Completion instructions for Form L 1 (Declaration for employee tax assessment) for 2019

Submit your employee tax assessment via the internet!
Alternatively, you can submit your declaration on employee tax assessment (L 1) to your tax office electronically via FinanzOnline. You do not have to visit the tax office, and you can take care of your tax affairs conveniently from home with a mouse click. The declaration does not have to be printed out; the submitted data can be retrieved online at any time.
For further information call FinanzOnline at the homepage of the Federal Ministry of Finance, bmf.gv.at, or directly via https://finanzonline.bmf.gv.at.

Detailed tax information and tips on employee tax assessment can be found in the Tax Book 2020 (bmf.gv.at), or obtained from your tax office.

Please do not send any documents (supplements). However, retain them for at least 7 years, since evidence may be counter-checked by your tax office if necessary. Fill out your declaration completely in order to ensure quick processing by your tax office. The review of your application may lead to a longer processing time. Your request cannot be processed until all notifications (such as annual wage slips) have been received.

Please note:
Your form will be read by machine. To ensure optimum processing, please observe the completing instructions below. This will spare you inquiries and will help us to expedite our work.

• Please submit only the original forms, as copies are not machine-readable.
• Please write in CAPITAL LETTERS, and use only black or blue ink.
• Write only one letter, one number or one special character into each box.
• Fill text fields from left to right.
• Do NOT strike out empty text fields; leave them blank.
• Comments outside of description fields are not machine-readable.

How to write correctly

<table>
<thead>
<tr>
<th>1.1 SURNAME</th>
<th>1.4 10-digit Austrian Social Security Number according to e-card</th>
<th>1.6 Date of birth (If there is no social security number, to be filled in at any rate)</th>
</tr>
</thead>
<tbody>
<tr>
<td>MUSTERFRAU</td>
<td>1234100580</td>
<td>10051980</td>
</tr>
</tbody>
</table>

1.6 Geschlecht

female   other  male

How to fill in amount fields correctly

- Fill in the amount fields right-justified.
- Do NOT strike out empty text fields; leave them blank.
- Always enter the total (annual) amount.

<table>
<thead>
<tr>
<th>CORRECT</th>
<th>INCORRECT</th>
</tr>
</thead>
<tbody>
<tr>
<td>147900</td>
<td>30u.50</td>
</tr>
<tr>
<td>2836170</td>
<td>200+10</td>
</tr>
<tr>
<td></td>
<td>20</td>
</tr>
<tr>
<td></td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>110</td>
</tr>
</tbody>
</table>
“Leave empty fields blank.”

CORRECT

5. Alleinverdienerschaft

5.1 Alleinverdienerschaft

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

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

OR

10.7 Specialised literature

10.8 Business travel costs (without travel expenses between place of residence/workplace and journeys home)

INCORRECT

5. Alleinverdienerschaft

5.1 Alleinverdienerschaft

Hinweis zu Punkt 5.1 und 5.1

5.3 Anzahl der Ki bezogen habe/

This is how to correct properly

CORRECT

1.1 FAMILIEN- oder NACHNAME

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

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

INCORRECT

1.1 FAMILIEN- oder NACHNAME

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

1.7 Marital status on 31-DEC-2019 (Please tick only one box)
Concerning Item 5.1: The prerequisites for the single-earner tax credit are:
- Family allowance has been received for one child or several children for a minimum of seven months; and
- you have been married or living in a registered partnership or cohabitation for more than six months in the year in question and have not lived permanently apart from your partner, and
- the partner’s income (including maternity allowance) did not exceed € 6,000.

Concerning Item 5.2: You are entitled to the single-parent tax credit if you have not lived in a partnership (marriage, domestic partnership, registered partnership) for more than six months in the respective year and have received family allowance for at least one child for at least seven months.

If you fulfil the requirements, the single-earner/single-parent tax credit must be applied for during the employee tax assessment, even if it has already been considered in the payroll accounting. Then Item 5.3 must then be filled in any case.

Concerning Item 7: The prerequisites for the increased pensioner deduction are that:
- you are not entitled to the single-earner tax credit,
- you were married or in a registered partnership for more than six months in the year in question and did not live permanently apart from your spouse/partner, and
- your pension income did not exceed € 25,000 in the calendar year, and
- your spouse/partner has annual earnings of no more than € 2,200.

NEW for consideration of special expenses
For voluntary continued insurance, church tax payments and deductible donations: Such special expenses paid from 2017 onwards are directly communicated electronically from the receiving organisation to the tax administration. Hence, these no longer need to be entered into the tax returns.

Concerning Item 9: Further information on the special expenses can be found in the “Tax Book 2020” (bmf.gv.at – Publications – The Tax Book).

Concerning Item 9.1:
Premiums and contributions for such insurance policies can be deducted as special expenses only until 2020 if the contract on which the payment is based was concluded before January 01st, 2016. From the calendar year 2021 on, tax deductibility will cease completely. Contributions to a premium-aided pension scheme/retirement provisions are not deductible.
Concerning Item 9.2:
Expenses incurred by housing creation and renovation can be deducted as special expenses only until 2020 if the actual construction work is completed before January 01st, 2016, or the underlying agreement was concluded on January 01st, 2016. From the calendar year 2021 on, tax deductibility will cease completely.

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 Lump sum for commuters – actual annual amount due
Fill in only if not already considered by your employer to the correct amount. Calculation according to commuter calculator at bmf.gv.at/pendlerrechner/718

10.2 Commuters’ euro (tax credit) – actual annual amount due
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 bmf.gv.at/pendlerrechner/916

Concerning Item 10.1: Use only the commuter calculator to calculate the lump sum for commuters. If you had more than one employer during one calendar year and at least one employer has not considered the (correct amount of the) lump sum for commuters, or the dimension of the total lump sum for commuters considered exceeds a full lump sum for commuters, please use Form L34a as an additional calculation aid for determining the lump sum for commuters. For months during which your employer has had you transported by public transport between home and place of work or back (job ticket), there is no entitlement to the lump sum for commuters for this route. If an employer-owned motor vehicle is provided for the distance between home and place of work, there is no entitlement to the lump sum for commuters.

If the lump sum for commuters is applied for, this must also be indicated in Item 10.2 Commuters’ euro. Otherwise, no processing is possible!

Concerning Item 10.2: The commuters’ euro amounts to € 2 per kilometre of one-way route between home and place of work per calendar year and can be determined from the commuters’ calculator. If the commuters’ euro is applied for, this must also be indicated in Item 10.1 Lump sum for commuters. Otherwise, no processing is possible! (For explanations on the lump sum for commuters/commuters’ euro, please refer to the Tax Book 2020).

To consider extraordinary burdens, please use Supplement L 1ab. To assert extraordinary burdens for children, please use Supplement(s) L 1k.

Further information on the extraordinary burdens can be found in the “Tax Book 2020” (bmf.gv.at – Publications – The Tax Book).

Please enter the annual amount of the expenses less any received or due reimbursements or remuneration (e.g. care-related cash benefits).

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

Concerning Item 14: If you do not apply otherwise, together with the income tax assessment for the second following year (for the year 2021) you will receive a tax office decision on tax allowances and a communication for presentation to the employer. Upon presentation of this disclosure, as provisional measures certain income-related expenses, special expenses and extraordinary burdens are considered in the current payroll accounting. This results in a lower wage tax calculation. If a tax office decision on tax allowances has been issued by the tax office and considered in the payroll accounting, a mandatory tax assessment must be carried out. As a rule, lower expenses result in a subsequent payment, higher expenses in a tax credit.

You can waive this tax office decision on tax allowances or have the tax exempt amount set lower. In this case, fill in Item 14.1 or 14.2.

Note:
For the declaration of income from employment without wage tax deduction, for additional notification if certain cross-border criteria are met, and/or for an application for unlimited tax liability, please use Supplement L 1i.

Please use Supplement L 1k to claim the child allowance, the support money deduction, any extraordinary burdens concerning children, or in connection with a subsequent taxation for the childcare contribution by your employer. Please use an individual supplement for each child.

To consider extraordinary burdens, please use Supplement L 1ab.

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