



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**)

D	D	M	M	Y	Y	Y	Y
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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)		<div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div>
<input checked="" type="checkbox"/> I have a certificate of residence (if the country of residence is not Austria)		
1.6.2 <input checked="" type="checkbox"/> I receive foreign income (to complete only if the country of residence is not Austria) ⁷⁾		
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) <i>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.</i>		
359	<div style="border: 1px solid black; width: 100px; height: 30px; display: inline-block;"></div>	
<input checked="" type="checkbox"/> 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	<div style="border: 1px solid black; width: 100px; height: 30px; display: inline-block;"></div>	
2.1.3 Creditable foreign tax for earnings according to code 359		
377	<div style="border: 1px solid black; width: 100px; height: 30px; display: inline-block;"></div>	
2.2 Earnings for which a wage statement (Form L 17) is available		
2.2.1 <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> 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		
2.2.2 Contributions to private health insurance on the basis of a foreign compulsory insurance. <i>Be aware that: The amounts may not be entered in form L 1 or form L 17.</i>		
187	<div style="border: 1px solid black; width: 100px; height: 30px; display: inline-block;"></div>	
2.2.3 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 <i>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.</i>		
154	<div style="border: 1px solid black; width: 100px; height: 30px; display: inline-block;"></div>	
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⁾		
544	<div style="border: 1px solid black; width: 100px; height: 30px; display: inline-block;"></div>	
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⁾		
State of activity ¹¹⁾	<div style="border: 1px solid black; width: 100px; height: 30px; display: inline-block;"></div>	Creditable foreign tax
<div style="border: 1px solid black; width: 100px; height: 30px; display: inline-block;"></div>	<div style="border: 1px solid black; width: 100px; height: 30px; display: inline-block;"></div>	<div style="border: 1px solid black; width: 100px; height: 30px; display: inline-block;"></div>
3. Formal discharge from foreign tax by the foreign tax administration		
3.1 <input checked="" type="checkbox"/> The formal discharge is not provided for by law		
3.2 <input checked="" type="checkbox"/> I have already received the formal discharge		
3.3 <input checked="" type="checkbox"/> I have applied for the formal discharge but have not yet received it		
775	<div style="border: 1px solid black; width: 100px; height: 30px; display: inline-block;"></div>	

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⁾

453

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

184

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 of ¹⁴⁾
If necessary, enter the value 0 (zero).

493

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

791

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 2024 ¹⁵⁾

Nationality ¹⁵⁾

- 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.

- 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).

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

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 declaration ¹⁶⁾ from a start-up employee shareholding

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- 7.2 ☒ The conditions ¹⁷⁾ 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 N°)

Date, signature

