



Tip: You can also fill out and submit this declaration electronically via Finanz-Online ([bmf.gv.at](http://bmf.gv.at)) – around the clock and without special software.

2019

## Declaration L1 concerning the employee tax assessment 2019

### How to fill out this form correctly?

- All information must be complete and correct
- Please fill out in CAPITAL LETTERS and only in black or blue colour – amount fields in euros and cents
- Fields with a bold frame must be filled in at any rate.
- Applicable items must be ticked

### What supplements are there for this form sheet?

- L 1ab for extraordinary burdens
- L 1k for children
- L 1k-bF for the Family Bonus Plus in special cases
- L 1d for special consideration of special expenses
- L 1i for cross-border situations

Supplementary information can also be found in the Tax Book 2020 ([bmf.gv.at](http://bmf.gv.at)) and in the completion instructions L 2

|   |  |  |  |  |  |   |  |  |  |  |  |
|---|--|--|--|--|--|---|--|--|--|--|--|
| <b>1. Personal Data</b>   |  |  |  |  |  |   |  |  |  |  |  |
| 1.1 SURNAME   |  |  |  |  |  |   |  |  |  |  |  |
| <input type="text"/>  |  |  |  |  |  |   |  |  |  |  |  |
| 1.2 FIRST NAME  |  |  |  |  |  |   |  |  |  |  |  |
| <input type="text"/>  |  |  |  |  |  |   |  |  |  |  |  |
| 1.3 TITLE   |  |  |  |  |  |   |  |  |  |  |  |
| <input type="text"/>  |  |  |  |  |  |   |  |  |  |  |  |
| 1.4 10-digit Austrian Social Security Number according to e-card                    |  |  |  |  |  |   |  |  |  |  |  |
| <input type="text"/>  |  |  |  |  |  | 1.5 Gender                                  |  |  |  |  |  |
| <input checked="" type="checkbox"/> female  |  |  | <input checked="" type="checkbox"/> other  |  |  | <input checked="" type="checkbox"/> male    |  |  | <input checked="" type="checkbox"/> divorced |  |  |
| 1.6 Date of birth (If there is no social security No, to be filled in at any rate)  |  |  |  |  |  |   |  |  |  |  |  |
| <input type="text"/> DD MM YY YY YY   |  |  |  |  |  |   |  |  |  |  |  |
| 1.7 Marital status as per 31-DEC-2019 (Please tick only one box)                    |  |  |  |  |  |   |  |  |  |  |  |
| <input checked="" type="checkbox"/> married/in registered partnership <sup>1)</sup> |  |  | <input checked="" type="checkbox"/> in domestic partnership <sup>1)</sup>              |  |  | <input checked="" type="checkbox"/> widowed |  |  | <input checked="" type="checkbox"/> single   |  |  |
| since (date not required for singles)   |  |  |  |  |  |   |  |  |  |  |  |
| <input type="text"/> DD MM YY YY YY   |  |  |  |  |  |   |  |  |  |  |  |
| <b>2. Current residential address</b>   |  |  |  |  |  |   |  |  |  |  |  |
| 2.1 STREET  |  |  |  |  |  |   |  |  |  |  |  |
| <input type="text"/>  |  |  |  |  |  |   |  |  |  |  |  |
| 2.2 House number  |  |  | 2.3 Staircase  |  |  | 2.4 Door number                             |  |  | 2.5 COUNTRY OF RESIDENCE <sup>2)</sup>       |  |  |
| <input type="text"/>  |  |  | <input type="text"/>   |  |  | <input type="text"/>                        |  |  | <input type="text"/>                         |  |  |
| 2.6 CITY  |  |  |  |  |  |   |  |  |  |  |  |
| <input type="text"/>  |  |  |  |  |  |   |  |  |  |  |  |
| 2.7 Postcode  |  |  | 2.8 Telephone number   |  |  |   |  |  |  |  |  |
| <input type="text"/>  |  |  | <input type="text"/>   |  |  |   |  |  |  |  |  |
| <b>3. Partner <sup>1)</sup></b>   |  |  |  |  |  |   |  |  |  |  |  |
| 3.1 SURNAME   |  |  |  |  |  |   |  |  |  |  |  |
| <input type="text"/>  |  |  |  |  |  |   |  |  |  |  |  |
| 3.2 FIRST NAME  |  |  | 3.3 TITLE  |  |  |   |  |  |  |  |  |
| <input type="text"/>  |  |  | <input type="text"/>   |  |  |   |  |  |  |  |  |
| 3.4 10-digit Austrian Social Security Number according to e-card                    |  |  | 3.5 Date of birth (If there is no social security number, to be filled in at any rate) |  |  |   |  |  |  |  |  |
| <input type="text"/>  |  |  | <input type="text"/> DD MM YY YY YY  |  |  |   |  |  |  |  |  |

<sup>1)</sup> Partners are spouses and registered partners. Furthermore cohabitantes 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>2)</sup> Only if the current place of residence is not in Austria, enter the vehicle nationality symbol of the country of residence (e.g. D for Germany, H for Hungary, SK for Slovakia, SLO for Slovenia)

#### 4. Number of domestic employers/pension funds

|                          |                          |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

##### Number of domestic salary- or pension-paying bodies in 2019

If there are no remunerations, please enter the value 0 (zero). Enclosing pay slips is **not** required.



##### 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 and maternity and parental benefits, compensations for military, cadre or weapon exercises, reimbursed compulsory contributions to social insurance, remuneration from the insolvency compensation fund, maternity allowance, 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.

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.

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

725

|                          |                          |                          |                          |                          |                          |                          |                          |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|

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

#### 5. Single-earner tax credit, single-parent tax credit<sup>3)</sup>

5.1  I apply for the **single-earner tax credit**, and I declare that my partner does not claim it.

5.2  I apply for the **single-parent tax credit**.

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

|                          |                          |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

##### Number of children for whom I or my partner have/had received family allowance for at least **seven months**.

Please use a separate **Supplement L 1k or L 1k-bF, respectively**, for fiscal consideration of each child.

5.4  For any additional child allowance, I declare that in the assessment year I did not receive unemployment benefits, emergency unemployment assistance, bridging assistance or benefits from the basic services or minimum social security benefits at all, or for a period of less than 330 days.

#### 6. Amount of the earnings 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 earnings of my spouse or registered partner have not exceeded € 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.

Requirements: Own pension income not more than € 25,000, no entitlement to tax deductions pursuant to Item 5, married or living in a registered partnership – earnings of the spouse or registered partner not exceeding € 2,200 per year.

#### 8. Multiplechild bonus

I claim the multiplechild bonus **for 2020**, as for 2019 at least temporarily family allowance for at least 3 children was received, and the income revenue 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 revenue of the spouse/partner must also be considered when calculating the limit of € 55,000.

#### 9. Special expenses

##### Which special expenses are transmitted automatically and do not need to be declared?

Certain special expenses are taken into account only on the basis of electronic data transmission by the organisation to which they have been paid. You can view these data in FinanzOnline. We automatically transfer the following data to your employee tax assessment and include them into the decision:

- Compulsory contributions to legally recognised churches or religious communities
- donations to benefited recipients
- contributions for voluntary continued insurance in the statutory pension insurance and for the subsequent acquisition of insurance times

##### What to do if errors occurred during transmission?

If something is not correct or missing from the transmitted data, please contact the recipient of the payment directly for clarification. Only they can correct something or forward what is missing.

For any consideration of church or insurance contributions deviating from the data communicated, or for consideration of special expenses paid 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

|                          |                          |                          |                          |                          |                          |                          |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|

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

|                          |                          |                          |                          |                          |                          |                          |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|

9.3 Pensions or permanent burdens (e.g. life annuities, pensions)

280

|                          |                          |                          |                          |                          |                          |                          |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|

9.4 Tax consultancy costs

460

|                          |                          |                          |                          |                          |                          |                          |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|

<sup>3)</sup> You will find information on the requirements in the completion instructions L 2





## 12. Victim pass, official certificate

12.  Due to my political persecution in the period from 1938 to 1945, I have a victim pass and/or an official certification.

**13. Bank account** (If your bank details are known to the tax office, the credit will be transferred automatically to this account, provided there are no tax arrears.)

13.1 IBAN (to be filled in only if you have **not** disclosed **your bank details** to your tax office yet, or if they have changed)

- 13.2 BIC [to be filled in only if IBAN does **not** begin with "AT" and the recipient bank does **not** participate in the single euro payments area (SEPA)]

You can find these codes (BIC, IBAN) on your bank statement and on your bank card.

- 13.3  I request **cash disbursement** (Please note: Moneys can be recovered only in person at the post office)

## **14. Tax office decision on tax allowances**

- 14.1  I do not want a tax office decision on tax allowances.

14.2  I request a lower tax office decision on tax allowances totalling

449

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## 15. Supplements

*Please tick which other supplements you annex to this L 1 declaration. For L 1k or L 1k-bF please also specify the number.*

- Supplement L 1ab** for extraordinary burdens
  - Supplement L 1d** for special consideration of special expenses
  - Supplement L 1i** for cross-border situations
  - Number of **Supplements L 1k** for one child (*a separate Supplement L 1k must be used for each child*)
  - Number of **Supplements L 1k-bF** for the Family Bonus Plus in special cases (*a separate Supplement L 1k-bF must be used for each child*).

## Notes

#### **Family Bonus Plus and single-earner/single-parent tax credit**

If the Family Bonus Plus or the single-earner/single-parent tax credit has already been considered by the employer, this must be applied for at any rate in the employee tax assessment, otherwise an undesired additional tax payment may be imposed. For consideration of the Family Bonus Plus, use Supplement L 1k or – in special cases – Supplement L 1k-bF.

## Intergovernmental exchange of information

**Intergovernmental Exchange of Information**  
International agreements provide for mutual exchange of information between the tax administrations of individual countries. In this way, for persons living in Austria we obtain information on their income and assets abroad. We also pass on information about income received in Austria or assets held here if the respective persons live abroad.

### Original documents and receipts

Original documents and receipts  
However, retain original documents and vouchers for at least 7 years for a possible inspection. Do **not** send us any additional documents as evidence with this declaration.

## Declaration of correctness and completeness

I confirm with my signature that all information given is true. I am aware that incorrect or incomplete disclosure of information is punishable by law.

Tax representation (name, address, telephone/fax number)

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Date, signature

