



Completion instructions for Form L 1 (Declaration for employee tax assessment) for 2021

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 2022 (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

1234567890ABCDEFHIJKLMNOPQRSTUVWXYZÄÖÜß

1.1 SURNAME

MUSTERFRAU

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

1234100580

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

10051980

1.5 Sex

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

INCORRECT

	3	0	u	5	0	
	2	0	0	+	1	0
	1	4	7	9		/
		2	0		3	0
			1	1	0	



"Leave empty fields blank."

CORRECT

5. Alleinverdienerabsetz	47800
5.1 <input type="checkbox"/> Alleinverdienerabsetz	
5.2 <input type="checkbox"/> Alleinerzieherabsetz	129300
Hinweis zu Punkt 5.1 und 5.2	
5.3 <input type="checkbox"/> Anzahl der Ki bezogen habe/t	67175
Bitte verwenden Sie nur Ziffern	

INCORRECT

5. Alleinverdienerabsetz	=478=
5.1 <input type="checkbox"/> Alleinverdienerabsetz	~1293~
5.2 <input type="checkbox"/> Alleinerzieherabsetz	67175
Hinweis zu Punkt 5.1 und 5.2	
5.3 <input type="checkbox"/> Anzahl der Ki bezogen habe/t	
Bitte verwenden Sie nur Ziffern	



"This is how to correct properly"

CORRECT

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-2021 (Please tick only one box)
 verheiratet/in eingetragener Partnerschaft lebend
 ledig dauernd getrennt lebend

INCORRECT

1.1 FAMILIEN- oder NACHNAME
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2.1 STRASSE

QUELLENSTRASSE

7140,90

7140,90

2.1 STRASSE

QUELLENSTRASSE

714090



OR

edias, reference works,
720 47800

7140,90
721 **721**



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**.

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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Number of children for whom I or my partner have/had 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.

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.

Concerning Item 5.4: The additional child allowance is due if:

- There is entitlement to the single-earner or single-parent deduction, and
- there is entitlement to the child deduction for more than six months in the calendar year, and
- the income tax, before consideration of all the tax deductions due, amounts to less than € 250 per child.

The additional child allowance does not have to be applied for. If you are entitled to this, it will automatically be considered in your employee tax assessment if you have confirmed by completing item 5.4 in Form L 1 that no exclusion criterion applies.

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.

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?

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**.

Concerning Item 9: Further information on the special expenses can be found in the "Tax Book 2022" (bmf.gv.at – Publications – The Tax Book).



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 two euros per kilometre of one-way route between home and 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 2022).

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 2022" (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 2023) 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**.

