

Standard documentation Meta information

(Definitions, comments, methods, quality)

on

Income Tax Statistics

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Executive Summary

The income tax statistics provide information on the income and taxation of natural persons who are subject to income tax and do not file an employee tax assessment (Arbeitnehmerveranlagung). This includes individuals who – possibly in addition to income subject to wage tax – earn income from agriculture and forestry, business operations, self-employment, rental and leasing, capital investments, or other types of income. Furthermore, the statistics also cover natural persons with foreign income, even if they have only filed an employee tax assessment and have not submitted a full income tax return.

The authentic income tax dataset compiled in the course of producing the income tax statistics also serves the following purposes:

- Input for the compilation of the national accounts in accordance with the European System of Accounts (ESA)
- Input for the preparation of regional accounts (particularly for determining funding within the framework of the EU's regional and structural fund policy)
- Input for the preparation of the report on average incomes pursuant to Article 1 § 8 para. 4 of the Federal Act on Remuneration Limits (Bezügebegrenzungsgesetz), Federal Law Gazette I No. 64/1997 (general income report)
- Input for social statistics
- Input for quality assurance of qualitative characteristics (cross-checking with other data sources) for the population register-based census
- Maintenance of the statistical business register
- Input for the integrated wage and income tax statistics
- Data basis for special evaluations for interest groups and other stakeholders

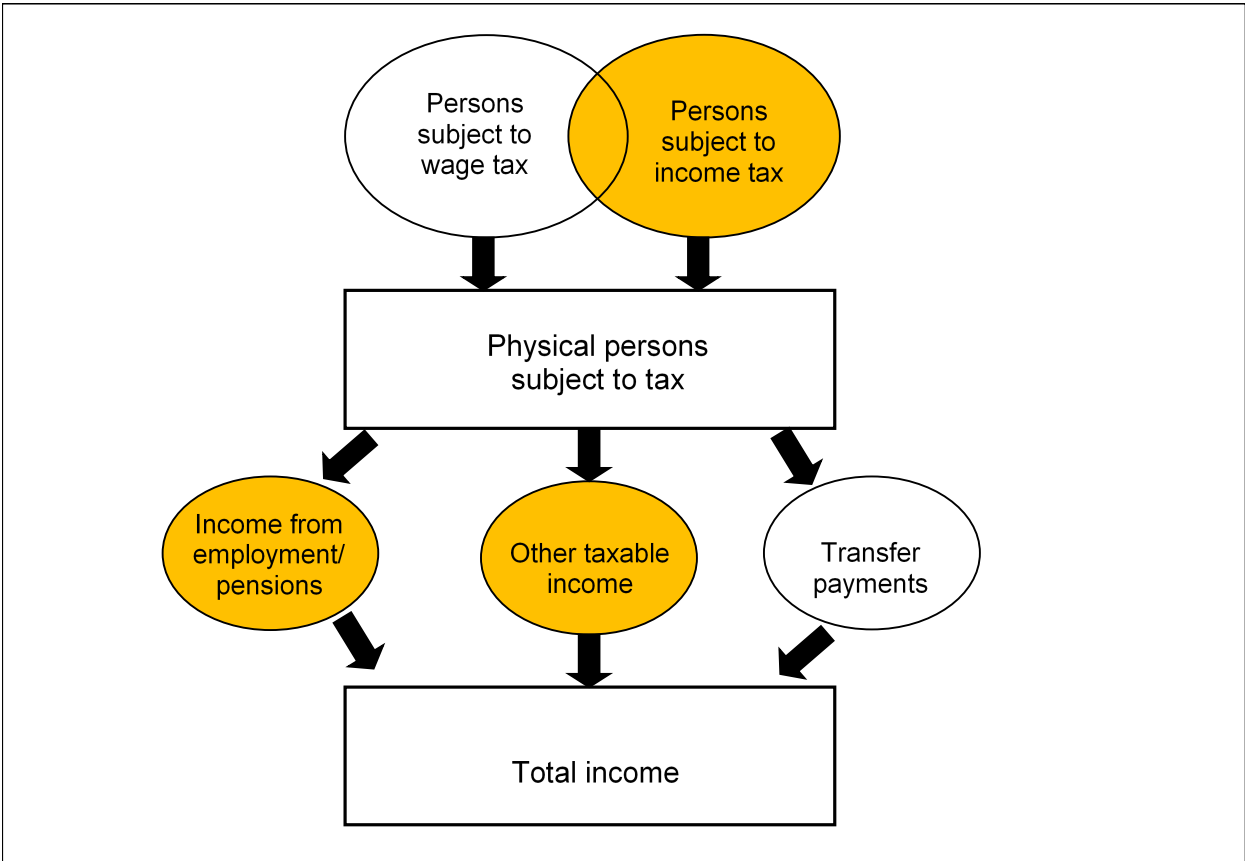
Thanks to the ability to link with other data sources, the authentic income tax dataset is also used as input for further statistical analyses within Statistics Austria.

The income tax statistics are secondary statistics based on data stored by the tax administration during the income tax assessment process.

The results of the income tax statistics are published annually in the second quarter of the third year following the reporting year.

The publication of the results is carried out through various Statistics Austria media with differing levels of detail. The results from 2008 onward are also stored in the [STATcube](#) data-base. External users have partially fee-based access to this database. In the [Austrian Micro Data Center](#) (AMDC), anonymized individual data are available from the 2005 assessment year onwards for scientific research purposes.

Figure 1: Wage tax data as part of the tax statistics system for physical persons



Source: STATISTICS Austria

Income Tax Statistics – Main Key Points

Subject matter	Presentation of the income and the corresponding taxes of natural persons who have undergone an income tax assessment in the calendar year. Natural persons who have received foreign income are also taken into account.
Population	The statistics are based on all income tax assessments of individuals liable to income tax in a given calendar year, as well as on all employee tax assessments of individuals with taxable foreign income.
Type of statistics	Secondary statistics (full survey), based on administrative data
Data sources/Survey techniques	Tax database of the federal ministry of finance
Reference period or due day	One calendar year
Periodicity	Annual
Survey participation (in case of a survey)	-
Main legal acts	BGBL.II NR. 477/2020 Edict of the federal ministry of finance, the federal ministry of labour, family and the young on the statistics of wage, income, turnover and corporation tax and transfer payments (Tax Statistics Edict)
Most detailed regional breakdown	In the publication and on STATcube: political districts. Accessible via the AMDC (Austrian Micro Data Center): municipality level.
Availability of results	T + 28 months
Other	