

Financing adult learning database

Name of the instrument - Local language	Werbungskosten
Name of the instrument - English translation	Tax allowable professional expenses
Scheme ID	4
Country	 Austria
Reporting year	2015
Type of instrument	Tax incentive for individuals
Type of entry	Single instrument

Short description	Adults can deduct costs related to their continuing vocational training for their current or future occupation from the base of their individual income tax. The public co-funding - in the form of foregone tax revenues - equals to the eligible costs multiplied by the marginal tax rate (between 36.5 and 50% in 2014). No ceiling is introduced for the amount/share of training costs to be deducted. Individuals with non-taxable income (below EUR 11 000) cannot profit from this scheme. No comprehensive statistical information on beneficiaries and volumes of funding is available.
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	§ 16 Abs 1 Z 10 EStG - (Einkommenssteuergesetz; act on income tax)
Year of implementation	1988

Year of latest amendment	2003
Operation/management	Locally responsible tax collection office (under the authority of the Federal Ministry of Finance).
Eligible group(s)	Individuals paying income tax (that means: those with low income - below EUR 11 000 net - do not benefit from the scheme).
Group(s) with preferential treatment	None
Education and training eligible	Training relevant for the current profession or comprehensive retraining.
Source of financing and collection mechanism	State (loss of tax revenue) individual
Financing formula and allocation mechanisms	Allocation: reduction of a tax base.
Eligible costs	Fees and other costs related to education and training (costs for teaching materials and professional literature, travel and accommodation costs, costs of a computer).
Frequency of the use	Each year
Volumes of funding	na
Beneficiaries/take up	The volumes of tax refunds are estimated at more than EUR 50 000 000.
Organisation responsible for monitoring/evaluation	Federal Ministry of Finance.
Monitoring/evaluation reports available	na
Most relevant webpage - in English	https://english.bmf.gv.at/services/publications/Income_tax_2014...
Most relevant webpage - local language	https://www.bmf.gv.at/steuern/arbeitnehmerpensionisten/arbeitnehmerver...
Sources	https://www.bmf.gv.at/steuern/arbeitnehmerpensionisten/arbeitnehmerver... 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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