

Standard documentation Meta information

(Definitions, comments, methods, quality)

on

Integrated Wage and Income Tax Statistics

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Executive Summary

Integrated wage and income tax statistics are compiled by merging the data of income tax statistics and wage tax statistics, thus covering the income and the withheld tax of all physical persons subject to tax. Data on transfer payments such as unemployment benefit, long-term unemployment grants, long-term care allowance, child care benefit, family allowance and other benefits are also used for the compilation of these statistics.

The aim of integrated wage and income tax statistics is to record and present for physical persons their total income (gross and net, i.e. before and after tax) and the tax withheld for this income as comprehensively as possible.

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

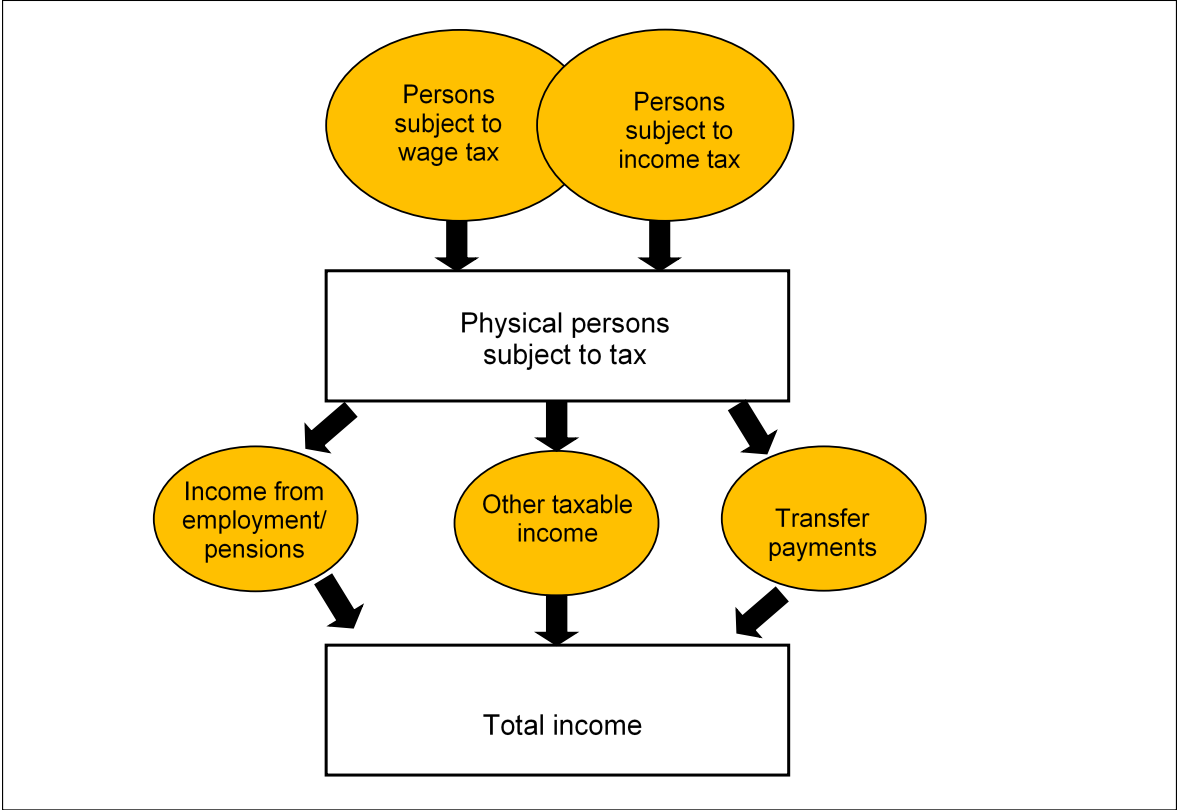
- Input for the compilation of national accounts according to the European System of National Accounts;
- Input for the compilation of national accounts on regional level – establishment of subsidies within the framework of the Regional and Structural Funds Policy of the European Union;
- Detailed presentation of the total income, the net income and the total tax paid broken down by employed persons and pensioners, men and women, age levels and regional classifications such as political districts and NUTS units, and also a detailed presentation of the various transfer payments;
- Because of the possibility of linking to other data sources, the authentic integrated wage and income tax dataset is also used as input for further statistics within Statistics Austria.

The survey units of integrated wage and income tax statistics are all income tax statements, pay slips and records for transfer payments issued for the year under consideration.

The survey scope of integrated wage and income tax statistics covers all physical persons who had to submit an income tax declaration and/or for whom a pay slip was issued. For persons who only have received transfer payments, only their number and the sum of the transfer payments are presented. Because more than half of the persons subject to income tax are also subject to wage tax, this overlapping must be taken into account when compiling integrated wage and income tax statistics to avoid double counting.

The results of integrated wage and income tax statistics for a specific year are published annually 30 months after the end of this year, with the relatively long time lag of publication resulting from the late availability of income tax statistics. Publication is done in various media of Statistics Austria to varying extent.

Figure 1: Integrated wage and income tax data as part of the tax statistics for physical persons



Source: Statistics Austria

[Title of statistics] – Main Key Points

Subject matter	Presentation of the income of (physical) persons as comprehensively as possible
Population	Employees, pensioners and self-employed persons for whom a pay slip or/and an income tax statement have been issued in the calendar year under consideration
Type of statistics	Secondary statistics (full survey), based on administrative data
Data sources/Survey techniques	Wage and income tax databases and transfer payment 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	<u>BGBl. II Nr. 477/2020:</u> 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	Political Districts
Availability of results	t + 30
Other	-