


Financing adult learning database

Name of the instrument - Local language	Bildungsprämie
Name of the instrument - English translation	Tax credit
Country	 Austria
Type of instrument	Tax incentive for companies
Type of entry	Single instrument

Short description	A tax credit equal to 6% of the eligible training costs was offered to companies without profits or to companies for which this tax credit scheme was more favourable compared to the alternatively available tax allowance scheme. Only costs for external training were eligible. The scheme was terminated in the end of 2015 for a perceived lack of effectiveness in increasing companies' training activities, as part of a tax reform package.
Short description of the related instruments	nap

Level of operation	National
Name of a part of the country	nap
Name of the region (for regional instruments)	nap
Name of the sector (for sectoral instruments)	nap
Relevance	Key scheme
Legal basis	§ 108c EStG (Income Tax Act)
Objective(s) and target(s)	Companies which do not make a profit (i.e. do not pay corporate income tax and therefore cannot benefit from 120% tax allowance) may choose only Bildungsprämie which is

	credited to their tax account.
Year of implementation	2002
Year of termination	2015
Operation/Management	Locally responsible tax collection office (under the authority of the Federal Ministry of Finance).
Eligible group(s)	Companies
Group(s) with preferential treatment	None
Education and training eligible	External and internal training of employees in the company's interest.
Source of financing and collection mechanism	State (loss of tax revenue) company
Financing formula and allocation mechanisms	6% of verifiable training expenses reduction of future tax; no limits in absolute amounts.
Eligible costs	Fees and other costs related to education and training (materials, meals)
Frequency of the use	Each year
Volumes of funding	According to the latest published estimates, public investment (foregone tax revenues) resulting from tax credit added up to EUR 22 000 000.
Beneficiaries/take up	In 2009, some 24 600 companies used the scheme.
Organisation responsible for monitoring/evaluation	Locally responsible tax collection office (under the authority of the Federal Ministry of Finance).
Monitoring/evaluation reports available	na
Most relevant webpage - in English	http://www.advantageaustria.org/international/zentral/business-guide-oe...
Most relevant webpage - local language	https://www.wko.at/Content.Node/Service/Steuern/Einkommensteu-und-Koe...
Recent changes	Discontinued from the end of 2015. The scheme was abolished (as a part of a tax reform package) for a perceived lack of effectiveness in increasing companies's training activities.
Sources	https://www.usp.gv.at/Portal.Node/usp/public/content/steuern_ur

Bundesrepublik Österreich (2015) Gesamte Rechtsvorschrift für Einkommensteuergesetz 1988, Fassung vom 16.04.2015. Wien. Online: <https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gese...>

Bundesministerium für Finanzen (2006) 1. Wartungserlass 2006 betreffend EStR 2000. Wien. Online: <https://findok.bmf.gv.at/findok?execution=e1s1&dokumentId=5eef3e5b-bfba...>

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