



Completion instructions for Form L 1 (Declaration for employee tax assessment) for 2020

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 2021 (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 application cannot be processed until all reports (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

1.5 Gender

female inter/diverse/open

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~~STER~~STERFRAU

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

1234~~00000000~~0100580

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

verheiratet/in eingetragener Partnerschaft lebend

ledig dauernd getrennt lebend

2.1 STRASSE

QUELLEN~~STRASSE~~STRASSE

7140,90

~~0000000000~~

2.1 STRASSE

QUELLENSTRASSE

714090

OR

edias, reference works, 47800

ween place of residence/ 7140,90 ~~0000000000~~

720

721



Concerning Item 9.2:

Expenditure incurred by housing creation and renovation can be deducted as special expenses only until 2020 if the actual construction work is completed before 01-JAN-2016, or the underlying agreement was concluded on 01-JAN-2016. From the calendar year 2021 on, tax deductibility will cease completely.



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

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10.2 Commuters' euro – total annual amount actually available

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 2021).

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 2021" (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).

15. Tax office decision on tax allowances

15.1 I do not want a tax office decision on tax allowances.

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

449

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Concerning Item 15: If you do not apply otherwise, together with the income tax assessment for the second following year (for the year 2022) 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 15.1 or 15.2.

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**.

