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Annual Pay statement L16 2026 Austria



Annual Pay statement (‚Lohnzettel L16') Update: Major Changes Starting From 2026

Effective January 1st, 2026, significant changes to payroll accounting and salary administration will come into force in Austria. We would like to inform you of the essential updates that must be implemented starting in 2026.

1. Detailed Reporting of Benefits in Kind and Company Cars on the pay statement (L16)

Starting in 2026, companies will be required to report employee **benefits in kind** in greater detail on the annual pay statement L16. The benefits in kind are non-cash perks provided to employees for (also) private use, such as company cars, housing, or meal vouchers. The key changes in detail:

- **Benefits in Kind within Gross Income (Code 210):**
  - **Company Car Benefit:** The taxable benefit resulting from the private use of a company vehicle must be recorded on the annual pay statement. This includes:
    - The **percentage rate** used for the calculation of the car benefit in kind (e.g., 0%, 1.5%, or 2%).
    - The **acquisition cost of the vehicle** – the historical cost base used for the calculation of the benefit in kind as of December 31, including VAT and NoVA
  - **Housing Benefit:** If housing is provided to the employee, this benefit must also be reported separately.
  - **Other Benefits in Kind:** Other perks used privately, such as corporate mobile phones, laptops, or bicycles, must also be disclosed.

- **Company car benefit in detail:**
  - For **company cars** provided for private use, the **car benefit** must be reported in detail. In addition to the percentage rate, the **acquisition cost of the vehicle** - of the specific vehicle provided to the employee **as of December 31** must be indicated.
  - **Electric vehicles (EV) and pool cars** (vehicles shared in turns between multiple employees) require special rules as e.g. for pool vehicles, the average value of the benefits and average acquisition costs must be reported.
  - **Separate Reporting of „Reimbursements for EV charging costs" and the "Acquisition of charging equipment":** must be recorded separately as benefits in kind if the employer covers these expenses.

2. Changes in the Reporting of Meal Vouchers and Other Tax-Free Benefits in Kind

From 2026, **meal vouchers** must be reported in detail. These are tax-free if the relevant regulations are complied with, provided they do not exceed the specified maximum amounts:

- **Restaurant vouchers up to €8.00 per working day**
- **Grocery vouchers** up to € 2.00 per working day.

Continue to the next page >

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These wage-tax-free vouchers must now be recorded by **their specific value** in both the payroll accounts and the annual pay statement L16 („Lohnzettel L16“)

✔ **Meal Coupons (including digital):** Must be tracked if they do not exceed the tax-free thresholds. Compliance with all legal requirements (e.g., personal identification and daily validity) is mandatory.

✔ **Free or subsidized workplace meals (e.g., canteen)** do not need to be reported, as they are considered in-kind benefits and treated differently for tax purposes.

Additional Tax-Free Benefits in Kind to be reported in the annual pay statement L16:

✔ **Employee shareholding:** If employees receive company shares or equity interests, these must be reported as tax-free income.

✔ **Future Security Contributions:** Tax-free employer contributions to pension schemes or other **security-oriented benefits** (e.g., life or health insurance) must also be reported

✔ **Car-sharing allowances:** If the employer provides contributions to car-sharing services, these must also be recorded as tax-free benefits.

✔ **Employee discounts**

Conclusion

The 2026 payroll updates introduce and require much more detailed and transparent reporting of **benefits in kind** and **tax-exempt income**. While this increases administrative requirements, it provides on the other hand both **employers** and **employees** with greater clarity and legal certainty. We recommend preparing for these new requirements early to ensure correct implementation.

Should you have any questions or require assistance with the practical application of these changes, we are at your full disposal!

Your Auditorea team

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