

# Wage Statement/Pay Statement (L 17) 2014

## Notes for completing the form

Wage statements/pay statements (form L 17) can be transferred electronically (even by foreign employers) through the social insurance data rail (ELDA - electronic data interchange with the Austrian social insurance carriers). Comprehensive information on electronic transmission via ELDA, the necessary enrolment forms and, where appropriate, the "acquisition programme for employers" can be found on the internet at [www.elda.at](http://www.elda.at).

**Wage statements/pay statements should in particular be delivered by the following categories of persons:**

- **Cross-border commuters as per § 16 sect. 1 | 4 let. g Income Tax Act 1988 (EStG 1988)**
- **For persons employed by foreign employers (without obligation to employment tax deduction in Austria), but who are not cross-border commuters**
- **For persons employed by a foreign diplomatic authorities present in Austria (local personnel)**
- **For persons withdrawing foreign pensions to which Austrian tax laws are applicable due to a valid double taxation agreement**

### **Please note:**

All amounts must be entered in **euros**. Conversion into euros should generally be performed according to the conversion rate of the date of pay/transfer. For reasons of simplicity, there will be no concern if a deduction of 1.5% is made to take account of possible changes and bank fees. A **table** of the tax values thus established is published yearly under the designation "**L 17b**". Publication occurs at the earliest mid-January of the following year.

If the information does not refer to the whole calendar year, conversion should take place according to the actual daily conversion rate. In this case, there is also no concern upon the application of a uniform value as described above, for which the ECB's reference exchange rates published for the relevant months can be taken as a basis. (<http://www.oenb.at/> > Statistics and Reporting Service > Statistical Data > Interest and Exchange Rates > Exchange Rates > ECB Reference Exchange Rates).

**The following amounts are to be disclosed under the codes named:**

## **4. Code 350**

Gross earnings, including all premiums and bonuses, special payments, reduced hours, partial retirement, termination benefits and indemnities, inventor's bonuses, pension settlements, including fees for activities performed outside the employer's own state, as well as other expenses allowances, for example:

- alternate shift work premiums
- car benefits
- board and meal costs
- savings bonus
- local bonuses
- compensation for travel
- voluntary employer's contributions to health insurance

*Note: Statutory child benefits are not included in the gross earnings.*

### **4.1 Code 354**

(Normal) overtime premiums: The first ten hours overtime in the month up to a maximum of 50% of the base salary up to a maximum of 86 euros per month are tax-free.

### **4.2 Code 394**

Premiums for Sundays, bank holidays and night shifts (including overtime premiums) and/or premiums for dirty work, difficult working conditions and danger pay: 360 euros per month are tax-free.

Mainly night shifts (night shift 7 pm to 7 am) per month: the tax-exempt amount of 360 euros per month is raised to a max. of 540 euros per month.

For the purposes of taxation, night time is understood to be the period between 7 pm and 7 am; benefits are only for premiums for work hours accomplished during a night shift of at least three consecutive hours (core time); e.g. shift premiums (in the health care service). The shift premium apportionable to nighttime should be treated as a preferential nighttime premium, if the core time is completed.

### **4.3 Code 351**

Earnings other than salary, which are not guaranteed on a monthly basis, e.g. holiday pay, Christmas bonuses, bonuses, performance-related bonuses, loyalty premiums, performance shares, anniversary bonuses, holiday bonuses, participations, other bonuses, commissions, subsidies to employee loans, premiums, etc.

### **4.4 Reduced ours**

Amounts which the employer adds on in the case of reduced hours from the employee and which are reimbursed from public funds ("wage adjustment").

### **4.5 Partial retirement**

Amounts which the employer adds on in the case of partial retirement by the employee and which are reimbursed from public funds ("wage adjustment").

#### **4.6 Code 352**

Allowances, which will be guaranteed after the end of employment (termination benefits or indemnities)

#### **4.7 Inventor's bonuses/Suggestions scheme awards**

Due to remuneration regulations (legal requirements, collective contracts and company internal agreements), guaranteed suggestions scheme awards as well as compensations to employees for service inventions.

#### **4.8 Code 356**

Pension settlements employer

Pension settlements paid by the employer (company pension).

#### **4.9 Code 738**

Pension settlements pension fund

Indemnities from pension funds benefits or benefits from a company group insurance. Pension settlements should be taxed at half the tax rate, providing their cash value does not exceed 11,400 euros.

#### **4.10 Social plan payments**

Allowances which are accrued after the end of employment in the context of redundancy programmes as a consequence of company changes.

#### **4.11 Earnings from activities exercised outside the employer's own state**

In the case that the employer is active in several states, please attach a separate list of states.

#### **4.12 Earnings from beneficiary foreign employment according to § 3 sect. 1 I 10 EStG (Income Tax Act) 1988**

Only current gross earnings

### **5. Deducted social (insurance) contributions**

#### **5.1 Code 357**

Contributions deducted from current earnings which are apportionable to (compulsory) contributions to statutory national or foreign health, accident and loss of earnings insurance (including care insurance), as well as pension and unemployment insurance; e.g. AHV (old-age and surviving dependants' insurance), ALV (unemployment insurance), NBU (non-occupational accident insurance), KV (health insurance), SUVA (Swiss accident insurance institute), etc.

#### **5.2 Code 347**

Contributions deducted from special payments (according to code 351) which are apportionable to (compulsory) contributions

- to statutory national or foreign health, accident and loss of earnings insurance (including care insurance)
- to pension and unemployment insurance

#### **5.3 Code 736**

Social (insurance) contributions deducted from settlements for dismissal and indemnities according to code **352**

#### **5.4 Code 737**

Social (insurance) contributions deducted from pension settlements (employer) according to code **356**

#### **5.5 Code 739**

Social (insurance) contributions deducted from pension settlements (pension fund) according to code **738**

### **6. Code 358**

Taxes (cross-border commuters) deducted, i.e. tax at source, foreign employment tax

### **7. Not included in the gross wage (code 350):**

**7.1** Expenses allowances and travel expenses, e.g. work clothing made freely available, daily and overnight allowances, mileage allowances.

**7.2** Amounts contributed by the employer to the retirement and future provision of the employee, e.g. levies and amounts to supplementary insurance, accruals from winter construction levies.

**7.3** Number of months during which the employee is conveyed from home to the workplace in vehicle placed at their disposal