

Information for guest lecturers

Teaching remuneration:

1 weekly hour = 1,409.90 Euro (total gross wage)

Teaching remuneration is classified as income from employment and is thus subject to income tax and social security contributions. Under certain circumstances, social security contributions to be paid in Austria may instead be paid to the national social security systems of other countries (see attachment).

For further questions concerning social insurance, please contact abgeltunglehre@wu.ac.at

Teaching remuneration is subject to the Austrian Tax Act (Einkommenssteuergesetz "EStG"). The applied tax rate depends on the total amount earned and any applicable double tax relief treaty (c.f. information on the Tax Data Information Sheet).

For further questions concerning taxation, please contact personalverrechnung@wu.ac.at

Accommodation & Travel Expenses:

Additionally, accommodation and travel expenses will be refunded. This amount is excluded from Austrian taxation, unless the employees in question are subject to limited tax liability.

The reimbursement procedure is explained in detail on the Refund Form.

Issuing the contract:

- ⤴ Please indicate your personal tax and bank data in the Tax Data Information Sheet (the other fields may remain blank). Please also provide your date of birth, your current employment, and the name of your employer.
- ⤴ The contract will be prepared according to the data provided. It is valid for a minimum of one full month, regardless of length of stay.
- ⤴ Both the Tax Data Information Sheet and contract must be signed upon your arrival in Vienna.

Attachments:

- ⤴ Tax Data Information Sheet
- ⤴ Overview 'double tax relief treaty':
<http://www.wu.ac.at/fileadmin/wu/h/structure/management/council/files/gastlehrer.pdf>
- ⤴ Refund Form
- ⤴ Information sheet on applicable legal provisions on social security matters concerning employees at Austrian universities