

2024

To

- Finanzamt Österreich, Postfach 260, 1000 Wien
- Finanzamt für Großbetriebe, Postfach 251, 1000 Wien

Please fill out in CAPITAL LETTERS and only in black or blue colour. Amounts in euros and cents (right-aligned).  
**In any case, the fields with a strong border must be filled out.**  
 It is also permissible in this statement to use the language of a recognised ethnic group.

Tax number	10-digit social security number according to e-card <sup>1)</sup>	Date of birth (If <b>no</b> social security number available, <b>in any case</b> to fill in)																
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## Attachment to income tax return E 1 for small businesses for 2024

If reference is made to legal provisions without further specification, this means the Austrian Income Tax Act 1988 (Income Tax Act 1988).

This attachment **can be used in place of** attachment E 1a if **the following requirements** are met:

1. The company's profit is determined **exclusively** through the **small business flat rate** (section 17 para. 3a). In this case, in addition to point 1 **only point 2** needs to be filled out.
2. The company's profit is shown by a (complete) **cash basis accounting** or by a **flat rate for self-employed or commercial** income outside of the small business flat rate and the flat rate for grocery retailers or general goods retailers. In this case, in addition to point 1 **only point 3** needs to be filled out.

**Please note here:**

- In the case of agricultural and forestry flat rates, attachment E 1c must be used.
- In the case of consolidation into a lump sum for grocery retailers or general goods retailers, form E 1a should be used and only point 7 filled out.

3. The sum of the **operating income without investment income or withdrawal values from fixed assets** (sum of codes **9040, 9050** and **9090**) has not exceed the amount of **40,000** euros (with VAT net system <sup>2)</sup>) or the amount of **48,000** euros (with VAT gross system <sup>3)</sup>).
4. The business has not been sold or discontinued, there has been no reorganisation, no transitional gain/loss is to be taken into account and there has been no withdrawal of a property at book value.
5. **No investment-related tax-free profit allowance** is claimed and no investment-related tax-free profit allowance must be re-taxed.
6. Any domestic operating capital gains are left with the capital yields tax deduction **finally taxed** and are therefore not recorded under code **9090**.
7. There are no foreign operating capital yields.
8. There are no capital yields relating to business premises to which the special tax rate is applicable.
9. There is no income from the granting of line rights that should be taxed according to the tariff (standard taxation option pursuant to section 107 para. 11)

**Fill out one attachment for each company.**

- |   |   |
|---|---|
| <input type="checkbox"/> <b>Earnings from agriculture and forestry,</b><br>if no consolidation into a lump sum is claimed | <input type="checkbox"/> <b>Income from self-employment</b> |
| <input type="checkbox"/> <b>Income from commercial operation</b>  |   |

*Please check the relevant box.*

<b>1. Current address</b>	
Postcode	Company address (town, street, square, house no., staircase, door no.)
State (only fill in if not in Austria)	
<b>2. Income determination by small entrepreneur flat rate (section 17 para. 3a, not applicable for income from agriculture and forestry)</b> <span style="float: right; border: 1px solid black; padding: 2px;">1</span>	
<b>Please fill in mandatorily:</b> Industry code according to E 2	
<b>To be completed if you are also a participant in a partnership:</b>	
<input type="checkbox"/> It is confirmed that the small business flat rate is <b>not</b> claimed in the case of a co-entrepreneurship in which I also have an interest <b>Please note:</b> If you claim the small business flat rate here, it may <b>not</b> be claimed in the case of a co-entrepreneurship in which you have an interest.	

- 1) Enter the complete 10-digit insurance number issued by the Austrian social security agency here.
- 2) With the VAT net system, the sales tax is not included in the operating income still included in the operating expenses because they represent economically a transitory item; see also point 3 of the explanations.
- 3) With the VAT gross system, the operating income and operating expenses including sales tax detected. Taxpayers who are genuinely exempt from value-added tax (e.g., small entrepreneurs according to section 6 para. 1 item 27 Austrian Value Added Tax Act 1994) must always determine their profit pursuant to the VAT gross system; see also point 2 of the explanations.

		Amounts in euros and cents	
Operating income (without VAT shown) excluding those included in a notification pursuant to section 109a <b>Attention:</b> The reimbursement of travel and commuting expenses, which are offset by operating expenses in the same amount, must not be recorded here.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Operating income (without VAT recognised) that is included in a notification pursuant to section 109a <b>Attention:</b> The reimbursement of travel and commuting expenses, which are offset by operating expenses in the same amount, must not be recorded here.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Operating expenses pursuant to section 4 para. 4 item 1 (especially compulsory insurance contributions)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Small workplace flat rate (300 euros for a full business year) No entry may be made under code <b>9217</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Large workplace allowance (1,200 euros for a full fiscal year) No entry may be made under code <b>9215</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Flat rate of 50% of the costs one week, month or annual mass transit pass	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Preliminary profit/loss</b> without taking into account the lump sum for operating expenses and the basic tax-free allowance (balance of value <b>9027</b> and/or <b>9055</b> minus the values from <b>9028</b> , <b>9215</b> , <b>9217</b> and <b>9165</b> ) Please transfer this amount to Form E 1 in item 11 line 1. or item 12 line 1. The operating expenses flat rate is automatically taken into account when determining income, so no entry is required.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic allowance: This is <b>automatically taken into account</b> unless it is waived or it is announced that it is not due.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> The basic allowance is waived or is not available	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>3. Income determination by cash-basis accounting or flat rate</b> (outside of the agricultural and forestry consolidation into a lump sum, the small business flat rate and the flat rate for grocery retailers or general goods retailers)			
<b>3.1 Operational Information</b>			
<input type="checkbox"/> VAT gross system	<input type="checkbox"/>	<input type="checkbox"/> VAT net system	<input type="checkbox"/>
<input type="checkbox"/> Complete statement of cash-basis accounting pursuant to section 4 para. 3	<input type="checkbox"/>	<input type="checkbox"/> Lump sum deduction pursuant to section 17 para. 1	<input type="checkbox"/>
<input type="checkbox"/> Hospitality consolidation into a lump sum	<input type="checkbox"/>	<input type="checkbox"/> Chemist consolidation into a lump sum	<input type="checkbox"/>
<input type="checkbox"/> Artist, writer consolidation into a lump sum	<input type="checkbox"/>	<input type="checkbox"/> Sales representative consolidation into a lump sum	<input type="checkbox"/>
<input type="checkbox"/> Athlete consolidation into a lump sum	<input type="checkbox"/>	<input type="checkbox"/> Consolidation into a lump sum for non-accounting traders	<input type="checkbox"/>
Industry code (ÖNACE 2008) according to E 2 <b>Please fill out!</b>	<input type="checkbox"/>	<input type="checkbox"/> Mixed operation	<input type="checkbox"/>
<b>3.2 Profit determination</b>			
<b>Please note:</b> Basically, operating income and operating expenses are to be stated without a preceding sign. A negative sign ("-") must be indicated only if the value of a code is negative.			
<b>Operating income</b>		Amounts in euros and cents	
Operating income (proceeds from goods/services) excluding those recorded in a notification pursuant to section 109a - Code <b>9050</b> - including own consumption (withdrawal values from current assets) <b>Be aware that:</b> This code must be filled out (section 61 para. 5 FFC). If necessary, enter the value "0".	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Operating income recorded in a notification pursuant to section 109a <b>Be aware that:</b> This code must be filled out (section 61 para. 5 FFC). If necessary, enter the value "0"	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Investment income/withdrawal values from fixed assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Investment allowance subject to subsequent taxation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other operating income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Sum of the operating income</b> (does not have to be filled in)			
<b>Operating expenses</b>			
Goods, raw materials, supplies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provided personnel (external personnel) and external services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Expenditure on own staff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Depreciation of fixed assets (e.g. depreciation, low-value assets, EKR 700 - 708), unless they are under code <b>9134</b> and/or <b>9135</b> , must be recorded.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Declining depreciation for wear (section 7 para. 1a)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Accelerated depreciation of buildings (section 8 para. 1a and section 124b item 451)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Travel expenses including mileage allowance and diets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Flat rate of 50% of the costs one week, month or annual mass transit pass	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>





Expenses for rent, lease, leasing	26	9180
Work room <i>No entry may be made under code 9215, 9216 or 9217. Can only be deducted if the study is the centre of all business activity.</i>	27	9275
Small workplace flat rate (300 euros for a full business year) <i>No entry may be made under code 9275 or 9217.</i>	28	9215
Expenses/expenses for ergonomically suitable furniture (e.g. desk, swivel chair, desk lamp) <b>up to a maximum of 300 euros.</b> <i>No entry may be made under code 9275, 9217 or 159 (form E 1). Only expenses/expenditure for the year under review and any surplus from a previous year are to be stated here.</i>	29	9216
Large workplace allowance (1,200 euros for a full fiscal year)	30	9217
Interest and similar expenses	31	9220
Own compulsory insurance contributions, contributions to pension and support institutions and contributions to self-employed provision	32	9225
Investment allowance (10%) <b>Be aware that:</b> <i>it is only available with a complete cash-basis accounting (not: if the consolidation into a lump sum is based on section 17)</i>	33	9276
Eco-investment allowance (15%) <b>Be aware that:</b> <i>it is only available with a complete cash-basis accounting (not: if the consolidation into a lump sum is based on section 17)</i>	34	9277
Eco-surcharge for expenses in residential buildings (section 124b item 452 lit. a) <b>Be aware that:</b> <i>Economic assets for which an investment allowance is claimed are not entitled to an eco-surcharge</i>	35	9338
Company donations to beneficiary research and teaching institutions, museums, cultural institutions, the Federal Monuments Office and the International Anti-Corruption Academy <sup>4) 5)</sup>	36	9243
Company donations to charitable organisations <sup>4) 5)</sup>	36	9244
Company donations to environmental protection organisations and animal welfare organisations <sup>4) 5)</sup>	36	9245
Company donations to voluntary fire brigades and state fire brigade associations <sup>4) 5)</sup>	36	9246
Company donations to sports facilities <sup>4) 5)</sup>	36	9206
Company donations to kindergartens <sup>4) 5)</sup>	36	9207
Company donations to schools <sup>4) 5)</sup>	36	9208
Company donations to other beneficiary organisations not covered under codes 9243 to 9206 <sup>4) 5)</sup>	36	9209
Business contributions in the assessment year to endow the assets of a charitable foundation (section 4b) <sup>4) 5)</sup>	37	9261
Company contributions in the assessment year to the Innovation Foundation for Education and/or its sub-foundations (section 4c) <sup>4) 5)</sup>	38	9262
Other operating expenses not included in the key figures above ( <i>without flat-rate operating expenses</i> )	39	9230
Flat-rate operating expenses	40	9259
<b>Sum of the operating expenses</b> ( <i>does not have to be filled in</i> )		
<b>Tax-free profit allowance</b>		
Basic allowance: This is <b>automatically taken into account</b> unless it is waived or it is announced that it is not due. <input type="checkbox"/> The basic allowance is waived or is not available		
Profit/loss without taking into account the basic allowance ( <i>please enter this amount in form E 1 under point 10, 11 or 12</i> )		

<sup>4)</sup> Note: The amounts to be entered here must not be included in an electronic special expense data transmission to the tax office. If this is the case, you will need to correct the special expense data transmission. Use form L 1d.

<sup>5)</sup> Deductible only if the respective institution is included in the list of beneficiary donation organisations of the Federal Ministry of Finance.

**IMPORTANT NOTE:** Do not send **any original documents/receipts**, as all documents arriving at the tax office are electronic. be destroyed in accordance with data protection regulations! Keep this for at least **7 years** for possible verification.

**It is even easier to submit this paperless declaration via bmf.gv.at (FinanzOnline).  
FinanzOnline is available to you free of charge and around the clock and does not require any special software.**

Tax representative (name, address, telephone number)

\_\_\_\_\_  
Date, signature



## Notes

Quotations from the law without further designation refer to the Austrian Income Tax Act 1988 in the current version. For detailed tax information, please refer to the Austrian Income Tax Guidelines 2000 (EStR 2000) at [bmf.gv.at/Steuern/](http://bmf.gv.at/Steuern/) Findok. All tax-relevant values must be entered in all amount fields.



**1** The **small business flat rate** is applicable to income from self-employment or from commercial operations with Exemption from income from an activity as a managing partner, a member of the supervisory board or a board member of a foundation. The prerequisite is that in the assessment year, the VAT exemption pursuant to section 6 para. 1 item 27 Austrian Value Added Tax Act 1994 for small entrepreneurs is applicable, or it is only not applicable because the turnover threshold pursuant to section 6 para. 1 item 27 Austrian Value Added Tax Act 1994 was exceeded by no more than 5,000 euros, or there were also revenues leading to income not affected by the lump-sum taxation (e.g. income from rental leading to rental and lease income) or because the application of the VAT exemption pursuant to section 6 para. 3 Austrian Value Added Tax Act 1994 was waived. The consolidation into a lump sum can also be applied if its conditions would be met, but the VAT exemption pursuant to section 6 para. 1 item 27 Austrian Value Added Tax Act 1994 does not actually apply because another VAT exemption pursuant to section 6 para. 1 Austrian Value Added Tax Act 1994, associated with the exclusion of input tax deduction, takes precedence. If the turnover limit is not exceeded, each company can decide independently whether the flat rate must be applied or not.

Profit is the difference between the operating income (excluding sales tax) and the operating expenses determined as a lump sum. The flat-rate operating expenses amount to 45% of the operating income. Deviating from this, they amount to 20% of operating income for a service company. The applicable flat rate is determined in accordance with the Service Companies Ordinance, Federal Law Gazette II No. 615/2020, from the industry code and the operating income (code **9027**) and automatically taken into account when determining the income.

In addition to the lump-sum operating expenses, consider paid contributions pursuant to section 4 para. 4 item 1 (including mandatory insurance contributions, code **9028**) the small or large workplace lump sum (code **9215** or **9217**), the lump sum of 50% of the costs of a weekly, monthly, or annual pass for mass transportation (code **9165**) and the basic allowance.

**Please note:** If, in exceptional cases, the profit determined by the small entrepreneurs flat-rate does not cover the entire taxable result of the business, for example because a capital gain/loss on disposal and/or a transitional profit/transitional loss must also be recorded, attachment E 1a should be used. The operating expenses flat rate must then be recorded under code **9259**.

**2** For travel and commuting costs, which are offset by a reimbursement of costs in the same amount to be recorded as operating income, it is legally guaranteed by recording them as additional operating expenses that they do not affect profit (economic pass-through); They are not to be taken into account when determining the lump sum (section 17 para. 3a item 3 lit. a).

Travel and transport costs that are offset by a reimbursement of costs in the same amount to be recognised as operating income may neither be recognised in code 9027 nor taken into account as operating expenses. This ensures profit neutrality and the lump sum can be calculated correctly from the value under code 9027 (excluding such travelling and travel expenses).

## E 1a-K-UK-2024

**3** Operating income for which a notification has been issued in accordance with section 109a must be entered here. The separate identification results from section 4 of the Ordinance BGBl II No. 417/2001 issued on section 109a and is only required if the taxpayer affected by the notification has been made aware of the content of the notification. For the notification obligation according to section 109a cf. margin notes 8300 et seq. of the Austrian Income Tax Guidelines 2000. Information on the notification obligation pursuant to section 109a can be found in the "Tax book", to be found on the Federal Ministry of Finance homepage.

For income shown in a notification on the basis of a freelance service contract pursuant to section 4 para. 4 Austrian General Social Security Act, the following applies: The amount recorded in the notification must be entered under code **9055** without deducting retained employee contributions to social security and without deducting contributions to provident funds.

**4** With the **VAT gross system**, the invoiced VAT is treated as operating income at the time of receipt and as operating expenditure at the time of payment to the tax office. The invoiced input tax amounts are operating expenses at the time of payment and operating income at the time of offsetting with the tax office. Operating income and operating expenses are therefore to be stated including VAT.

The total of the VAT payables paid in the assessment year is an operating expense (to be entered under code **9230**), the total of any VAT credits is a business income to be entered under code **9090**. If there are both VAT payment charges and VAT credits, they must be netted; in the case of a credit note surplus, this must be entered under code **9090**, in the case of a payment burden surplus, this must be entered under code **9230**.

**5** The **net VAT system**, excludes VAT on both the revenue and the expenditure side. All operating income and input tax-deductible operating expenses are therefore stated without sales tax, i.e. only net. The net system is generally allowed only when the value-added tax has a pass-through nature. This excludes cases of incorrect tax exemption and use of an input tax flat rate, except when the input tax flat rate is claimed under section 14 para. 1 item 1 Austrian Value Added Tax Act 1994, simultaneously applying the basic flat rate pursuant to section 17 para. 1.

**6** Determination of earnings by **complete cash basis accounting** means that no flat-rate calculation is used and the operating expenses are recorded in full. The operating income is in accordance with codes **9040** to **9090** and the operating expenses in accordance with codes **9100** to **9230**. The code **9259** (flat-rate operating expenses) must not be filled out.

**7** When using the **basic flat rate**, the operating income is recorded in full, but the operating expenses are deducted at a flat rate of **12%** of turnover. For the following income, the flat rate is only **6%** of turnover: Freelance or commercial income from commercial or technical advice, an activity within the meaning of section 22 item 2 (e.g. significantly involved GmbH managing directors, supervisory board members) as well as income from a writing, lecturing, scientific, teaching or educational activity.



In addition to the lump sum, only the following may be deducted:

- expenditure on goods, raw materials, semi-finished products, auxiliary materials and ingredients,
- wage expenses (including non-wage labour costs),
- expenditure on third-party wages, insofar as these go directly into services that form the business purpose of the company (e.g. contract manufacturing of goods)
- social security contributions and contributions to self-employed pension schemes,
- the workplace allowance,
- 50% of the cost of a weekly, monthly or annual ticket for a mass transit vehicle, and
- travel expenses, insofar as they are offset by a reimbursement of costs in the same amount; these travel and commuting expenses reduce the turnover relevant for the assessment of the lump sum.

All other operating expenses are covered by the operating expenses flat rate, which must be recorded under code **9259**.

Further information on the basic flat rate can be found on the homepage of the BMF ([bmf.gv.at/Steuern/Für Unternehmer/Pauschalierung](http://bmf.gv.at/Steuern/Für_Unternehmer/Pauschalierung)) and in the self-employed book ([bmf.gv.at/Services/Publikationen](http://bmf.gv.at/Services/Publikationen)), as well as in the Austrian Income Tax Guidelines 2000, margin notes 4100 et seq.

**8** The **hospitality consolidation into a lump sum** can be used by licensed hospitality businesses. The **basic lump sum (15%** of sales, at least 6,000 euros) includes all operating expenses with the exception of

- those covered by the other two packages and
- those that are to be considered separately in any case, even in the case of lump sums.

The **mobility lump sum (2% to 6%** of turnover) includes

- all motor vehicle costs and operational costs for use of other means of transport as well as
- travel expenses.

The **energy and space lump sum (8%** of turnover) includes all costs related to the use of premises. The (entire) lump sum must be entered in code **9259**.

In addition, the basic allowance and certain operating expenses remain fully deductible: Cost of goods, wages and non-wage labour costs, social security amounts, training and further education of employees, depreciation for wear, maintenance and repair, rent and lease of real estate, borrowing costs. More information can be found in the Austrian Income Tax Guidelines 2000, margin notes 4287 et seq.

**9** The **chemists lump sum** corresponds to the basic lump sum deduction in terms of content, see Note 4.

**10** According to the **artist/writer consolidation into a lump sum ordinance** certain operating expenses can be taken into account as a flat rate of **12%** of the turnover, up to a maximum of 8,725 euros under code **9259**.

The flat rate includes: Expenses for common technical aids (especially computers, sound recordings including recording and playback devices); expenses for telephone and office supplies; expenses for specialist literature and entrance fees; operational expenses for clothing, cosmetics and other expenses related to appearance; per diem allowance; Expenses for rooms located in the apartment complex (especially study, studio, recording studio, rehearsal rooms);

expenses for entertaining business associates; usually not verifiable business expenses. The expenses not covered by the flat rate are to be entered in the respective codes.

**11** According to the **sales representative consolidation into a lump sum** certain operating expenses can be taken into account at a flat rate of **12%** of the turnover, up to a maximum of 5,825 euros under code **9259**.

The flat rate includes: per diem allowance; Expenses for rooms located in the apartment complex (especially storage and office space); expenses for entertaining business associates; Business expenses that usually cannot be documented, such as tips. The expenses not covered by the flat rate are to be entered in the respective codes.

**12** Under the **ordinance on the consolidation into a lump sum for athletes** internationally active athletes who are subject to unlimited tax liability in Austria (on the basis of their domicile or habitual residence) and who, in the calendar year, predominantly perform in the context of sporting events (competitions, tournaments) abroad, may, upon application, have their income from sporting activities, including advertising activities, taxable in Austria assessed at 33% of all (domestic and foreign) such income. However, the earnings excluded from the tax base (67%) must be taken into account when determining the tax for the remaining earnings (entry under code **440** in Form E 1). A crediting of foreign taxes from the lump-sum earnings is excluded.

When using the flat rate, only 33% of the operating income and operating expenses must be recorded in the respective codes; the 67% to be eliminated may not be entered under code 9259.

**13** The lump sum ordinance for **non-accounting traders**, Federal Law Gazette No. 55/1990, provides for a total of 54 trades in each case an industry-specific flat rate for operating expenses. In addition, the following operating expenses can be taken into account:

purchase of goods, raw materials, auxiliary materials, semi-finished products and ingredients (according to the goods receipt book); wage expenses (according to the wage account), employer's contribution to statutory social security, housing subsidies, employer's contribution to the family burden equalization fund; depreciation; expenses for rent or lease, energy, heating, post and telephone; VAT paid (excluding VAT on own consumption) and VAT (input tax) for expenses that must be capitalized; Contributions to compulsory insurance in the statutory health, accident and pension insurance as well as the basic allowance.

**14** Enter the type of activity here in the form of a three-digit **industry code**. More detailed explanations can be found in Form E 2. With regard to mixed operations, the following applies: A mixed operation exists if at least 20% of the operational turnover cannot be assigned to the specified industry code. In this case, the industry code of the majority of turnover must be specified and the presence of a mixed operation must be marked.

**15 Code 9050: Income/operating income for which a notification according to section 109a Austrian Income Tax Act 1988 was issued, EKR 40 - 44**

Enter the income/operating income to be recorded for the respective assessment for which a notification has been



issued in accordance with section 109a. The separate identification results from section 4 of the Ordinance BGBl II No. 417/2001 issued on section 109a and is only required if the taxpayer affected by the notification has been made aware of the content of the notification. For the notification obligation according to section 109a cf. margin notes 8300 et seq. of the Austrian Income Tax Guidelines 2000. Information on the notification obligation pursuant to section 109a can be found in the "Tax Book" on the Federal Ministry of Finance website.

For income shown in a notification on the basis of a **freelance service contract** pursuant to section 4 para. 4 Austrian General Social Security Act, the following applies: The amount recorded in the notification must be entered under code **9050** without deducting retained employee contributions to social security and without deducting contributions to provident funds; these deductible items must be entered as business expenses under code **9225**; this also applies when using the basic flat rate pursuant to section 17 para. 1.

**16** Code **9060** includes operating income from the disposal (sale, withdrawal) of fixed assets. Insurance compensation must be entered under code 9090.

**17** If assets for which an investment allowance has been claimed are removed from the business assets before the end of four years or if they are transferred abroad, the investment allowance must be retaxed **in the year of removal or transfer** and recognised as an increase in income in code **9337**. Subsequent taxation does not apply in the event of withdrawal due to force majeure or official intervention or if the asset is transferred to a member state of the European Union or a member state of the EEA in return for payment.

**18** Code **9090** includes the total of all operating income (in the calendar year) with the exception of the operating income that must be entered under codes 9040, 9050 and 9060.

**19** Please note that expenses for own personnel must be recorded under code 9120.

**20** Code **9120** includes expenses for wages and salaries as well as non-wage labour costs.

**21** Code **9130** includes depreciation of fixed assets (including motor vehicles) as well as immediately sold low-value assets (section 13, these are those whose acquisition or production costs do not exceed 800 euros in individual cases). Degressive depreciation (section 7 para. 1a) is to be recorded in code 9134, accelerated building depreciation (section 8 para. 1a) is to be recorded in code 9135.

**22** For assets acquired or manufactured after 30 June 2020, depreciation can be applied in decreasing annual amounts according to a fixed percentage rate of no more than 30% (**degressive depreciation**). This percentage is to be applied to the respective book value (residual book value) and results in the respective depreciation annual amount. Certain assets (e.g. buildings, non-emission-free motor vehicles, used assets, installations that serve to extract, transport or store fossil fuels and installations that use fossil fuels directly, see section 7 para. 1 a item 1) are exempt from declining balance depreciation.

**23** Without proof of useful life, the depreciation for wear for **buildings** that were purchased or developed after 30.6.2020, in the year of the first consideration at most **7.5%** - that is three times the statutory planned depreciation rate of 2.5%.

Deviating from this, the deduction for wear and tear for buildings that are let for residential purposes is **4.5%** at most - this is three times the statutory depreciation rate of 1.5%. The regulation on the half-year depreciation for wear does not apply.

**24** Code **9160** includes travel costs (actual motor vehicle costs without motor vehicle leasing and motor vehicle depreciation as well as mileage allowances); daily allowances and accommodation allowances on the occasion of a business-related trip must also be recorded here.

**25** If it can be credibly demonstrated that the card was also used for company trips during the business year, 50% of the expenses for a non-transferable weekly, monthly or annual ticket for mass transport can be taken into account as an operating expense.

**26** Code **9180** includes expenses for rent, lease and leasing (including motor vehicle leasing). Expenditure for heating, lighting, cleaning rented rooms and operating costs should not be entered here.

**27** The expenses for a study furnished in a private home, including furnishings, are generally not deductible. Deductible expenses are only present if the office is used (almost) exclusively for business purposes and is the focus of all business activities. This is the case, for example, with writers, painters, composers or experts.

Operating expenses in connection with a study room can be considered in particular proportionate rental costs, operating costs (heating, lighting, insurance, etc.), depreciation, financing costs. Please only enter the expenses for the study room under code **9275**, without recording them under other codes. You can find more information about the office in the wage tax guidelines, margin notes 324 et seq.

**Note:** If expenses for a study room are taken into account, there are no income-related expenses for ergonomically suitable furniture (code 158 in Form E 1) and no income-related expenses for a home office flat rate can be taken into account in the assessment.

**28** The workplace allowance is due if no other room is available to carry out the operational activity. The consideration of a study excludes the workplace flat rate. The **small** workplace flat rate is **300 euros** for a full business year if other income from active employment of more than 12,816 euros were achieved, for which another room is available outside the apartment. In addition to the small workplace allowance, only expenses for ergonomically suitable furniture are deductible (code **9216**). The amount of 300 euros must be aliquoted if necessary (25 euros per month). If there are several companies, the workplace allowance is only payable once and must be divided according to the ratio of company income.

**29** Expenditure on ergonomically suitable furniture for a workplace set up in the home can be up to 300 euros are considered as operating expenses. Any excess of the maximum amount from a previous year must also be recorded here (not automatically taken into account)





**30** The workplace allowance is due if no other room is available to carry out the operational activity. The consideration of a study excludes the workplace flat rate. The **large** workplace flat rate amounts to **1,200 euros** for a full fiscal year if no other income from active employment of more than 12,816 euros was achieved in the calendar year for which another room outside the home is available. With the workplace flat rate, all expenses arising from the operational use of the apartment are taken into account. The amount of 1,200 euros must be aliquoted if necessary (100 euros per month). If there are several companies, the workplace allowance is only payable once and is to be divided according to the ratio of company income.

**31** Code **9220** includes interest on business bank loans, borrowings, mortgage loans as well as additional and commitment commissions for a loan or credit line.

**32** Code **9225** includes contributions for your own compulsory insurance in social security or to enrol in a care and support facility; contributions for your own self-employed provision are also to be recorded here. When using the lump sum deduction, these expenses may be deducted in addition to the flat rate pursuant to section 17 para. 1.

**33** When purchasing or producing depreciable fixed assets, an **investment tax exempt amount** (section 11) can be claimed to reduce profits (see also margin note 3801 et seq. Austrian Income Tax Guidelines 2000). In general, it amounts to **10%** and for assets that can be attributed to the area of environmentalisation, **15%**. The investment allowance (IFB) can only be claimed for a total of a maximum of 1 million euros in acquisition or production costs in the fiscal year.

Assets that have a normal useful life of at least four years and are attributable to domestic companies or domestic permanent establishments are eligible. Certain assets are excluded, e.g. assets that are used to cover an investment-related tax-free profit allowance, buildings, used or low-value assets.

The **10%** investment allowance of the acquisition or production costs must be entered under code **9276**.

**34** Enter under code **9277** the **investment allowance**, which amounts to **15%** of the acquisition or production costs for assets that can be attributed to the area of environmentalisation. The content and procedural requirements for this are regulated in the Eco-IFB Regulation, Federal Law Gazette II No. 155/2023 (see also margin note 3808 et seq. Austrian Income Tax Guidelines 2000).

**35** In the case of buildings used for residential purposes, an **eco-surcharge** of 15% can be recognised as an operating expense for expenses incurred in the assessment year for thermal- energy renovations or for the replacement of a fossil heating system with a climate-friendly heating system.

**36** Enter here **donations**, which are made from business assets to the two donation recipients mentioned in the respective codes have been made. They represent operating expenses insofar as they do not exceed a total of 10% of the operating profit before taking a tax-free profit allowance into account.

**37** Any donations to the assets of a charitable foundation should be entered here (section 4a). The deductible amount is limited to 10% of the operating profit before taking into account a tax-free profit allowance.

**38** Any donations to the Innovation Foundation for Education and its sub-foundations should be entered here. Such grants are to be considered as operating expenses within the maximum amounts specified in section 4c. There must be no loss by taking the donation into account.

**39** Code **9230** includes a total of all operating expenses to be taken into account in the calendar year, which are not to be recorded separately.

**40** In the case of a flat rate, use code **9259** to enter a lump sum for operating expenses. When claiming the athlete flat rate, the income that is not to be recorded (67%) must not be separated via code 9259; see point 10.

**41** A tax-free profit allowance in the form of a **basic allowance** is available in the amount of **15%** of the profit, but no more than EUR 4,950 per person and year of assessment. The basic allowance is generally deducted automatically in the income tax assessment notice, so it does not need to be entered. If the taxpayer (e.g. as an heir) has never managed the business that gives rise to the tax-free profit allowance himself, he is not entitled to it (margin note 3701 Austrian Income Tax Guidelines 2000). In this case, or if you wish to waive the basic tax-free allowance, you must tick the box.

Please note that the amount to be entered in line 10.1, 11.1 or 12.1 of income tax return E 1 and transferred to code numbers 310/320/330 is reduced by the tax-free profit allowance in the income tax assessment.

