



Der Wissenschaftsfonds.

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Tax information for Lise Meitner Fellowships

As noted in the guidelines for LM Fellowships you have a contract of employment that is subject to Austrian Law. This means that your tax contribution is automatically deducted from your salary every month without further interference.

If you were not employed throughout the whole calendar year or/and if you have additional expenses directly related to your scientific work (but not payable from the grant) you can claim for a tax refund by filing an employee assessment (so-called „Arbeitnehmer-veranlagung“) with fiscal authorities in the following year.

The forms required may be downloaded from the homepage of the Austrian Ministry of Finance (www.bmf.gv.at – Formulare/Lohnsteuer). For any given year an „Arbeitnehmerveranlagung“ may be submitted from January of the following year. Your payroll office will automatically send confirmation of your income and wage tax withheld to the financial authorities until end of February of the following year, so you are not required to prove the level of your income.

If you find Austrian tax law (or tax law in general) too complicated you might consider making use of a tax consultant („Steuerberater“). The Austrian Science Fund does not recommend particular tax consultants but you might find help at the web-site www.tax-experts.at (use the search words „Ausländer“ or „expatriats“ to find people with experience in this area) or ask the payroll-office („Lohnbüro“) which is also a tax consultant for assistance.

But please keep in mind that the „Arbeitnehmerveranlagung“ concerns your personal income. This means that the extra costs for a tax consultant cannot be financed by the grant – but these costs are tax deductible in the year of payment.

Unfortunately the Austrian Science Fund cannot guarantee that the costs of a tax consultant will not exceed the tax refund you may realistically expect. It should be possible to obtain a free indication of whether this will be the case. If you do contact a tax consultant, make sure that you have the following information ready: your home country, the date your Fellowship began, a copy of the Fellowship information (including the guidelines!), a summary of your income and wage tax on a monthly base and a list of all your costs in the year for which the „Arbeitnehmerveranlagung“ is to be made (only those costs not financed by the additional € 8.000,- that accompany the grant and for which you must submit original bills to the Austrian Science Fund!). With this information a tax consultant should easily be able to assess roughly whether an „Arbeitnehmerveranlagung“ is worth the effort and will not leave you with higher costs than any refund you might expect.

Examples of costs that may reduce your tax payment are costs of moving to Austria (only if they are higher than the lump sum additionally provided for these costs), costs of maintaining a second home in your home country (if your family stays there), costs of additional grant-related travel, additional expenses for specialist literature or material related to your scientific work. To help you to identify tax deductible expenses tax consultants usually can provide adequate questionnaires for expatriates.

Please understand that the Austrian Science Fund is not permitted to assist you with your „Arbeitnehmerveranlagung“ – you will have either to do it yourself or to obtain assistance from a tax consultant. For further general information please contact Ingrid Jandl, 5056740-30 or jandl@fwf.ac.at.

Dr. Ingrid Jandl
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