

To the

Tax Office Austria
P.O. Box 260
A-1000 Vienna

Tip: You can also fill out and submit this declaration electronically via FinanzOnline (bmf.gv.at) – around the clock and without special software.

2020

Declaration L1 concerning the employee tax assessment 2020

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 2021 (bmf.gv.at) and in the completion instructions L 2

1. Personal Data

1.1 SURNAME

1.2 FIRST NAME

1.3 TITLE

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

1.5 Gender

- female
 male

- inter/diverse/
open

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

1.7 Marital status as per 31-DEC-2020 (Please tick only one box)

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

since (date not required for singles)

2. Current residential address

2.1 STREET

2.2 House number

2.3 Staircase

2.4 Door number

2.5 COUNTRY OF RESIDENCE ²⁾

2.6 CITY

2.7 Postcode

2.8 Telephone number

3. Partner ¹⁾

3.1 SURNAME

3.2 FIRST NAME

3.3 TITLE

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**)

¹⁾ **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.

²⁾ 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)

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



4. Number of domestic employers/pension funds

4.1 **Number of domestic salary- or pension-paying bodies in 2020**
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 ³⁾

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

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**.

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 consideration of the **additional child allowance**, I declare that in the assessment year I received unemployment benefits, poverty relief assistance, stopgap aid or benefits from basic provision or minimum social security benefits on less than 330 days.

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 earnings of my spouse or registered partner have not exceeded € 6,000.
Note: 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 and disability-related expenses of the spouse or registered partner (Form L 1ab).

7. Increased pensioner deduction

I request 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, and earnings of the spouse or registered partner not exceeding € 2,200 per year.

8. Multiplechild bonus

I apply for the multiplechild bonus for **2021**, as for 2020 at least temporarily family allowance for at least 3 children was received, and the income revenue of the household did not exceed € 55,000.
Note: 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?

The following special expenses are taken into account upon assessment only on the basis of electronic data transmission by the organisation to which they have been paid.

- 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?

You can view the transmitted data in FinanzOnline. If something is not correct or missing from these data, please contact the recipients of the payment directly for clarification. Only they can correct something or send 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

³⁾ You will find information on the requirements in the completion instructions L 2





10. Lump sum for commuters/Commuters' euro

Fill in only if not already considered by your employer to the correct amount. Note: Codes **718** and **916** are to be filled in together. Calculation according to commuter calculator at bmf.gv.at/pendlerrechner/

10.1 **Lump sum for commuters – total annual amount actually available** **718**

10.2 **Commuters' euro – total annual amount actually available** **916**

11. Income-related expenses

11.1 Income-related expenses **without crediting against** the lump sum for income-related expenses

11.1.1 Trade union membership fees and other contributions to occupational or professional associations and interest groups – **total annual amount actually due** – with the exception of works council contributions. Fill in only if not already considered by your employer to the correct amount (in the pay slip). **717**

11.1.2 Compulsory contributions due to marginal employment and compulsory contributions for co-insured relatives and social security contributions paid in by the insured themselves **274**

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. ⁴⁾

11.2 Income-related expenses **with crediting against** the lump sum for income-related expenses

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

11.2.2 Work equipment (for purchases over € 800, please enter only the annual depreciation here) **719**

11.2.3 Specialised literature (no general educational works such as encyclopaedias, reference works, newspapers, etc.) **720**

11.2.4 Business travel costs (**without** travel expenses between place of residence and workplace and journeys home) **721**

11.2.5 Training, continued training and retraining costs **722**

11.2.6 Costs for journeys home **300**

11.2.7 Costs for two households **723**

11.2.8 Other income-related expenses not included in 11.2.2 to 11.2.7 (e.g. works council contribution) **724**

11.2.9 To assert a lump sum for occupational or professional groups, please enter the following data:

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

Occupation or profession – brief designation

Periods of activities: Start – End

Cost reimbursements received

12. Extraordinary burdens To assert extraordinary burdens, use Supplement L 1ab. To assert extraordinary burdens for children, please use one Supplement L 1k per child.

⁴⁾ The settlement allowance for scientists and researchers (§ 103 Ia EStG 1988) can be applied for only on Form E 1.

⁵⁾ 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. Cost reimbursements received in respect of travel expenses within the meaning of § 26 IV EStG 1988 are not to be deducted.



