Standard documentation
Meta information

(Definitions, comments, methods, quality)

on

Wage Tax Statistics

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Executive Summary

Wage tax is the tax on wages and salaries of employees and on pensions. It is withheld by each employer and pension paying institution, respectively, and is paid directly to the financial administration. Wage tax statistics provide information on the income of employees as well as pensioners. Other important variables are withheld wage tax and social insurance contributions.

The goal of wage tax statistics is the presentation of the distribution of income and tax revenue from employment and pensions.

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

- Input for the compilation of national accounts according to the European System of National Accounts, on regional level – basis for establishing the subsidies within the framework of the Regional and Structural Funds Policy of the European Union – and quarterly national accounts
- 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, particularly for income statistics
- Input for consolidated labor force statistics, the register based population census and the labor force database
- Input for quality assurance of qualitative variables (by matching with other data sources) of the register based population census and consolidated labor force statistics
- Calculation of the number of employees and the wage sum for those enterprises where these data are not collected in the context of the annual sample survey on the performance and structure of production and services
- Because of the possibility of linking to other data sources, the authentic wage tax dataset is also used as input for further statistics within Statistics Austria

The survey units of wage tax statistics are pay slips. A pay slip corresponds to an employment or a pension payment. Since a person can have more than one employment or pension payment during a calendar year (either simultaneously or successively), an aggregation of all the pay slips belonging to a person is necessary in order to get from the level of pay slips to the level of persons.

Results of wage tax statistics for a specific year are published annually at the end of the following year. Besides the published tables, a large variety of statistical evaluations can be done based on the authentic wage tax dataset.

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

Wage Tax Statistics – Main Key Points	
Subject matter	Presentation of the income and the tax withheld of employees and pensioners
Population	All pay slips issued during a calendar year
Type of statistics	Secondary statistics (full survey), based on administrative data
Data sources/Survey techniques	Wage 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	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)
Most detailed regional breakdown	Municipalities
Availability of results	t + 12 months
Other	