



Taxation Guide for Researchers in Austria

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Foreword

The purpose of this guide is to provide researchers with overview information on the Austrian income tax system, focusing especially on the taxation of income of researchers from abroad in Austria. It may serve as well as a source of information for institutions.

The guide provides information on 1) the general features of the Austrian Income Tax system and 2) how taxes are declared. However, this guide cannot substitute individual counselling by tax authorities or tax advisors, since the calculation of the effective amount of income tax depends on the individual situation.

More detailed information on the Austrian tax system can be found in the Austrian **Tax Book**, published yearly by the Austrian Ministry of Finance, which includes tips for employee tax assessment of the previous calendar year. It should also be noted that by law, most employees are members of the **Austrian Chamber of Labour (Arbeiterkammer)**, which provides support regarding taxation of income from employment in Austria.

For questions and further information concerning tax, please contact research_career_eu@ffg.at.

A note on EURAXESS and EURAXESS Austria

This guide has been developed by **EURAXESS Austria**. EURAXESS is a pan-European initiative backed by the European Union, member states and associated countries. It provides comprehensive and up-to-date information and personalized assistance to all researchers and their families seeking advice in issues relating to their relocation across borders, such as entry conditions, visa, work permits, recognition of diplomas, job opportunities, salaries, taxation, pension rights, healthcare, social security, accommodation, day care, schooling and language courses. This support is offered by a network of currently more than 600 Service Centres in 43 European countries and elsewhere in the world, connected through the **EURAXESS** run by the European Commission. The Austrian EURAXESS network consists of 34 EURAXESS Centres. They are usually located within research support units and international offices at Austrian Higher Education Institutions (HEIs) or Research Organisations, but there are also EURAXESS Centres within regional consultancy and information offices. If you are curious to learn about the closest EURAXESS Centre for you, check <https://www.euraxess.at/information/centres/search/country/austria-1102>.

Within the Austrian EURAXESS network, Austria's Agency for Education and Internationalisation (OeAD) acts as contact point for questions concerning legal issues, entry, residency and work permits and runs the Austrian Database for Scholarships and Research Grants www.grants.at, while the Austrian Research Promotion Agency (FFG) is responsible for information concerning social security rights and taxation.



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1 General features of the Austrian Income Tax system

Categories of taxable income The Austrian Income Tax Act (ITA or *Einkommensteuergesetz*) defines seven categories of income that are subject to taxation: income from agriculture and forestry, from self-employment, from trade or business, from employment, from capital assets, from rentals and leasing, or other income (e.g. from private selling of estates). Of these seven categories, income from employment and income from self-employment are the most relevant for researchers. Income not derived from any of these categories is non-taxable income.

Stipends, scholarships, grants or prizes are forms of income with particular rules regarding taxation, which we will explain more in detail below.

Taxes in Austria – a pay-as-you-earn system Tax rates in Austria are based on a progressive system: the more you earn, the higher the percentage of your tax. The ITA also defines tax-free income as well as expenses that reduce the payable tax (special expenses and extraordinary burdens). Thus, it is possible that you can deduct certain expenses or claim back some tax, which we will explain further in chapter 2.

Wage tax and income tax Depending on the form of income (employment or self-employed), the Austrian system differentiates between *wage tax* (employed) and *income tax* (paid by self-employed). The tax rate is in principle the same – the only difference between the two lies in the method of collection. Additional deductions, special tax exclusions and special stipulations regarding the taxation of certain *miscellaneous remunerations*, such as holiday pay or bonuses, may apply for employees.

Tax liability Every physical person who has their regular residence or habitual abode in Austria is subject to unlimited liability for tax with all their sources of income, either derived from Austria and/or abroad. Unlimited tax liability is constituted if your stay in Austria exceeds 6 months. A limited liability for tax applies to the income of a person if the person does not have regular residence in Austria but derives income from Austria. It is also important to know that according to the ITA, each person is taxable with his/her own income, thus joint taxation of married couples or households is not allowed.

If you conclude an employment contract with your host institution, your wage is subjected to tax liability. Since **the employer is obliged to deduct tax as well as social security contribution before paying out the wage, you** do not have any responsibility concerning tax matters. However, it might be possible for you to claim tax back because of certain personal circumstances. This takes place through the employee tax assessment, explained in more detail in chapter 2.

Avoiding double taxation Mobile researchers may have places of residence or sources of income in more than one country. To avoid double taxation on a single income, Austria concluded bilateral agreements with nearly hundred countries (Double taxation agreements or “DTA”, in German *Doppelbesteuerungsabkommen*), listed on <https://english.bmf.gv.at/taxation/The-Austrian-Tax-Treaty-Network.html>.

1.1 Stipend, Scholarship, Grant and Prize

Whether a stipend/scholarship (*Stipendium*) or grant (*Zuschuss, Beihilfe*) is taxable or not depends whether the remuneration is economically a salary (see guidelines on income tax by the Austrian



Ministry of Finance no 5254a – d, Einkommensteuerrichtlinien 2000). If the stipend/scholarship is paid to an employee, it is in general taxable. If the stipend/scholarship is paid to a self-employed person - thus, if it is outside of an employment relationship - and exceeds the amount of the Austrian maximum study grant for self-providers (*Höchststudienbeihilfe für Selbsterhalter nach § 27 des Studienförderungsgesetzes 1992*), which amounts to EUR 8,580 per year (2021), then it is taxable too. This means that up to this amount a stipend/scholarship which is paid directly to the researcher and not based on an employment contract is tax-free.

A stipend is also tax-free if it is awarded to foster science and research in Austria, under the condition that it is outside from an employment relation or a relevant self-employment (income higher than EUR 11,000 per year). (See for the tax exemption section 3 paragraph 1 number 3 ITA in the course of self-employment and number 33 of the wage tax guidelines/*Lohnsteuerrichtlinien 2022*).

Furthermore, **once-only payments in the form of stipends** are tax-free if they 1) are not provided in the context of an already existing source of income, AND 2) only reimburse costs, e.g. for specialist literature, materials, travel etc., thus, if they do not economically constitute a substitute for income.

Prizes that are bestowed to honour the achievements of the awardee, in particular for scientific work, are tax-free. The same could apply to **merit-based scholarships** (*Leistungsstipendium*), which are generally not considered an economical substitute for income, and are tax-free.

Grants in the form of payments provided by public funds, funds of a public foundation, a private foundation or one of the institutions named in the ITA (§ 4a; including e.g. universities, the Austrian Academy of Sciences, and corresponding institutions within the EU Member States) which directly support science and research (renumeration of expenditures or costs) are usually tax-free. Furthermore, grants from public funds or e.g. corresponding funds in EU-Member States for activities in science or research that need to be conducted outside of Austria are exempt from taxation. Grants from the European Framework Programme for Research and Innovation (Horizon Europe) usually exceed the yearly maximum amount of the Austrian study grant for self-providers (e.g. Marie Skłodowska Curie Actions/MSCA). They are also typically implemented in the course of an employment contract. Therefore, these grants are generally subject to taxation. However, specific elements of MSCA grants are explicitly tax-free in Austria: 1) the mobility allowance and 2) funding for the period spent outside Austria, as is the case for MSCA Global Fellowships (according to Austrian Wage Tax Guidelines/*Lohnsteuerrichtlinien 2002, Randzahl 35 and 37*). For the latter, however, the income received during the research stay (“outgoing period”) outside of Austria might be subject to taxation in the respective country.

1.2 Independent Personal Service / Self-Employment

In case you take up residence in Austria and you conclude a service contract with your host institution (*Werkvertrag*), the income you derive is subject to tax liability. It lies within your own responsibility to file a tax declaration with the Tax Office (*Finanzamt*). The competent authority for your tax declaration is the **authority of your place of residence**. Detailed information on how to file your income tax declaration is provided in the **tax book**.

In case you do not take up regular residence in Austria but have an assignment for a job (e.g. for lecturing) and you conclude a *Werkvertrag* with your host institution, your income is subject to tax



liability. In such cases, the host institution withholds 20% of the agreed amount (withholding tax; *Abzugsteuer*) and transmits it to the tax authorities. Under defined conditions, persons resident in the EU or EEA may choose that withholding tax is calculated on a net basis to which a flat rate of 25% is applied.

Between employment and self-employment: Freier Dienstvertrag In Austria it is also possible to work on the basis of a contract called "*Freier Dienstvertrag*", i.e. "freelancer contract" or "free service contract". This kind of contract is concluded if you make use of the infrastructure of your host institution but you are free to decide when and how you are working. The employer is obliged to pay the same social insurance contributions for you as in an employment contract (pension, health, accident, unemployment and insolvency insurance), but it is your responsibility to file an income tax declaration and probably a VAT declaration (e.g. if the annual amount exceeds EUR 35.000 excl VAT and your services are subject to VAT), since the income from this type of contract is considered as income from self-employment.



2 Income Tax Declaration / Employee Tax Assessment

Method of Calculation As mentioned earlier, the main difference between wage tax and income tax is the method of collection and consequently, assessing or declaring taxes. The **tax office** (*Finanzamt*) in charge of your tax declaration depends on your place of residence.

For Employees: Employee Assessment/tax equalisation (*Arbeitnehmer/innenveranlagung*) Employers are obliged to deduct the tax from the wage of their employees and transmit it to the tax office. As employee, it is recommendable to voluntarily file an employee tax assessment if you come to or leave Austria during a year (so that the taxable period is less than 12 months, but the tax calculated for 12 months nevertheless), have income-related expenses (e.g. travelling costs, membership fees, seminars useful for your profession), special expenses and/or extraordinary burdens. This also applies if your employer did not take into account e.g. a sole-earner or single parents tax credit. An employee tax assessment can be filed anytime, with retrospective effect for 5 years, either electronically or by filling an application in hard copy. Application forms are available at the tax office or by e-mail order.

For Self-employed: Income Tax Declaration (*Einkommensteuererklärung*) In the case of independent personal services from self-employment, an income tax declaration has to be filed by the self-employed person if the income from independent personal service exceeds EUR 11,000 per year. You can file your tax declaration on paper or online. If on paper, you have to declare your income of the previous calendar year until April 30 of the year following the year the income was derived. If you file your tax declaration electronically, which is done via *FinanzOnline*, you have to file the tax declaration until June 30 of the year following the year the income was derived. These periods can be extended.

Mixed income In case you have income from employment and from independent personal service, you have to file an income tax declaration if the part with income for personal service amounts to more than EUR 730 per year, and the total amount of both incomes exceeds EUR 12,000 per year.

Non-resident subject to limited tax liability Also a non-resident subject to limited tax liability has to file an income tax return in Austria, if requested by the tax office or if the aggregate amount of income on which no Austrian withholding tax at source is levied exceeds EUR 2,000. An amount of EUR 9,000 has been added automatically to the tax assessment base of persons with limited liability for tax. This amount is not taken into account in standard payroll accounting. The reason for the above is that the non-taxable minimum income (subsistence level) of the country of residence must be taken into account. Persons with limited liability for tax thus have a non-taxable income base of EUR 2,000. Citizens of the EU or EEA who do not have a place of residence in Austria but receive their income mainly in this country can apply for an unlimited liability for tax. In this case the amount of EUR 9,000 is not included for the tax assessment.

Keeping original receipts For all expenses claimed, receipts have to be provided on demand of the tax office except for lump sum amounts. Original receipts should be kept for at least seven years, in case the tax authorities ask for them.

Tax benefits for highly qualified researchers moving to Austria (*Zuzugsbegünstigungsverordnung*) Provided that the required criteria (in particular, public benefit) are met, highly qualified researchers moving to Austria may be entitled to tax benefits. This concerns **1)** the possibility of a tax deduction



of 30% (“Zuzugsfreibetrag”), limited to five years, on income from scientific work in Austria and abroad and **2)** the application of a standardised tax rate on non-Austrian-sourced income to avoid additional tax burden. The application for such tax benefits must be filed with the Austrian tax office within 6 months from the date of the move to Austria. You find more information (in German) at <https://www.bmf.gv.at/steuern/arbeitnehmer-pensionisten/283857.html>

Technically, you need to file an application at the Finanzamt Österreich within 6 months from the date of your move to Austria, in writing, i.e. preferable by a registered letter to
Finanzamt Österreich
Postfach 260, 1000 Wien
Fax: +43 50 233 5913201.

Alternatively, an application can be filed via the online portal [FinanzOnline](#). Please note that an application per email is not possible according to the Federal Fiscal Code (Bundesabgabeordnung).

In the application, you need to state for which of the two benefits (or both) you are applying. There is no standardized form for the application, but in addition to the request itself, you need to provide details on certain aspects mentioned in the regulation §7 (1):

1. To demonstrate that your move to Austria is of public interest - according to the regulation §2) meaning that your research is in the public interest of Austria, §3) this would not be possible in that extent without you moving to Austria, 4§) providing documentation of the high scientific qualification of the applicant
2. the State from which you have moved to Austria
3. the date of your move to Austria
4. indication of all places of residency in Austria in the 10 years before moving to Austria (if any), and the place of residency in Austria at the time of application
5. indication of all places of residency outside Austria in the 5 years before moving to Austria and at the time of application
6. indication of the centers of vital interest (“*Mittelpunkte der Lebensinteressen*”) in the 10 years before moving to Austria and at the time of the application
- (7. in case you apply for an average tax rate, which is relevant in the case of on non-Austrian-sourced income to avoid additional tax burden: full picture of non-Austrian sourced income to calculate the tax rate).

There is also a minimum threshold for the yearly income to qualify for the tax benefit, based on the EU Blue card – as a guideline. **For 2022 the minimum gross yearly income amounts to EUR 66,593.**



2.1 General Scheme and Tax Rates

Taxable income is the total amount of income from all categories according to the Income Tax Act (ITA) derived in one calendar year after deduction of special allowances and extraordinary expenses. The actual tax rate might be decreased by deduction of tax credits. The tax year corresponds to the calendar year.

Basic calculation scheme for Income tax:

Income from all categories of the ITA (employment and independent personal service)

= **Total amount of income**

- Special expenses

- Extraordinary Burdens

= **Taxable income** x Tax Rate (see Table 1 below)

= Tax amount

- Tax credits

= Tax to be paid

Table 1: Tax brackets

Taxable Income per year	Tax rate in %
up to EUR 11,000	0
More than EUR 11,000 to EUR 18,000	20
More than EUR 18,000 to EUR 31,000	35
More than EUR 31,000 to EUR 60,000	42
More than EUR 60,000 to EUR 90,000	48
More than EUR 90,000 to EUR 1,000,000	50
More than EUR 1,000,000	55

From July 1, 2022 onwards, the tax rate of 35% will be reduced to 30%.

From July 1, 2023 onwards, the tax rate of 42% will be reduced to 40%.

The named tax rates are Marginal Tax Rates (*Grenzsteuersatz*) that indicate the taxation that you have to expect when receiving additional earnings at the respective tariff level. This is a result of the progressive system of the ITA (pay-as-you-earn). The first EUR 11,000 are not taxable, the next EUR 7,000 are taxable with 20 %, the next EUR 13,000 are taxable with 35 %, etc. (see [Tax Book](#)).

There are several expenses and credits which are tax-deductible, leading to a reduced rate of taxable income and which include income-related expenses. This will be discussed in the following chapters. The Austrian [Tax Book](#) provides further detailed information on tax-deductible expenses, including income-related expenses, special expenses, extraordinary burdens as well as tax credits.

2.2 Tax-deductible expenses

Income-related expenses are connected to the professional engagement of the tax payer. Income-related expenses are deductible if the expenses are caused by employment. Certain income-related expenses are deducted directly by the employer, e.g. social security contributions. For active



employees, a lump sum of EUR 132 per year of income-related expenses will be automatically deducted, irrespective of whether you actually incurred expenses or not.

Deductible expenses include – if they are caused by the source of income:

- enrollment fees (*Studiengebühren*)
- Computer and Internet
- Work clothes
- Specific literature
- Language course
- Costs of basic, further and re-training (e.g. also costs related to scientific conferences)
- Transportation deduction (if you have to commute from your home to your work place)
- Two necessary household and trips home
- Travel costs

2.3 Special Expenses

Special expenses are expenses that are not related to the professional engagement of the tax payer but result from their private sphere. Deductible special expenses are defined in the ITA. They can be deducted fully or limited, e.g. only to a certain amount.

Examples:

- Certain annuities (especially life annuities) and permanent burdens, to an unlimited amount
- Contributions for voluntary continued insurance, including the subsequent acquisition of insurance periods (to unlimited amounts)
- Voluntary additional insurance under the statutory pension insurance, if the contract underlying the payment was concluded before 1 January 2016, until 2020. Certain special expenses for voluntary insurance, church tax payments and deductible donations paid from 2017 onwards are directly transmitted electronically from the receiving organisation to the tax authorities. Hence, they do no longer need to be asserted in the tax returns, and documents relating to these special expenses do not need to be retained.
- Insurance premiums for voluntary pension insurance policies: within the overall maximum amount, until 2020.
- Contributions to nursing care insurances (under certain conditions, see Austrian [Tax Book](#)), until 2020.
- Cost of housing creation and housing improvement (for specific conditions, see Austrian [Tax Book](#)), until 2020.
- Donations to certain teaching and research institutions
- Donations to certain humanitarian institutions (charitable organisations, development aid, disaster relief)
- Donations for certain environmental, nature and species protection or to officially authorised animal shelters
- Tax consultancy costs, to an unlimited amount



Some types of special expenses may only be claimed under a defined “overall maximum amount” (special expenses basket). This applies to insurance premiums (except for voluntarily continued insurance payments and the subsequent acquisition of insurance periods), contributions to pension funds, as well as housing creation or improvement, which are also regarded as items of the special-expenses basket and may be claimed up to an overall maximum amount of EUR 2,920 per person and year. The personal maximum amount increases to EUR 5,840 for single earners and single parents. If you are not entitled to the single-earner tax credit, the personal maximum amount still increases to EUR 5,840 if the income of your spouse/partner is less than EUR 6,000 a year, you are married or registered partner for more than six months during the calendar year and do not live separated from your spouse on a permanent basis. Special expenses within the maximum amount only have a fiscal effect for one-fourth. If your income (sum of 7 sources of income) exceeds EUR 36.400, then the tax deduction is reduced so that it will be zero if the income equals EUR 60.000.

Even in case you did not incur any special expenses, a lump sum amount of EUR 60 (until 2020) per year for special expenses is automatically deducted from your earnings in the course of settling your current wages/salary.

More detailed information, including exceptions, is provided in the Austrian [Tax Book](#).

2.4 Extraordinary Burdens

Certain expenses may be acknowledged as extraordinary burdens if they are inevitable and considerably affect their economic performance.

Extraordinary burdens include for example:

- Doctors’ fees and hospital costs
- Costs of medication
- Expenses for therapeutic aids, e.g. walkers, hearing aids
- Expenses for dental treatment, glasses or contact lenses
- Costs of childbirth
- Travel costs to a doctor or hospital

In many cases, you have to bear a certain amount of the costs by yourself. The amount of the deductible costs is graded according to the amount of your income (see Table 2)

Table 2: Deductibles

Income per year	%
up to EUR 7,300	6
EUR 7,300 to EUR 14,600	8
EUR 14,600 to EUR 36,400	10
above EUR 36,400	12

2.5 Tax Credits

Tax credits reduce the amount of tax you have to pay. Tax credits include:



- Single-earner credit and single-parent credit, depending on the number of children, minimum EUR 494 per year
- Family bonus Plus: monthly tax credit of EUR 125 per month (EUR 1,500 per year) for a child up to the child's 18th birthday; after the child's 18th birthday, a Reduced Family Bonus Plus of 41,68 per month may apply. The monthly tax credit will increase from July 1, 2022 to EUR 166.68 per month.



3 Annex

3.1 Excerpts from legal information (in German) for Austrian host institutions

Auszug aus den Lohnsteuerrichtlinien 2002 (LStR 2002)

RZ 34

Stipendien, die nach Abschluss einer Ausbildung (Hochschulausbildung oder Universitätsausbildung) ausgezahlt werden (Postgraduate Stipendien, Forschungsstipendien und Habilitationsstipendien) sind grundsätzlich als Einkommensersatz anzusehen. Es ist daher immer von einem Erwerbseinkommen (Einkünfte aus selbständiger Arbeit bzw. im Falle eines Dienstverhältnisses Einkünfte aus nichtselbständiger Arbeit) auszugehen. Wird das Stipendium nicht im Rahmen eines Dienstverhältnisses bezogen, ist eine Einkommensermittlung nach den allgemeinen Gewinnermittlungsvorschriften vorzunehmen.

RZ 35

Stipendien, die im Rahmen des Mobilitätsprogrammes der EU (6.Forschungsrahmenprogramm: HRM/Human Resources and Mobility, 7. FRP: People, Horizon 2020: Marie Skłodowska-Curie Maßnahmen) gewährt werden, stellen infolge der Weisungsgebundenheit, der organisatorischen Eingliederung sowie der Pflicht zur persönlichen Dienstleistung des Stipendiaten Einkünfte aus nichtselbständiger Arbeit dar, sofern die Vergabe des Stipendiums an einen Ausbildungsauftrag an das gastgebende Institut anknüpft. Sofern die Vergaberichtlinien die Zuerkennung von pauschalen Kostenersätzen für Reisen (Travel Allowance) sowie für andere im Zusammenhang mit der Ortsveränderung verbundene Aufwendungen vorsehen (Mobility Allowance), sind diese als Kostenersätze im Sinne des § 26 EStG 1988 ohne Nachweis der tatsächlichen Kosten anzuerkennen.

Werden an ausländische Studierende (inkl. postgraduate Studierende) in Österreich aus öffentlichen Mitteln oder aus Mitteln eines Fonds im Sinne des § 4a Abs. 3 Z 2 EStG 1988 Stipendien vergeben und sieht die Vergabe die Zuerkennung von pauschalen Kostenersätzen für Reisen (Travel Allowance) sowie für andere im Zusammenhang mit der Ortsveränderung verbundene Aufwendungen (Mobility Allowance) vor, sind diese ebenfalls als Kostenersätze im Sinne des § 26 EStG 1988 ohne Nachweis der tatsächlichen Kosten anzuerkennen, soweit sie die Sätze des jeweiligen EU-Mobilitätsprogrammes nicht übersteigen. Die sogenannte „Family Allowance“ ist jedoch kein Kostenersatz im Sinne des § 26 EStG 1988. Allfällige Werbungskosten stehen nur insoweit zu, als sie die diesbezüglichen Kostenersätze übersteigen.

RZ 37

Gemäß § 3 Abs. 1 Z 3 lit. d EStG 1988 sind Bezüge oder Beihilfen aus öffentlichen Mitteln oder aus Mitteln eines Fonds im Sinne des § 4a Abs. 3 Z 2 EStG 1988 für eine Tätigkeit im Ausland, die der Kunst, der Wissenschaft oder der Forschung dient, von der Einkommensteuer befreit. Die Steuerfreiheit trifft nur dann zu, wenn das Stipendium mit der Auflage verbunden ist, die Tätigkeit im Ausland auszuüben. Sind mit einer Forschungstätigkeit (für die ein Stipendium bezogen wird) lediglich Auslandsaufenthalte verbunden, sind zwar die diesbezüglichen Aufwendungen (zB Reisekosten oder Tagesgelder) abzugsfähig, das Stipendium selbst fällt aber nicht unter die Steuerbefreiung des § 3 Abs. 1 Z 3 lit. d



EStG 1988. Eine Trennung des Stipendiums in einen (steuerpflichtigen) Inlandsteil und einen (steuerfreien) Auslandsteil ist grundsätzlich nicht zulässig. Anders ist vorzugehen, wenn die Richtlinien der Körperschaften öffentlichen Rechts oder der EU vorschreiben, dass bei einem Mobilitäts-Stipendium ein bestimmter und überdies überwiegender Zeitabschnitt im Ausland zuzubringen ist. In diesem Fall ist der für den Auslandsaufenthalt bestimmte Teil des Stipendiums steuerfrei, der Anteil für den Inlandszeitraum jedoch steuerpflichtig (zB die Marie Curie International Outgoing Fellowships –OIF sowie Marie Sklodowska Curie Global Fellowship –GF -der EU, grundsätzlich 2/3 der Gesamtzeit im Ausland, 1/3 im Herkunftsland). Zuschüsse zu einer Tätigkeit im Ausland, die der Kunst, der Wissenschaft oder Forschung dienen, sind auch dann steuerfrei, wenn die Zuschüsse zur Bestreitung des Lebensunterhaltes des Zuschussempfängers am ausländischen Tätigkeitsort dienen (siehe auch VwGH 20.02.2008, 2006/15/0171). Bei einer Forschungstätigkeit im Ausland kann – je nach Doppelbesteuerungsabkommen – dem anderen Staat ein Besteuerungsrecht zukommen.

Abzugsteuer (“Ausländersteuer”)

Gem. § 99 EStG wird die Steuer von beschränkt Steuerpflichtigen durch Abzugssteuer erhoben. Steuerschuldner ist die Gastinstitution. Die Abzugssteuer beträgt generell 20%.

Auszug aus den Einkommensteuerrichtlinien (EStR 2000) zu § 99 Einkommenssteuergesetz (EStG 1988)

RZ 7998

Gemäß §99 Abs. 1 Z1 letzter Halbsatz EStG 1988 ist ein Steuerabzug bei diesen Einkünften zulässig, gleichgültig an wen die Vergütung für die genannten Tätigkeiten geleistet werden. Die Bestimmung hat insbesondere die Sicherung des Steueraufkommens zum Zweck; im Zweifel hat zur Vermeidung von Haftungsfolgen ein Steuerabzug zu erfolgen (zur Entlastung mangels Besteuerungsrechts siehe Rz8022ff). Der für die Einbehaltung der Abzugssteuer Haftende (der inländische Haftungspflichtige) ist nach Maßgabe der Verordnung BGBl. III Nr. 92/2005 (DBA-Entlastungsverordnung) berechtigt (aber abgabenrechtlich nicht verpflichtet), allfällige Steuerentlastungsvorschriften von DBA unmittelbar anlässlich der Auszahlung der Einkünfte zu berücksichtigen, er trägt diesfalls aber die Verantwortung dafür, dass er das Vorliegen der abkommensrechtlichen Entlastungsvoraussetzungen nachzuweisen in der Lage ist. (...)



3.2 Glossary

Austrian Study Grant (“Studienbeihilfe”) is financial support granted from the Austrian Government for students from economically weak families.

Contract for work and labour / service contract (“Werkvertrag”) is the contractual basis for independent personal service.

Double Taxation Conventions (DTC) / Double Taxation Agreements (DTA) are bilateral agreements between Austria and another country either to avoid taxation of the same income of a person who resides in another country than the country the income is derived or if a person has income from other countries than in the country he/she is residing.

Employee assessment (“Arbeitnehmer/innerveranlagung”) In case of employment the employer is obliged to deduct wage tax and to transmit it to the fiscal authority. In case you have expenses (e.g. travelling costs, membership fees, seminars useful for your profession) the employer does not take into account, it is possible to claim part of these costs back by filing an application for employee tax assessment.

Employment based on an employment contract. Employment obliges you to personal, repeated and regular presence and work in a fixed place of work (e.g. Monday to Thursday, 9:00 to 12:00 on the premises of the XY institution) and you have to follow personal instructions of your employer. Your employer is obliged to report your employment to the social insurance system for the time of your employment and to deduct the appropriate taxes and social security contributions from your salary.

Extraordinary burdens Certain expenses may be considered as extraordinary expenses if these expenses are inevitable and if these expenses do affect the economic situation of the person e.g. medical expenses.

Free service contract / freelancer contract (“Freier Dienstvertrag”) Combines elements of an employment contract and a service contract. For tax purposes, the freelancer is independent. For social security purposes, the freelancer is treated as an employee.

Income tax is assessed on basis of the information of the income tax return application a person filed, e.g. because of self-employment, this procedure also applies if a person is employed and has income from other categories of income, e.g. income from self-employment, capital investments where no capital gains tax is deducted (no “KESt” so that the recipient is obliged to declare this type of income).

ITA Austrian Income Tax Act

Independent personal service/self-employment: In this case you owe your contracting partner the supply of a specified service/result; in carrying out this job you are not bound to fixed working hours and/or a fixed place of work. You are paid for the pieces of work/for the result you accomplish. With a service contract (“Werkvertrag”) you will – since you are self-employed – not be insured with National Insurance by your contractor nor will he/she deduct taxes, unless in certain scenarios if you are subject to limited taxation. It is your obligation to report to the respective authority for tax and insurance.

Limited liability for tax means that only income from Austrian sources is subjected to the Austrian tax regime.



Residence/habitual abode is constituted if a person intends to stay in Austria not just temporarily and circumstances indicate that a person intends to stay for a longer period of time; in any case if a person stays longer than 6 months unlimited tax liability applies dated back to the beginning of the stay.

Research(er) The Austrian law does not clearly define what “research” is but refers to the Frascati Manual, OECD 2002. According to this definition, researchers are “*professionals engaged in the conception or creation of knowledge, products, processes, methods and systems, and in the management of the projects concerned.*”

Unlimited liability for tax means that income from sources from Austria and outside of Austria is subjected to the Austrian tax regime.

Special expenses are certain expenses defined by the ITA that decrease the taxable income e.g. donations to certain humanitarian organisations, church tax payments.

Tax credits reduce the calculated tax amount.

Wage tax is the part of income tax the employer is obliged to withhold and to transfer to the competent tax authority. It includes both the employer’s and the employee’s contribution.



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