



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



Attachment L 1i for 2024

to form L 1 or E 1 for income from employment without income tax deduction

- Additional information if certain cross-border criteria are met
- Application for assessment in the case of limited tax liability (Section 102 para. 1 no. 3)
- Application for unlimited tax liability (Section 1 para. 4)
- Start-up employee participation (Section 67a)

Please note if you have limited tax liability:

If, as a tax resident, you only received income from employment, use form L 1 and this attachment (L 1i).

If you also received other income, only use the income tax return for persons with limited tax liability (Form E 7); in this case, this attachment (L 1i) may not be used.

You can find detailed **tax information and tips** on employee assessments in the tax book 2025 (bmf.gv.at) or from your tax office.

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

Legal provisions refer to the Austrian Income Tax Act 1988

1. Personal Data

1.1 10-digit Austrian social security number according to e-card

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1.2 Tax number ¹⁾

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

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1.4 In 2024 I had my place of residence or my habitual residence in Austria and was employed

- 1.4.1 as cross-border commuters within the meaning of Section 16 para. 1 item 4 lit g
- 1.4.2 employed by a foreign employer without wage tax deduction in Austria, but not a cross-border commuter
- 1.4.3 employed by a foreign diplomatic representation authority or international organisation (e.g. UNIDO) in Austria (on-site personnel)
- 1.4.4 Recipient of a foreign pension ²⁾
- 1.4.5 Recipient of income from a third party without income tax deduction (e.g. bonus miles, commissions) or income from a start-up employee shareholding ³⁾
- 1.4.6 working in a country for which the double taxation agreement provides for the credit method
- 1.4.7 Recipient of foreign income from employment that is tax-exempt in Austria but subject to the progression proviso ⁴⁾

Point 1.5 is only to be completed if this attachment is submitted with a **Form L 1**.
Also note points 5 and 6.

1.5 In 2024 I had no place of residence or habitual abode in Austria and was

- 1.5.1 employed by an employer who has deducted wage tax in Austria (e.g. as a daily commuter, seasonal worker, etc.) ⁵⁾
- 1.5.2 beneficiary of an Austrian pension ⁵⁾
- 1.5.3 employed in Austria by a foreign employer without an obligation to deduct income tax
- 1.5.4 Recipient of income from a third party without income tax deduction (e.g. bonus miles, commissions) or income from a start-up employee shareholding ³⁾

¹⁾ Field 1.2 is not to be completed as a supplement to Form L 1.

²⁾ If this item is ticked, item 1.4.6 or 1.4.7 no longer needs to be ticked.

³⁾ Enter income from third parties in code 359 and income from a start-up employee shareholding in item 7.

⁴⁾ Enter the income in code 453 if a double taxation agreement with exemption method or the national progression proviso is applied due to unlimited tax liability.

⁵⁾ A payslip (L 16) is sent to the tax office by the employer or pension-paying organisation.

1.6 Residence country

Residence country ⁶⁾

1.6.1 My vital interests are centred in the country mentioned
(please **always** state your country of residence)

I have a certificate of residence (if the country of residence is not Austria)

1.6.2 I receive foreign income (to complete only if the country of residence is not Austria) ⁷⁾

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2. Income from employment for which Austria has the right to tax

2.1 Income WITHOUT wage statement (no form L 17 available) ⁸⁾

2.1.1 Income **without** expenses for ergonomically suitable furniture for the home office
(Income less income-related expenses without code 158)

Be aware that: Expenses for ergonomically suitable furniture for the home office must be entered in form L 1 (E 1) in code **158** and must not be considered again when determining the value for code 359.

359

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I declare that the key figure **359** contains only pension benefits.

2.1.2 When determining the income (code **359**), social security contributions were taken into account totalling

183

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2.1.3 Creditable foreign tax for earnings according to code **359**

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2.2 Earnings for which a wage statement (Form L 17) is available

Number of wage statements/wage certificates (Form L 17) for my remuneration in accordance with points 1.4.1 to 1.4.6, 1.5.3 or 1.5.4. Only attach the wage statements/wage certificates, if they are **not** submitted electronically by the paying organisation

2.2.1 Contributions to private health insurance on the basis of a foreign compulsory insurance.

Be aware that: The amounts may not be entered in form L 1 or form L 17.

187

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2.2.2 Income-related expenses relating to foreign income **without** offsetting against the income-related expenses flat rate, which were not taken into account in Form L 17

Be aware that: Lump sum for commuters and expenses for ergonomically suitable furniture for home offices must be entered in form L 1 (E 1) and should not be considered again here.

154

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2.2.4 Income-related expenses relating to foreign income **with** offsetting against the lump sum for income-related expenses, which were not considered in Form L 17 ⁹⁾

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2.3 Income for which a payslip (payslip type 24) ¹⁰⁾ is available

Income-related expenses relating to foreign income that were not taken into account in this payslip and that do not relate to expenses for ergonomically suitable furniture for the home office ¹²⁾

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Creditable foreign tax

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3. Formal discharge from foreign tax by the foreign tax administration

3.1 The formal discharge is not provided for by law

Already received or estimated amount

3.2 I have already received the formal discharge

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3.3 I have applied for the formal discharge but have not yet received it

775

6) Enter the motor vehicle nationality sign - e.g. A for Austria, D for Germany, H for Hungary

7) For foreign income from employment, fill in code **453** (for pension income also code **791**). For all other foreign income, an income tax declaration (Form E1) is required and code **440** must be filled in.

8) Earnings with special payments must be shown on a wage statement (Form L 17). Earnings subject to progression must only be entered in code **453**.

9) **Please note:** Income-related expenses relating to foreign income cannot also be entered in Form L 1 or E 1.

10) Payslips for periods during which the right of taxation has been assigned to the foreign state according to the double taxation agreement with the credit method

11) Enter the vehicle nationality letter - e.g. I for Italy, GB for Great Britain

12) Expenses for ergonomically suitable furniture for home offices are not to be entered here, but in form L 1 (E 1).



4. Progression proviso for foreign income

4.1 Tax-free foreign income from employment subject to progression (including pensions, unemployment benefit, sickness benefit, insolvency benefit, income substitutes, etc.), after deduction of social security contributions (code **184**) and any other income-related expenses (code **493**)¹³⁾

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4.2 When determining the tax-exempt foreign income (code **453**) **social security contributions were taken into account totalling**

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These **social security contributions** can be taken into account abroad to reduce tax (*one of the boxes must be ticked*)

yes no

4.3 When determining the tax-exempt foreign income (code **453**), further income-related expenses (without code 184) were taken into account in the amount of¹⁴⁾ *If necessary, enter the value 0 (zero).*

493

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4.4 The code **453** contains foreign **pension income** in the amount of

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5. Application for assessment with limited tax liability (Section 102 Para. 1 item 3)

The application assessment will only be carried out if the appropriate box is ticked.

5.1 I request the assessment for my earnings from non-self-employed work within the meaning of Section 99 para. 1 item 1, from which income tax at a rate of 20% or 25% has been withheld.

5.2 I request the assessment for other earnings from non-self-employed work.

6. Application for unlimited tax liability (Section 1 para. 4)

The application for unlimited tax liability can only be considered if fields 6.1 to 6.4 are mandatory.

Field 6.5 must also be completed for the single-earner tax credit or extraordinary expenses for the (marriage) partner.

6.1 In 2024, I neither had a residence nor my habitual abode in Austria

Country of residence in 2024¹⁵⁾

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Nationality¹⁵⁾

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6.2 Pursuant to Section 1 Paragraph 4, I apply to be treated as having unlimited tax liability in Austria in 2024. I have the necessary certificate from my country of residence (Form E 9) or other countries in which I have earned income (e.g. confirmation from the foreign tax authority or of the foreign employer).

6.3 Income in the country of residence in 2024 [Total (1) in form E 9] Enter the value 0 (zero) if applicable.

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6.4 Other foreign income from other countries, provided this is not included in the certificate of the country of residence. *If necessary, enter the value 0 (zero).*

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6.5 Income of my (marriage) partner in 2024 (e.g. according to form E 9) *If applicable, enter the value 0 (zero).*

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7. Start-up employee participation (Section 67a)

Only to be completed if the non-cash benefit from a start-up employee shareholding is to be taxed after termination of the employment relationship as part of the assessment for the year of declaration (Section 67a para. 4 no. 3).

7.1 Non-cash benefit accrued in the year of declaration¹⁶⁾ from a start-up employee shareholding

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7.2 The conditions¹⁷⁾ are met that the tax rate of 27.5% is to be applied to 75% of the amount according to code **188** (Section 67a (4) item 2 and item 3).

¹³⁾ These earnings must not be included in code **359**, nor in the wage statement (Form L 17).

¹⁴⁾ **Please note:** Income-related expenses relating to foreign income cannot also be entered in Form L 1 or E 1. Any income-related expenses costs for ergonomically suitable furniture are to be considered with the amount applicable in the respective assessment year.

¹⁵⁾ Enter the motor vehicle nationality sign - e.g. A for Austria, D for Germany, H for Hungary

¹⁶⁾ Sale proceeds or fair market value at the time of inflow less any acquisition costs capped at nominal value

¹⁷⁾ The employment relationship has lasted at least two years and the retention period of three years has been fulfilled or the taxpayer has died.

Original documents and vouchers: Keep your original documents and vouchers for at least 7 years for possible verification. Please do not send us **any** additional supporting documentation with this statement.

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 Nº)

Date, signature

