



# 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](http://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](http://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

1 2 3 4 5 6 7 8 9 0 A B C D E F G H I J K L M N O P Q R S T U V W X Y Z Ä Ö Ü ß

1.1 SURNAME

M U S T E R F R A U

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

1 2 3 4 1 0 0 5 8 0

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

1 0 0 5 1 9 8 0

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.

### CORRECT

1 4 7 9 0 0  
2 8 3 6 1 7 0

### INCORRECT

3 0 u. 5 0  
2 0 0 + 1 0  
1 4 7 9 /  
20  
30  
110



"Leave empty fields blank."

CORRECT

5. Alleinverdienerabsetz

5.1  Alleinverdienerabsetz

5.2  Alleinerzieherabsetz

Hinweis zu Punkt 5.1 und 5.2

5.3   Anzahl der Ki bezogen habe/ht

Bitte verwenden Sie zur Geltung

47800

129300

67175

INCORRECT

5. Alleinverdienerabsetz

5.1  Alleinverdienerabsetz

5.2  Alleinerzieherabsetz

Hinweis zu Punkt 5.1 und 5.2

5.3   Anzahl der Ki bezogen habe/ht

Bitte verwenden Sie zur Geltung

=478=

~1293~

/67175



"This is how to correct properly"

CORRECT

1.1 FAMILIEN- oder NACHNAME

MU[REDACTED]STERFRAU

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

1234[REDACTED]0100580

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

verheiratet/in eingetragener Partnerschaft lebend

ledig  dauernd getrennt lebend

INCORRECT

1.1 FAMILIEN- oder NACHNAME

MUTERSTERFRAU

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

1234100580

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

verheiratet/in eingetragener Partnerschaft lebend

ledig  dauernd getrennt lebend

2.1 STRASSE

QUELLEN[REDACTED]STRASSE

7140,90

[REDACTED]

2.1 STRASSE

QUELLENSTRASSE

714090

OR

edias, reference works,  720  47800

reen place of residence/  7140,90  [REDACTED]  721





## 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

**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 in any case.

## 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.*

**Concerning Item 7:** The prerequisites for the **increased pensioner deduction** are that:

- you are not entitled to the single-earner tax credit, **and**
- 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.**

## 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

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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

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**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 01<sup>st</sup>, 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 01<sup>st</sup>, 2016, or the underlying agreement was concluded on January 01<sup>st</sup>, 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/](http://bmf.gv.at/pendlerrechner/)

718

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#### 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/](http://bmf.gv.at/pendlerrechner/)

916

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**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

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**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**.

