



[Empty box for stamp or reference]

Tip: You can also fill out and submit this declaration electronically via Finanz-Online (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) and in the completion instructions L 2

Data Protection Policy at bmf.gv.at/datenschutz or in printed form at all tax and customs office locations

PLEASE DO NOT WRITE INTO THIS GREY FIELD

bmf.gv.at

Bundesministerium Finanzen



## 1. Personal Data

1.1 SURNAME

[Surname input field]

1.2 FIRST NAME

[First name input field]

1.3 TITLE

[Title input field]

1.4 10-digit Austrian Social Security Number according to e-card

[Social Security Number input field]

1.5 Gender

- female  other  
 male

1.6 Date of birth (If there is **no** social security N<sup>o</sup>, to be filled in **at any rate**)

[Date of birth input field: DDMMYYYY]

1.7 Marital status as per 31-DEC-2019 (Please tick only one box)

- married/in registered partnership <sup>1)</sup>  in domestic partnership <sup>1)</sup>  
 single  permanently separated  divorced  widowed

since (date not required for singles)

[Date input field: DDMMYYYY]

## 2. Current residential address

2.1 STREET

[Street input field]

2.2 House number

[House number input field]

2.3 Staircase

[Staircase input field]

2.4 Door number

[Door number input field]

2.5 COUNTRY OF RESIDENCE <sup>2)</sup>

[Country of residence input field]

2.6 CITY

[City input field]

2.7 Postcode

[Postcode input field]

2.8 Telephone number

[Telephone number input field]

## 3. Partner <sup>1)</sup>

3.1 SURNAME

[Partner surname input field]

3.2 FIRST NAME

[Partner first name input field]

3.3 TITLE

[Partner title input field]

3.4 10-digit Austrian Social Security Number according to e-card

[Partner Social Security Number input field]

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

[Partner date of birth input field: DDMMYYYY]

<sup>1)</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>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

4.1   **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)

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

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 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.**

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.**

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

9.4 Tax consultancy costs

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





**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 2020.

10.1 <b>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://bmf.gv.at/pendlerrechner/">bmf.gv.at/pendlerrechner/</a>	<b>718</b>	<input type="text"/>
10.2 <b>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://bmf.gv.at/pendlerrechner/">bmf.gv.at/pendlerrechner/</a>	<b>916</b>	<input type="text"/>
10.3 Trade union membership fees and other contributions to occupational or professional associations and interest groups – <b>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>5)</sup>	<b>717</b>	<input type="text"/>
10.4 Compulsory contributions due to marginal employment and compulsory contributions for co-insured relatives and social security contributions paid in by the insurees themselves, with the exception of works council contribution	<b>274</b>	<input type="text"/>

**Further income-related expenses** – Please enter in each case 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. <sup>4)</sup>

10.5 Exact designation of your job-related activity (e.g. COOK, SALESWOMAN; EMPLOYEE or WORKER is not sufficient)

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

10.13 To assert 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 XI of the Ordinance <sup>5), 6)</sup>
<b>J:</b> Journalists	<b>HE:</b> Home workers	
<b>M:</b> Musicians		

Occupation or profession – brief designation      Periods of activities: Start – End      Reimbursements <sup>7)</sup>

<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"/>

**11. Extraordinary burdens** (To consider **extraordinary burdens**, use **Supplement L 1ab**. To assert extraordinary burdens for children, please use one **Supplement L 1k** per child.)

<sup>4)</sup> Please use Form E 1 to take into account a settlement allowance for scientists and researchers (§ 103 Ia EStG 1988).  
<sup>5)</sup> If the employer has already considered the correct amount, no entry needs to be made here. Otherwise, the total amount is to be entered.  
<sup>6)</sup> Expatriates are employees who are temporarily employed in Austria on behalf of a foreign employer within the framework of an employment relationship with an Austrian group company or an Austrian permanent establishment of the foreign employer. For details see the Ordinance on the Establishment of Average Rates of Income-Related Expenses.  
<sup>7)</sup> Cost reimbursements received from the employer (with the exception of cost reimbursements to expatriates concerning travel expenses within the meaning of § 26 IV of the Austrian Income Tax Act 1988). **Cost reimbursements must be indicated here for travelling salespersons as well.**



