

## Financing adult learning database

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

<b>Short description</b>	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.
<b>Short description of the related instruments</b>	nap

<b>Level of operation</b>	National
<b>Name of a part of the country</b>	nap
<b>Name of the region (for regional instruments)</b>	nap
<b>Name of the sector (for sectoral instruments)</b>	nap
<b>Relevance</b>	Key scheme
<b>Legal basis</b>	§ 16 Abs 1 Z 10 EStG - (Einkommenssteuergesetz; act on income tax)
<b>Year of implementation</b>	1988

<b>Year of latest amendment</b>	2003
<b>Operation/management</b>	Locally responsible tax collection office (under the authority of the Federal Ministry of Finance).
<b>Eligible group(s)</b>	Individuals paying income tax (that means: those with low income - below EUR 11 000 net - do not benefit from the scheme).
<b>Group(s) with preferential treatment</b>	None
<b>Education and training eligible</b>	Training relevant for the current profession or comprehensive retraining.
<b>Source of financing and collection mechanism</b>	State (loss of tax revenue) individual
<b>Financing formula and allocation mechanisms</b>	Allocation: reduction of a tax base.
<b>Eligible costs</b>	Fees and other costs related to education and training (costs for teaching materials and professional literature, travel and accommodation costs, costs of a computer).
<b>Frequency of the use</b>	Each year
<b>Volumes of funding</b>	na
<b>Beneficiaries/take up</b>	The volumes of tax refunds are estimated at more than EUR 50 000 000.
<b>Organisation responsible for monitoring/evaluation</b>	Federal Ministry of Finance.
<b>Monitoring/evaluation reports available</b>	na
<b>Most relevant webpage - in English</b>	<a href="https://english.bmf.gv.at/services/publications/Income_tax_2009_2.pdf?4...">https://english.bmf.gv.at/services/publications/Income_tax_2009_2.pdf?4...</a>
<b>Most relevant webpage - local language</b>	<a href="https://www.bmf.gv.at/steuern/arbeitnehmerpensionisten/arbeitnehmerver...">https://www.bmf.gv.at/steuern/arbeitnehmerpensionisten/arbeitnehmerver...</a>
<b>Sources</b>	<a href="https://www.bmf.gv.at/steuern/arbeitnehmerpensionisten/arbeitnehmerver...">https://www.bmf.gv.at/steuern/arbeitnehmerpensionisten/arbeitnehmerver...</a> Bundesrepublik Österreich (2015) Gesamte Rechtsvorschrift für Einkommensteuergesetz 1988, Fassung vom 16.04.2015. Wien. Online: <a href="https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gese...">https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gese...</a> Bundesministerium für Finanzen (2006) 1. Wartungserlass 2006 betreffend EStR 2000. Wien. Online: <a href="https://findok.bmf.gv.at/findok?execution=e1s1&amp;dokumentId=5eef3e5b-bfba...">https://findok.bmf.gv.at/findok?execution=e1s1&amp;dokumentId=5eef3e5b-bfba...</a>

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