



# Completion help for form L 1 (declaration on employee tax assessment) for 2023

## Do your employee tax assessment online!

You can also send your declaration on the employee assessment (L 1) to your tax office **electronically via Finanz Online**. 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](https://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 2024 ([bmf.gv.at](https://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 is available, **in any case** fill in)

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 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







## 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  **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/has 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 child allowance, that in 2023 I received business income or income from employment for at least 30 days or for the whole calendar year only benefits under the Child Care Allowance Act, maternity allowance or family care leave benefits.

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 a potential additional child benefit, that in 2023 I received business or non-self-employed income on at least 30 days or for the whole calendar year only benefits under the Child Care Allowance Act, maternity allowance, or family care leave benefits. Also, my (marriage) partner earned income from business and/or non-self-employed income in 2023, resulting in an income tax before deduction of less than 550 Euros. This amount increases by 550 euros for each additional child.

**on point 5.1.1:** Prerequisites for the **single-earner tax credit** are,

- 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 6,312 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 2023, income from employment or non-self-employed work was received for at least 30 days or throughout the entire calendar year only through benefits according to the Child Care Benefit Act, maternity benefits, or care leave benefits.
- Income in 2023 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: 14,438 euros (income tax below 550 euros)
  - With two children: 17,188 euros (income tax below 1,100 euros)
  - With three children: 19,670 euros (income tax below 1,650 euros)
  - With four children: 21,503 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 (marriage) 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 pensioner deduction

I request the increased pensioner deduction.

**Requirements:** Own pension income not exceeding 26,826 Euros, no entitlement to deductions according to point 5.1.1, married or in a registered partnership, and the annual income of the spouse or registered partner not exceeding 2,315 Euros.

**on point 7:** Prerequisites for the **increased pensioner tax credit** are,

- 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 26,826 Euros in the calendar year **and**
- Your (marriage) partner has earned income of a maximum of 2,315 Euros annually.

**Note: 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 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. 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 2024" (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. The codes are to be filled in together. Calculation according to commuter calculator at [bmf.gv.at/pendlerrechner](https://bmf.gv.at/pendlerrechner). The calculation aid L 34a can be found at: <https://formulare.bmf.gv.at/service/formulare/inter-Steuern/pdfs/2023/L34a.pdf>

10.1 **Lump sum for commuters – total annual amount actually available**  
Minus a reimbursement for public transportation ticket expenses

718

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10.2 **Commuters' euro (tax credit) - total annual amount actually available**

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 lump for this route. If employees are transported in non-taxable company transportation for more than half of the working days in the salary payment period, no lump sum for commuters is granted. Employer contributions for a "public transportation ticket" reduce the commuter lump sum. Examples can be found in the tax book. 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 kilometre 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 from January to June 2023 **changed values** should be taken into account for determining the lump sum for commuters. (You can find explanations on the commuter flat rate/euro in the 2024 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 2024" (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. Tax office decision on tax allowances

15.1  I do not want an 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 2025) 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 tax exempt amount set lower. In this case, fill out point 15.1 or 15.2.

**Note:** Please use **Supplement 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.

To claim a Family Bonus Plus, support money deduction, an extraordinary burden for children, or for the subsequent taxation of the employer subsidy for childcare, please use the **Attachment L 1k**. 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**.

