

# **Standard-documentation Meta information**

**(Definitions, comments, methods, quality)**

on

## **Income Tax Statistics**

This documentation is valid from the reference period:

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STATISTICS AUSTRIA  
Bundesanstalt Statistik Österreich  
A-1110 Vienna, Guglgasse 13  
Phone: +43-1-71128-0  
[www.statistik.at](http://www.statistik.at)

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**Directorate Macro-economic Statistics  
Organizational unit Tax Statistics**

Contact person:  
Josef Milz

Phone +43-1-71128-8125

E-Mail: [josef.milz@statistik.gv.at](mailto:josef.milz@statistik.gv.at)

## Executive Summary

Income tax statistics provide information about the income and taxation, respectively, of physical persons subject to income tax (i.e. persons who receive income from agriculture and forestry, self-employment, business, capital, rent and lease, and/or other income, possibly besides income subject to wage tax). Furthermore, the results of income tax statistics provide basic data for tax-policy decisions and the resulting legal measures.

The authentic income tax dataset created in the context of the compilation of income tax statistics also serves the following purposes:

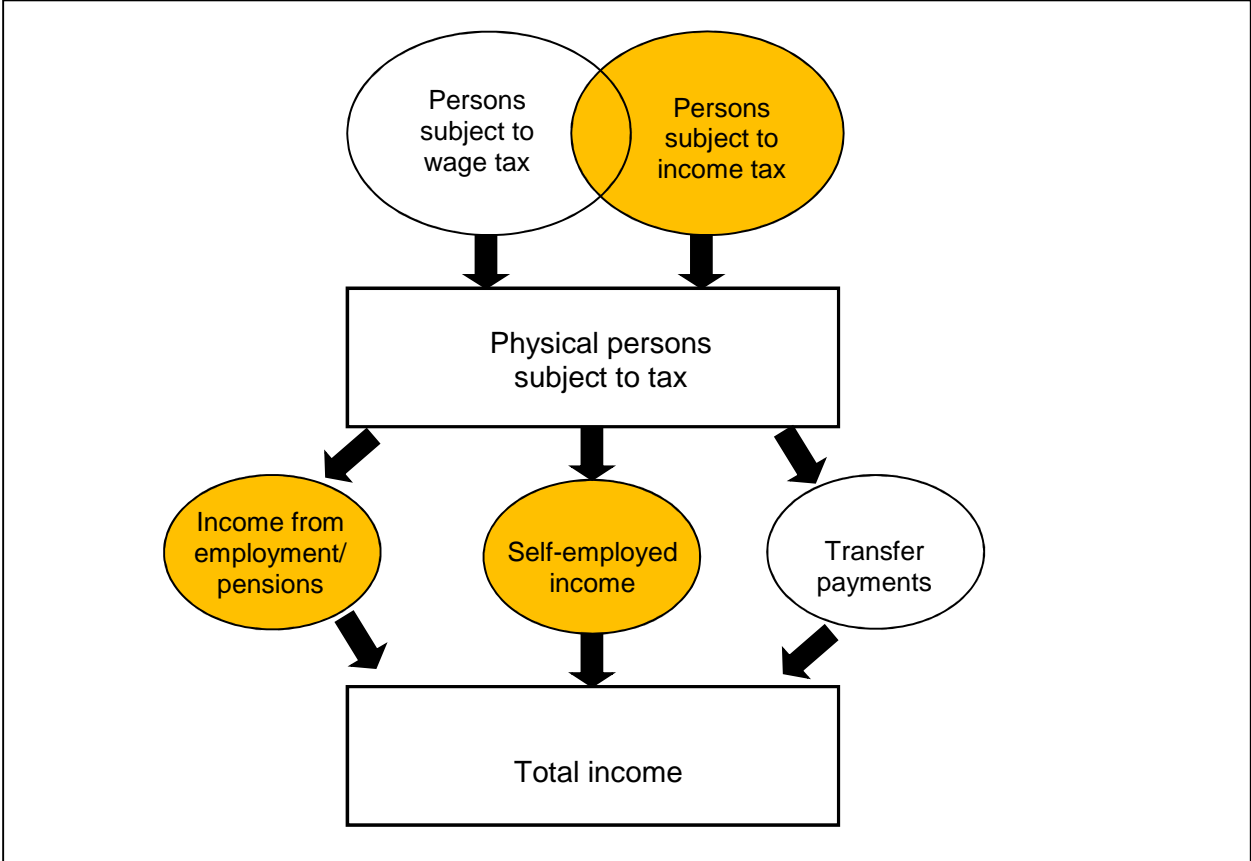
- Input for the compilation of national accounts according to the European System of National Accounts
- Input for the compilation of national accounts on regional level – establishment of subsidies within the framework of the Regional and Structural Funds Policy of the European Union
- Input for the report on the average income according to article 1 § 8 section 4 of the Austrian “Bezügebegrenzungsgesetz”, BGBl. I Nr. 64/1997
- Input for social statistics
- Input for quality assurance of qualitative variables (by matching with other data sources) of the register based population census
- Maintenance of the register of enterprises
- Because of the possibility of linking to other data sources, the authentic income tax dataset is also used as input for further statistics within Statistics Austria

Income tax statistics are secondary statistics and are based on data that are stored by the financial administration in the course of income tax assessment.

The results of income tax statistics for a specific year are published annually in the second quarter of the third year following this year. The late completion of these statistics is explained by the fact that income tax is an assessed tax, whereby the tax declarations – which are necessary for tax assessments – should be submitted to the financial administration up to six months after the end of the year. Actually, however, tax declarations are often provided much later, because for tax consultants with a large number of clients subject to income tax there is an exemption granted by the financial administration: they are allowed to submit income tax declarations in tranches and the final tranche may be significantly later than six months after the end of the year. The request for getting income tax data from the financial administration for the compilation of income tax statistics therefore is only issued towards the end of the third quarter of the second year following the year under consideration, in order to ensure the best possible completeness of the data.

The results of income tax statistics are published in various media of Statistics Austria to varying extent.

Wage tax data as part of the tax statistics system for physical persons:



A large part of the persons subject to income tax also is subject to wage tax; this is indicated in the graphic.

<b>Income Tax Statistics – Main Features</b>	
<b>Subject Matter</b>	Presentation of the income and the income tax of (physical) persons subject to income tax
<b>Population</b>	All income tax statements issued during a calendar year
<b>Type of statistics</b>	Secondary statistics (full survey), based on administrative data
<b>Data sources/Survey techniques</b>	Tax databases of the federal ministry of finance
<b>Reference period or due day</b>	One calendar year
<b>Periodicity</b>	Annual
<b>Survey participation (in case of a survey)</b>	–
<b>Main legal acts</b>	<a href="#">BGBl. II Nr. 252/2011</a> : Edict of the federal ministry of finance, the federal ministry of labour, social affairs and consumer protection and the federal ministry of economy, family and the young on the statistics of wage, income, turnover and corporation tax and transfer payments (Tax Statistics Edict)
<b>Most detailed regional breakdown</b>	Political districts
<b>Availability of results</b>	t + 28 months
<b>Other</b>	–