

INFORMATION SHEET PERSONAL CAREGIVING

February 2023



ORDER OF REGISTRATION

1. Registration of your place of residence in Austria

Register your place of residence (main or secondary residence) in Austria with the competent community office (Gemeindeamt) or municipal authorities (Magistrat).

The following documents must be presented:

- **Registration form** (Meldezettel), which must be signed by those providing accommodation (i.e., the flat owner or main tenant). The link to the registration form can be found on page 7 "Important forms".
- **Valid passport or identity card**

2. Trade registration

In some federal states, trade registration takes place directly at the Austrian Economic Chamber (Wirtschaftskammer) and in others at the competent municipal authorities (Magistrat) or district authorities (Bezirkshauptmannschaft). Please contact the start-up service of your Economic Chamber in advance (contact addresses on page 8).

Requirements for the **free trade "Personal caregiving"** and **"Organisation of personal caregiving"**:

- Persons who have reached the age of 18
- EU/EEA citizenship
- No reasons for trade exclusions (e.g., fiscal law felonies, court convictions).

For trade registration, please present **the following documents**:

- **Valid passport or identity card**
- Confirmation of registration with the registration office (**registration form**)
- **Criminal record certificate**: original and certified translation* (but not older than 3 months!) if you have not been registered in Austria continuously for the last 5 years.

*Exception: In Vorarlberg, no translation required

All documents must be submitted as **original** documents or as certified copies.

Foreign-language documents must be submitted as original documents together with a translation by a legally sworn expert (exception: Vorarlberg).

If you are unable to submit the documents in this form, please contact the start-up service of your state (contact addresses on page 8).

You may start exercising your trade from the date of registration.

After registering for your trade, you become a **member of the Austrian Economic Chamber** with a corresponding obligation to contribute with a fee (the amount depends on the respective state).

3. Registration for social security

Registration for social security for the self-employed must be completed during the first month. You can also do this as part of your trade registration with your district administrative authority. The authority will forward your registration to the social security institution.

4. Tax office registration

During the first month, you must report your trade activity to the tax office. Notification to the tax office can also be submitted as part of trade registration to the district administrative authority. When registering your trade,

ask for the registration form for tax office registration ("Verf 24"). Fill out the form and send it to the tax office.

5. Registration certificate

EEA citizens who have been residing in the federal territory for more than 3 months must apply for a registration certificate (community office (Gemeindeamt) or municipal authorities (Magistrat), in Vienna: MA 35) (8. Important forms). Evidence of trade activity must be provided.

WORK CONTRACT

The self-employed caregiver should, as far as possible, conclude a written work contract ("care contract") with their client.

The link to a sample contract can be found on page 7 under Important forms.

SCOPE OF ACTIVITY

Traders who are active in the trade of personal caregiving are entitled to support persons in need of care. This includes the following activities:

1. Household-related services:
 - a) Preparing meals
 - b) Shopping
 - c) Cleaning
 - d) Household chores
 - e) Performing errands
 - f) Seeing to a healthy indoor climate
 - g) Taking care of plants and animals
 - h) Taking care of laundry (washing, ironing, mending)
2. Helping with living, in particular:
 - a) Organising daily routines
 - b) Assisting with day-to-day tasks
3. Socialising, in particular:
 - a) Bearing company
 - b) Holding conversations
 - c) Maintaining social contacts
 - d) Support with various activities
4. Keeping household accounts, with records of expenses incurred for the person being cared for
5. Practically preparing the person in need of care for a change of location
6. Organising cover in the event that a staff member is unable to attend for duties.

Further care or even medical activities may only be performed in individual cases and in strict compliance with the corresponding legal provisions (§ 3b GuKG (Health and Care Law) and § 50b ÄrzteG (Physicians Law)).

As a special obligation, caregivers must conclude an agreement with the person in need of care, or their legal representative, regarding guidelines for action in everyday situations and emergencies, in particular regarding informing or involving relatives, doctors, or facilities that offer mobile services in the event of a noticeable deterioration in the person's condition. Furthermore, they must keep accounts, and store these, together with the collection of supporting documents, for a period of two years.

SOCIAL SECURITY FOR TRADES

As a trader, you are compulsorily insured under health, pension, and accident insurance.

The **compulsory insurance** generally begins on the day on which the trade licence is obtained.

Although the trade authority communicates the trade registration to the social insurance institution for the self-employed, the trader is also obliged to register themselves within one month. Get information from your start-up service.

Contributions to health and pension insurance (values for 2023)

If you become self-employed for the first time as a caregiver, the contributions are provisionally prescribed at a minimum contribution basis for the first three years. In this way, your financial situation is taken into account when you start up a new company, and the establishment of your company is indirectly promoted.

The **pension insurance** contribution is provisionally set at €92.67 per month (i.e., €1,112.04 per year) as soon as compulsory insurance starts. A subsequent assessment (subsequent payment) takes place if the earnings achieved in the respective calendar year are higher than €6,010.92 (monthly €500.91) according to the income tax assessment.

The **health insurance contribution** amounts to €34.06 per month (i.e., €408.72 per year) as soon as compulsory insurance starts. A subsequent assessment (subsequent payment) takes place if the earnings achieved in the respective calendar year are higher than €6,010.92 (monthly €500.91) according to the income tax assessment.

In the first two calendar years, the health insurance contribution remains the same, i.e., there is no subsequent assessment, even if your income is higher according to the income tax assessment.

The accident insurance contribution is independent of profits and amounts to 131.64 euros/year or 10.97 euros per month.

Minimum contributions in 2023

	In € per month
HI	34.06
PI	92.67
AI ¹	10.97
SV ²	7.66
Total	145.36

Explanations:

¹ AI = Accident insurance. The AI contribution is a fixed amount.

² SV= Provisions for the self-employed The amount is 1.53% of the provisional health insurance contribution basis. There is no re-assessment.

Contributions from the SVS (Social Security for the Self-Employed - Sozialversicherung der Selbständigen) are prescribed on a quarterly basis and are due at the end of the second month of each quarter.

As of 01/01/2016, the option exists to pay the contributions monthly by direct debit. The relevant forms can be found on the SVS website.

Example:

Assumption: 182 days/year are working days (14-day rhythm), fee EUR 70,-/day, free food and accommodation (= non-cash benefits in kind); social security incl. provisions for the self-employed (SV) 1.53%: EUR 145.36 month = EUR 1,744.32/year. Travel expenses are reimbursed by the client.

All amounts are in EUR.

Fee (EUR 70 x 182 days)	12,740.00
Food & accommodation ¹⁾	1,177.20
Travel costs (e.g.: EUR 120 per round trip, 13x)	1,560.00
Earnings per year	15,477.20
- 20% flat-rate expenditure ²⁾	3,095.44
- Social security ³⁾	1,744.32
Expenditure per year	4,839.76
EARNINGS per year⁴⁾	10,637.44

¹⁾ Free food & accommodation is added as earnings. The amount results from the value of EUR 98.10 for 14 days (EUR 6.54/day, EUR 196.20/month) according to the ordinance on non-cash benefits in kind on the Income Tax Act.

²⁾ With regard to expenses, you have the choice: either 20% flat-rate of earnings (flat-rate payment for small-scale entrepreneurs) or actual expenditure (e.g., travel expenses, others).

³⁾ The paid social security can be deducted additionally.

Attention: Regarding the assumed figures of this example, nothing would happen retrospectively regarding health insurance in the first two years of compulsory insurance; regarding pension insurance and from the third year of compulsory health insurance, there would be a payment of arrears!

⁴⁾ Earnings are the basis for income tax. Earnings up to EUR 11,693 per year are tax-free, and income tax is due in Austria (see next page).

TAX FRONTIERS

VAT - Regulation for small-scale businesses

If your annual turnover (= total income) in Austria is less than 35,000 euros (excluding VAT, i.e., net), you do not have to add VAT to your invoices, and you do not have to pay any VAT. In this case, however, you are not allowed to claim input tax.

Income tax

The base and assessment basis is your annually generated profit, determined with the help of the earnings-expenditure calculation (optionally also by means of the basic flat-rate payment - see example) plus other remuneration (e.g., food and accommodation). The tax rate is between 0% and 55%, whereby income tax only applies if your (annual) income was more than 11,693 euros.

Income tax rate

Annual income in €	Income tax in €	Marginal tax rate in %
≤ 11,693	0	0
> 11,693 to 19,134	$(\text{income} - 11,693) \times 20\%$	20
> 19,134 to 32,075	$(\text{income} - 19,134) \times 30\% + 1,488.20$	30
> 32,075 to 62,080	$(\text{income} - 32,075) \times 41\% + 5,370.50$	41
> 62,080 to 93,120	$(\text{income} - 62,080) \times 48\% + 17,672.55$	48
> 93,120 to 1 million	$(\text{income} - 93,120) \times 50\% + 32,571.75$	50
> 1 million	$(\text{income} - 1,000,000) \times 55\% + 486,011.75$	55

Example:

EUR 11,993 income

Calculation: $(11,993 - 11,693) \times 20\% = \text{EUR } 60,--$ income tax

SUPPORT FOR 24-HOUR CARE

In order to receive support, the following requirements must be met: the person in need of care must be looked after around the clock, receive nursing allowance at level 3 or higher, and the monthly net income may not exceed EUR 2,500. If level 3 or 4 nursing allowance is paid, the service of the Ministry of Social Affairs will check if 24-hour care is required. A grant for 24-hour care support is only given once during the same period and per caregiver.

The link to the form "**Application for a grant for 24-hour care support**" can be found on the website of the service of the Ministry of Social Affairs - www.sozialministeriumservice.at (see also 8. Important forms).

Further general eligibility requirements can be found directly at "Sozialministeriumservice" or can be found in the current guidelines, which are also available on the "Sozialministeriumservice" website.

TERMINATION OF YOUR TRADE, NOTIFICATION OF SUSPENSION, RESTART, OR RELOCATION

Should your care work in Austria be temporarily discontinued, the suspension of the trade licence should be reported to your responsible Economic Chamber. Upon resumption of the activity, a restart must be reported to the Economic Chamber.

Should the place of care change, this relocation must be reported to the Economic Chamber regarding the new location (= Magistrat, Magistratisches Bezirksamt or Bezirkshauptmannschaft).

If the care work in Austria ends, the trade must be deleted by the trade authority. If the trade licence still continues to exist, there will be follow-up costs (e.g., social security, basic levy, etc.), which can also be collected in your home country.

IMPORTANT FORMS

At <https://www.daheimbetreut.at/de/download>, you will find, up-to-date, the most important forms for downloading:

- Registration form
- Registration certificate for EEA nationals
- Care contract incl. supplements
- Request for a 24-hour care grant

CONTACT PERSON IN YOUR STATE

BURGENLAND

Start-up service
Robert-Graf-Platz 1, 7001 Eisenstadt
Tel.: 05 90 907-2210
Fax: 05 90 907-2115
Email: servicecenter@wkbgl.at

CARINTHIA

Start-up service
Europaplatz 1, 9021 Klagenfurt
Tel.: 05 90 904-745
Fax: 05 90 904-744
Email: gruenderservice@wkk.or.at

LOWER AUSTRIA

Start-up service
Wirtschaftskammer-Platz 1, 3100 St. Pölten
Tel.: 02742/851-0
Fax: 02742/851-17199
Email: gruender@wknoe.at

UPPER AUSTRIA

Start-up service
Hessenplatz 3, 4020 Linz
Tel.: 05 90 909
Fax: 05 90 909-2800
Email: sc.gruender@wkoee.at

SALZBURG

Start-up service
Julius-Raab-Platz 1, 5027 Salzburg
Tel.: 0662/88 88-541
Fax: 0662/88 88-960541
Email: gs@wks.at

STYRIA

Start-up service
Körblergasse 111-113, 8010 Graz
Tel.: 0316/601-600
Fax: 0316/601-1202
Email: gs@wkstmk.at

TYROL

Start-up service
Wilhelm-Greil-Str. 7, 6020 Innsbruck
Tel.: 05 90 905-2222
Fax: 05 90 905-1385
Email: gruenderservice@wktirol.at

VORARLBERG

Start-up service
Wichnergasse 9, 6800 Feldkirch
Tel.: 05522/305-1144
Fax: 05522/305-108
Email: gruenderservice@wkv.at

VIENNA

Start-up service
Strasse der Wiener Wirtschaft 1, 1020 Vienna
Tel.: 01/514 50-1050
Email: gruenderservice@wkw.at

This information sheet has been drawn up with the cooperation of all Economic Chambers. If you have any questions, please contact the Economic Chamber of your state. Vienna, Tel. No.: (01) 51450-0, Lower Austria, Tel. No.: (02742) 851-0, Upper Austria, Tel. No.: 05 90 909-0, Burgenland, Tel. No.: 05 90 907-0, Styria, Tel. No.: (0316) 601-600, Carinthia, Tel. No.: 05 90 904-0, Salzburg, Tel. No.: (0662) 8888-0, Tyrol, Tel. No.: 05 90 905-0, Vorarlberg, Tel. No.: (05522) 305-0.
Notice! This information can also be found on the internet at www.gruenderservice.at

A service of the start-up services of the Austrian Economic Chambers. Reproduction, duplication, and distribution of any kind is only permitted with the express consent of the Austrian Economic Chambers. Despite careful processing, no guarantee is assumed for the information, and liability of the author or the Austrian Economic Chambers is excluded.