

Tax Short Cuts - English

Latest tax news for Austria
by EY

Reporting obligation for certain payments

Contents

- 01 Reporting obligation for certain payments
- 02 FAQs on tax relief for donations from 2024 (Update)
- 02 Consolidated Decree on the Non-Profit Reform 2025

Entrepreneurs and public corporations that made the payments listed below in the calendar year 2024 are obliged to submit an electronic report to the tax office via ELDA or Statistics Austria by 28 February 2025 at the latest.

Reporting obligation pursuant to Sec 109a Austrian Income Tax Act (Einkommensteuergesetz, EStG)

Remuneration paid to individuals or associations of persons for services outside of an employment relationship, in particular payments for services provided by freelancers, supervisory or administrative board members, foundation directors, lecturers, teachers and instructors, officials of public corporations, private business intermediaries, home loan bank or insurance representatives and colporteurs or newspaper delivery staff, must be reported. The contractor must be provided with a copy. The contractor must report the income separately in his tax return.

A reporting may be omitted if the fee paid to a contractor in the calendar year (including any travel expense reimbursements) does not exceed EUR 900.00 in total and does not exceed EUR 450.00 per individual service (including any travel expense reimbursements).

Reporting obligation pursuant to Sec 109b EStG

Payments made abroad for services rendered in Austria from self-employment pursuant to Sec 22 EStG (in particular freelance professions, as well as supervisory board members, foundation board members and managing directors with a significant shareholding) must be reported, as well as intermediary services provided by persons with unlimited tax liability or relating to Austria, and commercial or technical advisory services in Austria, regardless of whether advisory or intermediary services are provided by the service provider within or outside his business. Commercial or technical advisory services require a physical presence in Austria.



The better the question.
The better the answer.
The better the world works.



Shape the future
with confidence

Reporting obligation for certain payments

A reporting is not required if the fee paid to a service provider in the calendar year does not exceed EUR 100,000.00, a tax deduction is made in accordance with Sec 99 EStG (but without relief at source), or in the case of payments to foreign corporations that are subject to a tax rate of at least 13% abroad (value for 2024). A tax rate of at least 14% applied for 2023; up to and including 2022, the minimum tax rate was 15%.

In the case of a reporting obligation pursuant to Sec 109a EStG and Sec 109b EStG, only a single notification pursuant to Sec 109b EStG must be submitted (e.g. for foundation board and supervisory board members).

FAQs on tax relief for donations from 2024 (Update)

Non-Profit Reform Act 2023

The Non-Profit Reform Act 2023 (Gemeinnützigkeitsreformgesetz 2023, GemRefG 2023) (Federal Law Gazette I No. 188/2023) significantly reformed tax relief for donations and expanded the group of beneficiaries (including the areas of education and sports).

On 12 February 2025, the MoF published an updated version of the FAQs on donation tax relief from 2024 onwards. Sections 7, 14 and 17 have been expanded and now contain additional explanations. A tax identification number is now required in all cases for a renewal notification. An auditor's certificate must also be submitted within nine months of the end of the fiscal year. The statutes must be formulated correctly.

The FAQs can be accessed via the following link (German version only):
<https://www.bmf.gv.at/themen/steuern/spenden-gemeinnuetzigkeit/spendenbeguenstigung-neu.html>

Consolidated Decree on the Non-Profit Reform 2025

Non-Profit Reform Act 2023

On 31 January 2025, the MoF published the Consolidated Decree on the Non-Profit Reform 2025 (2025-0.080.711). The Decree amends the Association Guidelines 2001, the Income Tax Guidelines 2000, the Wage Tax Guidelines 2002 and the Corporate Income Tax Guidelines 2013 to reflect the current changes, including those resulting from the Non-Profit Reform Act 2023 (Gemeinnützigkeitsreformgesetz 2023, GemRefG 2023) (see our Tax Short Cuts No. 22/2023 from 19 October 2023) and incorporates Supreme Court rulings. For detailed information please see the German version of the Tax Short Cuts.

Consolidated Decree on the Non-Profit Reform 2025

The Consolidated Decree can be accessed via the following link (German version only): <https://findok.bmf.gv.at/findok/resources/pdf/46bc6f5a-5049-4d47-90c5-1e082b91f21e/83371.1.1.pdf>

Feedback

If you have any questions or suggestions or if you would like to be contacted please send an e-mail to: [Feedback](#)

Website

Get more information about our services, activities and events on our website: [ey.com/at](#)

Archive

Find our previous issues of this newsletter on our [website](#) or send us an inquiry to: [eyaustria@at.ey.com](#).

Unsubscribe

If you want to unsubscribe from this newsletter please send an e-mail that contains your name and your e-mail address to [ey.crm@ey.com](#).

Contact

Business Tax

Markus Stefaner
+43 1 211 70 1283
markus.stefaner@at.ey.com

International Tax

Roland Rief
+43 1 211 70 1257
roland.rief@at.ey.com

Transfer Pricing

Manuel Taferner
+43 1 211 70 1104
manuel.taferner@at.ey.com

Indirect Tax

Ingrid Rattinger
+43 1 211 70 1251
ingrid.rattinger@at.ey.com

People Advisory Services

Regina Karner
+43 1 211 70 1296
regina.karner@at.ey.com

Global Compliance & Reporting

Maria Linzner-Strasser
+43 1 211 70 1247
maria.linzner-strasser@at.ey.com

Transaction Tax

Andreas Sauer
+43 1 211 70 1625
andreas.sauer@at.ey.com

Editor and owner of the medium

Ernst & Young
Steuerberatungsgesellschaft
m.b.H. („EY“)
Wagramer Straße 19, IZD-Tower
1220 Vienna

Responsible Partner

Klaus Pfleger
+43 1 211 70 1179
klaus.pfleger@at.ey.com

EY | Building a better working world

EY is building a better working world by creating new value for clients, people, society and the planet, while building trust in capital markets.

Enabled by data, AI and advanced technology, we help clients shape the future with confidence and develop answers for the most pressing issues of today and tomorrow.

Our EY teams work across a full spectrum of services in assurance, consulting, tax, strategy and transactions. Fueled by sector insights, a globally connected, multi-disciplinary network and diverse ecosystem partners, we can provide services in more than 150 countries and territories.

The international network of EY Law, represented in Austria by Pelzmann Gall Größ Rechtsanwälte GmbH, offers comprehensive legal advice that complements the integrated service portfolio of EY.

All in to shape the future with confidence.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via [ey.com/at/privacy](#). For more information about our organization, please visit [ey.com/at](#).

© 2025 Ernst & Young
Steuerberatungsgesellschaft m.b.H.
All Rights Reserved.

This publication has been prepared for general informational purposes only and is therefore not intended to be a substitute for detailed research or professional advice. No liability for correctness, completeness and/or currentness will be assumed. Neither Ernst & Young Steuerberatungsgesellschaft m.b.H. nor any other member of the global EY organization can accept any responsibility.

[ey.com/at](#)