To the

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

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

Notice of receipt

2021

Declaration L1 concerning the employee tax assessment 2021

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 2022 (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 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 №, to be filled in **at any rate**)*
D D M M Y Y Y Y

1.7 Marital status as per 31-DEC-2021 *(Please tick only one box)*
- ☐ married/in registered partnership [1]
- ☐ in domestic partnership [1]
- ☐ single
- ☐ permanently separated
- ☐ divorced
- ☐ widowed

since (date not required for singles)
D D M M Y Y Y Y

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**)*
D D M M Y Y Y Y

[1] ***Partners*** *are spouses and registered partners. Furthermore cohabitees 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)*

Please do the required informations on the official form, this translation serves only for the support.

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

bmf.gv.at

Bundesministerium Finanzen

4. Number of (domestic) employers/pension funds/pension-paying bodies

4.1 **Number of (domestic) salary- or pension-paying bodies in 2021**
*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":
Unemployment benefits, sickness benefit, poverty relief assistance, maternity allowance, rehabilitation benefits, nursing care allowance, care leave allowance, compensation for weapons training, further education allowance, part-time education allowance, etc., refunded compulsory contributions, payments from the Insolvency Remuneration Fund, payments from a company pension scheme, payments from the Construction Workers' Holiday and Severance Pay Fund, stopgap aid, payments on the basis of a service voucher.
*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) **725**

*For income from employment **without** wage tax deduction, please use **Supplement L 1i**.*

5. Single-earner tax credit, single-parent tax credit, additional child allowance [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 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 **2022**, as for 2021 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

Obligatory contributions to legally recognised churches or religious communities, donations to beneficiary recipients as well as contributions for voluntary continued insurance in the statutory pension insurance and for the subsequent acquisition of insurance periods are automatically taken into account and do not have to be declared.

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 Pensions or permanent burdens (e.g. life annuities, pensions) **280**

9.2 Tax consultancy costs **460**

10. Lump sum for commuters/Commuters' euro

Fill in only if not already considered by your employer to the correct amount. The codes 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**

please, do the required informations on the official form, this translation serves only for the support.

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

11. Income-related expenses

11.1 Income-related expenses **without crediting against** the lump sum for income-related expenses
***Please note**: A **home office flat rate** to be considered as income-related expenses is automatically taken into account from the pay slips and is therefore **not** to be reported.*

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 Total expenditure in 2021 on ergonomically suitable furniture for a home office (e.g. desk, swivel chair, desk lamp) **for at least 26 home office days**
***Note:** No entry may be made in code 159. Here enter only expenditures for the year 2021 (the full amount). Expenditures of the year 2021 that exceed the maximum amount for 2021 will not be taken into account in the 2021 assessment; however, they will be automatically for the assessments in 2022 and, if applicable, in 2023. Amounts from the year 2020 that exceeded the maximum amount of € 150 will be automatically taken into account in the assessment for 2021 and may no longer be reported here.* **158**

11.1.3 Compulsory contributions due to marginal employment and compulsory contributions for co-insured relatives and social security contributions paid in by the insurees 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 Digital work equipment (e.g. computer) **without** reduction by a home office flat rate *(for purchases over € 800, enter only the annual depreciation here)* **169**

11.2.3 Other work equipment **not to** be reported in code 169
(for purchases over € 800, enter only the annual depreciation here) **719**

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

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

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

11.2.7 Costs for journeys home **300**

11.2.8 Costs for two households **723**

11.2.9 Study
***Note:** No entry may be made in code 158. Deductible only if the study is the centre of the entire professional activity.* **159**

11.2.10 Other income-related expenses not included in 11.2.2 to 11.2.9
(e.g. works council contribution) ***Please note**: A **home office flat rate** to be taken into account as income-related expenses is automatically considered from the pay slips and must **not** be entered here* **724**

11.2.11 To assert a lump sum for occupational or professional groups [5)] please enter the following data:

A: Performing artist
B: Stage staff, movie actor/actress
F: Person working in the TV industry
J: Journalist
M: Musician

FM: Forestry worker with power saw
FO: Forestry worker without power saw
Ranger, professional hunter in the forest ranger service
HA: House caretaker, if and insofar as subject to the Austrian House Caretaker Act
HE: Home worker

V: Travelling salesperson
P: Members of an urban, municipal or local council
E: Expatriate in the sense of § 1 XI of the Ordinance [5)]

Occupation or profession – brief designation	Periods of activities: Start – End		Cost reimbursements received [6)]
	D D M M	to D D M M	
	D D M M	to D D M M	

[4)] The settlement allowance for scientists and researchers (§ 103 Ia EStG 1988) can be applied for only on Form E 1.
[5)] Ordinance on the Consolidation of Income-Related Expenses into a Lump Sum (Werbungskostenpauschalierungs-VO), BGBl. II 2001/382.
*[6)] 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.***

Please, do the required informations on the official form, this translation serves only for the support.

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.*

13. Victim pass, official certificate

☐ Due to my political persecution in the period from 1938 to 1945, I have a victim pass and/or an official certification.

14. Bank account *If your bank details are known to the tax office, the credit will be transferred automatically to this account, provided there are no tax arrears.*

14.1 IBAN *(to be filled in only if you have **not** disclosed **your bank details** to your tax office yet, or if they have changed)*

14.2 BIC *(to be filled in only if IBAN does **not** begin with "AT" and the recipient bank does **not** participate in the single euro payments area [SEPA])*

You can find these codes (BIC, IBAN) on your bank statement and on your bank card.

14.3 ☐ I request **cash disbursement** *(Please note: Moneys can be recovered only in person at the post office)*

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** ,

16. Supplements

Please tick which other supplements you annex to this L 1 declaration. For L 1k or L 1k-bF please also specify the number.

☐ **Supplement L 1ab** for extraordinary burdens

☐ **Supplement L 1d** for special consideration of special expenses

☐ **Supplement L 1i** for cross-border situations

☐ Number of **Supplements L 1k** for one child *(a separate Supplement L 1k is to be used for each child)*

☐ Number of **Supplements L 1k-bF** for the Family Bonus Plus in special cases *(a separate Supplement L 1k-bF must be used for each child)*

please, do the required informations on the official form, this translation serves only for the support.

Notes

Family Bonus Plus and single-earner/single-parent tax credit

If the Family Bonus Plus or the single-earner/single-parent tax credit has already been considered by the employer, this must be applied for at any rate in the employee tax assessment, otherwise an undesired additional tax payment may be imposed. For consideration of the Family Bonus Plus, use Supplement L 1k or – in special cases – Supplement L 1k-bF.

Intergovernmental exchange of information

International agreements provide for mutual exchange of information between the tax administrations of individual countries. In this way, for persons living in Austria we obtain information on their income and assets abroad. We also pass on information about income received in Austria or assets held here if the respective persons live abroad.

Original documents and receipts

*However, retain original documents and vouchers for at least 7 years for a possible inspection. Do **not** send us any additional documents as evidence with this declaration.*

Declaration of correctness and completeness

I confirm with my signature that all information given is true. I am aware that incorrect or incomplete disclosure of information is punishable by law.

Tax representation (name, address, phone №)

Date, signature