

Guidelines for Payroll Accounting

Ausgabe 2017



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1. Labour law

1.1. Industrial relations

Industrial relations are shaped by the so-called Social Partnership (Sozialpartnerschaft) which has no legal framework and is thus informal and flexible. It involves several interest groups in the decision making process including the Austrian Federal Economic Chamber (Wirtschaftskammer), the Federal Chamber of Employees (Kammer für Arbeiter und Angestellte), the Austrian Trade Unions Federation (Österreichischer Gewerkschaftsbund) and others. No labour or employment regulation is passed without the consent of the Social Partners.

1.2. Legal framework

In addition to the large number of federal statutes that regulate employment, collective bargaining agreements (Kollektivverträge) apply to specific industries. They are negotiated between the institutions of the Austrian Federal Economic Chamber and the institutions of the Austrian Trade Unions Federation and are mandatory. In many cases they impose minimum salaries or minimum salary increases. Such collective bargaining agreements apply to most industries. In addition agreements with the works council (Betriebsvereinbarung) that are negotiated between the individual employer and the works council are binding. In some cases the collective bargaining agreement limits the matters that can be regulated by an agreement with the works council and e.g. does not permit them to apply to wage policy matters. Such an agreement with the works council cannot change regulations of collective bargaining agreements or statutory regulations to the detriment of the employee, likewise an individual employment contract cannot change provisions of an agreement with the works council to the detriment of the employee.

1.3. Standard working hours and overtime

Regular working-time is eight hours a day and 40 hours a week although shorter standard working times apply under some collective bargaining agreements. With a few exceptions actual hours worked must not exceed 10 hours a day or 50 hours per week. Overtime is payable at the regular hourly rate plus a mark-up of 50%. A higher mark-up generally applies to overtime during the night time, on weekends or on public holidays. Part-time workers are entitled to a mark-up of 25% on hours exceeding the agreed hours per week but below the standard-work week. Regulations regarding working hours have become exceedingly restrictive and complex during the last years and in practice they are frequently not complied with. As a result the administrative fines levied in the case of non-compliance have also been increased considerably.



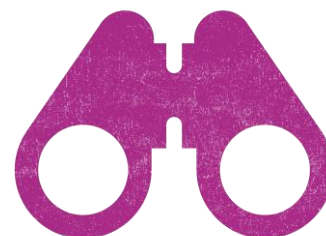
1.4. 13th and 14th salary

In general the annual salary comprises 14 salary payments. The 13th and 14th salary payment relate to a Holiday Bonus, payable mostly at the end of June, and a Christmas Remuneration, payable mostly at the end of November. These payments are mandatory under most collective bargaining agreements and they

are taxed at a fixed income tax rate of 6% (above a certain limit regular tax rates apply). For employees joining or leaving during the year they are mostly prorated. For periods after 31 December 2012 and before 1 January 2017 a higher solidarity tax rate is applied to 13th and 14th salaries exceeding EUR 25.000 net of social security per year. The solidarity tax is progressive and equals the regular tariff tax rate when and to the extent that 13th and 14th salaries exceed EUR 83.333 net of social security per year.

1.5. Vacation

In general employees are entitled to 5 weeks of holiday per year. The vacation entitlement can be higher due to seniority and for certain other reasons. The scheduling of the vacation must be agreed between employer and employee and it is not possible for the employer to determine vacation times unilaterally.



In Austria the holiday entitlement lapses when the holidays are not consumed within 2 years after the end of the year in which the entitlement was earned. When holidays are taken it is assumed that the oldest holiday entitlement is consumed first. An agreement to compensate the employee for unconsumed vacation by payment is legally invalid in an ongoing employment relationship. When the employment relationship ends the employee is entitled to receive compensation for accrued unconsumed vacation.

1.6. Work and residence permits

Employees with EU citizenship do not require residence permits. They only need to apply for a registration certificate at the relevant local authority within three months of their stay in Austria.

Employees with EU citizenship do not require a work permit. Non EU nationals usually need to apply for a visa at the Austrian Embassy or Consulate in their home country before travelling to Austria.

Different regulations apply to foreign placements, e.g. where employees are sent to Austria by a foreign employer to fulfill a contractual obligation. If certain other conditions are met in addition (duration of the project, type of industry, etc.) it is sufficient, if the Austrian contractor applies for a so-called foreign placement.

Obtaining a work permit is facilitated for highly qualified labor, skilled labor in professions that are not sufficiently available in the Austrian job market and key staff members. The so called red-white-red card for these categories of employees is issued for a period of one year at first. Once the individual has been employed in such a function in Austria for at least 10 months, he/she is entitled to a so called red-white-red card plus which grants unlimited access to the labor market.

Non EU nationals who hold a blue card as issued within the EU can obtain a work permit in Austria if they have a binding offer to work in a highly skilled job in Austria for at least a year. Once the individual has been employed in such a function in Austria for at least 21 months, he/she is entitled to a so called red-white-red card plus which grants unlimited access to the labor market. The issuance of other types of employment visas is subject to quotas.

1.7. Termination of employment

An employment relationship can be terminated in several ways:

- by ordinary termination subject to certain notice periods (a cause is not required);
- by mutual agreement between employer and employee;
- by lapsing of the contractual period of an employment contract with a definite term;
- during an agreed-upon trial period at will of either employer or employee with immediate effect;
- for good cause.

The applicable notice periods depend on the collective bargaining agreement and on the service period. For the termination of a salaried employee by the employer they range in general from six weeks to five months. Employees need to observe a notice period of one month when they terminate the contract. It can be extended by contractual agreement but it cannot exceed the notice period that has to be observed by the employer.

Several groups of employees enjoy protection from termination by the employer such as members of the works council, pregnant employees and employees taking parental leaves or opting for parental part-time, handicapped employees and employees doing their military service.

The works council or the employee may appeal to the Labor Court against “socially unjustified” termination.

1.8. Illness/Pregnancy/Maternity

In the case of illness or injury, employees are entitled to receive continued full remuneration for a certain period of time. The maximum period depends on the years of service with the employer and is longer in the case of an accident at work or an occupational illness. It ranges from 6 to 12 weeks. Thereafter the employee is entitled to half his regular remuneration for another 4 weeks and receives a payment from the social security carrier on top. Different schemes apply to blue-collar workers and white-collar workers with regard to the application of these periods of continued remuneration in the case of repeated illnesses. To the degree the employee is no longer entitled to receive continued remuneration from the employer he generally receives sick pay from the social security authorities, which is however capped at certain amounts and covers only a certain percentage of the regular remuneration.



For certain important personal reasons such as marriage, relocation or the funeral of a close relative, employees can take paid days off which are not deducted from their holiday entitlement. If the person usually caring for the child becomes unavailable due to an emergency or in connection with the illness of a close relative living in the same household similar regulations apply.

The maternity protection period starts in general 8 weeks before the prospective date of birth and ends 8 weeks after birth though longer periods can apply. During this period the public health insurance system compensates the employee for her full salary and she is not allowed to work. After this period the

employee is entitled to an unpaid maternity leave until the second birthday of the child. Alternatively the father can take paternity leave and alternating leaves are also possible. During parental leave the employee receives child care benefits from the social security carrier. Different schemes are available depending on the duration of the parental leave and the way it is shared between mother and father. Parents are legally entitled to part-time work until the seventh birthday of the child (with certain, limited exceptions). During pregnancy, parental leave and parental part time the employee can in general not be terminated.

1.9. Pension

Since pensions are part of public social security system it is not common for employers in Austria to set up a pension plan or to grant pensions. Additional pensions can take the form of a participation in a pension fund, life-insurance paid by the employer or a direct pension entitlement. These schemes can be introduced by agreement with the works council or contractual agreement when no works council is in place. Various tax benefits are available for such pension arrangements.

2. Social security

2.1. Threshold values and calculation parameters in social security 2017

Austria has a highly developed and comprehensive system of social security (Sozialversicherung) which covers health insurance, pension, accidents, unemployment and child care benefits. Unlike e.g. in Germany employees cannot choose the social security carrier freely, but are assigned depending on the type of employment relationship and their place of work. If the employee's regular place of work is in Austria he is generally subject to social security in Austria. Exceptions apply when both the employer's seat and the employee's residence are abroad and when the employee is covered by a foreign social security system. Austria has entered into a number of bilateral social security agreements and is also subject to the EC-regulation that lays down which social security system takes precedence in which cases.

Self-employed persons are also subject to social security but with a different carrier at different rates and are not covered by unemployment insurance. There are detailed regulations how to distinguish between employment relationships, contracts with self-employed persons and certain intermediary forms, so it is generally not an option to classify someone as self-employed to avoid the application of employment regulations.



Social security contributions vary depending on the type of the employment relationship, the age of the employee and other factors. A ceiling called monthly maximum assessment basis (Höchstbemessungsgrundlage) applies to social security. To the extent the monthly remuneration exceeds this ceiling no social security is payable. A separate such ceiling applies on an annual basis to certain irregular payment items such as e.g. the 13th and 14th salary and certain types of bonuses. For salaried full-time employees and workers the rates are in 2017 as follows:

	Contribution by employee	Contribution by employer	Total	Monthly maximum assessment base
Pension Insurance	10,25%	12,55%	22,80%	€ 4.980,00
Accident Insurance	0	1,30%	1,30%	€ 4.980,00
Health Insurance	3,87%	3,78%	7,65%	€ 4.980,00
Unemployment Insurance	3%	3%	6,00%	€ 4.980,00

Various other minor contributions are payable: e.g. for housing purposes and to a special fund intended to safeguard wages and salaries in cases of insolvency.

2.2. Marginal employment (“mini job”)

There is a possibility to engage employees for “mini jobs” and to pay a small amount of salary up to EUR 425.70 per month. In this case the employer just pay the accident insurance (1.3 %) of the maximum tax base of EUR 425.70. However the employee has no coverage for health and pension insurance.

2.3. Registration of employer

Before starting an employment the employer needs to be registered as employer at the local tax and social security authorities. Registration is done within a few days if all required registration documents are available. The employer has to mention the employer registration number on each document sent to the local authorities.

2.4. Registration of employees

It is the employer’s duty to register and de-register employees with the social security authorities, to report changes in personal data, to withhold, report and administer social security contributions and to make employer contributions to social security.

The registration of employees needs to be done electronically before the start of work of the employees. If the registration of the employees is not done in time the local authority will assess penalties for the employer.



The de-registration of employees is done within one week after the end of employment. If the de-registration is not done in time the employer needs to pay the social security contributions until the date of de-registration (e.g. end of work is 31st March – but de-registration is done on 12th May - > the consequence is that the social security contributions are to be paid until 12th May).

2.5 Family allowance

Parents are allowed to claim for a family allowance if the tax residence is in Austria and the children live in the same household in Austria. The amount of family allowance depends on the age of the children – see table below – and is paid out by the local tax authority.

Age of child	Family allowance per month and child						
	with 1 child	with 2 children	with 3 children	with 4 children	with 5 children	with 6 children	with 7 or more children
below 3 years	170,2	177,1	187,2	196,2	201,6	205,2	221,2
3 to 9 years	178	184,9	195	204	209,4	213	229
10 to 18 years	197,2	204,1	214,2	223,2	228,6	232,2	248,2
19 to 24 years	220,4	227,3	237,4	246,4	251,8	255,4	271,4

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

2.6. Occupational retirement fund

In the case of employment contracts that started before January 1st 2003 and where employees did not switch over to the new severance scheme, employees are entitled to severance pay in the case of termination by the employer or by mutual agreement depending on their number of service years. For employment relationships that started thereafter the employer has to contribute 1.53 % of gross wages and salaries to an occupational retirement fund (Mitarbeitervorsorgekasse) each month. For these contracts no severance becomes payable by the employer upon termination.

Please find below a list of all relevant occupational retirement funds in Austria:

Allianz Vorsorgekasse AG (früher: Bawag-Allianz)	
1130 Wien, Hietzinger Kai 101-105	Kassenleitzahl 71500
T +43 (0)5 9009-88750	servicekasse@allianz.at
F +43 (0)5 9009-40128	http://www.allianzvka.at
APK Vorsorgekasse AG	
1030 Wien, Thomas-Klestil-Platz 1	Kassenleitzahl 71100
4020 Linz, Stahlstraße 2-4	office@apk-vka.at
T +43 (0)5 0275-50	http://www.apk-vka.at
F +43 (0)5 0275-5609	
BONUS Vorsorgekasse AG	
1030 Wien, Traungasse 14-16	Kassenleitzahl 71200
T +43 (0)1 994 99 74	kundenservice@bonusvorsorge.at
F +43 (0)1 994 99 74-1999	http://www.bonusvorsorge.at/vk
BUAK Betriebliche Vorsorgekasse GesmbH	
1050 Wien, Kliebergasse 1a	Kassenleitzahl 71900
T +43 (0)5 795 79-3000	buak-bvk@buak.at
F +43 (0)5 795 79-93 0 99	http://www.buak-bvk.at
fair-finance Vorsorgekasse AG	
1080 Wien, Alser Straße 21	Kassenleitzahl 71150
T +43 (0)1 405 71 71-0	info@fair-finance.at
F +43 (0)1 405 71 71-71	http://www.fair-finance.at
Niederösterreichische Vorsorgekasse AG	

3100 St. Pölten, Neue Herrengasse 10	Kassenleitzahl 71700
T +43 (0)2742 90555-7160	office@noevk.at
F +43 (0)2742 90555-7120	http://www.noevk.at
Valida Plus AG (früher: ÖVK bzw. weiters auch Siemens MVK)	
1190 Wien, Mooslackengasse 12	Kassenleitzahl 71300
T +43 (0)1 31648-0	office@valida.at
F +43 (0)1 31648-6020	http://www.valida.at
VBV – Vorsorgekasse AG	
1020 Wien, Obere Donaustraße 49-53	Kassenleitzahl 71600
T +43 (0)1 217 01-8500	info@vorsorgekasse.at
F +43 (0)1 217 01-78260	http://www.vorsorgekasse.at
VICTORIA-VOLKSBANKEN Vorsorgekasse AG (siehe BONUS)	

3. Payroll tax

3.1. Employee payroll taxes - wage tax

Income tax, in the case of income from employment also known as wage tax (Lohnsteuer), is withheld by the employer and paid to the tax authorities on a monthly basis. On an annual basis income tax is computed as follows:

annual income in EUR	tax rate
up to EUR 11.000	0%
11.000 - 18.000	25%
18.000 - 31.000	35%
31.000 - 60.000	42%
60.000 - 90.000	48%
more than 90.000	50%



Starting on the 1st January 2016 (till 2020), the top tax rate is 55% for portions of income above EUR 1 million.

The above income rates, in principle, apply to taxpayers subject to limited tax liability, as well. In the income tax assessment process with the tax office however, an amount of EUR 9.000 is added to the tax basis when computing the income tax for these taxpayers with the effect that the 0% tax rate only applies to an annual income of up to EUR 2.000 in these cases.

The income tax is reduced by the following deductions (annual amounts):

- deduction for sole income earners in a family 1 child (Alleinverdienerabsetzbetrag): EUR 494;
- deduction for sole income earners in a family 2 children (Alleinverdienerabsetzbetrag): EUR 669;
- deduction for sole income earners in a family additional EUR 220 per child from the third child on;
- commuter's deduction for employees (Verkehrsabsetzbetrag): EUR 400;
- deduction for pension earners (Pensionistenabsetzbetrag): up to EUR 400 (this amount is proportionately reduced to 0 for pensions between EUR 17.000 and EUR 25.000 and equals 0 for pensions above.)

3.2. Employer payroll taxes

The following taxes and contributions are based on payroll and are borne by the employer:

The municipalities in whose area the enterprises are located collect a municipal tax (Kommunalsteuer) amounting to 3 % on the salaries and wages paid.

A contribution to the Family Burdens Equalization Fund (Dienstgeberbeitrag zum FLAF, DB) is payable at a rate of 4.1 % on the gross wages and salaries - this tax is also levied for employees working in Austria when no permanent establishment in Austria is setup by the employer.

Chamber of Commerce Contribution (Zuschlag zum Dienstgeberbeitrag, DZ) is payable by members of the Chamber of Commerce.

Membership is mandatory for most companies with a permanent establishment in Austria depending on the nature of their business. In Vienna the contribution amounts to 0.40% (percentage varies from 0.36 % to 0.44 % in the various provinces).

Enterprises with staff employed in Vienna are subject to Vienna City Tax (Wiener Dienstgeberabgabe, WDGA), a special levy of EUR 2 per week per employee for the financing of the Vienna underground transportation.

Employer payroll taxes are due on the 15th day of the following month.

3.3. Travel expenses

The following expenses are tax-deductible as operating expense:

- travel expenses
- mileage allowance
- daily allowance
- overnight accommodation costs



Travel expenses are expenses for public transport like railway, bus, taxi, underground, aeroplane as well as expenses for a motor vehicle which is part of the company assets. A motor vehicle has to be attributed to the company assets if it is used for company purposes in an amount of more than 50 %; a motor vehicle which is only occasionally used for company purposes does not pertain to the company assets.

For a company vehicle all costs in connection with the vehicle can be claimed (i.e. depreciation, fuel, insurance, maintenance, etc.) as operating expense if they can be proved by receipts. Claiming mileage allowance is not permissible in this case. If such a vehicle is also used for private purposes, a private share has to be deducted. This is best recorded in a driver's log.

The entitlement to claim travel expenses or mileage allowance is independent of the entitlement to daily allowances; also if a further centre of activities is established for business reasons travel expenses or mileage allowance can be claimed as tax-deductible.

Entrepreneurs, whose motor vehicle is not part of the company assets (i.e. company use less than 50%), can claim the proved proportionate costs or kilometre allowance as operating expense for trips for business reasons. Attention should be paid to the fact that a maximum of 30,000 km of mileage allowance can be claimed.

Mileage allowance amounts to EUR 0.42 per km; there is a surplus for passengers in the amount of EUR 0.05 per km.

Driver's log: keeping a driver's log is a prerequisite for claiming mileage allowance. This must contain the following information for any business trip: date, mileage, route and exact purpose. Proof is also possible with exactly recorded travel expense reports or travel reports. Additional expenses for meals (daily allowances) can

be written off in the maximum amount of € 26.40 per day (for 24 hours). After a travel time of over 3 hours, one twelfth of € 26.40 (= € 2.20) for every started hour can be claimed. Higher costs will not be accepted even if they are proved.

The financial authorities expect an exact record of the day of the trip, departure time, arrival time as well as details about destination, location and purpose of the trip. Usually it is advisable to record this information in the driver's log.

What is a trip for operating reasons?

- a. If an entrepreneur moves over 25km away from the centre of his activities (business premises) for business reasons
- b. If journey time exceeds three hours
- c. If no further centre of activities is established

For distance calculation the shortest acceptable route is assumed (i.e. shortest distance on the street) and not linear distance.

Prerequisite for claiming these costs is an actual overnight stay causing expenses. For domestic trips € 15.00 can be claimed without proof of the actual costs. The overnight accommodation costs to be taken into account comprise the costs for the overnight stay as well as the costs for breakfast. If the costs for overnight stay (including breakfast) are proved via invoice, the actual expenses can be claimed.

Overnight accommodation costs outside of a business trip are possible, however only in the actual amount and not using the lump-sum. Costs for breakfast cannot be claimed in this case.

If an entrepreneur claims the lump-sum rates for a domestic business trip the contained VAT of 10% can be subtracted as input tax. In contrast, no VAT deduction can be claimed in Austria for daily allowances abroad.

If instead of the lump-sum rates for overnight accommodation costs the actual costs are claimed, VAT can be claimed of those. For this, an invoice corresponding to the formal requirements of the VAT Act must be presented. For travel expenses VAT can only be claimed in the amount according to the invoice (i.e. taxi, train) but not for mileage allowance.

3.4. Overview of the per diems for additional expenses for meals and overnight accommodation costs outside Austria

For trips abroad additional expenses for meals can be claimed according to – notwithstanding the actual income – the maximum rate as stipulated in the rules on travel fees for federal employees for the respective country instead of the amount of € 26.40. The full daily allowance can be claimed for more than 11 up to 24 hours.

From 01-01-2008 the aliquot parts of daily allowances were adapted to those for domestic trips. If the stay of a business trip abroad exceeds three hours, a twelfth of the total allowances can be accounted for. The full daily allowance can be claimed for more than 11 up to 24 hours.

For trips abroad the respective maximum rate for federal employees can be claimed per night without documentary proof. Higher costs (for overnight accommodation including breakfast) can be claimed with the invoice in the actual amount.

Please find below a list of the per diems for additional meals and overnight accommodation outside of Austria (TG=per diem per day; NG=per diem per night).

I. EUROPA

Albanien	27,9	20,9	-
Belarus	36,8	31,0	-
Belgien Brüssel	35,3 41,4	22,7 32,0	- 1,8
Bosnien- Herzegowina	31,0	23,3	-
Bulgarien	31,0	22,7	-
Dänemark	41,4	41,4	1,8
Deutschland Grenzorte	35,3 30,7	27,9 18,1	- -
Estland	36,8	31,0	-
Finnland	41,4	41,4	1,8
Frankreich Paris u. Straßburg	32,7 35,8	24,0 32,7	- -
Griechenland	28,6	23,3	-
Großbritannien und Nordirland London	36,8 41,4	36,4 41,4	- 1,8
Irland	36,8	33,1	-
Island	37,9	31,4	-
Italien Rom u. Mailand Grenzorte	35,8 40,6 30,7	27,9 36,4 18,1	- 1,0 -
Jugoslawien	31,0	23,3	-
Kroatien	31,0	23,3	-
Lettland	36,8	31,0	-
Liechtenstein	30,7	18,1	-
Litauen	36,8	31,0	-
Luxemburg	35,3	22,7	-
Malta	30,1	30,1	-
Moldau	36,8	31,0	-
Niederlande	35,3	27,9	-
Norwegen	42,9	41,4	3,3
Polen	32,7	25,1	-
Portugal	27,9	22,7	-
Rumänien	36,8	27,3	-
Russische Föderation Moskau	36,8 40,6	31,0 31,0	- 1,0
Schweden	42,9	41,4	3,3
Schweiz Grenzorte	36,8 30,7	32,7 18,1	- -
Slowakei Pressburg	27,9 31,0	15,9 24,4	- -
Slowenien Grenzorte	31,0 27,9	23,3 15,9	- -
Spanien	34,2	30,5	-

Tschechien	31,0	24,4	-
Grenzorte	27,9	15,9	-
Türkei	31,0	36,4	-
Ukraine	36,8	31,0	-
Ungarn	26,6	26,6	-
Budapest	31,0	26,6	-
Grenzorte	26,6	18,1	-
Zypern	28,6	30,5	-

II. AFRIKA

Ägypten	37,9	41,4	-
Algerien	41,4	27,0	1,8
Angola	43,6	41,4	4,0
Äthiopien	37,9	41,4	-
Benin	36,2	26,6	-
Burkina Faso	39,2	21,1	-
Burundi	37,9	37,9	-
Cote d'Ivoire	39,2	32,0	-
Demokratische Republik Kongo	47,3	33,1	7,7
Dschibuti	45,8	47,3	6,2
Gabun	45,8	39,9	6,2
Gambia	43,6	30,1	4,0
Ghana	43,6	30,1	4,0
Guinea	43,6	30,1	4,0
Kamerun	45,8	25,3	6,2
Kap Verde	27,9	19,6	-
Kenia	34,9	32,0	-
Liberia	39,2	41,4	-
Libyen	43,6	36,4	4,0
Madagaskar	36,4	36,4	-
Malawi	32,7	32,7	-
Mali	39,2	31,2	-
Marokko	32,7	21,8	-
Mauretanien	33,8	31,2	-
Mauritius	36,4	36,4	-
Mosambik	43,6	41,4	4,0
Namibia	34,9	34,0	-
Niger	39,2	21,1	-
Nigeria	39,2	34,2	-
Republik Kongo	39,2	26,8	-
Ruanda	37,9	37,9	-
Sambia	37,1	34,0	-
Senegal	49,3	31,2	9,7
Seychellen	36,4	36,4	-
Sierra Leone	43,6	34,2	4,0
Simbabwe	37,1	34,0	-
Somalia	32,7	29,0	-
Südafrika	34,9	34,0	-
Sudan	43,6	41,4	4,0
Tansania	43,6	32,0	4,0
Togo	36,2	26,6	-
Tschad	36,2	26,6	-

Tunesien	36,2	29,2	-
Uganda	41,4	32,0	1,8
Zentral-afrikanische Republik	39,2	29,0	-

III. AMERIKA

Argentinien	33,1	47,3	-
Bahamas	48,0	30,5	8,4
Barbados	51,0	43,6	11,4
Bolivien	26,6	25,1	-
Brasilien	33,1	36,4	-
Chile	37,5	36,4	-
Costa Rica	31,8	31,8	-
Dominikanische Republik	39,2	43,6	-
Ecuador	26,6	21,6	-
El Salvador	31,8	26,2	-
Guatemala	31,8	31,8	-
Guyana	39,2	34,2	-
Haiti	39,2	27,7	-
Honduras	31,8	27,0	-
Jamaika	47,1	47,1	7,5
Kanada	41,0	34,2	1,4
Kolumbien	33,1	35,1	-
Kuba	54,1	27,7	14,5
Mexiko	41,0	36,4	1,4
Nicaragua	31,8	36,4	-
Niederländische Antillen	43,6	27,7	4,0
Panama	43,6	36,4	4,0
Paraguay	33,1	25,1	-
Peru	33,1	25,1	-
Suriname	39,2	25,1	-
Trinidad und Tobago	51,0	43,6	11,4
Uruguay	33,1	25,1	-
USA	52,3	42,9	12,7
New York und Washington	65,4	51,0	25,8
Venezuela	39,2	35,1	-

IV. ASIEN

Afghanistan	31,8	27,7	-
Armenien	36,8	31,0	-
Aserbaidshjan	36,8	31,0	-
Bahrain	54,1	37,5	14,5
Bangladesch	31,8	34,2	-
Brunei	33,1	42,1	-

Irak	54,1	36,4	14,5
Iran	37,1	29,0	-
Israel	37,1	32,5	-
Japan	65,6	42,9	26
Jemen	54,1	37,5	14,5
Jordanien	37,1	32,5	-
Kambodscha	31,4	31,4	-
Kasachstan	36,8	31,0	-
Katar	54,1	37,5	14,5
Kirgisistan	36,8	31,0	-
Korea, demokratische Volksrepublik	32,5	32,5	-
Korea, Republik	45,3	32,5	5,7
Kuwait	54,1	37,5	14,5
Laos	31,4	31,4	-
Libanon	31,8	35,1	-
Malaysia	43,6	45,1	4,0
Monoglei	29,4	29,4	-
Myanmar	29,4	29,4	-
Nepal	31,8	34,2	-
Oman	54,1	37,5	14,5
Pakistan	27,7	25,1	-
Philippinen	32,5	32,5	-
Saudi-Arabien	54,1	37,5	14,5
Singapur	43,6	44,7	4,0
Sri Lanka	31,8	32,7	-
Syrien	32,7	29,0	-
Tadschikistan	36,8	31,0	-
Taiwan	39,2	37,5	-
Thailand	39,2	42,1	-
Turkmenistan	36,8	31,0	-
Usbekistan	36,8	31,0	-
Vereinigte Arabische Emirate	54,1	37,5	14,5
Vietnam	31,4	31,4	-

V. AUSTRALIEN

Australien	47,3	39,9	7,7
Neuseeland	32,5	36,4	-

China	35,1	30,5	-
Georgien	36,8	31,0	-
Hongkong	46,4	37,9	6,8
Indien	31,8	39,9	-
Indonesien	39,2	32,0	-

3.5. Company car

If the employer provides the employee with a car free of charge for private use, this is a benefit in kind subject to tax and social security contributions.

The employer must set the private use value (benefit in kind) as follows:

- The monthly benefit in kind amounts to 2 % of the gross list price of the car (including VAT and NOVA), there is a maximum amount of EUR 960,- to be considered. This rule is to be applied if the carbon dioxide (CO₂) emission of the car exceeds the values in the table below
- The monthly benefit in kind amounts to 1.5 % of the gross list price of the car (including VAT and NOVA) if the carbon dioxide (CO₂) emission of the car does not exceed the values in the table below

Thresholds for carbon dioxide emission for company cars - maximum benefit in kind of 1.5 %:	
year of acquisition	Maximum carbon dioxide emission
2016 or former	130 g/km
2017	127 g/km
2018	124 g/km
2019	121 g/km
2012 and later	118 g/km

If the company car will not be used for more than 500 km per month (6.000 km per anno) for private purposes the benefit in kind will be reduced by 50 %. In such a case the benefit in kind will amount to 1 % or 0.75 % of the gross list price depending on the carbon dioxide (CO₂) emission of the car.

3.6 Double Household

A double household occurs if the employee runs his own household away from the location of this first place of work and also lives where his first place of work is located. Two households can be run indefinitely. A double household is only subject to tax if the situation is caused by the householder's work situation. A further condition is that the centre of the employee's life is not relocated to his/her first place of work.



For running a double household within Austria, the actual expenses arising to the employee for using home or accommodation to a maximum proven sum of EUR 2.200 per month will be recognised as accommodation costs. For example, the rent and overhead costs for an apartment rented for this purpose but also furniture items may be deducted from tax.

In addition, expenses for journeys home may be claimed as income-related expenses – up to a monthly maximum amount amount of EUR 306. The travel costs are the expenses for the means of transport used (e.g. railway tickets, mileage allowance).

Married couples or persons living in a registered partnership may deduct these income-related expenses for a maximum period of two years. Single persons may claim the costs for a limited period of six months.

3.7. Employer loans

A benefit in kind for employer loans is to be calculated if the employer loan exceeds the amount of EUR 7.300. The interest rate which is used for the calculation of benefit in kind will be published by the tax authority once a year. The interest rate for employer loans in the year 2017 is 1 % p.a.



3.8. Company events

Company events are business events with a social character (e.g. Christmas staff meeting, summer party, anniversary celebrations). It is insignificant whether the event is held by the employer, the staff committee or the work council. A company event is only in place if the attendees are predominately employees, persons accompanying them and contract workers or employees of a company within the group. An honouring of a single employee because of a birthday or an anniversary is not a business event.

Allowances are all expenses of the employer including VAT and irrespective of whether they are individually attributable to individual employees or whether they are a calculated percentage of the costs of the company event which the employer spends vis-à-vis third parties for the external framework of a company event.

Allowances are

- a) Food and beverages
- b) Travel and accommodation expenses
- c) Music and performances
- d) Presents on the occasion of the company event

Presents to employees which were granted on the occasion of the company event are not part of the employee's wage which is subject to tax unless they exceed EUR 365 per employee per year. If the presents to employees are not granted on the occasion of the company event only an amount of EUR 186 per employee and per year is to be considered as a tax-free amount.

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