



Filling-in help for form L 1 (declaration on employee tax assessment) for 2022

Do your employee tax assessment online!

You can also send your declaration on the employee assessment (L 1) to your tax office electronically via FinanzOnline. You don't have to go through official channels and can take care of your tax affairs from the comfort of your own home with a click of the mouse. The declaration does not have to be printed out, the declared data can be queried online at any time.

For more information, call up FinanzOnline via the homepage of the Federal Ministry of Finance bmf.gv.at or directly via <https://finanzonline.bmf.gv.at>.

You can find detailed tax information and tips on employee assessments in the tax book 2023 (bmf.gv.at) or from your tax office.

Please send no receipts(attachments). However, keep these for at least 7 years, as receipts may be checked by your tax office. Fill out your declaration completely to ensure that your tax office processes it quickly. The review of your application can lead to a longer processing time. Your application can only be processed once all notifications (e.g. annual wage slips) have been received.

Please note:

Your form is machine read. In order to ensure optimal processing, please note the filling instructions below. This avoids queries and supports speedy processing.

- Submit only the original forms as copies are not machine readable.
- Write in CAPITAL LETTERS **and use** only black **or** blue colour.
- In each box, write only one letter, number, or special character.
- Fill in text fields from left to right.
- Leave blank fields and DO NOT strike through.
- Annotations outside of the designated fields cannot be machine read.

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 FAMILY or LAST NAME

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 no social security number available, in any case fill in)

1 0 0 5 1 9 8 0

1.5 Gender

Female inter/diverse/ open

Male

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How to fill in amount fields correctly

- Fill in the right-aligned amount fields.
- Leave empty fields blank and DO NOT strike through.
- Always enter the total (annual) amount.

CORRECT

1 4 7 9 0 0
2 8 3 6 1 7 0

WRONG

3 0 u. 5 0
2 0 0 + 1 0
1 4 7 9 /
20
30
110

Bundesministerium
Finanzen





5. Single-earner tax credit, single-parent tax credit, additional child allowance ³⁾

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

5.1.1 The single-earner tax credit **is requested and I declare that my partner will not claim it.**

5.1.2 Single-parent tax credit **is requested.**

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 attachment L 1k for each child.

5.2 Additional amount for children

5.2.1 I have the single-earner tax credit (point 5.1.1) or the single-parent tax credit (point 5.1.2) is requested:

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 (item 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 care leave allowance and my (marriage) partner has earned income from business and/or employment income in 2022 from which an income tax of less than results in 550 euros. This amount increases by 550 euros for each additional child.

on point 5.1.1: Prerequisites for the single-earner tax creditare,

- that family allowance has been received for at least seven months for one or more children and
- that you were married for more than six months in the respective year, lived in a registered partnership or cohabitation and were not permanently separated from your partner and
- that the partner's earnings (including maternity allowance) did not exceed the amount of 6,000 euros.

on point 5.1.2: You are entitled to the single-parent tax credit if you have not lived in a domestic partnership (marriage, cohabitation, registered partnership) for more than six months in the respective year and for at least seven months with at least one child received family allowance. If you meet the requirements, you can apply for the single-earner/ single-parent tax credit in the employee tax assessment, even if it has already been taken into account in the payroll accounting. Point 5.1.3 must then be completed in any case.

on point 5.2: The children's allowance is due if the following conditions are met:

- In 2022, business or income from employment for at least 30 days or for a full year, benefits under the Child Care Allowance Act or care leave benefit received.
- Income in 2022 did not exceed a certain limit; this limit depends on the number of children for whom family allowance was received for more than six months. It is:
 - With one child: 13,749 euros (income tax below 550 euros)
 - With two children: 16,499 euros (income tax below 1,100 euros)
 - With three children: 18,769 euros (income tax below 1,650 euros)
 - With four children: 20,461 euros (income tax below 2,200 euros)
 - If you have more children, the income limit increases accordingly; an increase in income tax of 550 euros must be taken into account for each child.
- There is an entitlement to the single-earner tax credit or the single-parent tax credit or the (marital) partner does not have the above-mentioned income limits either exceeded. In this case only the person who received family allowance for the child is entitled to the additional child allowance.

In order for the additional amount for children to be taken into account in the tax assessment, you must confirm that the requirements are met. You must therefore make the declaration provided for in point 5.2.1 or in point 5.2.2.

If the additional amount for children is due, it will be automatically calculated and taken into account.

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.

on point 7: Prerequisites for the increased pensioner tax creditare,

- that you are not entitled to the single-earner tax credit **and**
- that you were married for more than six months in the respective year or lived in a registered partnership and from your (marriage) partner or your (marriage) partner have not lived separately **and**
- that your pension income did not exceed EUR 25,250 in the calendar year **and**
- that your (marriage) partner has an annual income of no more than 2,200 euros.

NEW to accommodate special expenses

For voluntary continued insurance, church contributions and deductible donations: Special expenses of this kind, which you make from 2017 onwards, are electronically transmitted directly to the tax authorities by the receiving organisation. You no longer need to enter this in your tax return.



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-energetic building renovation and for a "boiler exchange" 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.

on point 9: For more information on the special editions, please refer to the "Tax Book 2023" (bmf.gv.at - Publications - The Tax Book).

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.

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

718

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10.2 **Commuter euro - total annual amount actually due**

916

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on point 10.1: Only use the commuter calculator to calculate the commuter allowance. If you had several employers at the same time in the calendar year and at least one employer did not take into account the commuter lump sum (in the correct amount) or the sum of the commuter lump sum taken into account exceeds a full commuter lump sum, use form L34a as an additional calculation aid. For months in which your employer has used public transport to travel between home and work or back (job ticket), you are not entitled to a commuter flat rate for this route. If an employer's own car is made available for the route from home to work, no commuter allowance is due.

If the commuter lump sum is requested, it is mandatory to enter the information under Point 10.2 Commuter Euro. Otherwise processing is not possible!

on point 10.2: The European commuter is two euros per kilometer of one-way distance between home and work per calendar year and can be seen from the commuter calculator. If the European commuter is requested, it is mandatory to enter information under point 10.1 for commuters. Otherwise processing is not possible!

Please note, in the months May 2022 to June 2023, changed values are to be taken into account for determining the commuter allowance and the European commuter. (You can find explanations on the commuter flat rate/euro in the 2023 tax book).

To claim extraordinary burdens, please use **Attachment L 1ab**. To claim extraordinary burdens for children, please use the **Attachment(s) L 1k**.

For more information on the extraordinary burdens, please refer to the "Tax Book 2023" (bmf.gv.at - Publications - The Tax Book).

Please state the annual amount of the expenses minus any reimbursements or payments received or due (e.g. care-related cash benefits).

15. Discretionary assessment of evidence

15.1 I do not want a discretionary assessment of evidence.

15.2 I am applying for a lower discretionary assessment of evidence totalling annually

449

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on point 15: If you do not apply for anything else, you will receive together with the income tax assessment, for the second year following this (for the year 2024) a discretionary assessment of evidence and a notification for submission to the employer. Upon submission of this notification, certain income-related expenses, special expenses and extraordinary burdens will be taken into account in ongoing payroll accounting as a temporary measure. This results in a lower income tax burden. If a discretionary assessment of evidence was issued by the tax office and taken into account in payroll accounting, a mandatory assessment must be carried out. Lower expenses usually lead to an additional tax payment, higher expenses to a credit.

You can waive this discretionary assessment of evidence or have the exemption set lower. In this case, fill out point 15.1 or 15.2.

Note: Please use Attachment L 1i. to declare income from non-self-employed work without income tax deduction, for additional information if certain cross-border criteria are met and/or for an application for unlimited tax liability

Please use the Attachment L 1k. to take into account a child allowance, support money deduction, an extraordinary burden for children or for subsequent taxation of the employer allowance for childcare A separate attachment is to be used for each child.

To take extraordinary burdens into account, please use Attachment L 1ab. For a consideration that deviates from the data transmission or the consideration of special expenses to foreign organisations, use the attachment L 1d.