

# 2022

To this

Tax Authority Austria  
Postcode 260  
1000 Vienna,

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



## Declaration L1 for employee tax assessment 2022

### How do you fill out this form correctly?

- All information must be true
- In CAPITAL LETTERS and only with black or blue
- Fill in colour - amount fields in euros and cents
- The fields with a strong border must be filled out
- Applicable points must be ticked

### What attachments are included with this form?

- 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 issues

Additional information can also be found in the tax book 2023 (bmf.gv.at) and in the L 2 form

Privacy Policy at bmf.gv.at/datenschutz or on paper in all financial and customs offices

### 1. Personal Information

1.1 FAMILY NAME OR LAST NAME

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 no SV number available, in any case to fill out)

1.7 Marital status on 31 December 2022 (tick only one box)

- married/in a registered partnership <sup>1)</sup>  
 single  
 permanently separated  
 in domestic partnership <sup>1)</sup>  
 divorced  
 widowed

since (date not required if single)

### 2. Current residential address

2.1 STREET

2.2 house number

2.3 staircase

2.4 door number

2.5 COUNTRY OF RESIDENCE <sup>2)</sup>

2.6 PLACE

2.7 Postcode

2.8 Telephone number

### 3. Partner <sup>1)</sup>

3.1 FAMILY NAME OR LAST NAME

3.2 FIRST NAME

3.3 TITLE

3.4 10-digit social security number according to e-card

3.5 Date of birth (if no social security no. available, in any case to fill in)

<sup>1)</sup> Partner **are spouse, registered partner. Further partner** companion with at least one child for at least seven months the family allowance was received (Section 106 Para. 3 Austrian Income Tax Act 1988). In the the following - unless otherwise stated - you will be referred to as "Partner".

<sup>2)</sup> Only if your current place of residence is not in Austria, enter the vehicle nationality sign of the country of residence (e.g. D for Germany, H for Hungary, SK for Slovakia, SLO for Slovenia)

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Bundesministerium  
Finanzen



#### 4. Number of (domestic) employers/offices paying out pensions

4.1   **Number of (domestic) salary or pension paying positions in 2022**  
If there are no references, enter the value 0 (zero). Enclosing a payslip is not required.

**The following benefits are not included in the "Number of positions paying salaries or pensions":**  
Unemployment benefit, sickness benefit, emergency assistance, maternity benefit, rehabilitation benefit, care benefit, care leave benefit, compensation for weapons practice, further training benefit, part-time education benefit, etc., repaid compulsory contributions, payments from the insolvency remuneration fund, payments from a company pension scheme, payments from the construction workers, Holiday and severance pay fund, bridging assistance, payments based on a service check.  
If you have drawn several pensions that have already been taxed jointly, **you must enter a single pension-paying office for these jointly taxed pensions.**

4.2 Tax-free income based on international agreements (e.g. UNO, UNIDO)

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

#### 5. Single-earner tax credit, single-parent tax credit, additional child allowance <sup>3)</sup>

##### 5.1 Single-earner tax credit, single-parent tax credit

- 5.1.1  The single-earner tax credit is applied for and I declare that my partner will not claim it.  
5.1.2  Single-parent tax credit is applied for.

**Note to points 5.1.1 and 5.1.2: Receipt of family allowance for at least one child according to point 5.1.3 required.**

5.1.3   **Number of children for whom I or my partner have received family allowance for at least seven months.** To take children into account for tax purposes, please use a separate **Supplement L 1k** for each child.

##### 5.2 Additional amount for children

- 5.2.1 I have requested **the single-earner tax credit (point 5.1.1) or the single-parent tax credit (point 5.1.2):**  
 I declare for a possible additional amount for children, that in 2022 I receive company or income from employed work for at least 30 days or year-round benefits according to the Child Care Allowance Act or care leave allowance.  
5.2.2 I have not applied for the single-earner tax credit (point 5.1.1.) and receive the family allowance:  
 I declare for any child allowance that I will be operational in 2022 or have received income from employment for at least 30 days or all year round under the Child Care Allowance Act or nursing leave allowance and my (marriage) partner has earned an income in 2022 from business and/or employment income from which an income tax of less than results in 550 euros. This amount increases by 550 euros for each additional child.

#### 6. Amount of income from spouse or registered partner

Only tick if point 5.1 (single-earner tax credit) has not already been ticked.

- I declare that the annual income of my spouse or registered partner does not exceed 6,000 euros have exceeded.  
Note: In this case, the spouse or registered partner is entitled to a lower deductible in the event of extraordinary burdens and disability-related expenses (Form L 1ab).

#### 7. Increased tax credit for pensioners

- I apply for the increased pension tax credit.  
**Requirements:** Own pension income no more than 25,250 euros, no entitlement to deductions in accordance with point 5, married or living in a registered partnership and income of spouse or registered partner no more than 2,200 euros per year.

#### 8. Multiplechild bonus

- I am applying for the multiple child supplement for **2023**, because for 2022 at least part-time family allowance for at least 3 children and the household income did not exceed 55,000 euros.  
Note: If you have lived in a marriage, cohabitation or registered partnership for more than 6 months, this is also Income of the (marriage) partner to be taken into account when calculating the limit of 55,000 euros.

#### 9. Special expenses

Mandatory contributions to legally recognized churches **or religious societies**, donations to beneficiaries, and contributions to the voluntary Continued insurance **in the statutory pension insurance and for the subsequent purchase of insurance periods are automatically taken into account due to data transmission and do not have to be declared. If something is incorrect or missing from this data, you must contact the payees directly for clarification. Only they can correct data or forward what is missing. Please use the attachment L 1d for a consideration of church or insurance contributions that differs from the data transmission or for special expenses paid to foreign organisations.**

**Expenditure for a thermal energy renovation of a building and for a "boiler replacement" as part of a lump sum ("Eco Special Expense Flat Rate") must be taken into account. This requires a data transmission from the funding agency, which you can request as part of the granting process. In this case, the flat rate for this year and the following years is automatically applied. The flat rate can only be taken into account due to the data transfer, an application in this form is not possible.**

9.1 Pensions or ongoing charges (e.g. life annuities, annuities)

9.2 Tax Advisory Fees

<sup>3)</sup> Notes on the requirements can be found in the form L 2



### 10. Lump sum for commuters/European commuters

Only fill in if the correct amount has not already been taken into account by your employer. The key figures must be filled out together. The calculation is based on the commuter calculator at [bmf.gv.at/pendlerrechner](http://bmf.gv.at/pendlerrechner).

10.1 Lump sum for commuters - total annual amount actually due **718**

10.2 European commuters - total annual amount actually due **916**

### 11. Income-related expenses

11.1 **Income-related expenses without offsetting** on the flat rate for income-related expenses  
**Be aware that:** A **home office flat rate** to be taken into account as income-related expenses is automatically taken into account and is therefore not **specified**.

11.1.1 Trade union dues and other dues to professional associations and inter- food representations - actual total annual amount - excluding works council contribution. Only fill in if not already done by your employer/ your employer (in the payslip) in the correct amount. **717**

11.1.2 Total expenditure in 2022 for ergonomically suitable furniture for the home office (e.g. desk, swivel chair, desk lamp) with at least 26 home office days  
**Be aware that No entry may be made in code 159 and/or code 9275 (E 1a or E 1a-K). Only expenditures for the year 2022 (in full) should be given here. Expenditure in 2022 that exceeds the maximum amount for 2022 will not be taken into account in the 2022 assessment; but they are automatically taken into account in the 2023 assessment. Amounts from the years 2020 and 2021 that have exceeded the joint maximum amount of 300 euros are automatically taken into account in the 2022 assessment automatically and may be no longer specified here.** **158**

11.1.3 Compulsory contributions due to marginal employment and compulsory contributions for co-insured relatives and self-paid social security contributions **274**

**Further income-related expenses** - Enter the annual amount of the expenses minus tax-free replacements or reimbursements. If the income-related expenses are less than 132 euros per year, an entry is not required. <sup>4)</sup>

11.2 **Income-related expenses with credit** to the flat rate for income-related expenses

11.2.1 Exact description of your professional activity (e.g. COOK, SALESPERSON; EMPLOYEES, WORKERS is not sufficient)

11.2.2 Digital work equipment (e.g. computer, internet) **without** reduction by any home office allowance (for purchases over 800 euros, enter only the annual depreciation here) **169**

11.2.3 Other work equipment that are **not** recorded in code 169 (for purchases over 800 euros, just enter the annual depreciation here) **719**

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

11.2.5 Occupational travel expenses (**without** travel expenses to home/work and family trips home) **721**

11.2.6 Further education, training and retraining costs **722**

11.2.7 Family Home Trips **300**

11.2.8 Costs of double budgeting **723**

11.2.9 Work room  
**Be aware that** No entry may be made in code 158. Only deductible if the work is the focus of the entire professional activity. **159**

11.2.10 Other income-related expenses that do not fall under 11.2.2 to 11.2.9 (e.g. works council contribution) **Be aware that** : A **home office flat rate** to be taken into account as income-related expenses is automatically **taken into account from the payslip(s) and must not be entered here** **724**

11.2.11 To claim an occupational group flat rate <sup>5)</sup> enter:

- A:** Artist
- B:** Stage member, film actor
- F:** TV professional
- J:** Journalist
- M:** Musician
- FM:** Forest worker with chainsaw
- FO:** Forest worker without chainsaw, Forester, professional hunter in the district service
- HA:** Caretaker, as far as he/she is subject to the Housekeeping Act
- HE:** Homeworker
- V:** Representative
- P:** Member of a city, community or local representation
- E:** Expatriates within the meaning of Section 1 Z 11 of Ordinance <sup>6)</sup>

<sup>4)</sup> The tax exemption for scientists and researchers (Section 103 para. 1a Austrian Income Tax Act 1988) can only be requested in form E 1.

<sup>5)</sup> If the correct amount has already been taken into account by the employer, no entry needs to be made here. Otherwise enter the total amount.

<sup>6)</sup> Only employees who are temporarily employed on behalf of a foreign employer in Austria within the framework of an employment relationship with an Austrian group company or an Austrian branch of the foreign employer. See also the regulation.



Profession - abbreviation

Periods of activity: Beginning - end

Received cost reimbursements except home office flat rate <sup>7)</sup>

until

until



## 12. Extraordinary burdens

To assert extraordinary burdens, use form L 1ab. To claim exceptional charges for children use one form L 1k. for each child

## 13. Victim ID, official certificate

Due to my political persecution between 1938 and 1945, I have a victim ID card and/or an official certificate.

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

14.1 IBAN (only fill in if you have not yet provided bank details to the tax office or you have provided them have changed)

14.2 BIC (only to be filled in if IBAN does not starts with AT and the recipient bank is not in single euro payment area SEPA participates)

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

14.3  I request cash payment (Note that monetary amounts can only be resolved personally at the post office)

## 15. Discretionary assessment of evidence

15.1  I do not want a discretionary assessment of evidence.

15.2  I request a lower discretionary assessment of evidence totalling annually

449

## 16. Attachments

Tick which other attachments you submit with this L 1 declaration. In the case of L 1k or L 1k-bF, also state the number.

Attachment L 1ab for extraordinary burdens

Attachment L 1d for special consideration of special expenses

Attachment L 1i for cross-border issues

Number of attachments L 1k for one child (for each child is to use your own attachment L 1k)

Number of attachments L 1k-bF for the family bonus plus in special cases (each child has its own supplement L 1k-bF to use)

<sup>7)</sup> Cost reimbursements received from the employer (with the exception of reimbursements to expatriates regarding travel expenses within the meaning of Section 26 point 4 Austrian Income Tax Act 1988). In the case of representatives, reimbursement of costs must also be indicated here.

### Note

#### Family bonus plus and single-earner/single-parent tax credit

If the family bonus or the single-earner/single-parent tax credit has already been taken into account by the employer, this must be applied for in the employee tax assessment, otherwise there may be an unwanted additional payment. To take the Family Bonus Plus into account, use attachment L 1k or - in special cases - attachment L 1k-bF.

#### Intergovernmental exchange of information

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

#### Original documents and receipts

Keep your original documents and receipts for at least 7 years for possible verification. Please send us no additional documents as proof with this declaration.

#### Declaration of accuracy and completeness

I confirm with my signature that all information is correct. I acknowledge that inaccurate or incomplete information is punishable.

Tax representative (name, address, telephone)

Date, signature

