

# Household Services Voucher

Legal is awesome – and safe!



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# Introduction & purpose

## Preface

Would you like to provide services in private households or allow someone else to offer household-related services with proper social protection?

Whether as a home help, garden labourer or child minder, the Household Services Voucher enables legal employment with automatic accident insurance and the option of voluntary health and pension insurance.

The Household Services Voucher Act has been in force since 1.1.2006 to ease the provision of typical household services in private homes. Fully electronic processing of the Household Services Voucher (DLS-Online) has been available since 2011.

You can hire household-related services or provide them yourself without unnecessary red tape and in doing so contribute to legal employment in private households with social protection.

**This brochure includes everything you need to know about the Household Services Voucher.**

# Household Services Voucher Online (DLS-Online)

DLS-Online is the electronic processing program for the Household Services Voucher scheme. Employers and employees – who make payments or organise employment using the Household Services Voucher – can manage everything to do with the Household Services Voucher online and in the comfort of their own homes. Employers can use DLS-Online to order, purchase/pay for and to electronically forward Household Services Vouchers to their employees. In turn, employees can cash Household Services Vouchers electronically. Employers and employees are both able to track their employment relationship at any time and to view and print verification of purchased, forwarded and cashed Household Services Vouchers.

## The DLS Household Services Voucher App

The DLS Household Services Voucher App was introduced in 2019 to make the processing of Household Services Vouchers even easier. Users can now complete all tasks relating to the Household Services Vouchers on their smartphones.

This means that DLS-Online supports immediate processing on any notebook, tablet, smartphone or PC.

The Household Services Voucher (Dienstleistungsscheck) App is available free of charge from any app store.

So using the Household Services Voucher is now easier than ever before.

# Your benefits

- The application is available free of charge and 24/7.
- Everything to do with the Household Services Voucher can be dealt with conveniently from home or on the go with a simple mouse click.
- No need to go to the post office or newsagent.
- No postage or submission of physical cheques to the Austrian Health Fund (ÖGK).
- No special software is needed.

Click on the following link for the DLS-Online application:  
[www.dienstleistungsscheck-online.at](http://www.dienstleistungsscheck-online.at)

# 6 important questions – 6 simple answers:

## What is the Household Services Voucher?

The Household Services Voucher is a currency and **payment for persons** working in **private households** – provided the wage (plus holiday pay and prorated special payments) does not exceed the monthly marginal employment threshold.

## Who is entitled to the Household Services Voucher?

Anyone who performs simple household-related work in private households, for example **housekeeping assistance, cleaning, child minding or simple gardening**.

## What does the Household Services Voucher achieve?

It turns “moonlighters” into **legal workers** and should of course only be given to workers with **free access to the labour market** (this brochure provides further details).

## What are the advantages of the Household Services Voucher?

The Household Services Voucher gives you **accident insurance cover** and allows you to make voluntary contributions to **health and pensions insurance**, even with a low income.

## Who benefits from the Household Services Voucher?

Women benefit from the Household Services Voucher especially. Besides accident insurance, they can also use the scheme to acquire pension eligibility rights.

## What is the role of the Household Services Voucher Competence Centre (CC-DLS)?

The CC-DLS provides assistance in all questions relating to the Household Services Voucher. The centre works hard to offer its clients impeccable services.

It deals with all concerns quickly and without unnecessary red tape.

- service hotline: 050405-40500
- e-Mail: [dienstleistungsscheck@bvaeb.at](mailto:dienstleistungsscheck@bvaeb.at)

**Purchasing (also possible using the DLS app or Internet portal DLS-Online)**

**Purchase price: e.g. €16.32, including accident insurance and administrative fee (2% in total)**



Employers purchase the Household Services Voucher using the Household Services Voucher App (DLS App), on DLS-Online, in newsagents or in post offices. **A cheque for €16.00 costs €16.32.**

The 32 cents go towards accident insurance and an administrative fee. Household Services Vouchers are also available in other denominations.

**Working**

**Austrian citizens and citizens of the other EU and EEA states, Swiss citizens, non-EU citizens, those with unrestricted access to the**



**labour market, persons entitled to asylum, individuals granted subsidiary protection and asylum seekers** who were admitted to the asylum process at least three months previously may all receive payment using the DLS scheme.



## Completion

(also possible using the DLS app or Internet portal DLS-Online)

**Cheque: Name, SV no., date**

The **employer** enters the **social insurance number**, the name of employer, the employee and the date of employment in the Household Services Voucher.



**Supplementary sheet: ONLY complete the**

**1st time!** Before first use, the **employer**

and the **employee** must complete the

supplementary sheet or carry out a registration / link via DLS-Online.

**Payment (also possible using the DLS app or Internet portal DLS-Online)**

**Remuneration is freely negotiable**

Payment is freely negotiable, taking into account the minimum wage and the upper limit of **€710.19/month** (as per 2024, marginal employment threshold €518.44/month plus holiday pay and prorated special payments) per employee. The employee receives the Household Services Voucher as payment for services after completing the agreed work.



**Submission**

(also possible using the DLS app or Internet portal DLS-Online)

**In person, by post, on the DLS app or using DLS-Online, no later than the end of the following month**

The employee must submit the household services voucher by post, via the DLS app or via DLS online by no later than the end of the following month.



**Dienstleistungsscheck**

**Business Center 280**

**8000 Graz**

It can also be submitted to the Austrian Health Fund (ÖGK).

### **Redemption**

**(also possible using the DLS app or Internet portal DLS-Online)**

**Quick redemption by bank or post**



The **Insurance Institution of Public-Sector Employees, Railways and Mining (BVAEB)** transfers the amount of the Household Services Voucher without delay to a current account or – if no account is available – issues a postal order.

# Understanding the Household Services Voucher (DLS)

## Household Services Voucher Act (DLSG)

**BGBI. I No. 45/2005 in the version of BGBI. I No. 114/2005, BGBI. I No. 30/2014 and BGBI. I No. 100/2018**

Introduced on 1.1.2006, the Household Services Voucher has been used since then in fixed-term employment relationships between employees and natural persons for simple household services in private homes, provided that payments by the individual employer do not exceed the monthly marginal employment threshold.

## Which services can be paid for using the Household Services Voucher?

The services that are remunerated using the Household Services Voucher include the following typical domestic tasks in private households (also within the framework of assisted living, on condition that the services are provided to assisted persons by third parties, and not by direct employees of the responsible body):

- **Cleaning** (apartment, home, laundry, dishes)
- **Supervision** of young and school-age children
- **Shopping** for groceries, daily necessities, medication (but not its administration), heating fuel and heating of rooms
- **Simple gardening** (e.g. sweeping up leaves, mowing the lawn)

The Household Services Voucher is intended to cover short employment relationships for a limited period. It is permissible that the employment relationship is always concluded between the same persons for a period not exceeding one month. Even sequential instances of fixed-term employment cannot be interpreted as an unlimited employment relationship. At least one Household Services Voucher must be completed for each day of employment.

## Which services cannot be paid for using the Household Services Voucher?

- Work that requires (longer) training (e.g. general and geriatric nursing)
- **“Hybrid work”** (domestic work and work in a company)
- **“Triangular relationships”** (e.g. persons working for an association are assigned to tasks in a private household, although no legal relationship exists between the household and the person employed, rather only between the private household and the association, for instance family helpers)

## Values and costs of the Household Services Vouchers

The **value of the Household Services Voucher can be selected individually up to a maximum amount of €100.00 per voucher.**

Table 1: Value, i.e. purchase price of the Household Services Voucher

Value, i.e. purchase price	€	
Value for employees	€ 5.00	€ 10.00
Purchase price for the employer (incl. 2%*)	€ 5.10	€ 10.20

\* The contribution to statutory accident insurance and the administrative fee (2% in total) account for the difference between the “value” and the “purchase price”.

## Where is the Household Services Voucher available?

Household Services Vouchers are available throughout Austria on the DLS App or on DLS-Online ([www.dienstleistungsscheck-online.at](http://www.dienstleistungsscheck-online.at)) and can also be obtained from newspapers or post offices.

## Who can receive payment using the Household Services Voucher?

The following persons can receive payment in the form of a Household Services Voucher:

- **Austrian citizens,**
- citizens of other **EU Member States**
- citizens of **EEA Member States** (Liechtenstein, Iceland and Norway) and **Switzerland,**
- citizens of **non-EU Member States with unrestricted access to the labour market** in Austria (with a notice to this effect in their residence permits),
- **persons granted asylum,** individuals granted **subsidiary protection** and
- **asylum seekers** who were admitted to the asylum process at least three months previously.

## Household Services Voucher and family relationships

An employment relationship does not exist if the work is performed on the basis of family duties. These family duties are defined by law in Articles 90 et seq. General Austrian Civil Code (ABGB) for spouses, registered partners and life partners, and in Article 137 ABGB for the relationship between parents and children and the relationship between grandparents and grandchildren. If there is any doubt (irrespective of the place of residence), it is therefore assumed in these cases that a working relationship does not exist. Household work will always be classified as a family duty. Employment using DLS is essentially possible for all other family constellations/for all other family members. Payment by means of a Household Services Voucher is always prohibited for persons sharing a common household.

### What is the hourly rate for work remunerated with a Household Services Voucher?

The denomination of the Household Services Voucher (e.g. €16.00) is not automatically equal to the hourly rate, which is agreed on a discretionary basis between the employer and the employee. However, the lower limit for the hourly rate (including prorated holiday pay and special payments) is at least the mandatory minimum hourly wage for domestic employees, depending on the work in question. The minimum hourly rate is higher if the work is performed by a person with relevant and more extensive experience. **For more information, visit [www.bvaeb.at](http://www.bvaeb.at) or call the service hotline on 050405-40500.**

In Austria, selected minimum hourly rates for 2024, including prorated surcharges (holiday pay = 9.6% and special payments = 25%), are as follows:

Table 2: Minimum hourly rates (2024)

Work	€
Cleaner, home help (without cooking), e.g. garden labourer	€ 15.60
Cleaner after the completion of professional services (e.g. painting the apartment)	€ 20.89
Home help with cooking	€ 16.10
Child minding	€ 16.82
Care for sick persons/elderly (personal services such as hygiene assistance or dressing)	€ 20.97

**An example:** An employer agrees with a cleaner, home help (without cooking) or garden labourer an hourly rate of €16.00 that is also intended to cover holiday pay and special payments. Based on the table above, the minimum hourly wage for cleaners, home helps (without cooking) or garden labourers is €15.60.

The agreed hourly rate of €16.00 is therefore above the minimum wage and so satisfies the statutory requirements. The total wage for, e.g., 5 hours of work would be €80.00 in this case. Household Services Vouchers must therefore be given to the worker at a value of €80.00.

## Employer's obligations

The employer must obtain verification that the employee is entitled to provide work services.

The employer has satisfied all obligations in this regard by presenting the Household Services Voucher (and the supplementary sheet if applicable) to the employee in an amount that covers the due remuneration at least.

All charges levied from the employer are included in the purchase price for the Household Services Voucher.

If the marginal employment threshold is exceeded by a factor of one and a half by the provision of work to multiple employees (2024: €777.66 per month – a cap of €1,065.29 applies to the use of Household Services Vouchers in 2024, as holiday pay and prorated special payments are not taken into account for this pay limit), the employer is required to pay the employer tax in accordance with the Employer Tax Act (DAG) in an amount equivalent to 19.4% of the contribution basis (charged by the Austrian Health Fund (ÖGK) in the next calendar year).

## Employment of an ineligible person

The employer commits an administrative offence in this case. A caution will be issued by the district administrative authority for the first offence. Each further offence will be sanctioned by a fine of up to €200.00.



## Rights and obligations of the employee

Employees must show the employer their **work permit** and e-card before entering into an agreement for work services (in every case before performing the work). The employee is paid the full value of the Household Services Voucher by bank transfer or postal order.

## How many people can an employer pay using Household Services Vouchers?

There are **no restrictions** in this regard. It may be necessary to adhere to the “one-and-a-half times” limit in regard to the marginal employment threshold (refer to „Rights and obligations of the employee“ on page 15).

## For how many employers can one person work?

There are **no restrictions** in this regard, either. However, one person may only work for the same employer up to the marginal employment threshold (2024: €518.44 per month – an income cap of **€710.19 per month** applies to the use of Household Services Vouchers in 2024, as holiday pay and prorated special payments are not taken into account for this pay limit).

Payment by means of Household Services Vouchers is not possible if an employee exceeds the monthly marginal employment threshold by working for one employer. This must then be converted into an ordinary employment relationship with payment of mandatory social insurance. Contact your Austrian Health Fund (ÖGK) branch for more detailed information.

## What happens if the marginal employment threshold is exceeded?

If an employee presents Household Services Vouchers from several employers that exceed the marginal employment threshold in one calendar month (2024: €518.44 per month – a cap of **€710.19 per month** applies to the use of Household Services Vouchers in 2024, as holiday pay and prorated special payments are not taken into account for this pay limit), the employee is subject to **mandatory cover** by health and pension insurance. The employee will then receive a notice of monthly premium payments with payment slip from the competent Austrian Health Fund (ÖGK) and will be personally responsible for settlement of the contributions. In these cases, the employee's social insurance contributions amount to 14.62%.

## Start and end of the insurance cover

Each employee is automatically insured against accidents at work upon receipt of the Household Services Voucher. According to the General Social Insurance Act (ASVG), the accident insurance covers accidents at work. Accidents when travelling directly to and from work are also classified as accidents at work. Insurance cover starts with the journey to work on the date of employment and ends after completion of the journey home from work.

If the employee has voluntary cover under the health and pension insurance scheme according to Section 19a ASVG, insurance cover begins on the first day of employment in a calendar month and expires at the end of the same calendar month. Insurance cover is then continued into the next month, provided the premium is paid. Kindly contact your Austrian Health Fund (ÖGK) if you require further assistance.

## Receiving Household Services Vouchers at the same time as other employment

In the event that a person is engaged in marginal employment under the Household Services Voucher Act at the same time as regular employment or full-cover insurance and the aggregate pay of all employment exceeds the marginal employment threshold (2024: €518.44 per month – whereby holiday pay and prorated special payments are not taken into account for income obtained from Household Services Vouchers), full insurance liability for health, accident and pension insurance shall automatically apply to employment under the Household Services Voucher Act as well.

The competent Austrian Health Insurance Fund (ÖGK) will then send a notice of monthly premium payments for the employee's social insurance contributions.

## Voluntary health and pension insurance

Even if the employee receives remuneration by means of Household Services Vouchers that falls below the marginal employment threshold, he or she may take out **voluntary** health and pension insurance according to the provisions set out in Section 19a ASVG. The employee may request to be sent an application form to this end (by ticking the last paragraph of the supplementary sheet to the Household Services Voucher). Once the application has been filed with the competent Austrian Health Fund (ÖGK), the employee will receive detailed information and the payment slip to settle the contribution (2024: €73.20 per month). In the case of voluntary insurance in the health and pension insurance scheme pursuant to Section 19a ASVG, insurance cover continues into the following month if the premium is paid and the policy is not cancelled. Kindly contact your Austrian Health Fund (ÖGK) if you require further information.

## Is unemployment insurance compulsory?

No, as individual employers are not permitted to exceed the insurance threshold.

## Are persons remunerated by Household Services Vouchers also subject to the Pensions Act for Company Employees and the Self-Employed (BMSVG)?

No. The BMSVG does not apply, as the maximum term of the employment relationship is one month.

## What must be considered in regard to taxes?

Income acquired from a Household Services Voucher is based on dependent employment.

- If this is your only source of income, neither **income nor wage tax** are payable up to an annual income threshold of **€13,598**,
- In the event that your income exceeds the annual threshold of €13,598 or
  - if you obtain income from “normal” dependent employment for at least temporary periods at the same time as from Household Services Vouchers, or
  - from other sources (e.g. rentals and leasing, commercial operations, etc.) in excess of €730.00 per year and in addition to the income from the Household Services Vouchers, you will be required to submit a tax return to the tax office.

For more information, visit [www.bmf.gv.at](http://www.bmf.gv.at) or call the Citizens' Advice Centre at the Federal Ministry of Finance on: Telephone: 050 233 765 or your tax office on: 050 233 233.

## Safety is important!

Household Services Vouchers are available throughout Austria up to a maximum value of €100.00 per voucher on the DLS App, on DLS-Online [www.dienstleistungsscheck-online.at](http://www.dienstleistungsscheck-online.at) or from newsagents and post offices.

- Payment for people working in private households
- Automatic accident insurance
- Voluntary health and pension insurance option

## Comprehensive insurance cover

**Automatic accident insurance – Voluntary health and pension insurance** for €73.20/month (value for 2024)

Each employee is automatically insured against accidents at work upon receipt of the Household Services Voucher. Employees who earn less than the marginal employment threshold with their income from Household Services Vouchers can take out voluntary health and pension insurance cover for €73.20 per month (value for 2024). Mandatory contributions to health, accident and pension insurance apply to income above the marginal employment threshold.

# DLS Competence Centre

## **Dienstleistungsscheck**

Business Center 280, 8000 Graz,

Tel: 050405-40500

[dienstleistungsscheck@bvaeb.at](mailto:dienstleistungsscheck@bvaeb.at)



## **For questions concerning taxes**

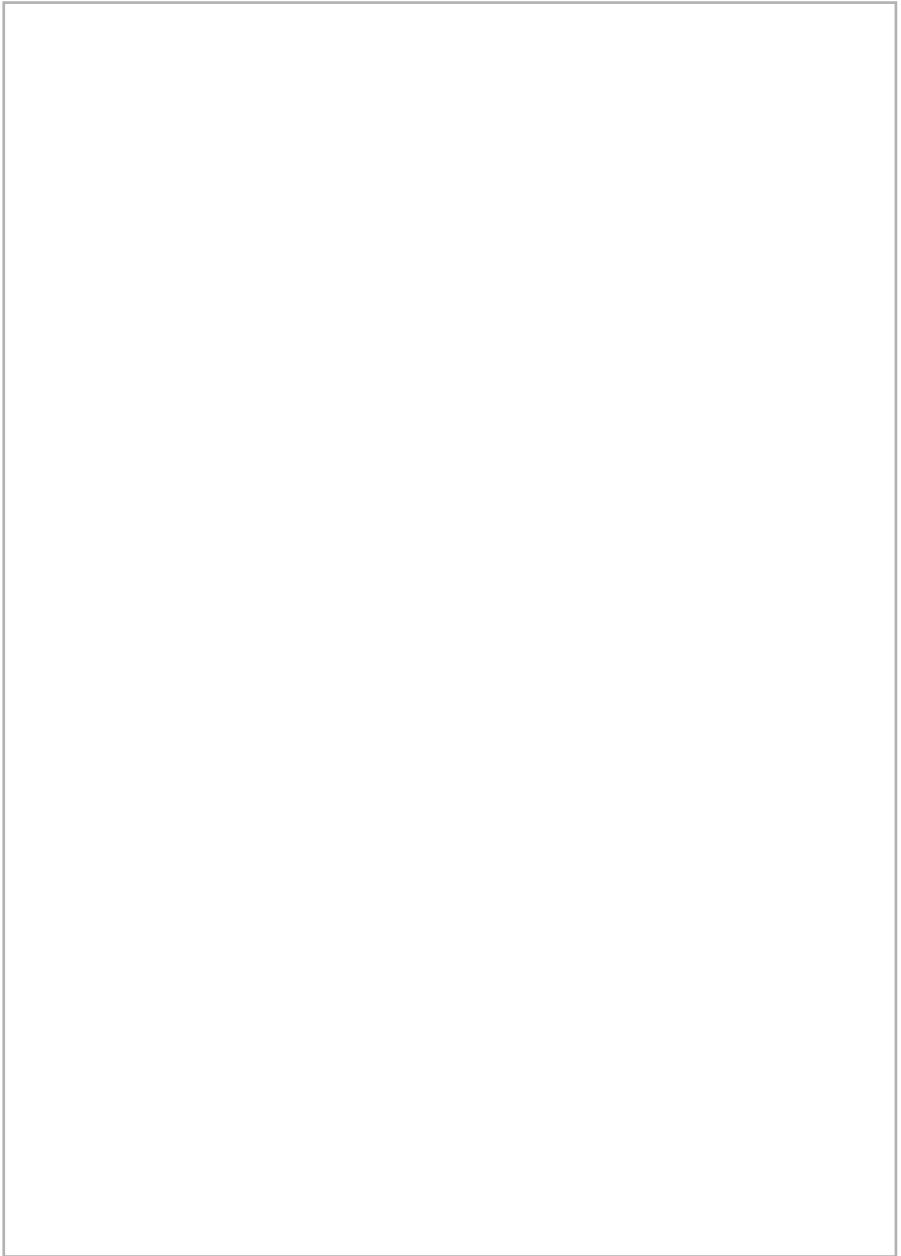
### **Citizens' Advice Centre at the Federal Ministry of Finance**

Telephone: 050 233 765

### **or the tax office**

Telephone: 050 233 233

## Notes

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