



List of Special Expenses and Income-Related Expenses

Special expenses:

- Accident insurance
- Charity donation
- Employment and occupational disability insurance
- Institutions of professional training
- Liability insurances (e.g. automobiles, pets, personal liability, etc.)
- Life insurance
- Medical insurance
- Optional contributions for additional care insurance
- Optional insurance or additional insurances
- Retirement insurance
- Unemployment insurance

Extraordinary burdens:

- Alimony paid to your divorced or separated spouse
- Claims from the existence of health insurance or medical expenses:
 - tax free grant (e.g. from pension insurance)
 - tax free employer's contribution
 - tax free benefits (e.g. civil servant)
 - for the husband or wife
- Costs for caring of family member

Expenses related to your home:

- Basic domestic services (e.g. small repairs, gardening, etc.)
- Domestic helper (e.g. flat cleaning, babysitting, tutoring for children etc.)

Income-related expenses:

- Accounting management fee
- Costs for applications
- Costs for home office
- Expense of maintaining a secondary residence for business reasons
- Language courses
- Literature and professional journals
- Expenses for business meals
- Membership of professional associations / expenses associated with operation or the Personnel Committee
- Non-compensated business trip
- Occupationally utilized cars (including costs of accidents while driving)
- Relocation costs
- Training expenses
- Travel expenses to work (e.g. bus, tram, train, etc.)
- Work clothes (e.g. business suits, safety clothes, etc.)
- Work equipment (e.g. office supplies, computers, etc.)