



**GLOBAL MOBILITY SERVICES**

**MARCH 2023**

# close to you



## ABOUT US

We offer our clients innovative, target-oriented solutions in the areas of tax advice, auditing, HR management, accounting and management consulting. Our work is guided by our slogan *close to you* and we adapt our support and consulting services individually to your needs.

We see ourselves as your reliable partner for every step in the development of your company. We think ahead and take a holistic perspective. Our extended range of services; which among others, includes legal advice, insurance management, pension provision and digitalization in collaboration with specialized partners, enables you to efficiently realize your full entrepreneurial potential.

More than 70 years of experience, top quality standards and our special structure are our basis for supporting enterprises of any size at the highest level. We combine the flexibility and response speed of an independent Austrian tax firm comprising offices in Vienna and Lower Austria with the magnitude and global network of more than 500 BKR International partner firms.

**2**

locations

**>75**

employees

**>2.500**

clients

**160**

partners worldwide

**75**

years of experience

**>550**

cities worldwide

## OUR SERVICES

- determination of the Austrian domestic income tax (AIT) position
- determination of double tax treaty (DTT) application and position
- determination of filing requirements or voluntary filing options
- taxable income and possible deductions
- deadlines, timelines, process etc. for tax registration and filing/assessment/appeal
- Social security status (all needed forms applied/available?)
- Austrian soc. sec. contributions and benefits
- preparation your tax declaration
- filing your tax declaration
- correspondence with the tax authority
- meeting report with “To Do List” and information brochures

## OUR FEES FOR EXPAT MANAGEMENT SERVICES

The fees are based on the hours actually worked and will be fixed according to the complexity of the task and the necessary qualification of the relevant employee. Currently the hourly rates are as follows:

| POSITION                                       | FEE |               |
|--|-----|---------------|
| Auditor, partner                               | EUR | 310,- – 350,- |
| Senior Manager / General Manager               | EUR | 215,-         |
| Tax advisor                                    | EUR | 195,- – 220,- |
| Trainee tax advisor / certified accountant jun | EUR | 130,-         |
| Trainee tax advisor / certified accountant sen | EUR | 165,-         |
| Employment law advisor                         | EUR | 195,-         |
| Payroll accountant                             | EUR | 135,-         |
| Accountant                                     | EUR | 99,-          |

## TAX BENEFITS FOR INCOMING SCIENTISTS AND RESEARCHERS

You are an **international researcher** or **scientist**?

You have **recently moved to Austria** for professional reasons?

Then the following **tax benefit** might be of interest to you:

It is possible to claim for a reduction of your Austrian tax base **up to 30 %** for a maximum of 5 years.

The requirements for the applicant are as follows:

- Domicile and center of vital interests in Austria (unlimited tax liability in Austria)
- Scientific activity is of significant public interest aiming at promoting research, science and development in Austria
- High scientific qualifications are sufficiently documented (e.g. by publication of scientific articles, participation in research projects)
- Research is done in Austria either in universities or in research institutes outside the universities
- The application must be submitted within 6 months from the date of moving in

There are also some formal criteria, according to which the allowance shall be granted anyway: By having a professorship at university, habilitation (post-doctoral lecture qualification) or postdoc-excellence scholarship.

However, the granting of this allowance is highly depending on the type of activity exercised and on the qualification. Therefore, every case needs to be assessed individually. This benefit can be claimed in the course of your payroll accounting or your annual tax return.

If the tax authority accepts the application, your taxable income in Austria will be reduced by 30 % up to 5 years. The following example illustrates the tax effect that can be achieved:

|                           | WITHOUT ALLOWANCE | WITH ALLOWANCE |
|---------------------------|-------------------|----------------|
| taxable income in Austria | 50.000,-          | 35.000,-       |
| tax burden                | 13.800,-          | 7.900,-        |
| <b>savings</b>            | <b>5.900,-</b>    |                |

If you feel addressed, we look forward to assisting you with the application process and are happy to offer **this service at a flat fee\* of EUR 875,- net** (plus 20% VAT).



In case you are interested, please contact Mr. Obernberger by phone +43 50 2788 920 or via email [m.obernberger@artus.at](mailto:m.obernberger@artus.at). He and his team will be pleased to answer any questions you may have.

\*This price includes the preparation of the initial application form (the correspondence with the client as well as with the tax authority and the review of the assessment). A positive assessment is valid for a maximum of five years. Potential out-of-scope services will be charged separately on our hourly rates. Our invoice is fully tax deductible.

## PREMISES

### **WE ASSUME THE FOLLOWING PREMISES:**

Raw data, receipts and related documents are prepared in your company and made available to ARTUS for further processing. This requires a contact person in your company to act as a link between your company and ARTUS as an external service provider.

Our offer is based on the maximum utilization of digital possibilities such as bank statement booking, interfaces, cash register systems, credit cards, etc. The costs of setting up and consulting digitalization are charged separately.

The transmission of the required data and the provision of information by you, will be carried out on time and in full. The preparation of the annual financial statement is carried out in coordination with you. In the case of transfer of data from external accounting systems, we assume a properly reconciled and complete raw balance sheet.

We assume a good sorting or document preparation of the documents handed over to us (in paper or electronic form).

As a secure and efficient data hub, we provide you with our ARTUS Cloud.

### **FEE AND CONTRACT CONDITIONS**

Our hourly rates are the rates valid for the year in which the offer is made, are adjusted and indexed to the current cost development on January 1 and do not include VAT and cash expenses. As cash expenses we charge 4 % of the incurred billable services, which covers the ongoing support activities of our secretariat, such as mail and deadline management, IT, etc., as well as any additional postage or messenger service costs incurred. We reserve the right to increase the fixed fees in the event of changes in volume exceeding 10 % (with unchanged content).

Our fees are due 14 days after receipt. Please note that any objections regarding the fee must be raised within 14 days of the invoice date, with disputed amounts remaining payable on the due date. We are entitled to charge interest on all amounts due over 30 days at the rate of 1 % of the invoiced amount per month.

To facilitate the processing of your fee payment, you will receive a prepared SEPA direct debit order from us. We kindly ask you to sign it upon receipt and return it to us. This will entitle us to debit the fee from your bank account 2 weeks after the fee has been paid.

Due to the 4th Money Laundering Directive and according to § 90 WTBG we are obliged to verify the identity of the client when we establish or renew a business relationship, even if there is no suspicion of money laundering. Therefore, please send us your identification documents and proof of ownership of your company.

Our offer is based on the General Terms and Conditions of Contract for Public Accountants and Tax Consultants as amended from time to time. You can find our data protection notice at [www.artus.at/datenschutz](http://www.artus.at/datenschutz).

Digitalization makes it possible to exchange information and data electronically in order to facilitate and accelerate order processing. Encryption techniques for electronic data exchange can be agreed separately upon request.

### **ALWAYS INFORMED – *close to you:***

We are pleased to inform you as our client regularly about current changes in tax and duty law as well as our ongoing events by means of our free newsletter. Of course, you have the possibility to unsubscribe from this free service at any time.

### **COMMISSIONING:**

We guarantee you flexible, timely and high quality order processing and look forward to a good cooperation! We will pay full attention to your order.

## THERE FOR YOU – OUR TEAM

Please do not hesitate to contact us in case of any questions. We are happy to hear from you and to be able to help.



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