credit
USA	12-month period	Credit	Credit
Uzbekistan	12-month period	Exemption	Exemption
Venezuela	12-month period	Exemption	Credit
Vietnam	Tax year (corresponds to calendar year)	Exemption	Credit

¹ Referring to employment income

International social security agreements

Social security agreements with countries to which EU-regulation 883/2004 applies

- Belgium
- Bulgaria
- Croatia
- Cyprus
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Germany
- Great Britain
- Greece
- Hungary
- Ireland
- Island
- Italy
- Latvia
- Liechtenstein
- Lithuania
- Luxembourg
- Malta
- Netherlands
- Norway
- Poland
- Portugal
- Romania
- Slovakia
- Slovenia
- Spain
- Sweden
- Switzerland

Social security agreements with countries to which EU-regulation 883/2004 does not apply

Country	Citizenship ¹	Health insurance	Pension insurance	Accident insurance	Unemployment insurance ²	Family assistance	Duration of assignment in months
Australia	Unlimited		•				60
Bosnia-H.	Unlimited	•	•	•	•		24
Canada	Unlimited		•				60
Chile	Unlimited		•				60
India ³	Unlimited		•				Not yet in force
Israel	Unlimited	•	•	•		•	60
Korea	Unlimited		•				60
Macedonia	Unlimited	•	•	•	•		24
Moldavia	Unlimited		•				24
Montenegro	Unlimited	•	•	•	•		24
Philippines	Unlimited		•	•			60
Serbia	Unlimited	•	•	•	•		24
Tunisia	Limited	•	•	•			24
Turkey	Unlimited	•	•	•			24
Uruguay	Unlimited		•				24
USA	Unlimited		•				60

¹ Citizenship: As a rule, the treaty is applicable to all insured persons from both contracting states irrespective of their citizenship if their legal residence is within the contracting state (exception: Tunisia).

² Generally only material regulations concerning the calculation of insurance times

³ The Austria – India Treaty was signed on 4th February 2013. Before entering into force, this Treaty needs to be approved and ratified by parliament in both contracting states. The treaty is not in force yet.

Your contact

If you are interested in any of the above or have any further questions, please do not hesitate to get in touch with us. We will be happy to assist you:

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