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Taxation in Austria
General Austrian tax conditions for employees

3 March 2022

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With you today…

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With you today

Jürgen Dornhofer
Certified public accountant and tax advisor / Partner

Deloitte Oberösterreich Wirtschaftsprüfungs GmbH
Johann-Konrad-Vogel-Straße 7-9
4020 Linz, Austria
Tel/Direct: +43 (0)732-67 52 90 – 500
E-mail: jdornhofer@deloitte.at; www.deloitte.at

Doris Morawitz
Tax Advisor / Senior Manager

Deloitte Tax Wirtschaftsprüfungs GmbH
Renngasse 1/Freyung
1010 Vienna, Austria
Tel/Direct: +43 1 537 00 - 5717
E-mail: dmorawitz@deloitte.at; www.deloitte.at

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Agenda

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1. First steps upon arrival in Austria

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What are the first steps upon arrival in Austria?

1

Registration of residence ("Meldebestätigung") within 3 days after establishing an Austrian residence

Certificate of registration for EU/EEA and Swiss nationals ("Anmeldebescheinigung") within **4 months** after having arrived in Austria

2

Registration for tax purposes at the Austrian fiscal authorities **within 1 month of recognition of taxable income** in Austria (e.g. employment income **UNLESS monthly wage tax is withheld**, income from self-employment, business income

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2. Main tax issues & limited/unlimited tax liability - how to avoid double taxation

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Who is liable to taxation in Austria?

Unlimited tax liability

Residents:

An individual who has an Austrian residence (flat, apartment, house) or his/her habitual place of abode (most certainly if stay in Austria exceeds six months)

- Residents are subject to tax with **their worldwide income (all types of income)**

Limited tax liability

Non-residents:

No place of residence/no habitual place of abode in Austria

- **Non-residents** are only subject to taxation on **Austrian-sourced/domestic income** as listed in the Austrian Income Tax Act (e.g. work performed on Austrian territory, post (Austrian) employment benefits such as bonus/premium/equity benefit/severance payments)

No joint-filling in Austria: Spouses are taxed separately

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Double Tax Treaties to avoid double taxation

If any other country claims taxation rights as well (e.g. because of the individual´s citizenship, a residence or his/her work activity there), **Double Tax Treaties help to clarify**

- which country has the right to tax the individual´s worldwide income (all types of income)
- on which income another country may legitimately claim taxation rights (e.g. employment income for workdays spent in this country, income from rental activities)
- which method is to be used to avoid double taxation
  - exemption method
  - credit method

*Aside: According to a recent decision from the **Austrian Federal Fiscal Court** („Bundesfinanzgericht/BFG") and based on the commentary on the OECD model agreement the progression clause might be also applicable if an individual is an Austrian non-treaty resident but subject to unlimited Austrian taxation.*

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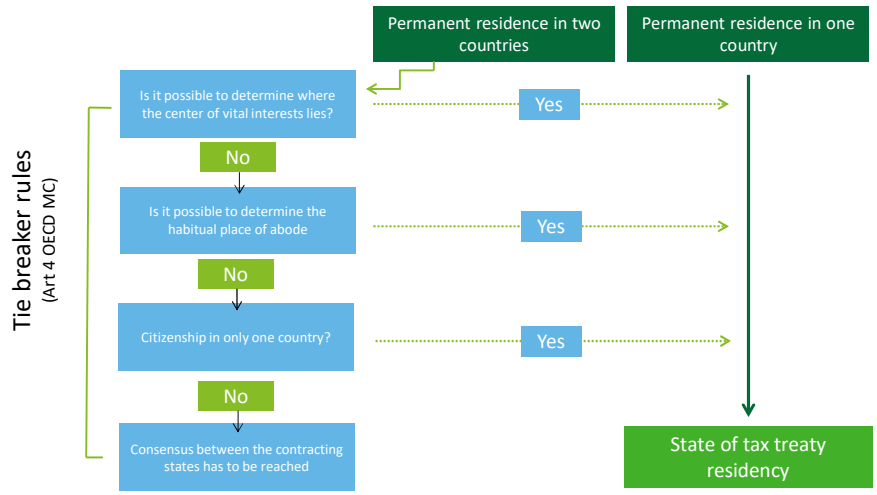
Determination of an individual's tax treaty residency (according to article 4 OECD Model convention)



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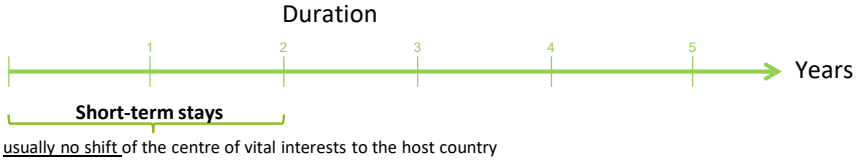
Double Tax Treaties to avoid double taxation – centre of vital interests (from an Austrian perspective)

The center of vital interests lies in the country which a person has **the stronger personal and economic connection/relationship to**

An individual´s centre of vital interests would **depend upon the duration** of his/her stay abroad if only temporary and a residence in the home country is kept



Short-term stays

usually no shift of the centre of vital interests to the host country

Medium-term stays (2-5 years)

the centre of vital interests has to be determined case by case

Long-term stays (>5 years)

usually shift of the centre of vital interests to the host country

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Tax issues – personnel leasing (economic employer concept in Austria)

- **Withholding tax for personnel leasing**
  if *staff of foreign employer is carrying out work in domestic territory*
  - domestic company is obliged to **deduct withholding taxes** amounting to **20% from the remuneration** payable to the foreign company.
  - If white-collar employees are seconded to companies **within the same group** of companies, complete **relief may be admissible** if a voluntary payroll is implemented.

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Home office activities of an employee and consequences for a foreign employer

- If an employee provides services for his/her foreign employer from an **Austrian home office**, this could constitute a **permanent establishment** which would raise various obligations for the foreign entity (the running of a payroll and wage tax withholding being among them).
- If no permanent establishment exists, the foreign employer may voluntarily run an Austrian (shadow) payroll on the basis of which wage and/or social security contributions are administered.
- If no voluntary payroll is run and the employee is both subject to **unlimited tax liability** in Austria and predominantly **carries out his/her activity in Austria for more than six months** in the respective calendar year, an annual payslip **L17** must be submitted to the tax office
  - by the end of January of the following year (paper filing) or
  - by the end of February of the following year (electronic filing)

In case an individual employed by a foreign entity renders services in Austria in the name and for the benefit of an Austrian (group) entity (i.e. the set-up qualifies as cross border lease / secondment rather than as assignment) the running of an Austrian (shadow) payroll is highly recommended.

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3. Cross-border commuters

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Cross-border commuters between Austria and Germany

- A cross-border commuter working in Austria living in Germany is in general subject to limited tax liability on his/her Austrian employment income.
- **Cross-border commuter regulation according to Art 15 (6) DTT Austria / Germany ("lex specialis")**
  - ➢ employment income is fully taxable in country of tax residency (eg Germany) and not where the employment is performed (eg Austria)

Applicable in case:

- Employee lives within a 30 km zone close to the Austrian/German border
- Employer / work place is situated within a 30 km zone close to the Austrian/German border
- Employee returns to his home in the 30 km zone on a daily basis and works within the cross-border zone
- http://www.freemaptools.com/radius-around-point.htm

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Cross-border commuters between Austria and Germany

Not applicable in case:

- If an employee **does not return to his home on a daily basis** or works for his/her employer outside the 30 km zone, the cross-border commuter regulation is not applicable in a **calendar year**, if
  - more than **45 workdays** within a calendar year are spent outside the 30 km zone or without returning to his/her home or if
  - more than 20% of the entire workdays are spent outside the 30 km zone or without returning to his/her home in case the employment in the cross-border zone starts or ends during a calendar year.
  - Holidays or days of illness do not count.
  - **Home office days count**!

- compensation related to work days spent in the employer country (Austria) is subject to tax withholdings respectively limited taxation
- compensation related to work days spent outside the employer country (Austria) is subject to taxation in the country of tax residency
- special rules (**consultation agreement on the DTT**) governing cross-border commuters for the COVID-19 period have been agreed with Germany and Italy (with a focus on tax treatment of home office days),

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4. Filing obligations in Austria

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Mandatory vs. voluntary filing (for unlimited tax liable taxpayers)

Simplified Austrian income tax return ("Arbeitnehmerveranlagung – L1")

- For **employment income only**
- Filing is **voluntary** if no other income (e.g. from a freelancing or rental activity) is earned or if it does not exceed the threshold of EUR 730,- per year (in case of foreign capital income EUR 22,- per year); a filing is recommended if deductibles may be claimed and/or the payroll was only run for part of the year.
- Filing is **mandatory** e.g. if
  - the part of the individual´s employment income which was not wage taxed exceeded EUR 730,- p.a. (and his/her total taxable income exceeded EUR 12.000,- p.a.)
  - the individual was not wage taxed at all and his/her total taxable income was above EUR 11.000,- p.a.
  - it the Austrian fiscal authorities ask for it (e.g. in case a so-called "Freibetragsbescheid" was considered in the individual´s payroll)
  - expenses or tax credits (e.g. sole earner tax credit) were wrongly considered in the payroll
  - the individual earned (simultaneously) income from more than one employment

A more complex Austrian income tax return ("Einkommensteuererklärung – E1") is to be filed if a wage taxed employee earns **other taxable income** that exceeds the threshold of EUR 730,- p.a. (in case of foreign capital income EUR 22,- p.a.) and his/hers annual total income is above EUR 12.000.- or EUR 11.000,- if the individual is not wage taxed at all.

- No joint filing in Austria ⇨ Spouses are **taxed separately**

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Mandatory vs. voluntary filing - important deadlines in 2022

Austrian income tax return 2021 – FILING DEADLINES

April 30, 2022 if:

- mandatory AITR 2021 filing in **paper format** (unless represented by a tax advisor)

June 30, 2022 if:

- mandatory AITR 2021 filing **electronically** (unless represented by a tax advisor)

September 30, 2022 if:

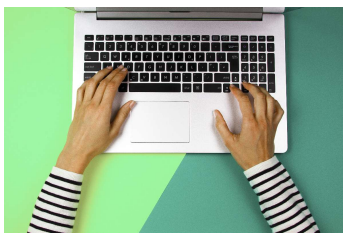
- mandatory simplified AITR 2021 filing (e.g. more than one source of wage taxed income or conditions for tax credits were not met)

March 31, 2023 if:

- mandatory AITR 2021 filing by a tax advisor

5 years if:

- voluntary AITR filing (e.g. voluntary AITR 2021 – by December 31, 2026 at the latest)



Case by case extensions are possible

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Austrian income tax assessment without application ("Antragslose Arbeitnehmerveranlagung")

- Applicable as of compliance season 2016
- Income tax will be assessed automatically (ex officio) if
  - ✓ **no tax return ("Arbeitnehmerveranlagung")** has been filed until June 30 of the following tax year and
  - ✓ the individual earned only **employment income** and
  - ✓ the assessment results in a **tax credit** and
  - ✓ based on the records it may be assumed that neither income-related expenses, special expenses, extraordinary burdens nor child-related credits would be claimed.
- In any case an automated assessment will be issued if
  - ✓ no tax return ("Arbeitnehmerveranlagung") has been filed until the end of the **second following year** and
  - ✓ based **on** the records the **assessment will result in a tax credit.**
- If the individual, however, files a tax return by the filing deadline (5 years in case no filing obligation exists) the automated assessment will be repealed and the Austrian fiscal authorities have to issue an amended Austrian income tax assessment.
- **Please note that** if a filing obligation exists, this obligation remains unaffected (i.e. a **mandatory** Austrian income tax return needs to be filed regardless).

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Austrian income tax assessment without application ("Antragslose Arbeitnehmerveranlagung")

- ➢ Written notification issued by the Austrian fiscal authorities during the second half of 2022 for 2021
- ➢ Requesting bank details
- ➢ Opting-out option

Opting-out

Bankverbindung und Verzicht auf die antragslose Arbeitnehmerveranlagung für 2017

Bitte kreuzen Sie das Zutreffende an und füllen Sie die vorgesehenen Felder aus. Machen Sie bitte keine anderen Angaben auf dem Formular, denn wir verarbeiten es elektronisch. Solche Zusatzinfos gehen verloren. Vielen Dank.

Sie können das unterschriebene Formular in jedem Finanzamt abgeben oder mit der Post an uns schicken.

Noch einfacher geht es elektronisch mit FinanzOnline: Geben Sie Ihre Bankdaten über Anträge/Grunddaten ein. Auch eine Verzichtserklärung können Sie elektronisch machen. Dieses Schreiben finden Sie nämlich in FinanzOnline durch Abfrage in Ihrem Steuerakt für 2017.

☐ Bitte überweisen Sie mein Guthaben aus der antragslosen Arbeitnehmerveranlagung auf dieses Konto:

Muster für IBAN-Eintrag: AT426000000001234578 9

Den IBAN-Code finden Sie auf Ihrer Bankkarte oder auf Ihren Kontoauszügen.

Guthaben aus einer antragslosen Arbeitnehmerveranlagung der nächsten Jahre werden bis auf Widerruf auf dieses Konto überwiesen.

☐ Ich verzichte auf die antragslose Arbeitnehmerveranlagung.

Für Fragen bin ich unter dieser Telefonnummer erreichbar:

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5. Progressive Tax Rates

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Tax rates - progressive tax rates
(applicable since 2020)

Income	Tax Rate
up to EUR 11.000,-	0 %
above EUR 11.000,- to EUR 18.000,-	20 %
above EUR 18.000,- to EUR 31.000,-	35 % (30% from 1 July 2022 onwards)
above EUR 31.000,- to EUR 60.000,-	42 % (40% from 1 July 2023 onwards)
above EUR 60.000,- to EUR 90.000,-	48 %
above EUR 90.000,- to EUR 1,000.000,-	50 %
above EUR 1,000.000,-	55 %

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Tax rates – taxation of capital income
(flat tax rates)

Types of capital income - examples

- Interest
- Dividend payments
- Realized capital gains
- Income from investment funds

Taxation in Austria

Capital income of Austrian tax treaty residents is subject to Austrian taxation

- Capital income **is automatically taxed** at Austrian source (given the capital assets are held on an Austrian account) at a **flat tax of 25% (interest) or 27,5% (any other capital income)**, respectively.
- Capital income from assets which are not held on an Austrian account are to be declared in an Austrian income tax return (i.e. would give rise to a filing obligation) in case it exceeds EUR 22,- per year.
- Foreign withholding tax on dividends may be credited against Austrian capital tax up to a specific percentage if certain conditions are met (this depends upon the applicable Double Tax Treaty).
- Shift of tax treaty residency from Austria to another country triggers (exit) taxation of capital gains even if not realized at this point in time.

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6. Expenses over expenses

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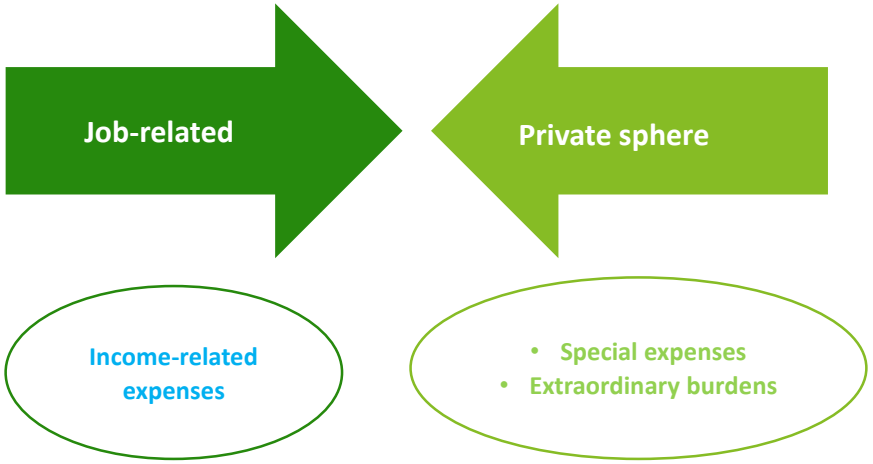
Expenses over expenses



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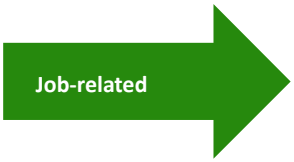
Income-related expenses



- **Lump sum of EUR 132,-** is automatically considered already in payroll
- **Higher expenses** → expenses must be (employment) income related and not reimbursed by the employer
- **Examples** for deductible income-related expenses:
  - Work tools and devices **(keyfigure 719)**
  - Computer **(keyfigure 719)**
  - Internet **(keyfigure 724)**
  - Cost of job (re-) training **(keyfigure 722)**
  - Language courses **(keyfigure 722)**
  - Workers´ council contributions **(keyfigure 717)**
  - Home office expenses **(keyfigure 158)**
  - Work-related literature **(keyfigure 720)**
  - Commuting expenses **(keyfigure 718)**
  - Two households **(keyfigure 723)** and home leaves **(keyfigure 300)**
  - Relocation costs **(keyfigure 724)**
  - Travel costs, journey costs **(keyfigure 721)**
  - Mileage allowance **(keyfigure 721)**

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Income-related expenses

Double household

Job-related

Two households and home trips

If the family home is too far away from the place of work with commuting on a daily basis being impossible (due to a distance of more than 120km), the expenses for job-related accommodation closer to the place of work may be claimed as income-related expenses.

Following costs might be deductible:

Double household

- Lease and operating expenses for an "adequate" apartment/house
- Alternatively, if an apartment/house is bought, depreciation (1,5% per year) and operating expenses capped at the costs of an adequate apartment
- Actual hotel costs up to EUR 2.200,- per month
- Expenses for basic furniture and household staff

Home trips

- Additionally, expenses (travel costs e.g. railway tickets, mileage allowance) for home trips may be claimed as income-related expenses up to EUR 306,- per month
- Maximum period of six months for singles, two years for couples (there might be exceptions, though)

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Income-related expenses

Commuting expenses

Job-related

Lump sum for commuters

Distance between residence and work	Small commuter lump sum[1] (EUR per year)	Large commuter lump sum[2] (EUR per year)
2-20 km	0	372
20-40 km	696	1,476
40-60 km	1,356	2,568
> 60 km	2,016	3,672

- https://pendlerrechner.bmf.gv.at/pendlerrechner/

[1] Use of public transport possible and reasonable

[2] Use of public transport not possible or not reasonable (> 2 hours)

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Income-related expenses

Relocation expenses

Relocation expenses

Moving/relocation expenses may be claimed as income-related expenses given the home country residence was given up

Following costs might be deductible:

- Transportation of furniture
- Disassembly and packaging of furniture
- Real estate agent fees (with regard to lease)
- Idle rental payments in case the former apartment´s/house´s notice period ends after the start of the Austrian employment
- Expenses for house hunting trips
- Relocation travel expenses (e.g. flight ticket)

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Income-related expenses

Language courses

The costs for obtaining foreign language skills may be regarded as deductible if the foreign language is required for the job.

Work related professional literature

Expenses for professional literature may be claimed as income-related expenses if work related.

Costs of job (re-) training

Expenses for (re-)training measures may be regarded as deductible in case of job-related continuing training and education, basic training in a related or comprehensive re-training for a new job.

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Income-related expenses
Home Office

Job-related

- **Home Office**

As a principle, expenses (e.g. (pro-rated) lease and operating costs, furniture) for a home office which is part of the employee´s private place are not deductible. Expenses are only deductible if the office is used (almost) exclusively for one's occupational activities and constitutes their centre.

- **Computer**

Expenses for computers and computer equipment (e.g. printers or scanners) are income-related expenses to the extent that they are used for the job (60% are usually assumed to be work-related). If the purchase price is lower than EUR 800,- (incl. VAT – so called "low value assets"); up to 2019: EUR 400,- / as of 2023: EUR 1.000,-), the total amount may be considered in the year of purchase. If the purchase costs exceed EUR 800,- they have to be depreciated over the expected useful life time (often 3 years).

- **Internet**

The costs (e.g. provider fee, online fees) of a private internet connection are deductible to the extent of the actual work-related use.

- **Telephone**

The costs for work-related telephone calls from a private phone may be regarded as income-related expenses.

Please note that income related expenses are deductible to the extent they are not reimbursed by the employer.

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Income-related expenses
Home Office expenses in the light of COVID- 19

Job-related

- As of 2020, **expenses for ergonomic office furniture** (e.g. desk, office chair, desk lamp) **up to EUR 150,- per year** may be claimed as income-related expenses provided that **at least 26 working days are spent in the home office** during the respective year.
- In case the annual lump sum of EUR 150,- is not used up in 2020 the difference may be considered in 2021. Summarizing, expenses for ergonomic office furniture of EUR 300,- (in total) may be claimed in 2020 and 2021.
- A lump sum of **EUR 3,-** for each workday spent in one´s home office (for 100 days maximum) may – under certain conditions - be considered as income related costs unless directly paid by the employer to the employee.

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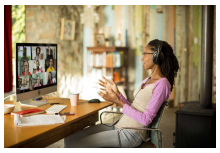
Home Office expenses in the light of COVID- 19

As of January 1, 2021 (calendar year 2021) – limited until 2023

1. **non-taxable reimbursement of costs by the employer**
   - up to EUR 300 per year (up to EUR 3 per home office day for a maximum of 100 home office days in a calendar year) can be paid out by the employer under the following prerequisites:
     - Homeworking must have been agreed (collective agreement, works agreement, individual agreement or based on instructions from employer during the COVID-19 pandemic)
     - Only applies to days exclusively spent working from home
     - The activities must be carried out at home
     - number of days in a calendar year spent working from home must be recorded in the wage account and stated on the payslip (L 16)
2. **difference to EUR 300 if not fully paid out by the employer (as of 2021) as income related expenses for homeworking**



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Special expenses

- costs for **tax advisory services (keyfigure 460)** ⇨ unlimited tax (basis) deductible
- **church contributions** ⇨ up to EUR 400,- p.a. tax (basis) deductible
- **monetary donations** to listed institutions ⇨ up to 10% of taxable income tax (basis) deductible
- **Contributions to voluntary continued insurance**, including the subsequent acquisition of insurance periods to unlimited amounts

Regulation applicable since 2017:

The Austrian beneficiary has to report

- church contributions,
- donations and
- contributions for voluntary continued insurance, including the subsequent acquisition of insurance periods (in unlimited amounts)

to the Austrian fiscal authorities.

Private sphere

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Extraordinary burdens

Certain expenses and expenditures may be claimed as extraordinary burdens if they are **extraordinary**, **inevitable**, and if they **considerably affect the individual´s economic performance**

→ e.g. costs of illnesses, funeral costs, higher expenses arising from handicaps, for expats often education costs for children attending schools abroad (no threshold, but capped).

The individual´s economic performance is regarded as considerably affected if his/her personal threshold is exceeded. The personal threshold depends upon the height of the income and on the personal circumstances. For certain extraordinary burdens (especially in connection with disabilities) no individual threshold applies.

There are special provisions for handicapped people.

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Please pay attention to the following

- **Extraordinary burdens, special expenses** and **income-related expenses** may only be considered in the year in which they are actually paid (i.e. before December 31).
- Please note that you have to keep vouchers for 7 years.

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7. Tax credits

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Tax credits

- **Tax credit for transportation** EUR 400
- Increased tax credit for transportation, up to EUR 690
- Increased tax credit for transportation (surcharge), up to EUR 400
- **Commuters' euro** (per kilometer of one-way route home-work) EUR 2
- **Tax credits for single-earner / single-parent**
  (given family allowance was paid for at least 7 months and spouse didn´t earn more than EUR 6.000,- in the respective year)
  - with one child EUR 494
  - with two children EUR 669
  - for the third and every additional child EUR 220
- multiple child bonus (as of the 3rd child), per month EUR 20
- Tax credit for children per month
  (paid out directly together with the family allowance) EUR 58.40
- Alimony tax credit EUR 29.20 – EUR 58.40 per month and per child

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Family Bonus +

- As of **2019**, the Family Bonus Plus **replaces** two other child related tax benefits (i.e. childcare costs and child allowance).
- The Family Bonus Plus is a tax deduction of up to **EUR 1.500,- per child and year** (**EUR 2.000,- from 1 July 2022 on**) up to the age of 18 and directly reduces the individual´s tax burden (and not only the tax basis).
- **After the 18th birthday**, the bonus is reduced to **EUR 500,16** p.a. given family allowance continues to be paid (**EUR 650,16 from 1 July 2022 on**).
- The parent(s) is (are) entitled to it if he/she (they) **are subject to unlimited taxation** in Austria and **Austrian family allowance is granted** (or the conditions for a **differential payment** in Austria are met).
- The Family Bonus may be considered during the respective calendar year via payroll (form E30 has to be completed)or after year end by filing an Austrian income tax return (form L 1k / L 1k-bF) .
- The Family Bonus **may be split between parents** (only relevant if both earn taxable income)**.**
- In case an individual is entitled to receive it but his/her child lives outside Austria (i.e. in the EU/EAA region or Switzerland), the Family Bonus Plus is indexed accordingly.

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Tax benefit for skilled researchers and scientists in Austria

Conditions	Tax benefit	Examples
• Center of vital interest has shifted to Austria • The center of the individual´s vital interest was outside Austria during the last 5 years • The relocation to Austria is in the interest of the Austrian public (per definition university professors are covered, but it may apply to highly qualified researchers and scientists as well) • Work scope is dedicated to research and experimental development in Austria	• **Tax allowance** of **30%** of the taxable Austrian-sourced scientific and research income **upon request** • Tax allowance may be granted for **5 years**	The benefit may apply to: • University professors (**high income earners**) • Professional researchers (**high income earners**) • If the employee´s (i.e. the researcher´s/scientist´s) compensation is considered as part of the R&D expenses which a company may claim a **R&D premium** on this would be an indication for the employee´s entitlement to this tax benefit

The application must be filed within 6 months after the shift of the center of vital interest to Austria

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8. Electronic filing - step by step

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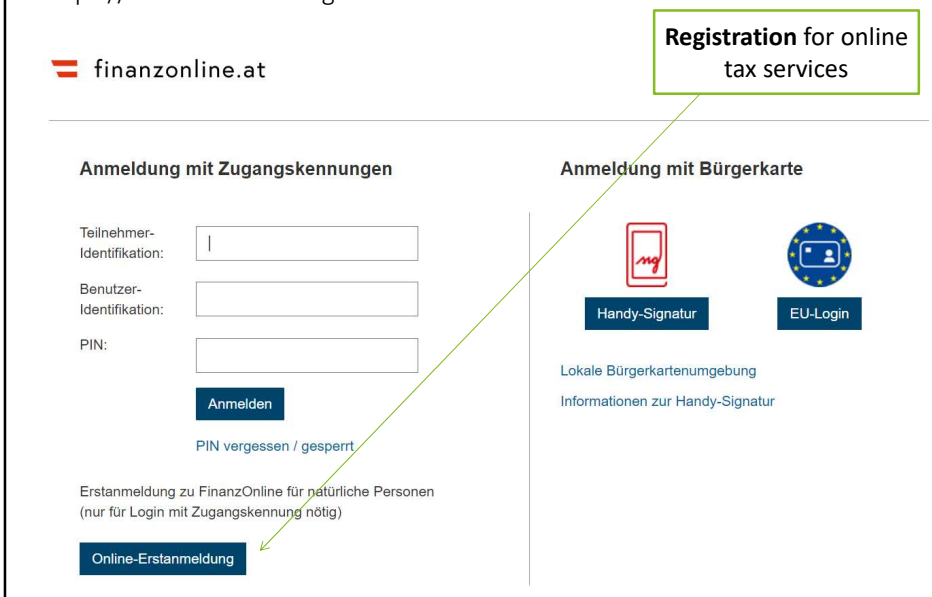
https://finanzonline.bmf.gv.at



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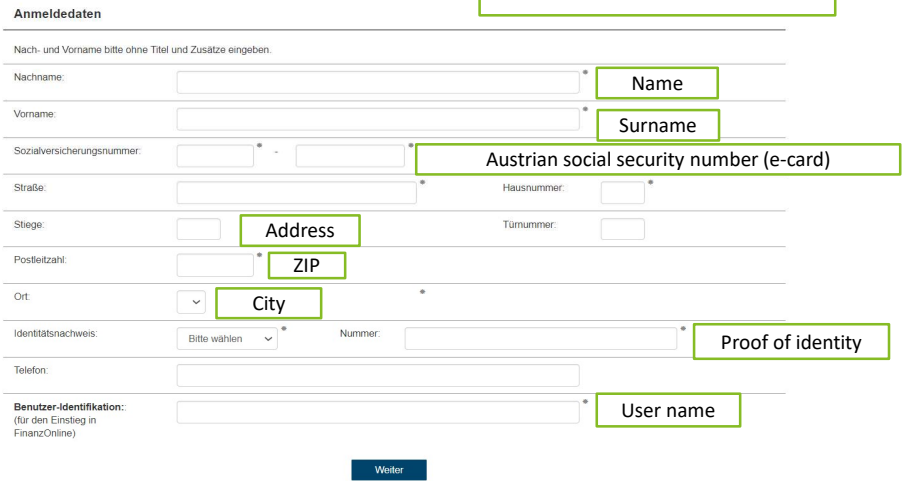
https://finanzonline.bmf.gv.at

It is required to fill in all **fields marked with ***



After completion of all mandatory fields, please click the button „**Weiter**“ (which means „**next**“)

The **user name and passcode** will be **sent by mail** (about 3 days later)

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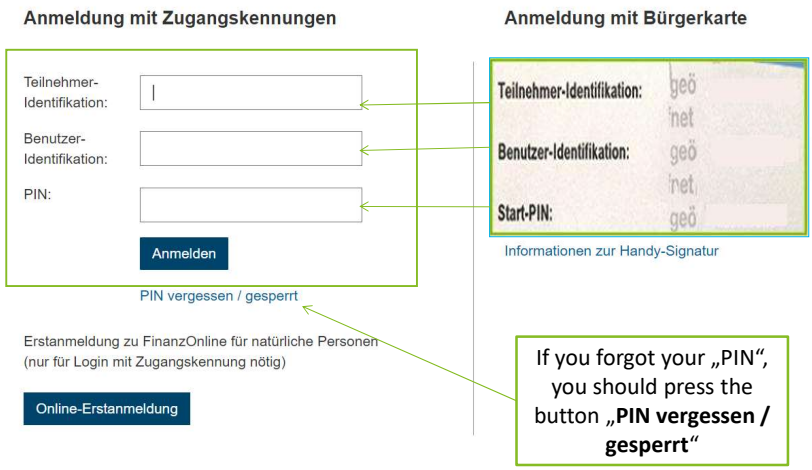
How to start

- After you´ve received your user name and passcode by mail, please fill in the **„Teilnehmer Identifikation“ - Participant number**, **„Benutzer Identifikation“ – User name**, **„PIN“ – Password** in the corresponding fields and press **„Anmelden“ - Login**



If you forgot your „PIN“, you should press the button „**PIN vergessen / gesperrt**“

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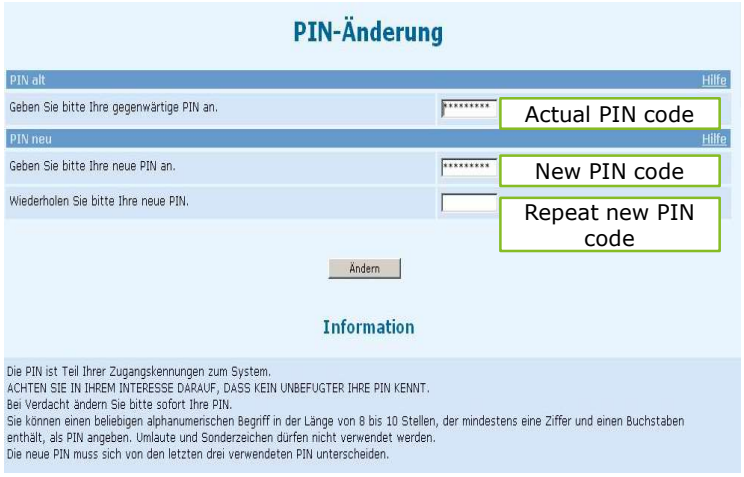
First Login

When logging in for the first time you will be asked to change your PIN code and to press the button **„Ändern“**. Please note that the **new PIN** shall be **8-10 figures** long and shall include one number and one letter at least.



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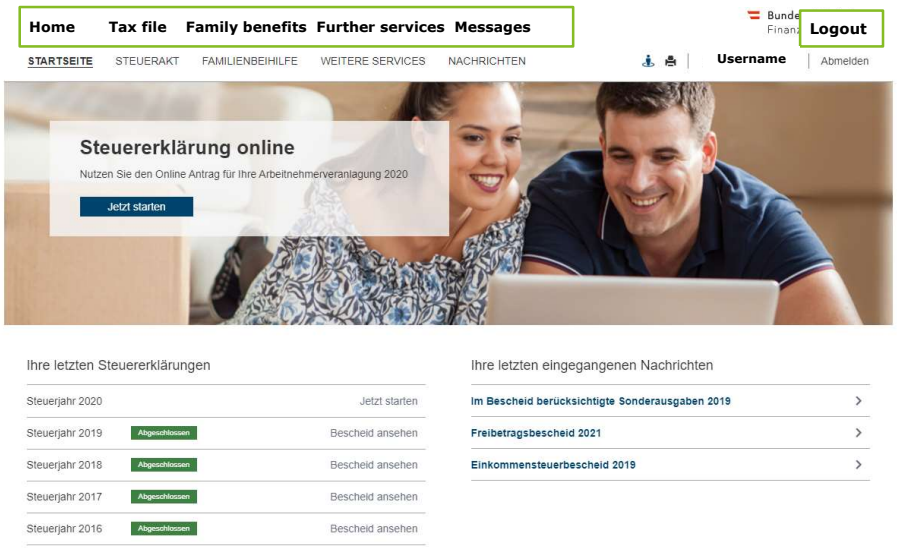
FinanzOnline - Basics



48

FinanzOnline - General data

Ihre letzten Steuererklärungen

Steuerjahr 2020		Jetzt starten
Steuerjahr 2019	Abgeschlossen	Bescheid ansehen
Steuerjahr 2018	Abgeschlossen	Bescheid ansehen
Steuerjahr 2017	Abgeschlossen	Bescheid ansehen
Steuerjahr 2016	Abgeschlossen	Bescheid ansehen

Ihre letzten eingegangenen Nachrichten

- Im Bescheid berücksichtigte Sonderausgaben 2019 >
- Freibetragsbescheid 2021 >
- Einkommensteuerbescheid 2019 >

Ihre letzten Anträge

Keine Anträge

Ihre persönlichen Daten

Grunddaten ⚠	Ändern
Zustelloptionen	Ändern
PIN	Ändern

Your general/basic data may be **checked** and/or **adjusted** here

49

FinanzOnline - General data- Bank details

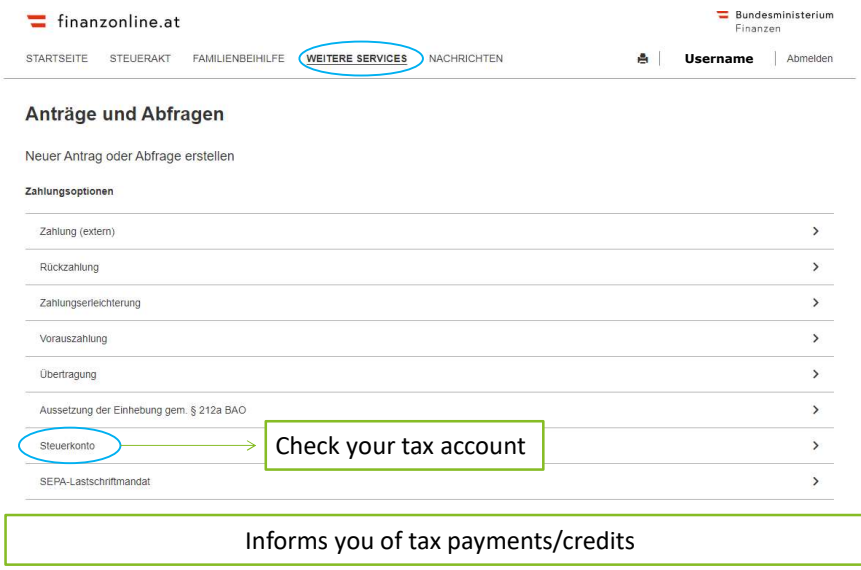
Bankverbindung Inland

IBAN:	AT99 9999 9999 9999 9999
BIC:	

Please put in **your current bank details** if you expect a tax credit

50

FinanzOnline - Further services

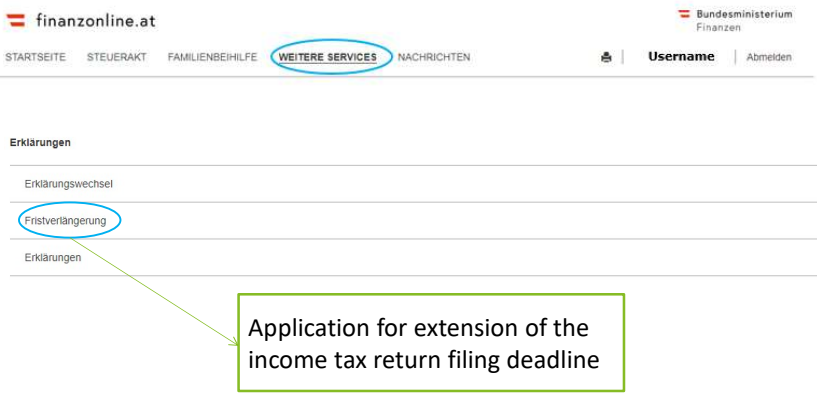


Check your tax account

Informs you of tax payments/credits

51

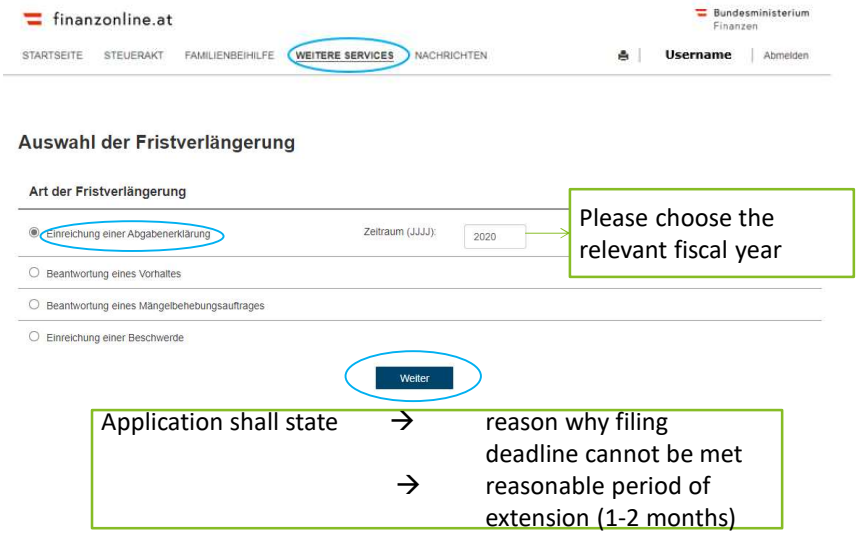
FinanzOnline - Further services



Application for extension of the income tax return filing deadline

52

FinanzOnline - Further services

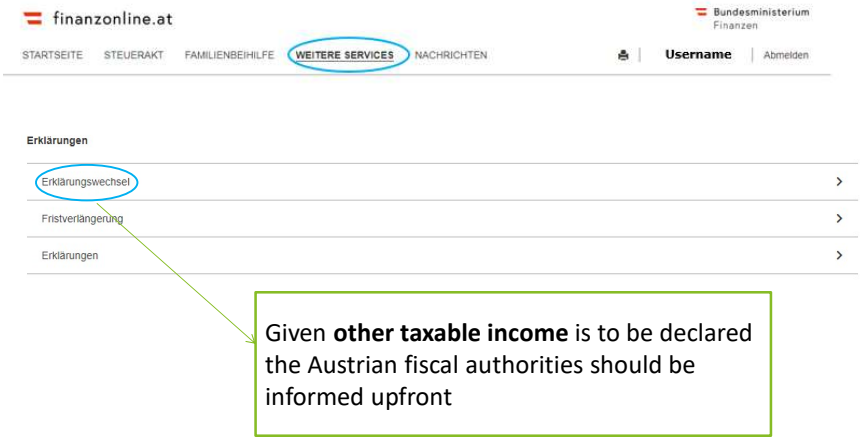


Please choose the relevant fiscal year

Application shall state → reason why filing deadline cannot be met
→ reasonable period of extension (1-2 months)

53

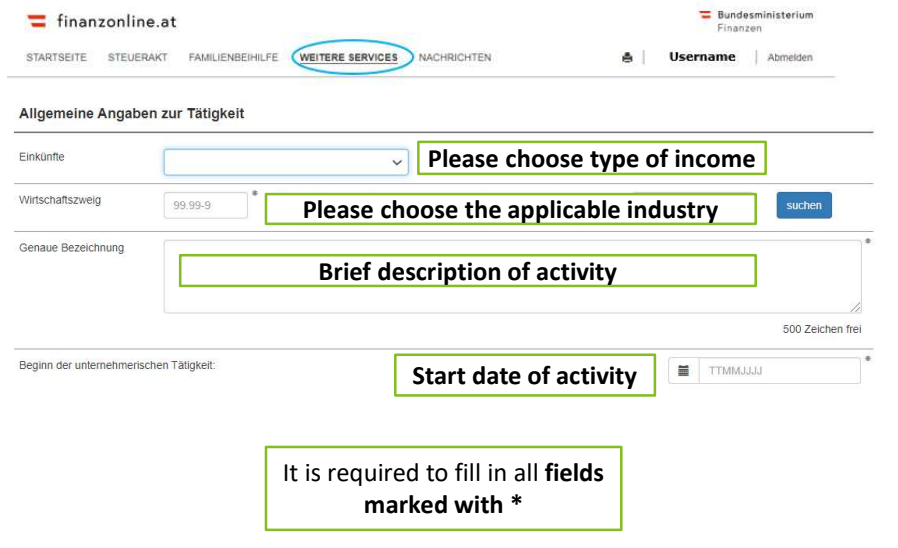
FinanzOnline - Further services



Given **other taxable income** is to be declared the Austrian fiscal authorities should be informed upfront

54

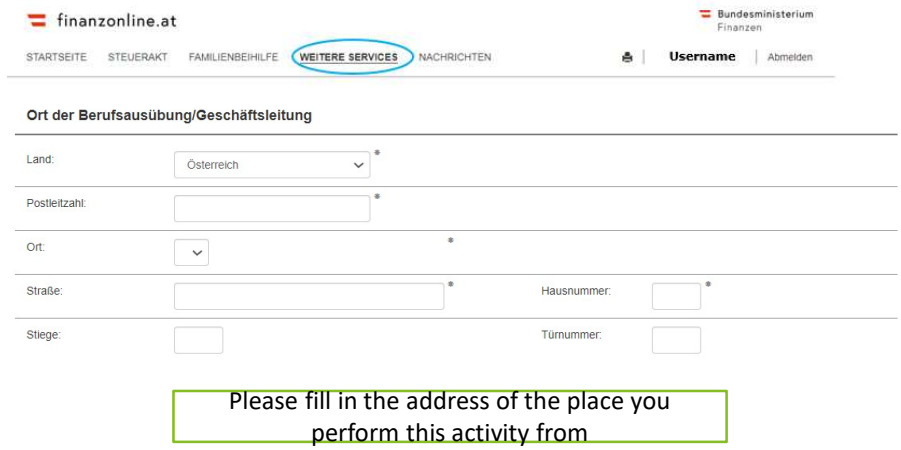
FinanzOnline – Other taxable income – "Erklärungswechsel"



It is required to fill in all **fields marked with ***

55

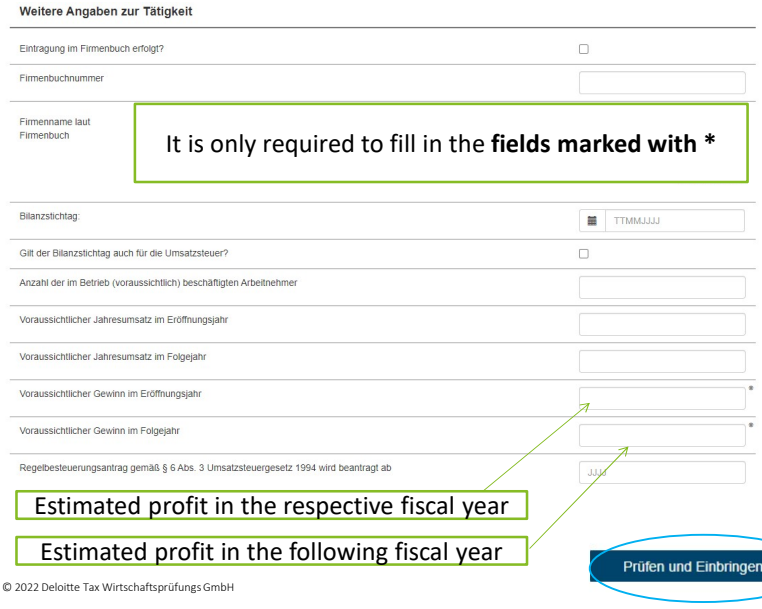
FinanzOnline – Other taxable income – "Erklärungswechsel"



Please fill in the address of the place you perform this activity from

56

FinanzOnline – Other taxable income – “Erklärungswechsel”



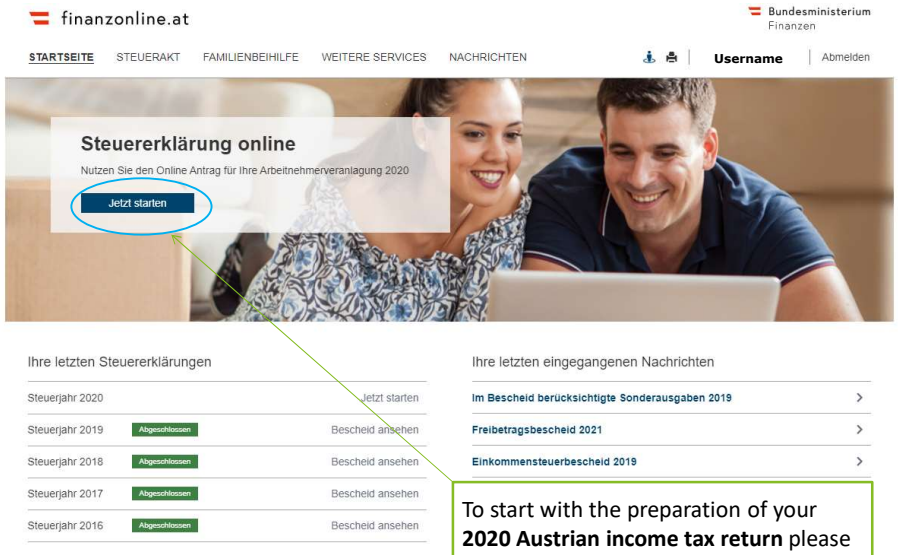
57

Electronic filing -

“Arbeitnehmerveranlagung”

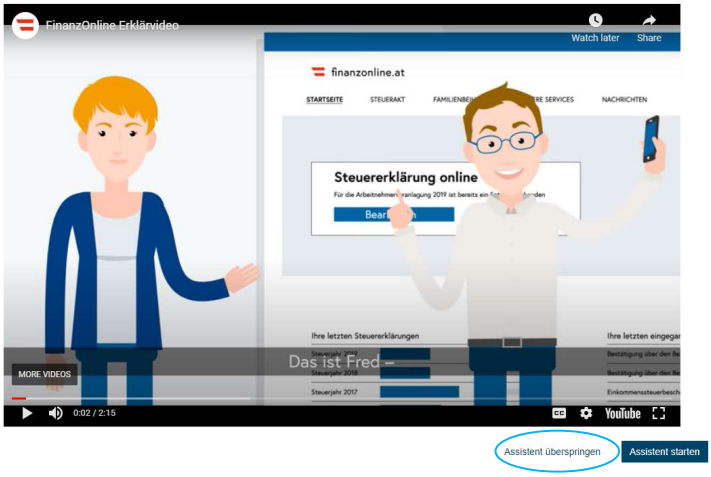
58

FinanzOnline - “Arbeitnehmerveranlagung”



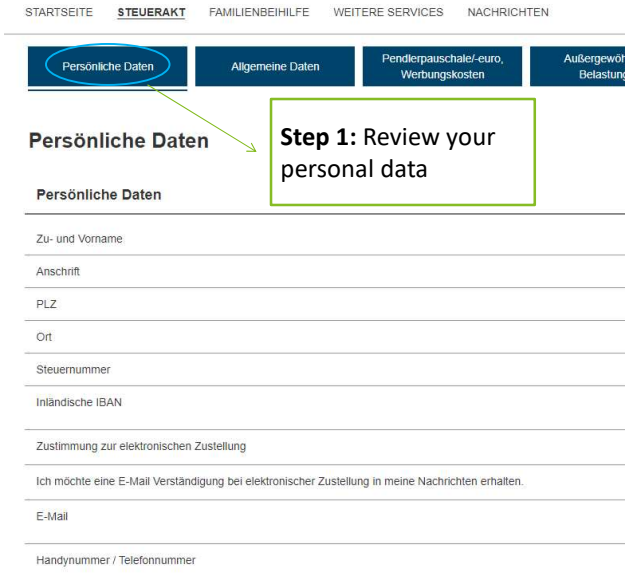
To start with the preparation of your **2020 Austrian income tax return** please press the button **„Jetzt starten“**

FinanzOnline - “Arbeitnehmerveranlagung”



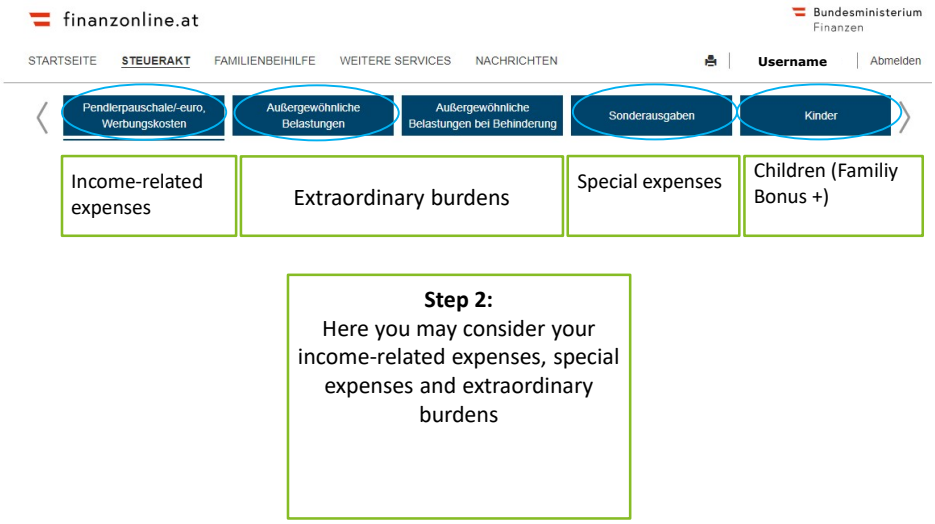
Online assistance in German only

FinanzOnline - “Arbeitnehmerveranlagung”



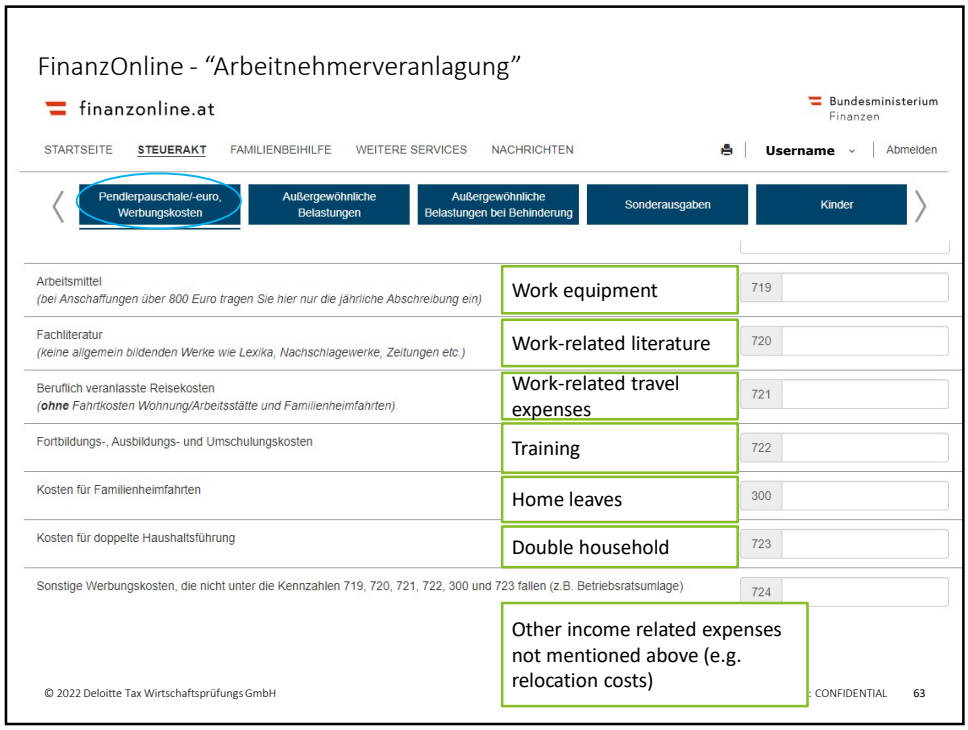
61

FinanzOnline - “Arbeitnehmerveranlagung”



62

FinanzOnline - “Arbeitnehmerveranlagung”



Work equipment

Work-related literature

Work-related travel expenses

Training

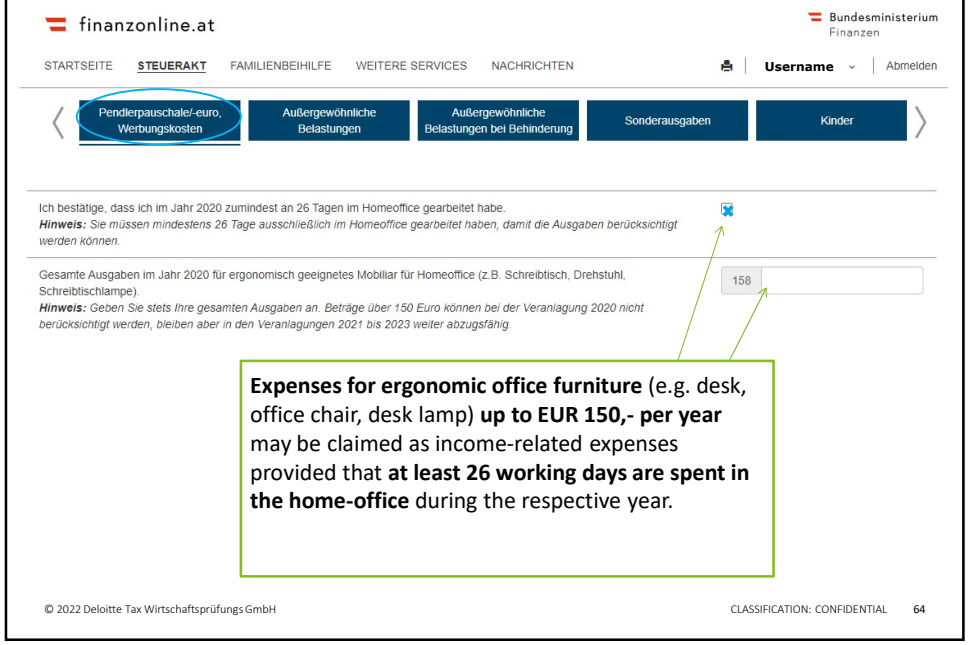
Home leaves

Double household

Other income related expenses not mentioned above (e.g. relocation costs)

63

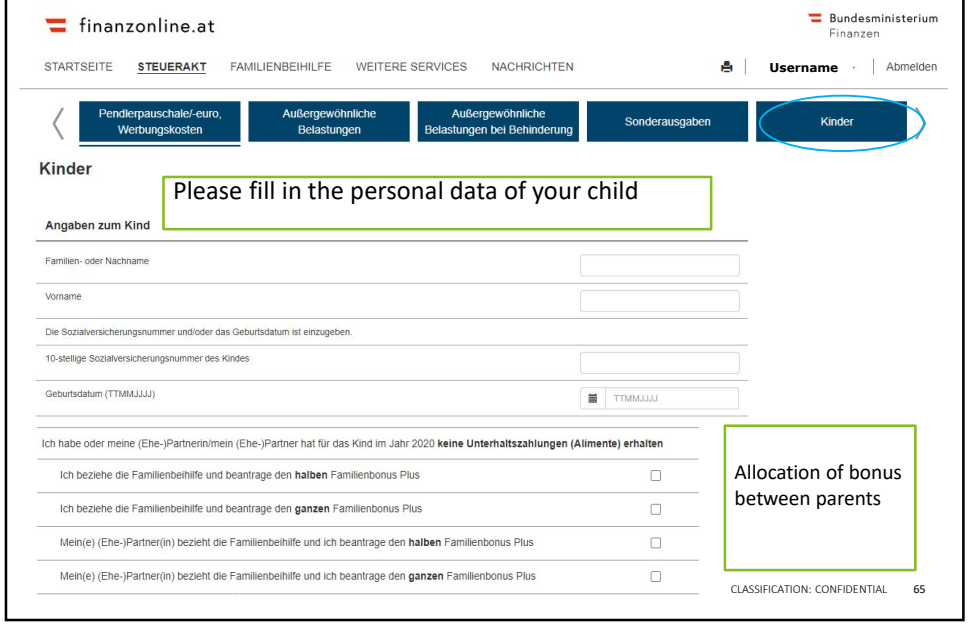
FinanzOnline - “Arbeitnehmerveranlagung”



Expenses for ergonomic office furniture (e.g. desk, office chair, desk lamp) **up to EUR 150,- per year** may be claimed as income-related expenses provided that **at least 26 working days are spent in the home-office** during the respective year.

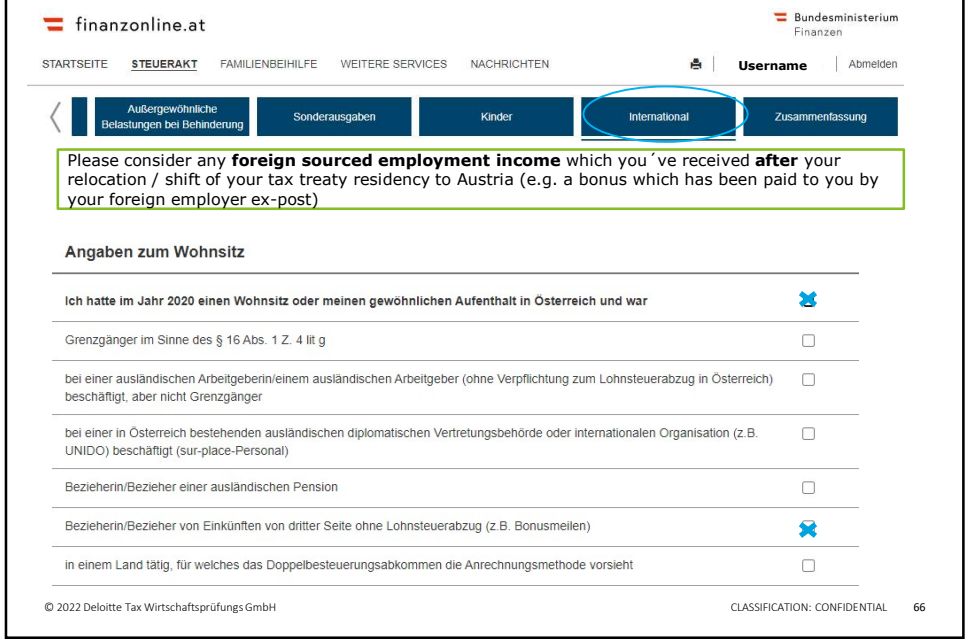
64

FinanzOnline - “Arbeitnehmerveranlagung”



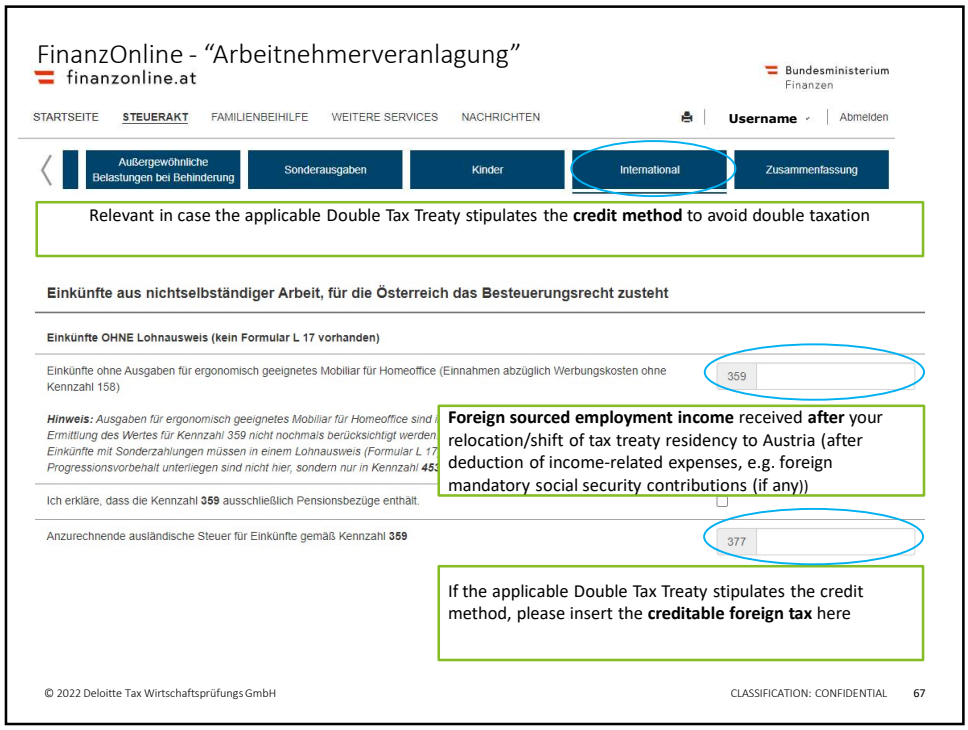
65

FinanzOnline - “Arbeitnehmerveranlagung”



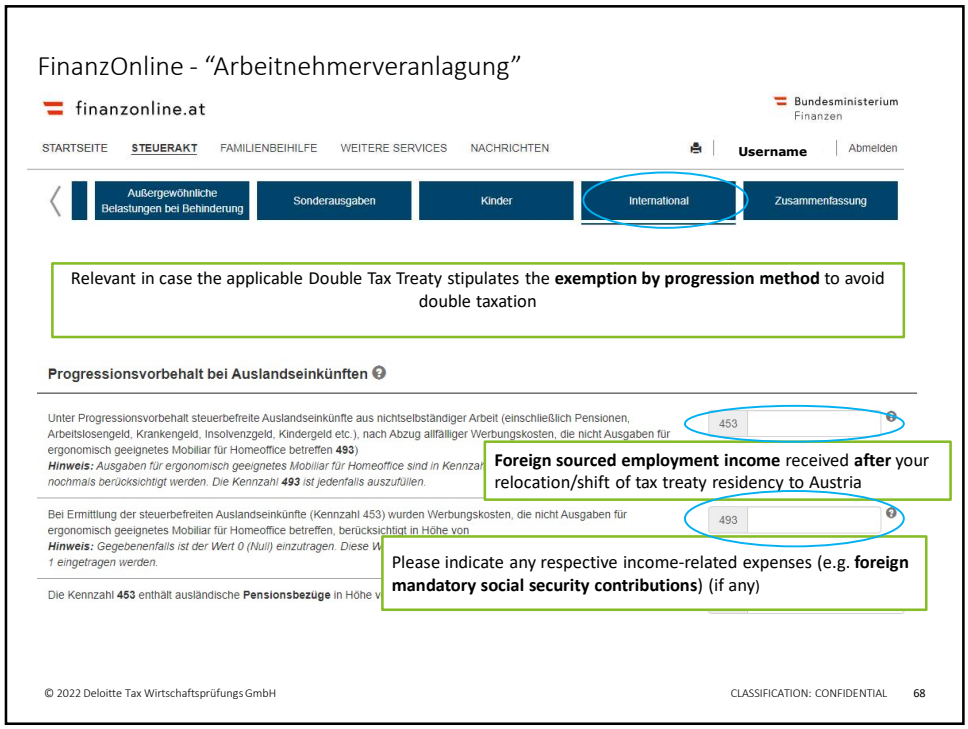
66

FinanzOnline - "Arbeitnehmerveranlagung"



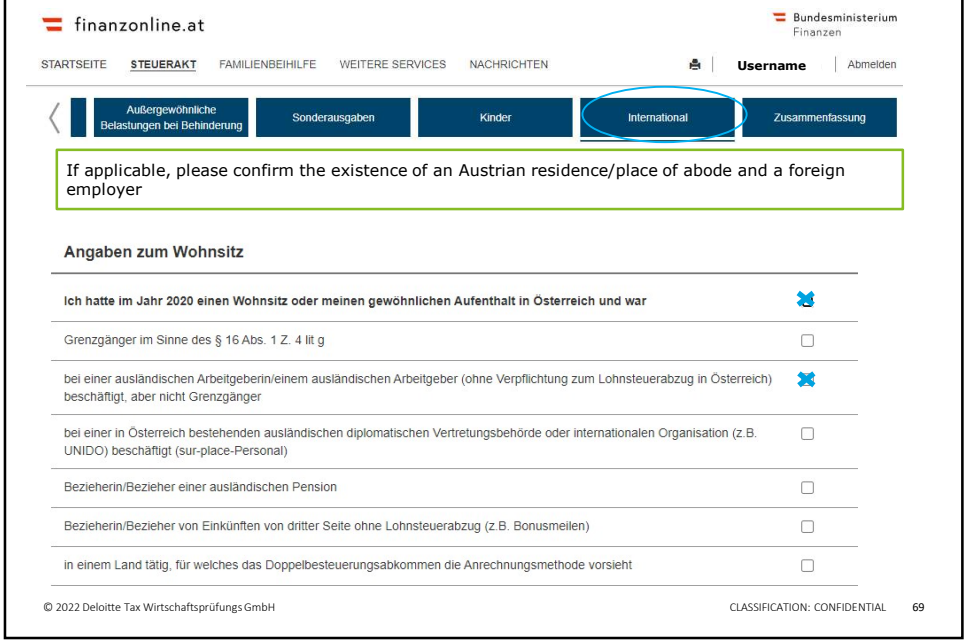
67

FinanzOnline - "Arbeitnehmerveranlagung"



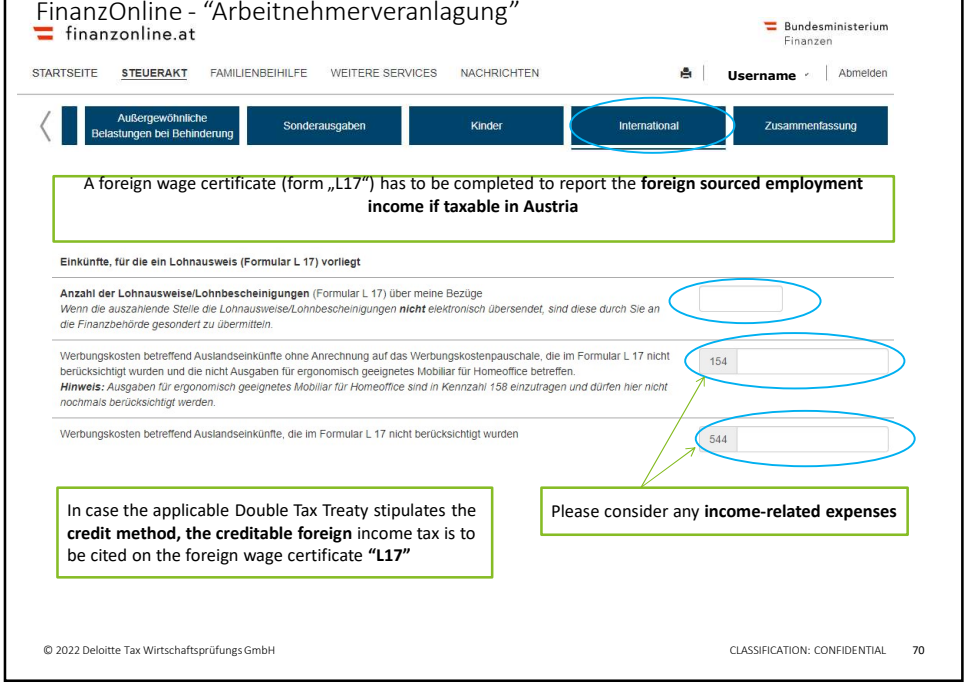
68

FinanzOnline - “Arbeitnehmerveranlagung”



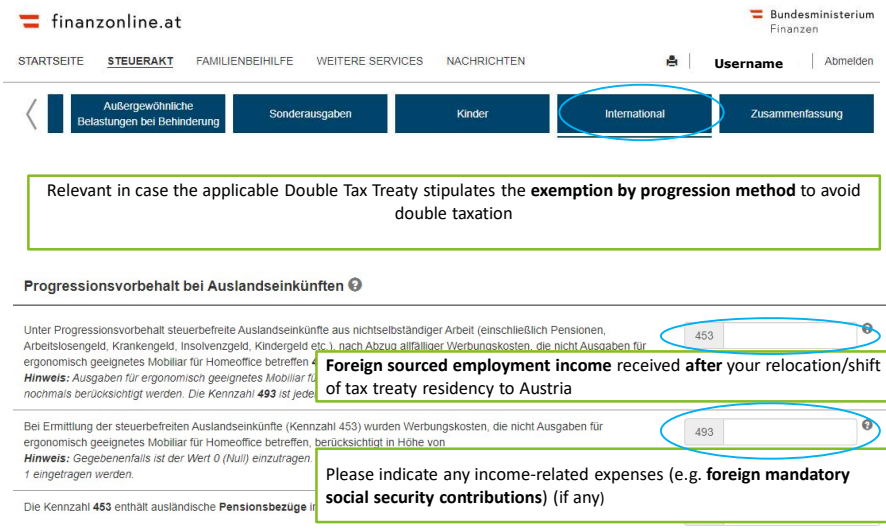
69

FinanzOnline - “Arbeitnehmerveranlagung”



70

FinanzOnline - “Arbeitnehmerveranlagung”

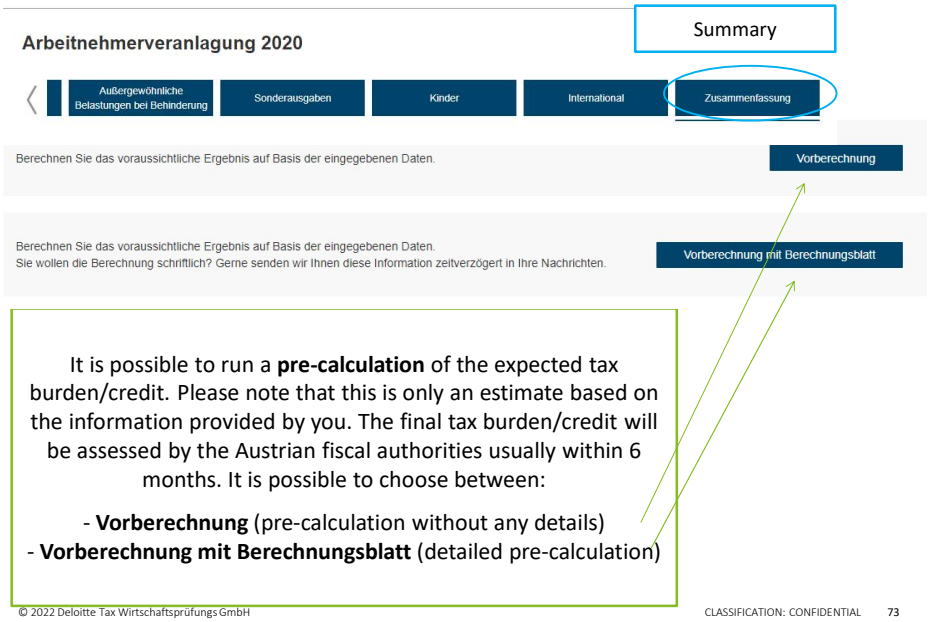


71

FinanzOnline - “Arbeitnehmerveranlagung”

72

FinanzOnline - “Arbeitnehmerveranlagung”

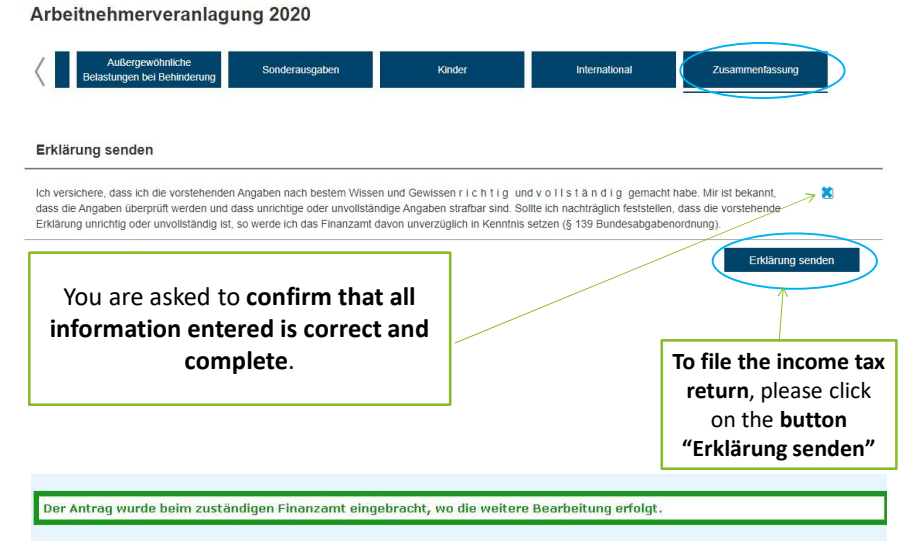


It is possible to run a **pre-calculation** of the expected tax burden/credit. Please note that this is only an estimate based on the information provided by you. The final tax burden/credit will be assessed by the Austrian fiscal authorities usually within 6 months. It is possible to choose between:

- **Vorberechnung** (pre-calculation without any details)
- **Vorberechnung mit Berechnungsblatt** (detailed pre-calculation)

73

FinanzOnline - “Arbeitnehmerveranlagung”



You are asked to **confirm that all information entered is correct and complete**.

To file the income tax return, please click on the **button “Erklärung senden”**

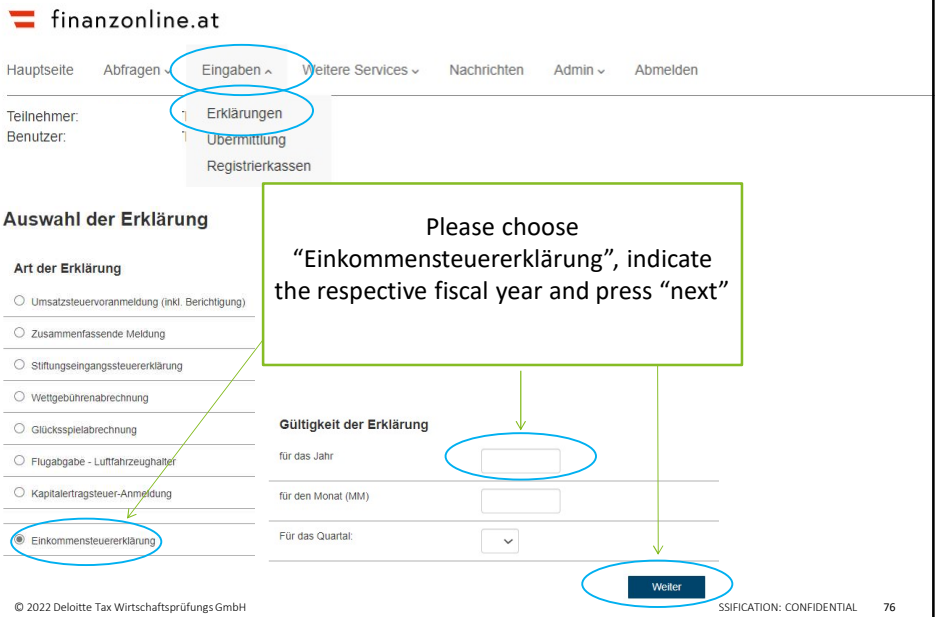
74

Electronic filing -

“Einkommensteuererklärung”

75

FinanzOnline - “Einkommensteuererklärung”



76

FinanzOnline - “Einkommensteuererklärung”

Income from self-employed freelancing activities in Austria

Daten eingeben

Unternehmensdaten

Allgemeine Daten

− Betriebliche Einkunftsarten

+ Einkünfte aus Land- und Forstwirtschaft (LF)

− Einkünfte aus selbständiger Arbeit (SA)

Einzelunternehmer/in (E1a)

Kleinbetriebe (E1a-K)

Beteiligungen (E11)

Gesamtsaldo der Einkünfte aus selbständiger Arbeit sowie Einkünfteverteilungen

Please cite income from e.g. freelancing activities **in Austria** given it may be classified as self-employment (e.g. from lecturing)

77

FinanzOnline - “Einkommensteuererklärung”

Income from self-employed freelancing activities in Austria

Gewinnermittlungsarten

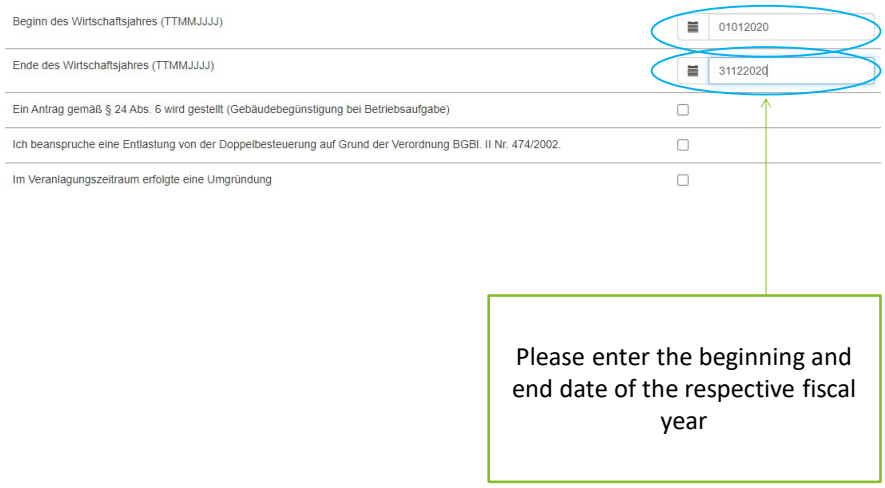
Bilanzierung gemäß § 4 Abs. 1	☐
Bilanzierung gemäß § 5	☐
Vollständige Einnahmen-Ausgaben-Rechnung gemäß § 4 Abs. 3	☐
Basispauschalierung gemäß § 17 Abs. 1	☑
Gastgewerbepauschalierung	☐
Drogistenpauschalierung	☐
Künstler/-innen-, Schriftsteller/-innen-Pauschalierung	☐
Handelsvertreter/-innen-Pauschalierung	☐
Sportler/innen-Pauschalierung	☐
Pauschalierung für nichtbuchführende Gewerbetreibende	☐
Ein Antrag gemäß § 5 Abs. 2 wird gestellt ("Fortführungsoption")	☐
Der Antrag gemäß § 5 Abs. 2 ("Fortführungsoption") wird widerrufen	☐
USt-Bruttosystem	☑
USt-Nettosystem	☐

Applies to **Austrian** freelancing activities if qualified as self-employment (e.g. from lecturing)

78

FinanzOnline - “Einkommensteuererklärung”

Income from self-employed freelancing activities in Austria



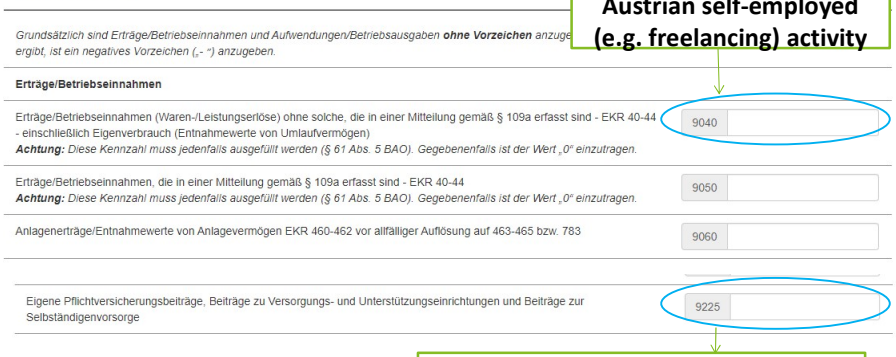
Please enter the beginning and end date of the respective fiscal year

79

FinanzOnline - “Einkommensteuererklärung”

Income from self-employed freelancing activities in Austria

Please enter your annual earnings from your **Austrian self-employed (e.g. freelancing) activity**



Please indicate respective mandatory Austrian social security contributions (if any)

80

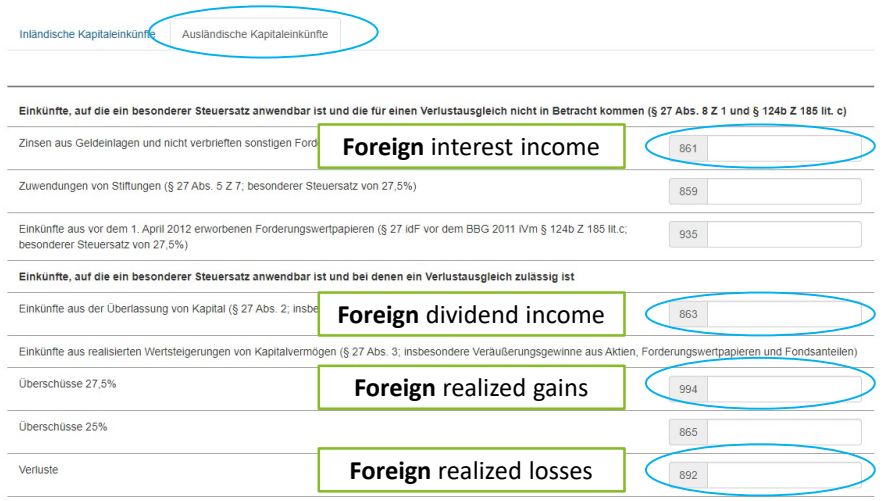
FinanzOnline - “Einkommensteuererklärung”

Foreign capital income

81

FinanzOnline - “Einkommensteuererklärung”

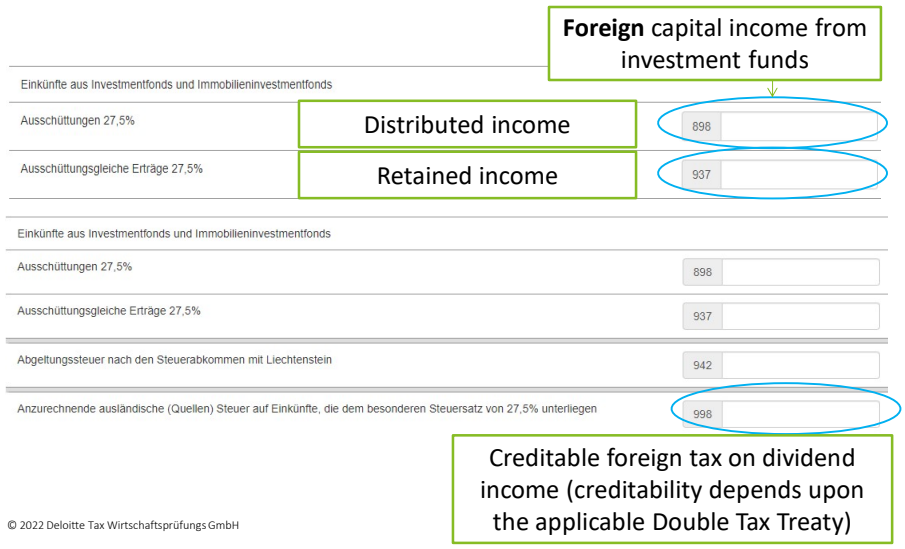
Foreign capital income



82

FinanzOnline - “Einkommensteuererklärung”

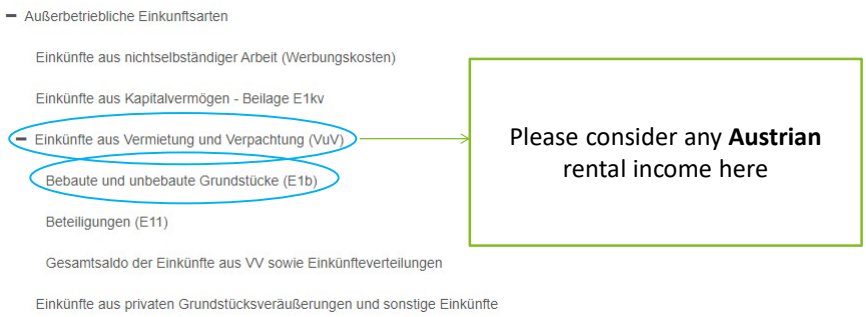
Foreign capital income



83

FinanzOnline - “Einkommensteuererklärung”

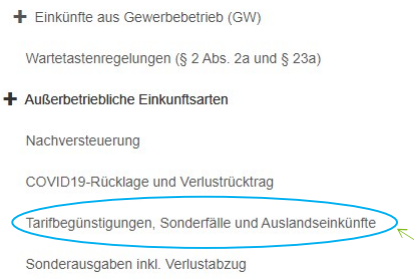
Austrian rental income



84

FinanzOnline - “Einkommensteuererklärung”

Foreign sourced rental and/or self-employment income

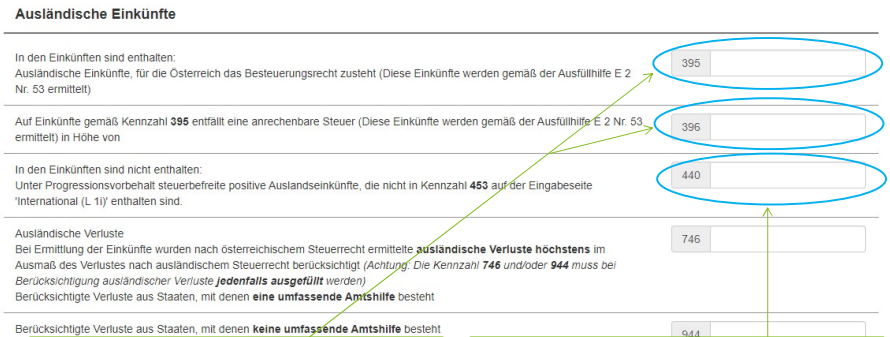


Please consider any **foreign sourced** rental and/or self-employment income here

85

FinanzOnline - “Einkommensteuererklärung”

Foreign sourced rental and/or self-employment income



Please consider **any foreign sourced rental and/or self-employment income (395)** and any **creditable foreign tax (396)** thereon in case the **credit method** is stipulated by the applicable Double Tax Treaty

Please consider **any foreign sourced rental and/or self-employment income** in case the **exemption with progression method** is stipulated by the applicable Double Tax Treaty

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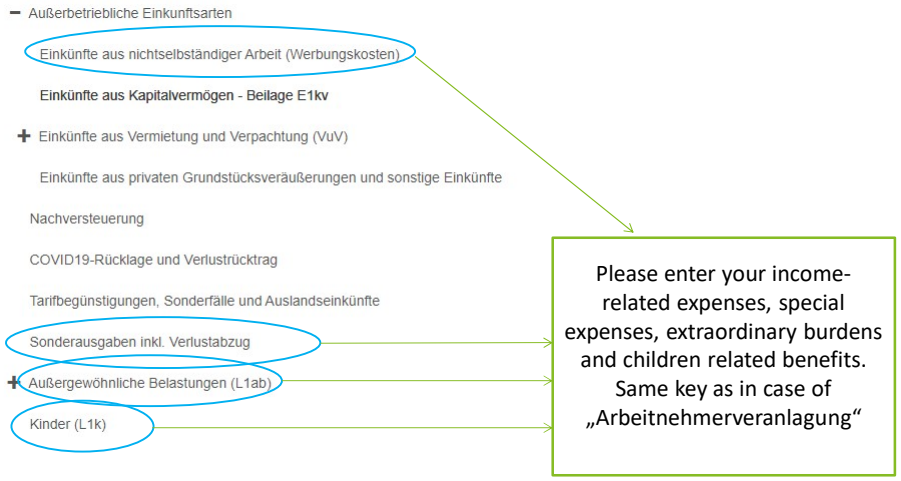
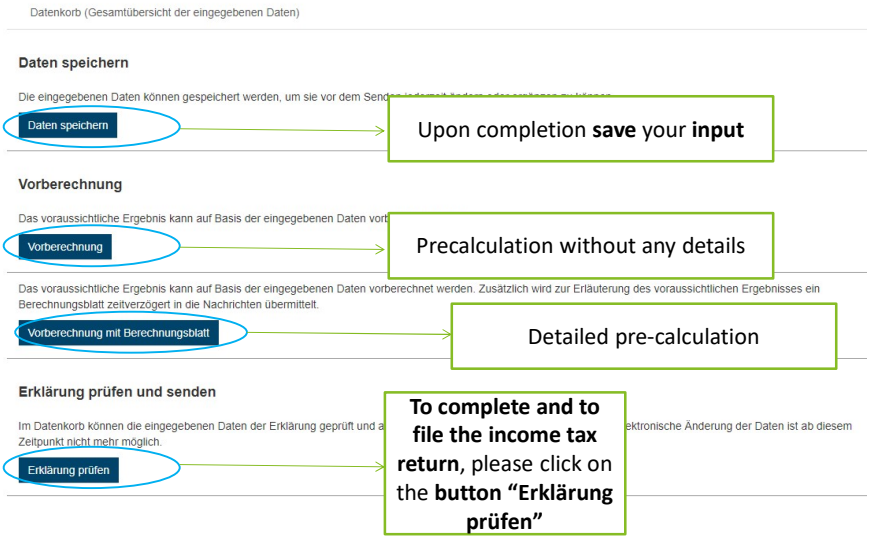
FinanzOnline - “Einkommensteuererklärung”

Employment income – expenses



87

FinanzOnline - “Einkommensteuererklärung”



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9. Useful Links

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Useful Links

Filing of Austrian income tax returns
https://finanzonline.bmf.gv.at/

Some general information for foreign citizens
https://www.oesterreich.gv.at/en/startseite

Homepage of Austrian Ministry of Finance in English
http://english.bmf.gv.at

Tax book with detailed information regarding your income tax return 2021
Das Steuerbuch (bmf.gv.at) – The 2022 Tax Book

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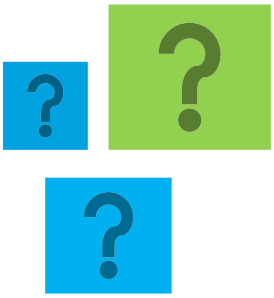
Deloitte.



Time for questions

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Deloitte.

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