

Wage Statement/Wage Declaration (L 17) from 1 January 2009

Directions for completion

Wage statements/wage declarations (form L 17) may be transmitted electronically (also from foreign employers) via the Social Security's data network (ELDA – "Elektronischer Datenaustausch mit den österreichischen Sozialversicherungsträgern", electronic exchange of data with Austrian Social Security bodies). You can find detailed information concerning the electronic transmission via ELDA, the necessary forms for registration and, if required, the programme of registration for employers ("Erfassungsprogramm für Arbeitgeberinnen/Arbeitgeber") in the internet at www.elda.at.

Wage statements/wage declarations have to be transmitted particularly by the following groups of persons:

- **frontier workers according to Sec. 16 para. 1 subpara. 4 ("§ 16 Abs. 1 Z 4") of the Austrian Income Tax Act 1988 ("Einkommensteuergesetz 1988", EStG 1988)**
- **employees of a foreign employer (without duty of withholding wage tax) who are not frontier workers**
- **employees of a foreign diplomatic authority in Austria (sur-place)**
- **recipients of foreign pensions which are subject to taxation in Austria according to a Double Tax Convention**

Please consider:

All amounts have to be declared in **Euro**. A conversion to Euro has to be conducted at the exchange rate of the day of payment/transfer. Due to reasons of simplification there are no concerns to deduct 1,5% of the amount in consideration of possible bank and exchange fees. A table of the exchange rates determined that way is published every year with the form "**L 17b**". The publication is not possible before mid of January of the following year.

In case the income statement does not cover the whole calendar year, the conversion shall be conducted to the relevant daily exchange rate. There are no concerns to calculate a general exchange rate as described above. For that purpose the reference exchange rates of the European Central Bank which are published for the relevant months may be used (<http://www.oenb.at/> > Statistik und Melderservice > Statistische Daten > Zinssätze und Wechselkurse > Wechselkurse > Referenzkurse der EZB).

The following amounts have to be indicated under the codes below:

1. code 350

Gross income, including all premiums and bonuses, extra payments, short-time work, partial retirement, severance payments, payments for inventions, severance payments for pension, including payments for activities performed outside the employer's country and compensations for expenses (eg premium for rotating shifts, payments in kind for vehicles, costs for accommodation and board, employee savings allowance, local allowance, compensations for transportation expenses, employer's voluntary contributions to health insurance).

Please consider: Legal allowances for children are not part of gross income

1.1. code 354

(Normal) overtime premium: The first ten hours of overtime not exceeding 50% of the basic salary up to a monthly maximum of 86 € are tax-exempt.

1.2. code 394

Premium for work on Sundays, holidays and night-work (including overtime premium) and/or dirty work bonus, extra pay for difficult working conditions, danger bonus: a maximum of 360 € per month is tax-exempt.

Predominant night-work (night shift from 7 p.m. to 7 a.m.) within a month: the monthly tax-exempt amount is increased to a maximum of 540 €.

Night-time according for tax purposes covers the period from 7 p.m. to 7 a.m.; only premiums for working hours which are conducted during a continuous period of three hours during night-time (core time) are subject to a preferential treatment; eg premiums for shifts (in nursing service). A shift premium for shifts partly covering night-time will only be regarded as a favoured premium for night-work if the core time is fulfilled.

1.3. code 351

Payments not granted regularly every month in addition to the wage, eg allowances for holidays, Christmas, gratifications, profit participations, patronage rewards, merit participations, anniversary bonuses, holiday bonuses, participations, bonuses, commissions, benefits for employee grants, premiums

1.4. short-time work

Additional payments by the employer in case of the employee's short-time work which are reimbursed by public funds

1.5. partial retirement

Additional payments by employer in case of the employee's partial retirement which are reimbursed by public funds

1.6. code 352

Payments which are granted at the end of the employment (severance payments)

1.7. payments for inventions/bonuses for suggestions for improvement

Bonuses for suggestions for improvement and payments for the employee's inventions granted due to provisions for wage (legal provisions, collective agreements, agreements within the company)

1.8. code 356

Severance payments for pensions by employer

Severance payments granted by the employer (company pension)

1.9. code 738

Severance payments for pensions by pension funds

Severance payments of pension funds or company collective insurances

Severance payments are subject to taxation at half of the tax rate if its capital value does not exceed 10.500 € (2009).

1.10. payments for activities performed outside the employer's country

If the employee worked in several countries, please attach separate lists for each country

2. social security contributions withheld

2.1. code 357

Withheld (obligatory) contributions to a national or foreign statutory health and accident insurance, insurance for loss of pay (including nursing care insurance), annuity insurance and unemployment insurance allotted to regular payments; eg "AHV" (old-age insurance and life insurance), "ALV" (unemployment insurance), "NBU" (insurance for accidents during free time), "KV" (health insurance), "SUVA" (Swiss accident insurance)

2.2. code 347

Withheld (obligatory) contributions allotted to payments not granted regularly

- to a national or foreign statutory health or accident insurance, insurance for loss of pay (including nursing care insurance)
- annuity insurance and unemployment insurance

2.3. code 736

Withheld social (security) contributions for severance payments according to code **352**

2.4. code 737

Withheld social (security) contributions for severance payments for pensions (employer) according to code **356**

2.5. code 739

Withheld social (security) contributions for severance payments for pensions (pension fund) according to code **738**

3. code 358

Taxes withheld (frontier workers) or source tax, foreign wage tax

4. Not included in gross income (code 350)

4.1 compensation for (travel) expenses, eg working garment yielded free of charge, daily allowances, kilometre allowance

4.2 employer's contributions to retirement or other arrangements for employees.