

Webinar

Get Money back

Welcome

5 March 2024



**ECOPLUS INTERNATIONAL
EXPAT & RELOCATION SERVICE**



**BEFORE
ARRIVAL**

Next stop: Lower Austria

**WORK &
RESIDENCE**

Getting started

EDUCATION

From Kindergarten to
university

HOUSING

Your new home in Lower
Austria

HEALTHCARE

In good hands.
Everywhere

LEISURE TIME

The many faces of Lower
Austria

FEEL GOOD & STAY INFORMED EVENTS & MORE



- **Regulars' table**
Once per months
in the West and East of Lower Austria.



- **Internationals on Tour**
zB discover Wachau wine & culinary delights, discover Schloss Laxenburg, Vienna downtown and Parliament



- **Socializing-Events**
South & western Lower Austria
e.g. Bowling events, football matches

- **Webinars**
„Get Money Back“ , „Housing & Renting“

Coming soon!

9 April 2024 | 4 pm
Webinar Housing & Renting in
(Lower) Austria

Socializing Event – every vote counts...



Coming soon!
June 2024



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Contact

Agenda

**how does the
Austrian tax
system work?**

**tax saving
hacks
for employees**

**happy to
answer all of
your questions**

about myself

- tax advisor
- since 2018 I work as an employee at ARTUS Steuerberatung
- business owner for many years (self employed)
- business and also tax related view on things



basic introduction

- pay as you earn system
- income tax: Einkommensteuer (Lohnsteuer)
- double taxation agreement
- pay taxes on final profit
- liable to tax in Austria with your worldwide income, if
 - regular residence is in Austria
 - habitual abode is in Austria (more than 180 days per year)
- Negativsteuer for exceptional cases

the tax declaration – Arbeitnehmerinnenveranlagung

- CAN: you are an employee and would like to claim expenses, your employer didn't pay you
- CAN: you have a business and your income is under 730 Euro per year

- MUST: you have more than one employer
- MUST: you have a business and your income is over 730 Euro per year
- MUST: the tax authority (Finanzamt) requested a tax declaration

basics – tax declaration

- your income tax is called: Lohnsteuer
- employer pays it for you
- 2024 you can declare years from 2019 to 2023 (5 years)

deductible costs

1. children

- Familienbonus+
- costs for child care
- „pädagogisch qualifizierte Person“

2. acquisitions over 1.000 Euro

- spread over expected useful life

deductible costs

3. travel expenses

→ 0,42 Euro per km

4. expenses for further education

- only for job-related education
- travel expenses

5. special literature

deductible costs

6. home office

7. consultancy services

8. social security contributions

9. special expenses

- church contributions
- donations
- Tax advisory

home office

→ **Arbeitszimmer:**

- Full costs in relation to your whole apartment
- own room, no private use & center of business activity

→ **Alternatively:**

- Arbeitsplatzpauschale since 2022 (300 or 1.200 Euro)

→ **Home Office Pauschale:**

- Lump sum to compensate for additional costs due to home office
 - Can be considered by employer
 - 3 Euro per day for maximum of 100 days

home office

- **Ergonomisch geeignetes Mobiliar (ergonomically suitable furniture)**
 - Swivel chair
 - Lighting
 - Desk

- Requirement: 26 homeoffice days

- 300 Euro per year
 - (for 2020+2021 maximum 300 Euro for both years, maximum 150 Euro in 2020)

Jobticket – coverage of costs of transportation

- Can be provided tax-free by employer
 - Entitlement to Pendlerpauschale is not a requirement

- Alternatively, since 1.7.2021, costs for weekly, monthly or annual tickets can be reimbursed tax-free

- Important: Pendlerpauschale is then no longer available
 - If the entire journey is not covered by the job ticket, a lump-sum Pendlerpauschale can be claimed for the difference in distance from the first possible boarding point.

Familienbonus +

- A deduction to replace child care costs that directly reduces tax
- Requirement is the receipt of Familienbeihilfe in AT
- If a compensation or differential payment is granted by the tax office in Austria, this is also considered as a receipt of Familienbeihilfe
- If you work in Austria and your child lives in another EU or EEA country or in Switzerland and the requirements for a differential payment are met on the merits, then the Family Bonus Plus is also available if the family benefits abroad are higher and the differential payment is therefore zero in terms of amount.

Familienbonus +

- Entitled to the family benefit recipient
 - The spouse
 - The person obliged to pay alimony
 - The "new" (marriage) partner, if no alimony is paid
- since the family bonus is a deduction tax, at least enough tax must be paid to allow the family bonus to be deducted. If one spouse does not earn enough to pay this tax, a 50:50 split makes sense. If one partner has no income at all, the other can also apply for the full bonus.

Familienbonus +

You can apply for the Family Bonus Plus:

- With the employer using form E 30
- As part of the employee tax assessment
 - via FinanzOnline or
 - with a paper form

- 2.000 Euro per year per kid until 18th birthday
- 650 Euro per year per kid after 18th birthday, as long as Familienbeihilfe is granted

extraordinary expenses

- expenses on an excess amount basis (Selbstbehalt)
 - costs for renewing your teeth
 - medical costs
 - Adoption costs
 - In vitro fertilization
 - funeral

- expenses on full basis (ohne Selbstbehalt)
 - natural disaster
 - disability
 - special diet, because of decease

moving costs

- If the necessary requirements are met, deducting the costs associated with a professional move is relatively simple. Below is an overview of the conditions that must be met:
 - the move must be required as part of a previous or future service
 - all invoices and receipts can be substantiated
 - the job requires a move to another city in the country or abroad
 - the move will significantly shorten the commute to work
 - You are returning from abroad to start a new job in Austria

- Either the employment contract or a confirmation from the employer can serve as proof of a job-related move

Pendlerpauschale (commuter lump sum)

- large commuter lump sum
- small commuter lump sum

→ <https://pendlerrechner.bmf.gv.at/>

costs for visiting the family (Familienheimfahrten)

- If you work so far away from your family home that you are unable to return to your home every day, you can not only deduct the costs of a second home. You can also claim the costs of traveling home to your family residence in your employee tax assessment.
 - Requirements:
 - Your place of employment is at least 80 kilometers and more than 1 hour's travel time away from your family home.
 - It must be unreasonable for you and your family to move your family home to your place of employment
 - The residence further away must be the family residence.
 - How Long?
 - Married: 2 years
 - Singles: 6 Month

costs for visiting the family (Familienheimfahrten)

- The relocation of the family residence is unreasonable if:
 - Your (spouse) partner is employed at the family residence and has local income of more than EUR 6,000 per calendar year.
 - you have a second job at the family residence with local income of more than EUR 6,000.
 - In all likelihood, your work away from home is limited to a maximum of 4 to 5 years.
 - you can be transferred to another place of employment at any time (e.g. as a construction worker or temporary worker).
 - minor and dependent children live in your joint household at the family residence.
 - you cannot reasonably be expected to give up your family residence for economic reasons and these reasons are of considerable objective weight (e.g. caring for a relative at the family residence).
 - provisions of immigration law make family reunification impossible.

costs for visiting the family (Familienheimfahrten)

- Deductible costs for dual household management
 - Rent (including operating costs, electricity and gas) for a suitable second home of around 55 m²
 - Necessary furnishings for your second home: you can claim the depreciation allowance for these items
 - Temporary costs of a hotel room up to a maximum of 2,200 euros per month

- Travel costs:
 - 1 drive per week for married couples
 - 1 drive per month for singles
 - Costs: travel expenses or km-Geld (0,42 Euro per km)

costs for visiting the family (Familienheimfahrten)

- Commuter allowance instead of family home travel
 - If the distance between your place of employment and your family home is more than 120 kilometers, you can claim the actual travel costs for the distance exceeding 120 kilometers - in addition to the commuter allowance. However, the total amount (commuter allowance and actual travel costs) is always limited to the highest commuter allowance.
 - You can also deduct any accommodation costs for the days on which you do not travel home to the family residence.

how do I file my tax return?

- Via Finanzonline
 - Registration necessary
 - <https://finanzonline.bmf.gv.at/fon/>

- in person in paper form

- Apps as taxefy, steuerapp etc.

- Tax advisor

ARTUS expert



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In this document, the sometimes very complex regulations were summarized in an easily understandable and practical manner. Please note that this overview cannot replace targeted advice in individual cases.



Thank you for your attention!

Questions?

What we can do for you

TAX CONSULTANCY



- Tax issues
- Reorganization & handover
- Tax due diligence
- Tax and revenue audit
- Social insurance
- Foundations, associations
- Real estate
- Transfer prices, DAC6

ACCOUNTING



- Accounting
- Dunning
- ARTUS sales tax check
- Reporting
- Accounting
- Tax declaration
- Digitalization

BUSINESS CONSULTING



- Start-up, foundations
- Business analysis
- Controlling
- Financial advice
- Restructuring
- Data security
- IT cost management
- GDPR

HR MANAGEMENT



- Payroll
- Advice on labor law
- Time records, travel expenses
- Personnel information
- ARTUS Payroll Check

AUDITING



- Financial statements
- Special audits
- Due diligence
- Company valuation
- Assessment

ESG & SUSTAINABILITY SERVICES



- Sustainable Finance
- ESG Impact Analysis & Strategy development
- Sustainability information
- Sustainability management



ARTUS

close

to you

Our competencies



TAX CONSULTANCY



AUDITING



ACCOUNTING



HR MANAGEMENT



BUSINESS
CONSULTING



ESG & SUSTAINABILITY
SERVICES

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