

# 2018



## Declaration concerning the employee tax assessment 2018

For further information, please refer to the completion instructions L 2. For fiscal consideration of children, please use an individual **Supplement L 1k** for each child, **L 1ab** for extraordinary burdens, **L 1i** for cross-border situations, and **L 1d** for the special consideration of special expenses.

Tax information can be found in the **Tax Book 2019** ([www.bmf.gv.at](http://www.bmf.gv.at), Publications) or obtained from your tax office.

This form will be read by machine, so please write in **BLOCK CAPITALS** and use **only black** or **blue** ink. Enter amounts in euros and cents (right-justified). Please submit only **original forms**, as copies are not machine-readable. Entries **outside the entry fields** are not machine-readable either.

**Fields/tick boxes highlighted in bold must be filled in in any case.**

Please tick as applicable.

Data Protection Policy at [www.bmf.gv.at/datenschutz](http://www.bmf.gv.at/datenschutz) or in printed form at all tax and customs office locations

PLEASE DO NOT WRITE INTO THIS GREY FIELD

[www.bmf.gv.at](http://www.bmf.gv.at)

Bundesministerium Finanzen



### 1. Personal Data

1.1 SURNAME (BLOCK LETTERS)

1.2 FIRST NAME (BLOCK LETTERS)

1.3 TITLE (BLOCK LETTERS)

1.4 10-digit social security number according to e-card <sup>1)</sup>

1.5 Sex

Male

female

1.6 Date of birth (If there is **no** social security number, to be filled in **in any case**)

D D M M Y Y Y Y

1.7 Civil status as per 31-DEC-2018 (Please tick only one box) <sup>2)</sup>

married/in registered partnership

domestic partnership

single

permanently separated

divorced

widowed

since (date not required for singles)

D D M M Y Y Y Y

### 2. Current residential address

2.1 STREET (BLOCK LETTERS)

2.2 House number

2.3 Staircase

2.4 Door number

2.5 Country of residence <sup>3)</sup>

2.6 CITY (BLOCK LETTERS)

2.7 Postcode

2.8 Telephone number

### 3. Partner <sup>2)</sup>

3.1 SURNAME (BLOCK LETTERS)

3.2 FIRST NAME (BLOCK LETTERS)

3.3 TITLE (BLOCK LETTERS)

3.4 10-digit social security number according to e-card <sup>1)</sup>

3.5 Date of birth (If there is **no** social security number, to be filled in **in any case**)

D D M M Y Y Y Y

<sup>1)</sup> Please enter the complete 10-digit insurance number assigned by the Austrian social insurance provider here.

<sup>2)</sup> **Partners** are spouses and registered partners. Furthermore cohabitants with at least one child for whom family allowance have been received for at least seven months (§ 106 III of the Austrian Income Tax Act 1988). They are hereinafter referred to as "partners" unless stated otherwise.

<sup>3)</sup> Please enter the international motor vehicle licence tag. Please fill in only if you are currently not residing in Austria.



#### 4. Domestic employers/pension funds

4.1   **Number of domestic salary- or pension-paying bodies in 2018**  
**Note:** If there are no remunerations, please enter the value 0 (zero). Enclosing pay slips is **not** required.

If you have received several pensions that have already been **jointly taxed**, you must specify **a single agency paying out the pension** for these jointly taxed pensions.

**The following remunerations are not included in the "number of salary- or pension-paying bodies":**

Sickness benefits, payments on the basis of a service voucher, unemployment benefits, poverty relief support, temporary support, nursing care allowances, compensation for military, cadre or weapon exercises, reimbursed mandatory contributions to social insurance, remuneration from the insolvency compensation fund, maternity allowance, sickness benefits, rehabilitation allowance, continued training and part-time education allowance, etc., remuneration from a company pension scheme or remuneration from the construction worker, holiday and severance pay fund.

4.2 Tax-free income on the basis of international agreements (e.g. UNO, UNIDO)  **725**

For income from employment **without** wage tax deduction, please use **Supplement L 1i**.

#### 5. Single-earner tax credit, single-parent tax credit

5.1  **Single-earner tax credit** is applied for, and I declare that my partner does not claim it.

5.2  **Single-parent tax credit** is applied for.

**Note** concerning items 5.1 and 5.2: Family allowance for at least one child according to item 5.3 is required

5.3   **Number of children** for whom I or my partner have/has received family allowance for at least **seven months**.  
Please use a separate **Supplement L 1k** for each child to consider children for fiscal purposes.

#### 6. Amount of the income of the spouse or registered partner

Please tick only if item 5.1 (single-earner tax credit) has not been ticked.

I declare that the annual income of my spouse or registered partner did not exceed € 6,000 [In this case, there is entitlement to the amount of the increase for the special-expenses basket (9.1, 9.2), a lower deductible for extraordinary burdens (Form L 1ab) and disability-related expenses of the spouse or registered partner (Form L 1ab)].

#### 7. Increased pensioner deduction

I claim the increased pensioner deduction. (Prerequisites: Own pension income not more than € 25,000, no entitlement to tax deductions pursuant to item 5, married or living in a registered partnership – income of the spouse or registered partner not exceeding € 2,200 per year).

#### 8. Multiplechild bonus

I claim the multiplechild bonus **for 2019**, as for 2018 at **least temporarily** family allowance for at least 3 children was received, and the income of the household did not exceed € 55,000.  
If you have lived for more than 6 months in a marriage, domestic partnership or registered partnership, the income of the spouse/partner must also be considered when calculating the limit of € 55,000.

#### 9. Special expenses (for each code, please state only the total annual amount in euros and cents)

**Please note:**

- Compulsory contributions to a **legally recognised church or religious community**,
- **donations** to benefited recipients, and
- contributions for **voluntary continued insurance** in the statutory pension insurance and for the **subsequent acquisition of insurance times**

will now be considered only on the basis of an **electronic communication** if they have been paid to a domestic organisation. The prerequisite for the communication is that you have informed the organisation of your first and last name or surname and your date of birth. **Without this data disclosure, the amounts cannot be considered for tax purposes.**

The amounts communicated for you are **automatically used** in your (employee) assessment. You therefore no longer have to make any entries. The amounts are shown in your tax office decision and in FinanzOnline.

If any amounts paid by you have been communicated **incorrectly or not at all** due to an error on the part of the payee (e.g. benefited recipient, religious community), please contact the payee directly for clarification. Correction shall be effected by a **corrective communication or by a subsequent communication**, respectively.

For any consideration deviating from the data communicated, or for consideration of special expenses to foreign organisations, use Supplement **L 1d**.

9.1 Total of all insurance premiums and contributions (voluntary health, accident and life insurance, survivors' benefits and funeral expenses funds), pension fund contributions, voluntary additional insurance within the framework of statutory pension insurance. **Deductible only until 2020, if contract/application concluded/applied for before 01-JAN-2016.**  **455**

9.2 Total of all contributions as well as repayments of loans and interest for creation and construction or refurbishment of housing **Deductible only until 2020 if measure started before 01-JAN-2016.**  **456**

9.3 Pensions or permanent liabilities  **280**

9.4 Tax consultancy costs  **460**





**10. Income-related expenses** (without offsetting against the lump sum for income-related expenses of € 132), **lump sum for commuters/commuters' euro** (codes **718** and **916** must be filled in jointly) Explanations of the lump sum for commuters/commuters' euro and the increased transportation deduction can be found in the Tax Book 2019.

<b>10.1 Lump sum for commuters – actual annual amount due</b> Fill in only if not already considered by your employer to the correct amount. Calculation according to commuter calculator at <a href="http://www.bmf.gv.at/pendlerrechner/">www.bmf.gv.at/pendlerrechner/</a>	<b>718</b>	<input type="text"/>
<b>10.2 Commuters' euro (tax credit) – actual annual amount due</b> Fill in only if not already considered by your employer to the correct amount. The commuters' euro amounts to € 2 per km of the one-way route to the workplace for the calendar year as can be seen from the commuter calculator. Calculation according to commuter calculator at <a href="http://www.bmf.gv.at/pendlerrechner/">www.bmf.gv.at/pendlerrechner/</a>	<b>916</b>	<input type="text"/>
<b>10.3 Trade union membership fees and other contributions to occupational or professional associations and interest groups – actual annual amount due</b> – with the exception of works council contributions. Fill in only if not already considered by your employer to the correct amount. <sup>4)</sup>	<b>717</b>	<input type="text"/>
<b>10.4 Mandatory contributions due to marginal employment and mandatory contributions for co-insured relatives and social security contributions paid in by the insurees themselves</b> (e.g. SVdGW), except works council contribution	<b>274</b>	<input type="text"/>

**Further income-related expenses** must be entered here. Please enter the respective annual amount of the expenses less tax-free reimbursements or remunerations. If the income-related expenses are less than € 132 per year, no entry is required.

**10.5 Exact designation of your job-related activity** (e.g. "cook", "saleswoman"; "employees" or "worker" is not sufficient)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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<b>10.6 Work equipment</b> (for purchases over € 400 only depreciation for wear)	<b>719</b>	<input type="text"/>
<b>10.7 Specialised literature</b> (no general educational works such as encyclopaedias, reference works, newspapers, etc.)	<b>720</b>	<input type="text"/>
<b>10.8 Business travel expenses</b> (without travel expenses between place of residence and workplace and journeys home)	<b>721</b>	<input type="text"/>
<b>10.9 Training, continued training and retraining costs</b>	<b>722</b>	<input type="text"/>
<b>10.10 Costs for journeys home</b>	<b>300</b>	<input type="text"/>
<b>10.11 Costs for two households</b>	<b>723</b>	<input type="text"/>
<b>10.12 Other income-related expenses not included in 10.6 to 10.11</b> (e.g. works council contribution)	<b>724</b>	<input type="text"/>

**10.13 To claim a lump sum for occupational or professional groups, please enter the following data:**

<b>A:</b> Performing artists	<b>FM:</b> Forestry workers with power saw	<b>V:</b> Travelling salespersons <sup>7)</sup>
<b>B:</b> Stage staff, movie actors and actresses	<b>FO:</b> Forestry workers without a motor saw, Rangers, professional hunters in the forest ranger service	<b>P:</b> Members of a city, municipal or local council
<b>F:</b> Persons working in the TV industry	<b>HA:</b> House caretakers, as far as they are subject to the Austrian House Caretaker Act	<b>E:</b> Expatriates in the sense of § 1 lit. 11 of the Ordinance <sup>4), 5)</sup>
<b>J:</b> Journalists	<b>HE:</b> Home workers	
<b>M:</b> Musicians		

Occupation or profession <sup>6)</sup>	Periods of activities: Start – End	Reimbursements <sup>7)</sup>
<input type="text"/>	<input type="text"/> DDMM to <input type="text"/> DDMM	<input type="text"/>
<input type="text"/>	<input type="text"/> DDMM to <input type="text"/> DDMM	<input type="text"/>

**11. To consider extraordinary burdens, please use Supplement L 1ab. For the assertion of extraordinary burdens for children, please use Supplement(s) L 1k.**

<sup>4)</sup> If the employer has already considered the correct amount, no entry needs to be made here. Otherwise, enter the total amount.  
<sup>5)</sup> Only employees who are temporarily employed in Austria on behalf of a foreign employer within the framework of an employment relationship with an Austrian employer. For details see the Ordinance on the Establishment of Average Rates of Income-Related Expenses.  
<sup>6)</sup> Brief designation of the professional or occupational group  
<sup>7)</sup> Cost reimbursements received from the employer (excluding cost reimbursements to expatriates concerning travel expenses within the meaning of § 26 IV of the Austrian Income Tax Act 1988). **From 2018 on, cost reimbursements must be indicated here for travelling salespersons as well.**



