

Contributions arrears Austria



Settlement of Social insurance contribution arrears by 30.06.2021

The contribution arrears from the periods February 2020 to May 2021 that have accumulated due to the COVID 19 pandemic must be paid by 30 June 2021 at the latest.

From the contribution period June 2021 onwards, the traditional due dates and payment periods shall apply again. The current contributions must then be paid by the 15th of the following month.

Payment information

In view of the approaching payment date on 30 June 2021, social insurance is currently sending payment information to the companies. This provides employers with an up-to-date overview of the contributions outstanding to date.

This makes it easier for employers affected by the COVID 19 pandemic to plan early on how to reduce the existing contribution arrears, taking into account their financial possibilities. Auditorea will be happy to help you locate any arrears with the social insurance.

Applications for instalments

If it is not entirely possible to settle the arrears in contributions by 30.06.2021, an instalment agreement can be concluded. In any case, it is necessary to contact us for this purpose.

Instalments can be granted in a first phase until 30.09.2022 at the latest. The prerequisite is that the existing corona-related liquidity problems are made credible to social insurance. However, instalments can only be granted if the social security contributions included in the Kurzarbeit allowance are transferred to social insurance in any case by the 15th of the calendar month following the payment. This also applies to reimbursements for exempted "risk patients" as well as to reimbursements in the context of segregation under the Epidemics Act.

However, all **non-corona-related arrears** are to be paid **regularly at the usual dates**, deadlines and conditions.

Electronic application as of 01.06.2021

An electronic instalment application will be available to firms from 01.06.2021 if required. Auditorea will be happy to assist you with this.

"Safety car" phase

In case of liquidity problems, it is possible to agree on individual solutions. In the sense of the "safety car" phase, a reduction of the first instalment payments to zero euros is possible until the end of September 2021.