

Tax benefits for incoming scientists and researchers

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

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

Then you may be interested in the following **tax benefit**:

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

The requirements for the applicant are as follows:

- Residence and center of vital interests in Austria (unlimited tax liability in Austria)
- Your center of vital interests has not been in Austria for the last 5 years.
- Scientific activity is of significant public interest and aims to promote research, science and development in Austria.
- High scientific qualifications are sufficiently documented (e.g. by publication of scientific articles, participation in research projects).
- The research is carried out in Austria either at universities or in non-university research institutions.
- The application must be submitted within 6 months of moving to Austria.

There are also some formal criteria, according to which the allowance shall be granted anyway: A university professorship, a habilitation or a postdoctoral excellence grant.

If those criteria are not met, the granting of this allowance is highly dependent on the type of activity carried out and on the qualification. Therefore, each case must be assessed individually.

This benefit can be claimed through your payroll accounting or your annual tax return.

If the tax authorities accept the claim, your taxable income in Austria will be reduced by 30 % for 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	11.500,00	5.600,00
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 1.300 net (plus 20 % VAT).

In case you are interested, please contact Mr. Obernberger by phone +43 50 2788 920 or via email m.obernberger@artus.at. He and his team will be pleased to answer any questions you may have.

We can also assist you with your annual tax returns. Please contact us for more information and pricing.

*This price includes the preparation of the initial 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.

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