

Wage Statement (L 17) 2011

How to complete the form

Wage statements (form L 17) may be transmitted electronically (also by foreign employers) via the data network of the Social Security Institutions (ELDA - "Elektronischer Datenaustausch mit den österreichischen Sozialversicherungsträgern", electronic exchange of data with the Austrian Social Security Institutions). You can find detailed information on the electronic transmission via ELDA, the necessary registration forms and, if required, the programme of registration for employers ("Erfassungsprogramm für Arbeitgeberinnen/Arbeitgeber") on the Internet at www.elda.at.

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

- **Cross-border commuters according to Sec. 16 para. 1 subpara. 4 of the Austrian Income Tax Act 1988**
- **Employees of a foreign employer (if not obliged to withhold wage tax in Austria) who are not cross-border commuters**
- **Employees of a foreign diplomatic mission in Austria (sur-place personnel)**
- **Recipients of foreign pensions which are subject to taxation in Austria according to a Double Taxation Convention**

Please consider:

All amounts have to be declared in **euros**. A conversion into euros has to be effected at the exchange rate of the day of payment/transfer. For reasons of simplification there are no objections to deducting 1.5% of the amount to cover possible banking and exchange fees. Every year a **table** of the exchange rates for tax purposes determined in that way is published in the form "**L 17b**". The publication is not possible before mid-January of the following year. In case the statement does not cover the whole calendar year, the conversion shall be effected at the relevant exchange rate of the day. Also in this case there are no objections to calculating a uniform exchange rate as described above. For that purpose the reference exchange rates published by the European Central Bank for the relevant months may be used (<http://www.oenb.at/> > "Statistik und Meldeservice" > "Statistische Daten" > "Zinssätze und Wechselkurse" > "Wechselkurse" > "Referenzkurse der EZB").

Under the codes below the following amounts have to be indicated:

1. Code 350

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

Please mind: Legal children's allowances are not part of the gross income

1.1 Code 354

(Normal) overtime premiums: The remuneration for the first ten hours of overtime which does not exceed 50% of the basic salary is tax-exempt up to a monthly maximum of 86 euros.

1.2 Code 394

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

Predominantly night-work (night shift from 7 p.m. to 7 a.m.) during a month: the monthly tax-exempt amount of 360 euros is increased to a maximum of 540 euros.

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

1.3 Code 351

Payments not granted regularly every month in addition to wages, eg holiday remunerations, Christmas remunerations, gratifications, profit participations, patronage rewards, performance rewards, jubilee rewards, holiday bonuses, participations, bonuses, commissions, contributions to employees' loans, premiums.

1.4 Short-time work

Surplus payments made by the employer and reimbursed by public funds in case of short-time work ("wage compensation").

1.5 Partial retirement

Surplus payments made by the employer and reimbursed by public funds in case of partial retirement ("wage compensation").

1.6 Code 352

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

1.7 Payments for inventions/bonuses for suggestions for improvement

Bonuses for suggestions for improvement and payments for employees' inventions granted due to provisions related to wages (legal provisions, collective agreements, in-company agreements).

1.8 Code 356

Retirement severance payments by the employer

Retirement severance payments disbursed by the employer (company pension).

1.9 Code 738

Retirement severance payments by pension funds

Severance payments by pension funds or a company collective insurance

Retirement severance payments are subject to taxation at half the tax rate if their capital value does not exceed 10.500 euros (2009).

1.10 Payments for activities performed outside the employer's country

If an employee works in several countries, please attach separate lists for each country.

2. Social security contributions withheld

2.1 Code 357

(Compulsory) contributions withheld from current wages and paid to a national or foreign statutory health insurance, accident insurance, insurance for loss of pay (including nursing care insurance), annuity insurance and unemployment insurance, 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), etc.

2.2 Code 347

(Compulsory) contributions withheld from extra payments (according to code 351) and paid to

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

2.3 Code 736

Social security contributions withheld from severance payments according to code **352**

2.4 Code 737

Social security contributions withheld from retirement severance payments by the employer according to code **356**

2.5 Code 739

Social security contributions withheld from retirement severance payments by pension funds according to code **738**

3. Code 358

Tax withheld (cross-border commuters) or source tax, foreign wage tax

4. Not included in gross income (code 350):

- 4.1** Compensation for expenses and travel expenses, eg working clothing free of charge, daily allowances, mileage.
- 4.2** Employer's contributions to retirement plans.