

Corporate Tax Statistics 2015

Main Results

Row	Taxable income levels in Euro Länder Legal forms Economic branches (ÖNACE 2008)			Companies and groups assessed			Profit / positive sum of receipts		Loss / negative sum of receipts	
				Total	Comp.	Groups	Cases	1.000 EUR	Cases	1.000 EUR
1	Cases with zero tax liability			57.644	56.470	1.174	1.166	731.530	49.296	-18.674.232
2		up to	8.000	26.237	26.118	119	26.237	273.048	-	-
3	8.000	up to	20.000	12.740	12.589	151	12.740	363.809	-	-
4	20.000	up to	40.000	9.925	9.768	157	9.925	460.970	-	-
5	40.000	up to	80.000	10.393	10.129	264	10.393	813.922	-	-
6	80.000	up to	200.000	11.976	11.559	417	11.976	1.861.224	-	-
7	200.000	up to	500.000	7.811	7.359	452	7.811	2.788.563	-	-
8	500.000	up to	1.000.000	3.240	2.860	380	3.240	2.530.778	-	-
9	1.000.000	up to	2.500.000	2.104	1.711	393	2.104	4.094.430	-	-
10	2.500.000	up to	10.000.000	1.116	779	337	1.116	5.742.696	-	-
11	10.000.000	and more		371	178	193	371	16.850.268	-	-
12	Total			143.557	139.520	4.037	87.079	36.511.238	49.296	-18.674.232
1	Burgenland			3.728	3.656	72	2.318	597.026	1.226	-135.792
2	Carinthia			8.697	8.472	225	5.126	1.354.293	3.102	-1.197.512
3	Lower Austria			21.310	20.776	534	13.172	4.119.455	7.110	-1.204.883
4	Upper Austria			19.798	19.047	751	13.163	5.955.406	5.817	-1.101.366
5	Salzburg			11.604	11.330	274	7.363	3.091.244	3.789	-860.089
6	Styria			16.649	16.224	425	10.332	2.536.294	5.689	-1.000.782
7	Tyrol			11.927	11.625	302	7.683	2.366.165	3.731	-612.841
8	Vorarlberg			6.353	6.155	198	4.380	2.009.658	1.781	-294.642
9	Vienna			43.491	42.235	1.256	23.542	14.481.697	17.051	-12.266.324
10	Total			143.557	139.520	4.037	87.079	36.511.238	49.296	-18.674.232
1	Joint stock companies			634	634	-	323	2.022.818	252	-617.566
2	Limited liability companies			124.598	124.598	-	75.756	17.240.261	43.232	-9.669.097
3	Purchasing and economic cooperative societies			1.415	1.415	-	1.054	624.967	353	-93.989
4	Savings banks, mutual insurance companies			57	57	-	42	85.759	14	-7.208
5	Enterprises of corporations under public law			2.055	2.055	-	1.145	72.125	820	-621.897
6	Private associations			4.509	4.509	-	2.304	40.071	1.939	-56.772
7	Further legal forms subject to corporation tax			6.252	6.252	-	3.571	1.697.097	1.552	-1.832.220
8	Company groups			4.037	-	4.037	2.884	14.728.141	1.134	-5.775.483
9	Total			143.557	139.520	4.037	87.079	36.511.238	49.296	-18.674.232
1	Agriculture, forestry; fishing			1.286	1.273	13	805	94.311	436	-18.212
2	Mining and quarrying			259	241	18	164	59.445	93	-314.667
3	Manufacturing			10.289	9.515	774	7.087	8.743.012	2.893	-1.876.980
4	Electricity, gas, steam; waste management			2.304	2.216	88	1.427	1.033.276	824	-662.084
5	Construction			14.303	13.944	359	9.004	1.523.024	4.333	-532.204
6	Wholesale and retail trade; repair of motor vehicles			28.813	28.095	718	17.825	6.349.702	9.632	-1.609.588
7	Transportation and storage			4.531	4.394	137	3.143	2.052.819	1.170	-374.248
8	Accommodation and food service activities			8.677	8.523	154	4.744	595.269	3.407	-400.215
9	Information and communication			7.556	7.379	177	4.731	1.218.075	2.561	-451.745
10	Financial and insurance activities			13.966	13.607	359	7.068	7.563.778	5.492	-7.995.262
11	Real estate activities			16.105	15.593	512	8.971	2.638.623	6.644	-917.214
12	Professional, scientific and technical activities			20.461	20.006	455	13.543	3.085.607	6.233	-1.389.145
13	Administrative and support service activities			5.766	5.623	143	3.545	920.317	1.852	-331.406
14	Public administration, defence; social security			943	942	1	485	32.524	408	-1.242.338
15	Education; human health and social work activities			2.359	2.295	64	1.435	283.493	814	-77.161
16	Other service activities; arts, entertainm., recreation			5.939	5.874	65	3.102	317.960	2.504	-481.763
17	Total			143.557	139.520	4.037	87.079	36.511.238	49.296	-18.674.232

S: STATISTICS AUSTRIA, Corporate tax statistics 2015. Compiled on 7 October 2019.

Corporate Tax Statistics 2015
Main Results

Profit or loss / sum of receipts - companies assessed -		Profit or loss / sum of receipts - groups assessed -		Loss deduction		Losses of foreign group members		Row
Cases	1.000 EUR	Cases	1.000 EUR	Cases	1.000 EUR	Cases	1.000 EUR	
49.307	-12.404.274	1.155	-5.538.427	633	-727.806	87	66.991	1
26.118	268.736	119	4.312	16.472	-188.528	9	-1.133	2
12.589	357.261	151	6.548	5.462	-197.057	3	-751	3
9.768	446.553	157	14.417	3.094	-174.086	7	-1.267	4
10.129	773.659	264	40.263	2.217	-215.491	22	-3.281	5
11.559	1.729.936	417	131.288	1.658	-318.214	36	-6.603	6
7.359	2.529.877	452	258.686	840	-330.395	34	-1.620	7
2.860	2.133.388	380	397.390	314	-276.685	32	-13.228	8
1.711	3.118.762	393	975.668	228	-853.951	60	12.256	9
779	3.718.033	337	2.024.663	104	-547.802	68	3.497	10
178	6.212.419	193	10.637.850	43	-1.200.435	63	278.098	11
132.357	8.884.349	4.018	8.952.657	31.065	-5.030.451	421	332.958	12
3.472	299.164	72	162.069	864	-151.414	3	1.442	1
8.008	521.691	220	-364.909	1.889	-155.895	22	4.887	2
19.750	1.693.040	532	1.221.532	4.926	-729.377	56	191.130	3
18.234	2.613.323	746	2.240.717	4.311	-698.654	91	-36.304	4
10.878	787.251	274	1.443.904	2.401	-170.208	30	57.376	5
15.596	1.127.897	425	407.615	3.725	-420.726	38	34.438	6
11.113	1.187.044	301	566.279	2.380	-215.602	33	30.486	7
5.963	832.354	198	882.662	1.313	-87.781	24	-13.505	8
39.343	-177.416	1.250	2.392.789	9.256	-2.400.795	124	63.009	9
132.357	8.884.349	4.018	8.952.657	31.065	-5.030.451	421	332.958	10
575	1.405.252	-	-	133	-190.178	-	-	1
118.988	7.571.164	-	-	27.484	-2.283.313	-	-	2
1.407	530.978	-	-	377	-61.213	-	-	3
56	78.551	-	-	12	-561	-	-	4
1.965	-549.772	-	-	243	-4.719	-	-	5
4.243	-16.701	-	-	1.073	-9.684	-	-	6
5.123	-135.123	-	-	632	-218.493	-	-	7
-	-	4.018	8.952.657	1.111	-2.262.288	421	332.958	8
132.357	8.884.349	4.018	8.952.657	31.065	-5.030.451	421	332.958	9
1.228	48.245	13	27.855	236	-7.915	-	-	1
239	-264.104	18	8.883	55	-8.299	-	-	2
9.208	2.399.929	772	4.466.103	2.391	-1.105.362	136	127.169	3
2.163	45.631	88	325.560	564	-93.089	7	-35.511	4
12.979	835.476	358	155.344	3.149	-159.689	18	-10.426	5
26.742	3.502.328	715	1.237.786	6.482	-847.338	95	252.407	6
4.176	639.886	137	1.038.685	1.250	-129.306	13	-7.195	7
7.998	144.442	153	50.612	2.088	-95.620	7	-992	8
7.115	529.934	177	236.397	1.711	-140.668	24	-11.953	9
12.207	-1.300.637	353	869.153	2.069	-1.195.600	32	8.356	10
15.106	967.109	509	754.300	3.675	-502.480	22	-741	11
19.323	1.538.804	453	157.658	4.148	-423.700	39	8.542	12
5.255	388.628	142	200.283	1.269	-238.219	19	1.908	13
892	-530.165	1	-679.649	128	-3.802	-	-	14
2.185	145.131	64	61.202	501	-31.021	3	-726	15
5.541	-206.288	65	42.485	1.349	-48.345	6	2.120	16
132.357	8.884.349	4.018	8.952.657	31.065	-5.030.451	421	332.958	17

Corporate Tax Statistics 2015

Main Results

Row	Taxable income levels in Euro Länder Legal forms Economic branches (ÖNACE 2008)			Taxable income		Allowable minimum corporation tax of earlier years		Corporation tax	
				Cases	1.000 EUR	Cases	1.000 EUR	Cases	1.000 EUR
1	Cases with zero tax liability			-	-	-	-	49.890	117.698
2		up to	8.000	26.237	83.282	1.850	-346	26.220	40.172
3	8.000	up to	20.000	12.740	166.135	6.245	-7.303	12.740	38.576
4	20.000	up to	40.000	9.925	286.459	3.285	-9.491	9.925	73.753
5	40.000	up to	80.000	10.393	597.999	2.057	-8.042	10.393	152.689
6	80.000	up to	200.000	11.976	1.542.564	1.246	-5.594	11.976	386.260
7	200.000	up to	500.000	7.811	2.457.435	567	-3.222	7.811	619.919
8	500.000	up to	1.000.000	3.240	2.253.456	218	-2.044	3.240	558.120
9	1.000.000	up to	2.500.000	2.104	3.240.398	158	-1.549	2.104	812.054
10	2.500.000	up to	10.000.000	1.116	5.194.192	98	-804	1.116	1.299.006
11	10.000.000	and more		371	15.649.039	47	-2.330	371	3.915.336
12	Total			85.913	31.470.960	15.771	-40.725	135.786	8.013.581
1	Burgenland			2.255	445.268	434	-1.022	3.458	113.524
2	Carinthia			5.070	1.197.276	880	-2.015	8.209	307.307
3	Lower Austria			12.921	3.388.534	2.470	-5.893	20.043	864.945
4	Upper Austria			12.950	5.255.209	2.216	-5.506	18.781	1.315.805
5	Salzburg			7.293	2.920.609	1.253	-2.918	10.947	771.945
6	Styria			10.205	2.114.494	1.935	-4.699	15.742	543.483
7	Tyrol			7.589	2.149.788	1.295	-2.951	11.161	545.261
8	Vorarlberg			4.333	1.921.498	702	-1.523	6.015	478.992
9	Vienna			23.297	12.078.283	4.586	-14.198	41.430	3.072.321
10	Total			85.913	31.470.960	15.771	-40.725	135.786	8.013.581
1	Joint stock companies			320	1.832.630	71	-581	628	459.325
2	Limited liability companies			75.397	14.956.920	14.929	-31.088	122.871	3.823.215
3	Purchasing and economic cooperative societies			1.050	563.754	2	-2	1.050	140.938
4	Savings banks, mutual insurance companies			42	85.197	-	-	44	21.303
5	Enterprises of corporations under public law			1.137	67.310	-	-	1.135	16.826
6	Private associations			1.688	26.423	2	-2	1.679	6.606
7	Further legal forms subject to corporation tax			3.416	1.472.875	7	-13	4.342	420.257
8	Company groups			2.863	12.465.852	760	-9.038	4.037	3.125.111
9	Total			85.913	31.470.960	15.771	-40.725	135.786	8.013.581
1	Agriculture, forestry; fishing			797	86.310	94	-183	1.128	22.110
2	Mining and quarrying			163	51.140	27	-67	257	12.981
3	Manufacturing			7.033	7.637.650	1.262	-3.690	10.122	1.916.463
4	Electricity, gas, steam; waste management			1.421	940.185	195	-648	2.103	236.370
5	Construction			8.965	1.363.335	1.932	-3.864	14.044	350.201
6	Wholesale and retail trade; repair of motor vehicles			17.693	5.502.260	3.287	-7.700	28.112	1.395.150
7	Transportation and storage			3.113	1.923.479	677	-1.769	4.425	483.596
8	Accommodation and food service activities			4.619	498.937	1.010	-2.425	8.222	131.360
9	Information and communication			4.716	1.077.402	868	-2.153	7.321	274.224
10	Financial and insurance activities			6.942	6.362.795	978	-4.335	12.932	1.652.561
11	Real estate activities			8.933	2.136.102	1.965	-5.863	15.358	545.563
12	Professional, scientific and technical activities			13.485	2.661.817	2.286	-5.162	19.792	678.139
13	Administrative and support service activities			3.518	682.042	636	-1.546	5.409	174.009
14	Public administration, defence; social security			482	28.712	-	-	492	7.242
15	Education; human health and social work activities			1.367	252.203	213	-533	1.997	64.279
16	Other service activities; arts, entertainm., recreation			2.666	266.592	341	-787	4.072	69.332
17	Total			85.913	31.470.960	15.771	-40.725	135.786	8.013.581

Corporate Tax Statistics 2015
Main Results

Allowable domestic capital gains tax (KESt)		Foreign tax		Payable tax		Tax credit		Row
Cases	1.000 EUR	Cases	1.000 EUR	Cases	1.000 EUR	Cases	1.000 EUR	
19.198	-62.478	20	-32	49.140	99.603	1.717	-78.403	1
9.086	-2.225	98	-271	25.799	42.238	278	-5.807	2
5.579	-1.181	80	-96	12.573	37.477	133	-8.041	3
4.980	-1.082	60	-359	9.853	67.862	61	-5.521	4
5.630	-2.966	106	-325	10.319	144.943	63	-5.081	5
7.035	-6.818	188	-975	11.908	379.252	62	-7.680	6
4.695	-9.641	211	-1.127	7.775	602.742	29	-19.138	7
1.871	-5.770	157	-1.739	3.231	554.457	7	-6.481	8
1.175	-12.650	176	-4.558	2.092	794.705	10	-3.012	9
541	-13.430	210	-10.947	1.113	1.270.027	-	-	10
182	-45.472	143	-105.637	363	3.712.873	2	-317	11
59.972	-163.714	1.449	-126.065	134.166	7.706.179	2.362	-139.482	12
1.571	-960	36	-622	3.428	110.861	71	-272	1
4.100	-3.207	49	-1.019	8.105	302.670	162	-2.323	2
9.532	-11.724	171	-2.638	19.843	834.775	328	-6.977	3
8.292	-32.998	294	-5.427	18.528	1.285.274	348	-16.554	4
4.473	-6.006	94	-7.647	10.859	726.304	173	-4.966	5
8.491	-10.302	162	-1.074	15.606	524.395	227	-4.560	6
5.465	-23.766	137	-3.308	11.009	526.096	229	-14.389	7
2.393	-4.836	58	-7.734	5.945	471.056	129	-6.719	8
15.655	-69.916	448	-96.595	40.843	2.924.747	695	-82.722	9
59.972	-163.714	1.449	-126.065	134.166	7.706.179	2.362	-139.482	10
224	-3.567	42	-36.348	611	420.068	14	-2.114	1
53.524	-35.497	703	-52.400	122.358	3.687.606	591	-23.311	2
1.009	-20.615	220	-193	1.005	122.372	234	-2.243	3
41	-832	7	-32	38	20.608	15	-157	4
234	-482	5	-11	1.013	13.653	192	-2.489	5
984	-907	10	-8	1.548	6.000	468	-605	6
1.556	-15.423	154	-2.293	3.631	407.037	779	-69.317	7
2.400	-86.392	308	-34.779	3.962	3.028.834	69	-39.247	8
59.972	-163.714	1.449	-126.065	134.166	7.706.179	2.362	-139.482	9
561	-313	3	-	1.104	21.781	64	-202	1
105	-121	2	-3	257	12.789	-	-	2
4.608	-7.826	220	-11.150	10.083	1.891.460	68	-1.698	3
1.037	-17.383	16	-101	2.090	226.008	87	-7.723	4
6.728	-1.090	40	-282	14.029	345.309	42	-38	5
11.365	-5.015	181	-10.462	28.041	1.372.174	150	-1.611	6
1.848	-565	39	-689	4.412	480.447	19	-55	7
3.354	-637	18	-134	8.192	128.077	78	-223	8
3.311	-1.191	90	-1.699	7.295	271.053	38	-681	9
5.493	-114.032	539	-94.017	12.008	1.468.286	934	-116.485	10
7.079	-3.890	79	-935	15.263	534.285	152	-1.992	11
9.348	-5.809	159	-2.730	19.670	654.908	217	-3.072	12
2.252	-2.380	40	-953	5.379	170.414	92	-1.231	13
93	-325	-	-	396	4.568	106	-2.442	14
1.036	-819	4	-	1.950	62.651	68	-65	15
1.754	-2.317	19	-2.909	3.997	61.968	247	-1.965	16
59.972	-163.714	1.449	-126.065	134.166	7.706.179	2.362	-139.482	17