



# Info about Explanation of a payslip

1. Calculated days (of a month) for social insurance, wage tax, commuter tax and work abroad. In Austria, when it comes to wage tax and social insurance, one month always consists of 30 calendar days. If an employee enters or leaves the company during the month, those days will be calculated pro rata.
2. Base for social security payments for special payments (holiday and christmas pay). The maximum annual contribution base for 2024 is €12.120,00.
3. Base for social security payments (health, pension, compensation and unemployment insurance) for regular remuneration (e.g. salary, overtime). The maximum monthly contribution base in 2024 is €6.060,00.
4. Social insurance contribution for special payments: Usually 17,07% (for white-collar workers and blue-collar workers) of the base value (compare second point).
5. Social insurance contribution for regular remuneration: Usually 18,07% (for white-collar workers and blue-collar workers) of the base value (compare third point).
6. Social insurance contribution for all earnings (special payments and regular remuneration): sum of the 4<sup>th</sup> and 5<sup>th</sup> point.
7. Alleinverdiener-/Alleinerzieherabsetzbetrag: deductible amount for being a sole earner/a lone parent: here you can see, whether the form E30 was submitted to the employer. If it was submitted, you can find in the eighth point the number of kids that are considered. These deductible amounts lessen the base of the wage tax and are valid for a whole year.
8. Number of kids, which is considered for "Alleinverdiener-/Alleinerzieherabsetzbetrag" (compare seventh point). Please note: it is not possible to apply for these deductions without having children!
9. Tax exempt amount for employer's contribution for e.g. pension plan.
10. Tax exempt amount in the height of €620,00 for wage tax. This amount is applicable annually for one special payment and reduces the base value of the wage tax (for special payments). This amount of exemption affects: holiday and christmas pay (13<sup>th</sup> and 14<sup>th</sup> salary), one-time bonuses, patronage rewards, performance fees, etc.
11. Base value for wage tax for special payments calculated with 6% (after deducting the tax exempt amount in the height of €620,00).
12. Wage tax for special payments (holiday and christmas pay).
13. When paying overtime premiums: Free overtime premiums in the height of 50% (ab 1.1.2024 for max. 18 overtime-hours, however, not exceeding €200,00 monthly), (ab 1.1.2026 for max. 10 overtime-hours, however, not exceeding €120,00 monthly), exemptions for work on Sunday, public holidays and at night, as well as extra pay for difficult working conditions, dirty work and hazardous work. These payments reduce the base value of the wage tax.
14. Tax exempt amount. It reduces the base value of the wage tax. The document "Freibetragsbescheid" needs to be submitted to the employer. Please note that such an employee has to submit his annual tax declaration.
15. Commuter tax allowance, which reduces the base of the wage tax. Please note that in order to receive this allowance, the employee has to submit the form L34.



16. Jahressechstelüberhang: If the tax bonus for employees for the 13<sup>th</sup> and 14<sup>th</sup> payment was already used, e.g. via additional payments or bonuses, the 13<sup>th</sup> or 14<sup>th</sup> payment may be taxed with the standard tax rates and not with the reduced tax rate of 6%. In this field you can see the amount, which will not be taxed with 6%, hence is fully taxable.
17. Wage tax base for regular remuneration (e.g. salary, overtime): This base is the taxable gross income, subtracted by the social security contributions and amounts of exemption.
18. Wage tax for regular remuneration.
19. „Familienbonus Plus“ (Familybonus plus): Tax deduction amount for families with at least one child. Note: The employee has to submit the form E30.
20. Tax free daily allowances/overnight money.
21. „Pendlereuro“ (applicable since 01.01.2013): If an employee applies for commuter tax allowance, he has to name the number of kilometers for one direction. This number of kilometers times two, divided by 12 is „Pendlereuro“. This reduces directly the wage tax, and not its base.
22. Net pay, which arise through recalculations of previous months.
23. Statutory deductions: all deductions from social security (regular and special payments) and wage tax (regular and special payments).
24. Amount paid: amount, which will be transferred to the employee.

### Dienstgeberanteile (Parts which need to be paid by employer)

25. Base value for staff pension fund („MV Beitrag“), which consists of the gross income, including payment in kind, special payments, etc. It has to be paid monthly, beginning in the second month after the employee's entry. This payment had to be made obligatory for all employees, who entered the company on 01.01.2003 (or after). Employees, who entered the company earlier, receive these payments only if an agreement was made.
26. MV Beitrag (contribution to pension fund): is equal to 1,53% of the base value (compare twenty-fifth point).
27. Municipal tax (3% of the gross net income) and Viennese „Dienstgeberabgabe“ („Subway tax“: for Viennese companies – it is €2,00 per employee and week), which has to be paid to the local authorities.
28. Contributions to the Family Compensation Fund: („DB“: 3,7% of the gross income). In addition, there is the surcharge to the employer contribution („DZ“). Here, the actual amount differs from state to state.
29. Contributions to social security by employer.

