

# Tax benefits for incoming researchers and scientists

**As a foreign researcher and scientist relocating to Austria from abroad, you may be entitled to a favourable tax treatment in Austria by applying for various tax benefits.**

We are happy to support you! Our services comprise the assessment if the general requirements for the granting of tax benefits are met in your specific case. We support you with the application for and the enforcement of the tax benefits for incoming researchers and scientists. Additionally, we provide support in any tax questions relating to your relocation to Austria.

## Potential tax benefits

### Tax allowance

— If the conditions are met, Austria grants a tax allowance amounting to 30 % of your worldwide income from scientific activities (applicable on the highest income on the progressive tax scale). The tax allowance is granted for 5 years.

### Average tax rate

— The average tax rate (of at least 15 %) leads to the elimination of an additional tax burden for foreign income that needs to be declared in the Austrian tax returns. It is granted for 10 years.

— This tax benefit is of particular interest for you if you receive foreign income after your relocation to Austria and the foreign average tax rate was lower than the tax rate in Austria.

## Requirements

— Your relocation is of public interest for Austria if it promotes science and research. The Austrian Federal Minister of Finance examines the fulfilment of this requirement in each case individually (especially relevant for Assistant Professors and PostDocs).

— Your center of vital interest / residence is shifted to Austria and – depending on the applied benefit – has not been in Austria within the last 5 to 10 years.

— Written application (in German) within 6 months after your relocation to Austria, addressed to the Austrian Federal Minister of Finance.

Based on the current legal situation, jurisdiction and administrative practice in Austria (as of November 2019).

## Ihre AnsprechpartnerInnen zum Thema



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