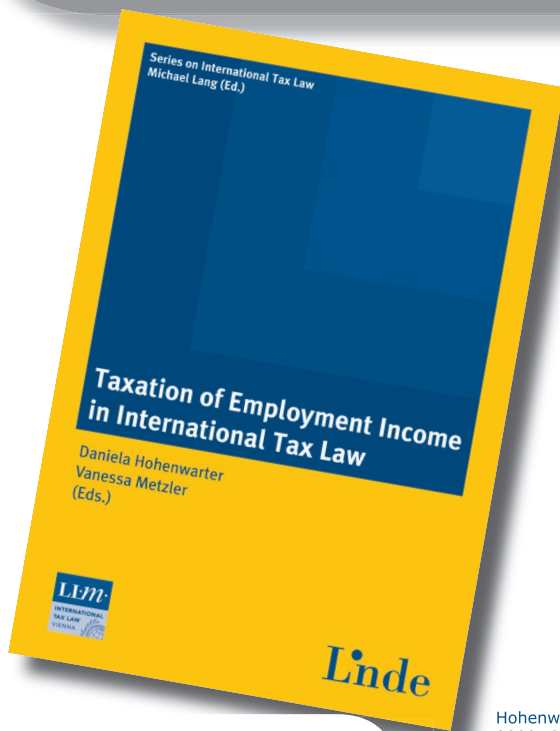


# TAXATION OF EMPLOYMENT INCOME IN INTERNATIONAL TAX LAW



## Taxation of Employment Income in International Tax Law

In a globalized world the taxation of employees who spread their activity – and thus their income – across several countries is of particular importance. However, practical experience shows that the taxation of such “migrant birds” is subject to various difficulties. Issues are caused on the one hand by the interpretation and application of the relevant distributive rules in tax treaties and their interdependence with other treaty provisions which may lead to double taxation or double non-taxation and on the other hand by the fact that cross-border employees are often confronted with discrimination, both in their state of residence and in the respective source states.

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## THE EDITORS:

➔ **Mag. Daniela Hohenwarter**, LL.M. is research assistant and lecturer at the Institute for Austrian and International Tax Law at the Vienna University of Economics and Business (WU).

➔ **Mag. Vanessa Metzler**, LL.M. is lecturer at the Institute for Austrian and International Tax Law at the Vienna University of Economics and Business (WU), former Member of the International Tax Law Unit in the Austrian Federal Ministry of Finance and currently working with LeitnerLeitner.

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