To

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.

Receipt note

2024

Data protection statement at bmf.gv.at/datenschutz or on paper in all tax and customs offices

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

Please fill in the required information on the official form, this form is for translation assistance only.

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 ☒ inter/diverse/open
☒ male

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

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)
D D M M Y Y Y Y

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 №, to be filled in **at any rate**)*
D D M M Y Y Y Y

[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)

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Bundesministerium Finanzen

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

4.1 [ ][ ] **Number of (domestic) salary- or pension-paying bodies in 2024**
*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** [ ][ ][ ][ ][ ][ ][ ]

*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.*

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 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** [ ][ ][ ][ ][ ][ ][ ]

9.2 Tax consultancy costs   **460** [ ][ ][ ][ ][ ][ ][ ]

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[3] *You will find information on the requirements in the completion instructions L 2*

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.
The calculation aid L 34a can be found at: https://service.bmf.gv.at/service/anwend/formulare/show_mast.asp?s=L34a

		Code	
10.1	**Commuter allowance - total annual amount actually due** *including reimbursement of costs for a public transport ticket*	**718**	
10.2	**Commuters' euro** (tax credit) - **total annual amount actually available**	**916**	

11. Income-related expenses

11.1 Income-related expenses **without crediting** against the lump sum for income-related expenses
Be aware that: *Unless a home office is taken into account, a **home office flat rate** is automatically considered based on the home office days specified in the payslip(s) and is therefore **not** to be specified.*

		Code	
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 the correct amount has not already been taken into account by your employer (in the payslip).*	**717**	
11.1.2	Total expenses in the assessment year for ergonomically suitable furniture for home office (e.g. desk, swivel chair, desk lamp) **for 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 expenses for the year of assessment **(in full)** are to be stated here. Expenditures from previous years that exceeded the maximum amount of 300 euros are automatically considered and should not be entered here.*	**158**	
11.1.3	Mandatory contributions based on marginal employment, mandatory contributions for family members covered by insurance, as well as self-paid social security contributions [4]	**274**	

Further income-related expenses – *Please enter in each case the respective annual amount of the expenses less tax-free reimbursements or remunerations. If the income-related expenses are less than € 132 per year, no entry is required.* [5]

11.2 Income-related expenses **with crediting** against the lump sum for income-related expenses

11.2.1 Exact designation of your job-related activity (e.g. COOK, SALESWOMAN; EMPLOYEE or WORKER is not sufficient)

		Code	
11.2.2	Digital work equipment (e.g. computer, internet) **without** reduction by any home office allowance *(for purchases over 1,000 euros including VAT, enter only the annual depreciation here)*	**169**	
11.2.3	Other work equipment that **is not** to be recognised in code 169 *(for purchases over 1,000 euros including VAT enter only the annual depreciation here)*	**719**	
11.2.4	Specialised literature *(no general educational works such as encyclopaedias, 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	Study **Be aware that:** *No entry may be made in code 158. Can only be deducted if the study 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) **Please note**: *A home office **flat rate** to be considered as income-related expenses is automatically taken into account from the payslip(s) and may **not** be entered*	**724**	

11.2.11 To claim a professional group flat rate, enter:

A: Artist	**FM:** Forestry worker with power saw	**V:** Travelling salesperson
B: Stage staff, movie actor/actress	**FO:** Forestry worker without power saw, Ranger, professional gamekeeper in the forest ranger service	**P:** Member of a city, community or local representation
F: Person working in the TV industry	**HA:** Caretaker, as far as he/she is subject Austrian House Caretaker Act	**E:** Expatriate within the meaning of Section 1 item 11 of the Income-related expense lump-sum regulation [6]
J: Journalist		
M: Musician	**HE:** Home worker	

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[4] *Health insurance contributions based on a **foreign** compulsory insurance are to be recognised in L 1i point 2.2.2.*

[5] *The tax exemption for scientists and researchers (Section 103 para. 1a Austrian Income Tax Act 1988) can only be requested in form E 1.*

[6] *Only employees who are employed on behalf of a foreign employer in Austria under an employment relationship with an Austrian subsidiary or a branch of the foreign employer are temporarily employed. See also the Ordinance.*

L 1-UK-2024

Occupation or profession – brief designation	Periods of activities: Start – End		Received cost reimbursements except home office flat rate [6]
	D D M M until D D M M		
	D D M M until D D M M		

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   **449**

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
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 №)

_____
Date, signature

L 1-UK-2024