



Finanzamt Österreich
Postfach 260
1000 Wien

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

2024



Declaration L1 concerning the employee tax assessment 2024

How to fill out this form correctly?

- All information must be complete and correct
- In CAPITAL LETTERS and only fill with black or blue colour - amount fields in euros and cents
- Fields with a bold frame must be filled in at any rate
- Applicable points must be ticked
- In this statement, the use of a recognised ethnic group language is also permissible

What supplements are there for this form sheet?

- 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 non-self-employed income without wage tax deduction (in particular cross-border situations)

You can also find additional information in the Tax Book 2025 (bmf.gv.at) and in the completion aid L 2

1. Personal Data

1.1 SURNAME

1.2 FIRST NAME

1.3 TITLE

1.4 10-digit Austrian social security number according to e-card

1.5 Gender

female
 male

1.6 Date of birth (if no social security number available, in any case to fill out)

DD MM YY YY YY

1.7 Marital status as of 31.12.2024 (please tick only one box)

married/in registered partnership ¹⁾ in domestic partnership ¹⁾
 single permanently separated divorced widowed

since (date not required for singles)

DD MM YY YY YY

2. Current residential address

2.1 STREET

2.2 House number

2.3 Staircase

2.4 Door number

2.5 COUNTRY OF RESIDENCE ²⁾

2.6 CITY

2.7 Postcode

2.8 Telephone number

3. Partner ¹⁾

3.1 SURNAME

3.2 FIRST NAME

3.3 TITLE

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

3.5 Date of birth (if there is no social security No, to be filled in at any rate)

DD MM YY YY YY

¹⁾ Partners are spouses, registered partners. Furthermore, cohabiting partners with at least one child for whom family allowance was received for at least seven months (Section 106 para. 3 Austrian Income Tax Act 1988). They are hereinafter referred to as "partners" unless stated otherwise.

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

4. Number of (domestic) employers/pension-paying organisations

<input type="checkbox"/>	<input type="checkbox"/>
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Number of (domestic) salary- or pension-paying bodies in 2024

4.1 If there are no references, enter the value 0 (zero). Enclosing a payslip is **not** required.

The following remunerations are not included in the "number of salary- or pension-paying bodies":

Unemployment benefits, sickness benefit, poverty relief assistance, maternity allowance, rehabilitation benefits, nursing care allowance, care leave allowance, compensation for weapons training, further education allowance, part-time education allowance, etc., refunded compulsory contributions, payments from the Insolvency Remuneration Fund, payments from a company pension scheme, payments from the Construction Workers' Holiday and Severance Pay Fund, stopgap aid, payments on the basis of a service voucher.

If you have received several pensions that have already been **jointly taxed**, you must specify a single agency paying out the pension for these jointly taxed pensions.

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

725

<input type="checkbox"/>							
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For (domestic and foreign) income from employment **without** wage tax deduction, please use **Supplement L 1i**.

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 **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.

<input type="checkbox"/>	<input type="checkbox"/>
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Number of children, for whom I or my partner have/has received family allowance for at least **seven months**.

5.1.3 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 any additional child allowance that I received at least 30 days of business or non-self-employed income in 2024 or that I only received benefits under the Childcare Allowance Act, maternity allowance or care leave allowance throughout the calendar year.

5.2.2 I have **not** applied for the single-earner tax credit (point 5.1.1.) or the single-parent deduction (point 5.1.2) and receive the **family allowance**:

I declare for any additional child allowance that I received business or non-self-employed income for at least 30 days in 2024 or only received benefits under the Childcare Allowance Act, maternity allowance or care leave allowance for the entire calendar year and that my (marriage) partner earned an income from business and/or non-self-employed income in 2024 that resulted in income tax before deduction of deductions of less than 700 euros. This amount increases by 700 euros for each additional child.

6. Amount of income of the spouse or registered partner

Please tick only if Point 5.1 (single-earner tax credit) has not already been ticked.

I declare that the annual earnings of my spouse or registered partner have not exceeded 6,937 Euro.

Note: In this case, a lower deductible amount is granted for extraordinary burdens and disability-related expenses of the spouse or registered partner (Form L 1ab).

7. Increased pensioner deduction

I apply for the increased pension tax credit.

Requirements: Own pension income not exceeding 29,482 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 2,545 Euros.

8. Multiple-child bonus

I apply for the multiple child bonus for **2025**, as for 2024 at least temporarily family allowance for at least 3 children was received, and the income revenue of the household did not exceed 55,000 Euro.

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 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.

9.1 Pensions or permanent burdens (e.g. life annuities, pensions)

Note: Contributions to life insurance, health insurance and pension provision, are no longer deductible and cannot be entered here

280

<input type="checkbox"/>							
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9.2 Tax consultancy costs

460

<input type="checkbox"/>							
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³⁾ You will find information on the requirements in the completion instructions L 2



Occupation or profession – brief designation	Periods of activities: Start – End	Received cost reimbursements except home office flat rate ⁶⁾
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12. Extraordinary burdens

To assert **extraordinary burdens**, use **Supplement L 1ab**.
To claim extraordinary expenses **for children**, use one **supplement L 1k** for each child.

13. Victim pass, official certificate

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

14. Bank account If your bank details are known to the tax office, the credit will be transferred automatically to this account, provided there are 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 (to be filled in only if IBAN does **not** begin with AT and the recipient bank does **not** participate in the single euro payments area [SEPA])

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

14.3 I apply for **cash payment** (Please note that amounts of money can only be withdrawn personally at the post office)

15. Tax office decision on tax allowances

15.1 I am applying for a discretionary assessment of evidence.

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

16. Supplements

Please tick which other supplements you annex to this L 1 declaration. For L 1k or L 1k-bF please also specify the number.

Attachment L 1ab for extraordinary burdens

Attachment L 1d for special consideration of special expenses

Attachment L 1i for income from employment without wage tax deduction

Number of **Supplements L 1k** for one child (a separate Supplement L 1k is to be used for each child)

Number of **Supplements L 1k-bF** for the Family Bonus Plus in special cases (a separate Supplement L 1k-bF must be used for each child)

6) Cost reimbursements received from the employer (with the exception of cost reimbursements to expatriates concerning travel expense within the meaning of Section 26 item 4 Austrian Income Tax Act 1988). **Cost reimbursements must be indicated here for travelling salespersons as well.**

Notes

Family Bonus Plus and single-earner/single-parent tax credit

Family Bonus Plus and Single-earner/single-parent tax credit
If the family bonus and/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. For consideration of the Family Bonus Plus, use Supplement L 1k or - in special cases - Supplement L 1k-bF.

Intergovernmental exchange of information

International agreements provide for mutual exchange of information between the tax administrations of individual countries. In this way, for persons living in Austria we obtain information on 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

However, retain original documents and vouchers for at least 7 years for a possible inspection. Do **not** send us any additional documents as evidence with this declaration.

Declaration of correctness and completeness

I confirm with my signature that all information given is true. I acknowledge that incorrect or incomplete information is a punishable offence.

Tax representation (name, address, phone N°)

Date, signature