

Tax benefits for incoming scientists and researchers

You are an **international researcher** or **scientist**?

You have **recently moved to Austria** for professional reasons?

Then the following **tax benefit** might be of interest to you:

It is possible to claim for a reduction of your Austrian tax base **up to 30%** for a maximum of 5 years.

The requirements for the applicant are as follows:

- Domicile and center of vital interests in Austria (unlimited tax liability in Austria)
- Scientific activity is of significant public interest aiming at promoting research, science and development in Austria
- High scientific qualifications are sufficiently documented (e.g. by publication of scientific articles, participation in research projects)
- Research is done in Austria either in universities or in research institutes outside the universities

There is also some formal criteria, according to which the allowance shall be granted anyway: By having a professorship at university, habilitation (post-doctoral lecture qualification) or postdoc-excellence scholarship.

However, the granting of this allowance is highly depending on the type of activity exercised and on the qualification. Therefore, every case needs to be assessed individually.

This benefit can be claimed in the course of your payroll accounting or your annual tax return.

If the tax authority accepts the application, your taxable income in Austria will be reduced by 30% up to 5 years. The following example illustrates the tax effect that can be achieved:

	without allowance	with allowance
taxable income in Austria	50.000,00	35.000,00
tax burden	13.800,00	7.900,00
savings	5.900,00	

If you feel addressed, we look forward to assisting you with the application process and are happy to offer this service at a flat fee* of EUR 450.00 net (plus 20% VAT).

In case you are interested, please contact Mr Obernberger via email (m.obernberger@artus.at) or by phone (+43 1 513 79 00 - 402). He and his team will be pleased to answer any questions you may have.

We can also assist you in filing your annual tax returns. Please contact us for further information and pricing.

*This price includes the preparation of the application form, the correspondence with the client as well as with the tax authority and the review of the assessment. A positive assessment is valid for a maximum of five years. Potential out-of-scope services will be charged separately on our hourly rates. Our invoice is fully tax deductible.