

## INFORMATION

### ELIGIBILITY FOR A FAMILY ALLOWANCE DURING THE COURSE OF STUDY OF "HUMAN MEDICINE" AND "PSYCHOLOGY"

In view of a recent decision of the Federal Tax Court, the Rectorate of Karl Landsteiner University of Health Sciences (KL) would like to inform students regarding the period of entitlement to a family allowance during the completion of the *Human Medicine MA* or *Psychology MA* degree programmes at KL.

1. The lowering of the age limit for receipt of the family allowance to **24 years of age** under the Budget Accompanying Act 2011, Federal Law Gazette I 111/2010 (BBG 2011) also applies to the study of human medicine or psychology as the study framework is divided into a bachelor's and a master's degree program;
2. There is **no** entitlement to an extension of eligibility for the family allowance to the age of 25 due to a lengthened duration of studies according to section 2((1)(j) FLAG, as would be possible, for example, for a master's degree course of study in human medicine;
3. The Federal Tax Court has justified this by saying that completion of the bachelor's degree at KL already constitutes a completed vocational training, which is why both courses of study (bachelor's and master's degree) cannot be combined to justify entitlement to family allowance until the age of 25 (*due to the longer duration of the study program*);
4. In view of the fact that the Federal Tax Court bases its understanding of the law on rulings of Austrian high courts that justify such a differentiation between the study of human medicine for a master's degree and the cycles of higher education qualifications under the Bologna Framework applied at the KL (*at least as seen by the Federal Tax Court*), it was decided not to file a complaint against the ruling with the Austrian Supreme Court.
5. If you have any questions about this, please do not hesitate to contact the programme director.