



Guide for Taxation of Income of Researchers in Austria



If you are a researcher **planning your next stay in Austria**, look here for career opportunities and find relevant information and assistance

www.euraxess.at



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Dear Researcher!

The purpose of this guide is to provide you an overview of the Austrian Income Tax Act (ITA) with special scope on the taxation of income of mobile researchers in Austria. It may serve as source of information for both mobile researchers and their host institutions. However, this guide cannot substitute individual counselling by tax authorities since the calculation of the effective amount of income tax is depending on the individual situation.

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

Information provided in German is the citation of the relevant regulations and is especially from interest for host institutions and does not directly affect the individual researcher.

This Guide for Taxation of Income of Researchers in Austria will be available on the website of EURAXESS Austria: www.euraxess.at.



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1 General Objectives of the Austrian Income Tax Act (ITA)

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

The ITA defines seven categories of income that are subjected to taxation. For the purpose of this guide two categories of income do apply to researchers. These categories are income from employment and income from independent personal services (self-employment). The difference between income tax and wage tax is the method of levying. Employers are obliged to deduct the tax from the wage and to transmit it to the tax office. In case of independent personal service an income tax declaration has to be filed by the self-employed person (see below). The tax rate is basically the same for both kinds of taxes.

Income that is not derived from the seven named categories of the ITA is non-taxable income; further the ITA also defines tax-free income and expenses that diminish payable tax amount.

The Austrian tax system is a Pay-as-you-earn System. Austrian tax rates are subject to a progressive system, the more you earn the higher the percentage of your tax. However, the Austrian tax system is considering individual situations (i.e. special expenses, extraordinary burdens) therefore it is possible that you might deduct certain expenses or get back some tax. To get a tax return, an application for employee tax assessment (“Arbeitnehmer/innenveranlagung”) has to be filed with the tax office.

It probably occurs that foreign nationals also have to pay taxes in their home countries. Austria concluded bilateral agreements (DTC, “Doppelbesteuerungsabkommen”) with several countries to avoid double taxation.

2 Stipend or Income

Basically there are three possibilities how the engagement of a researcher can be awarded. These possibilities are: Stipend/grant/scholarship, independent personal service and employment. The importance of this classification is, whether the received money is tax free or taxable income.

2.1 Stipend/Grant/Scholarship

A stipend is tax-free if it is a remuneration for educational purposes, especially in cases when grants are received for the writing of a Master or PhD thesis and,

- if this work will not be economically exploited,
- no employment contract or independent personal service contract was concluded
- the amount of the grant cannot be seen as substitution of income, this is not the case if the grant is not higher than the yearly maximum amount of the Austrian Study Grant (“Studienbeihilfe”; € 8,148 as of May 2013).

If the amount of the paid stipend is higher than € 8,148 per year it is income and is subjected to tax liability. Postgraduate stipends are generally a substitution for income and therefore taxable. Therefore basically all stipends that are granted within the European Framework Programmes (e.g. PEOPLE) are taxable.

Special information for host institutions / Information für Forschungseinrichtungen

aus LStR 2002 zu § 3 EStG 1988

RZ 34

Stipendien, die nach Abschluss einer Ausbildung (Hochschulausbildung oder Universitätsausbildung) ausgezahlt werden (Postgraduate Stipendien, Forschungsstipendien und Habilitationsstipendien) sind grundsätzlich als Einkommensersatz anzusehen. Es ist daher immer von einem Erwerbseinkommen (Einkünfte aus selbständiger Arbeit bzw. im Falle eines Dienstverhältnisses Einkünfte aus nichtselbständiger Arbeit) auszugehen.

RZ 35

Stipendien, die in Rahmen des Mobilitätsprogramme der EU (...) gewährt werden, stellen infolge der Weisungsgebundenheit, der organisatorischen Eingliederung sowie der Pflicht zur persönlichen Dienstleistung des Stipendiaten Einkünfte aus nichtselbständiger Arbeit dar, (...)

Stipends from bodies under public law in Austria and in other EU member states granted in their official function are tax free. Stipends from Bodies under public law in third countries do not fall under this regulation. Further stipends that are received for an engagement in research and science that has to be carried out outside of Austria are tax free.

Special information for host institutions / Information für Forschungseinrichtungen

Aus LStR 2002 zu § 3 EStG 1988

RZ 37

Gemäß § 3 Abs. 1 Z 3 lit. d EStG 1988 sind Bezüge oder Beihilfen aus öffentlichen Mitteln oder aus Mitteln eines Fonds im Sinne des § 4 Abs. 4 Z 5 lit. b EStG 1988 für eine Tätigkeit im Ausland, die der Kunst, der Wissenschaft oder der Forschung dient, von der Einkommensteuer befreit. Die Steuerfreiheit trifft nur dann zu, wenn das Stipendium mit der Auflage verbunden ist, die Tätigkeit im Ausland auszuüben. Sind mit einer Forschungstätigkeit (für die ein Stipendium bezogen wird) lediglich Auslandsaufenthalte verbunden, so sind zwar die diesbezüglichen Aufwendungen (zB Reisekosten oder Tagesgelder) abzugsfähig, das Stipendium selbst fällt aber nicht unter die Steuerbefreiung des § 3 Abs. 1 Z 3 lit. d EStG 1988. Eine Trennung des Stipendiums in einen (steuerpflichtigen) Inlandsteil und einen (steuerfreien) Auslandsteil ist grundsätzlich nicht zulässig. Anders ist vorzugehen, wenn die Richtlinien der Körperschaften öffentlichen Rechts oder der EU vorschreiben, dass bei einem Mobilitäts-Stipendium ein bestimmter und überdies überwiegender Zeitabschnitt im Ausland zuzubringen ist. In diesem Fall ist der für den Auslandsaufenthalt bestimmte Teil des Stipendiums steuerfrei, der Anteil für den Inlandszeitraum jedoch steuerpflichtig (zB die Marie Curie Outgoing International Fellowships - OIF - der EU, grundsätzlich 2/3 der Gesamtzeit im Ausland, 1/3 im Herkunftsland). Zuschüsse zu einer Tätigkeit im Ausland, die der Kunst, der Wissenschaft oder der Forschung dienen, sind auch dann steuerfrei, wenn die Zuschüsse zur Bestreitung des Lebensunterhaltes des Zuschussempfängers am ausländischen Tätigkeitsort dienen (siehe auch VwGH 20.02.2008, 2006/15/0171). Bei einer Forschungstätigkeit im Ausland kann – je nach Doppelbesteuerungsabkommen - dem anderen Staat ein Besteuerungsrecht zukommen.



Öffentliche Mittel

Gem. § 3 EStG 1988 sind Bezüge und Beihilfen aus öffentlichen Mitteln zur unmittelbaren Förderung (Abgeltung von Aufwendungen oder Ausgaben) von Wissenschaft und Forschung und Stipendien (siehe oben) steuerfrei. Ebenfalls steuerfrei sind Stipendien die für eine Tätigkeit in Wissenschaft und Forschung die im Ausland ausgeübt wird.

aus LStR 2002 zu § 3 Abs. 1 Z 3 EStG

RZ 28

„Öffentliche Mittel“ sind solche, die von Körperschaften öffentlichen Rechts in Rahmen ihrer öffentlich-rechtlichen Funktion gezahlt werden. Als „öffentliche Mittel“ im Sinne des § 3 Abs. 1 Z 3 EStG 1998 kommen darüber hinaus solche Mittel in Betracht, die von Institutionen der EU aus den im Gesetz genannten Gründen gewährt werden. Ausländische Mittel von Drittstaaten sind keine öffentlichen Mittel im Sinne des § 3 Abs. Z 3 EStG 1998.

2.2 Independent Personal Service/Self-Employment

In case you take up residence in Austria and you are concluding a contract for work and labor (“Werkvertrag”) with your host institution the income you derive is subjected to tax liability. It lies within your own responsibility to file a tax declaration with the Tax Office (“Finanzamt”). The competent authority for your tax declaration is the authority of your place of residence. For detailed information how to file income tax declaration, see below.

In case you do not take up regular residence in Austria but you have an assignment for a job (e.g. for lecturing) and you conclude a “Werkvertrag” with your host institution your income is subjected to tax liability. However, the host institution withholds 20% of the agreed amount (withholding tax) and transmits it to the tax authorities. Under certain circumstances persons resident in the EU or EEA may chose that withholding tax is calculated on a net basis to which a flat rate of 35% is applied.

Special information for host institutions/ Information für Forschungseinrichtungen

Abzugsteuer (“Ausländersteuer”)

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

aus EStR 2000 zu § 99 EStG 1988

RZ 7998

Gemäß § 99 Abs. 1 Z 1 letzter Halbsatz EStG 1988 ist ein Steuerabzug bei diesen Einkünften zulässig, (...). Die Bestimmung hat insbesondere die Sicherung des Steueraufkommens zum Zweck; im Zweifel hat zur Vermeidung von Haftungsfolgen ein Steuerabzug zu erfolgen (zur Entlastung mangels Besteuerungsrechts siehe RZ 8022 ff). Der für die Einbehaltung der Abzugsteuer Haftende (der inländische Haftungspflichtige) ist nach Maßgabe der Verordnung BGBl. III Nr.92/2005 (DBA-Entlastungsverordnung) berechtigt (aber abgabenrechtlich nicht verpflichtet), allfällige Steuerentlastungsvorschriften von DBA unmittelbar anlässlich der Auszahlung der Einkünfte zu berücksichtigen, er trägt diesfalls aber die Verantwortung dafür, dass er das Vorliegen der abkommensrechtlichen Entlastungsvoraussetzungen nachzuweisen in der Lage ist. (...)

2.3 Employment

If you conclude an employment contract with your host institution your wage is subjected to tax liability. Since the employer is obliged to deduct tax as well as social security contribution before he pays out the wage you do not have any responsibility concerning tax matters. But it might be that you can get back tax because of certain personal circumstances. More information about employee tax assessment see below.

In Austria it is also possible to work on the basis of a so called “Freier Dienstvertrag”. This kinds of contract is concluded if you can use the infrastructure of you host institution but you are free to decide when and how you are working. The employer is obliged to pay insurance for you but it lies in your own responsibility to file an income tax declaration, because the income from the “Freier Dienstvertrag” is considered as income from self-employment.



3 Income Tax Declaration / Employee Tax Assessment

In case of independent personal service you are obliged to file an income tax declaration if your income from independent personal service exceeds € 11,000 per year. You have to file your income tax declaration until the 30th of April of the year following the year the income was derived. If you file your tax declaration electronically (“FinanzOnline”) you have to file the tax declaration until the 30th of July of the year following the year the income was derived. The tax office in charge of your tax declaration is depending on your place of residence.

In case you have mixed income, that means income from employment and from independent personal service, and if the part of income for personal service is more than € 730 per year, you have to file an income tax declaration if the total amount of both incomes exceeds € 12,000 per year.

In case of employment it is recommendable to voluntarily file an employee tax assessment (“Arbeitnehmer/innenveranlagung”) if you have income-related expenses, special expenses and/or extraordinary burdens. Further if your employer did not take into account a sole-earner or single parents tax credit, etc. An employee tax assessment can be filed anytime with retrospective effect for 5 years either electronically or filling an application in hard copy (applications forms are available at the tax office or by e-mail order)

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

IMPORTANT: For all expenses claimed, receipts have to be provided except for lump sum amounts. Original receipts should be kept for at least 7 years, in case the tax authorities ask for them.

3.1 General Scheme and Tax Rates

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

Basic calculation scheme for Income tax:

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

= **Total amount of income**

- Special expenses

- Extraordinary Burdens

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

= Tax amount

- Tax credits

= Tax to be paid

Table 1: Tax rates (as of 2013)

Income per year	%
up to € 11,000	0
€ 11,000 to € 25,000	36,5
€ 25,000 to € 60,000	43.21
above € 60,000	50

The named tax rates are Marginal Tax Rates (“Grenzsteuersatz”) that describe the tax rate you have to pay for the last Euro of your yearly income. This is a result of the progressive system of the ITA. The first € 11,000 are not taxable, the next € 14,000 are taxable with 36.5 % (€ 5,110), the next € 35,000 are taxable with 43.21 %, the part of the income that exceeds € 60,000 is taxable with 50 %.

To calculate your tax you may apply following formula (§ 33 Abs. 1 ITA, as of 2013):

$$\begin{array}{ll}
 \text{€ 11.000 to € 25.000:} & \frac{(\text{income} - 11,000) \times 5,110}{14,000} \\
 \text{€ 25.000 to € 60.000:} & \frac{(\text{income} - 25,000) \times 15,125}{35,000} + 5,110 \\
 \text{above € 60.000:} & (\text{income} - 60,000) \times 0,5 + 20,235
 \end{array}$$



3.2 Income-related Expenses

Income-related expenses are connected to the professional engagement of the tax payer. Income-related expenses are deductible if the expenses are caused by employment. Certain income-related expenses are deducted directly by the employer, e.g. social security contributions. Every employee is entitled for the deduction of a lump sum of € 132 per year of income-related expenses regardless if you actually had expenses or not.

Deductible expenses are e.g.:

- Studying fees
- Computer and Internet
- Work clothes
- Specific literature
- Language course
- Costs of basic, further and re-training
- Transportation deduction (if you have to commute from your home to your work place)
- Two household and trips home
- Travel costs

3.3 Special Expenses

Special expenses are expenses that are not related to the professional engagement of the tax payer but result from his/her private sphere. The ITA defines Special expenses that can be deducted are defined in the ITA. Special expenses can be fully deducted or up to certain extent of the spent amount.

Deductible expenses are e.g.:

- Private health, life and accident insurance premiums within the overall maximum amount
- Contributions to pension funds and pension insurance premiums within the overall maximum amount
- Expenses for construction and renovating residential buildings within the overall maximum amount
- Contributions to qualified churches and religious communities maximum amount of € 200
- Donations to certain charitable organisations up to 10% of the earnings of the current year
- Expenses for private tax advice to an unlimited extent

Special expenses can be claimed up to an overall maximum amount of € 2,920 per person and year. This amount is doubled up for sole-earners and single parents. If you have at least three children this amount is raised up to another € 1,460. Special expenses within the maximum amount have a fiscal effect only to the extent of one fourth.

3.4 Extraordinary Burdens

Extraordinary burdens are expenses that are not in connection with the professional engagement of the tax payer, is resulting out of the individual situation of the tax payer, is necessary and does affect his/her economic performance.

Extraordinary burdens are e.g.:

- Doctors' fees and hospital costs
- Expenses for medical treatment and medicine
- Expenses for dental treatment
- Expenses for therapeutic aids
- Costs of childbirth
- Costs for child care

Generally you have to bear a certain amount of the costs by yourself. The amount of the deductible costs is graded according to the amount of your income.

Table 2: Retention rates (percentage of your income to bear by yourself; as of 2013)

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

3.5 Tax Credits

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

Tax credits are:

- Sole-earner credit and single-parent credit, depending on the number of children, minimum € 494 per year
- Employee tax credit € 54 per year
- Cross border tax credit or cross-border worker's tax credit: € 54 per year
- Transportation tax credit € 291 per year
- Child-tax-credit: € 58,40/month/child or a child-alimony-tax-credit: € 29,20 to 8,40/month/child



4 Double Taxation Conventions (DTC)

In case your income derived in Austria was taxed in Austria you may get back the tax in whole or partially, if Austria has concluded a Double Taxation Convention (DTC) with your country of residence. Austria has concluded more than 80 double taxation agreements. Basically the treaties follow the OECD Model Tax Convention. The treaties define the residing state, which state has taxing rights and the methods of avoiding double taxation.

Austria concluded DTC with the following states:

Albania	Germany	Morocco
Algeria	Greece	Moldavia
Armenia	Great Britain	Mongolia
Australia	Hong Kong	New Zealand
Azerbaijan	Hungary	Nepal
Bahrain	India	Netherlands
Barbados	Indonesia	Norway
Belarus	Iran	Qatar
Belgium	Ireland	Pakistan
Belize	Israel	Philippines
Bosnia-Herzegovina	Italy	Poland
Brasilia	Japan	Portugal
Bulgaria	Kazakhstan	Romania
Canada	Kyrgyzstan	Russia
China	Republic of Korea	San Marino
Croatia	Kuwait	Saudi Arabia
Cuba	Latvia	Sweden
Cyprus	Libya	Switzerland
Czech Republic	Liechtenstein	Serbia
Denmark	Lithuania	Singapore
Egypt	Luxemburg	Slovakia
Estonia	Macedonia	Slovenia
Finland	Malaysia	
France	Malta	
Georgia	Mexico	

Austria concluded DTC with the following states (continued):

Spain	Tunisia	Uzbekistan
South Africa	Turkey	Venezuela
Syria*	Turkmenistan**	UAE
Tajikistan**	Ukraine	Vietnam
Thailand	USA	

* signed but not in force yet

** amendment signed but not in force yet



5 EURAXESS – Researchers in Motion

EURAXESS - Researchers in Motion www.ec.europa.eu/euraxess is a pan-European web portal providing access to a wide range of information and support services for researchers wishing to pursue research careers in Europe.

EURAXESS supports the mobility of researchers:



EURAXESS Jobs is a job database with constantly updated job vacancies for researchers throughout Europe.



EURAXESS Services assist researchers and their families in organising their stay in a foreign country.



EURAXESS Rights (European Charter for Researchers & Code of Conduct for the Recruitment of Researchers) set out the rights and duties of researchers and their employers.



EURAXESS Links is a networking tool for European researchers working outside Europe (USA, Japan, China, India, ASEAN - Association of South-East Asian Nations [Singapore, Indonesia, Thailand, and Malaysia], Brazil).

5.1 EURAXESS Austria

EURAXESS Austria www.euraxess.at represents a national extension of the EURAXESS - Researchers in Motion web portal. EURAXESS Austria provides access to current and comprehensive information on all questions essential to the mobility of researchers and their families.

Information on the following areas is available:

- Research funding
- Research job opportunities
- Legal issues (visa, work permits, entry and residency conditions, social security, tax issues)
- Administrative and cultural issues (housing, language courses, childcare, ...)
- Austrian research landscape (wide scope of research institutions and activities across Austria)
- Women in science (promotion of women, strategic information, activities, databases)
- Access to EURAXESS portals of other countries
- Contact details of EURAXESS Services Centres

5.2 The Network of EURAXESS Services Centres

The mission of EURAXESS Services is to provide comprehensive and up-to-date information and personalized assistance to all researchers and their families seeking advice in issues relating to their relocation across borders. EURAXESS Services Centres provide information and assistance in matters such as entry conditions, visa, work permits, recognition of diplomas, job opportunities, salaries, taxation, pension rights, healthcare, social security, accommodation, day care, schooling and language courses. There are currently more than 200 Services Centres in 40 European countries.

The **Austrian network of EURAXESS Services** consists of

two Bridgehead Organisations, which also act as Services Centres

- ***Austrian Agency for International Cooperation in Education and Research (OeAD-GmbH)***
info@oead.at, www.oead.at

The OeAD is the contact point for detailed questions concerning legal issues, entry, residency and work permits as well as the Austrian Database for Scholarships and Research Grants www.grants.at.

- ***Austrian Research Promotion Agency (FFG)*** mobility@ffg.at, www.ffg.at

The FFG is responsible for detailed information concerning social security rights and taxation.

and 33 EURAXESS Service Centres

These research support units and international offices at Austrian universities and universities of applied sciences as well as regional consultancy and information offices which provide support for regional and practical requests. Contact persons and addresses can be found at www.euraxess.at in the section "Service for you!".



6 Glossary

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

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

Employee tax assessment (“Arbeitnehmer/innerveranlagung”) in case of employment the employer is obliged to deduct wage tax and to transmit it to the fiscal authority. In case you have expenses (e.g. cost for medical treatment) the employer does not take into account. It is possible to claim part of these costs back by filing an application for employee tax assessment.

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

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

Income tax is assessed on basis of the information of the income tax return application a person filed, e.g. because of self-employment, this procedure also applies if a person is employed and has income from other categories of income, e.g. income from self-employment, capital investments.

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

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

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

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

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

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

Stipend/grant/scholarship is a subvention for a certain educational purpose or research project. All three terms are equally used for the means of this guide.

Tax credits reduce the calculated tax amount.

Wage tax is the part of income tax the employer is obliged to withhold and to transfer to the competent tax authority.

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

7 Abbreviations

DTC Double Taxation Convention

ITA Austrian Income Tax Act

8 Links

Austrian Federal Ministry of Finance: http://english.bmf.gv.at/Ministry/_start.htm

Austrian Government Help Service: www.help.gv.at/Content.Node/HELP-FC.html

EURAXESS Austria: www.euraxess.at

Austrian Research Promotion Agency: www.ffg.at

Austrian Agency for International Cooperation in Education and Research: www.oead.at



9 Reference List

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http://english.bmf.gv.at/Publications/Stb-Englisch_09_28.1.WEB.pdf

The Austrian Personal Income Tax and Corporate Income Tax 2009, <http://english.bmf.gv.at>

Income Tax Guidelines 2000, <https://findok.bmf.gv.at> (in German only)

Wage Tax Guidelines 2000, <https://findok.bmf.gv.at> (in German only)



EURAXESS - Researchers in Motion

www.ec.europa.eu/euraxess

EURAXESS Austria

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