



Completion help for form L 1 (declaration on employee tax assessment) for 2024

Do your employee tax assessment online!

You can also send your declaration on the employee assessment (L 1) to your tax office **electronically via Finanz Online**. You don't have to go through official channels and can take care of your tax affairs from the comfort of your own home with a click of the mouse. The declaration does not have to be printed out, the declared data can be queried online at any time.

For more information, call up FinanzOnline via the homepage of the Federal Ministry of Finance bmf.gv.at or directly via <https://finanzonline.bmf.gv.at>.

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

Please send **no receipts**(attachments). However, keep these for at least 7 years, as receipts may be checked by your tax office. Fill out your declaration completely to ensure that your tax office processes it quickly. The review of your application can lead to a longer processing time. Your application can only be processed once all notifications (e.g. annual wage slips) have been received.

Please note:

Your form is **machine read**. In order to ensure optimal processing, please note the filling instructions below. This will spare you inquiries and will help us to expedite our work.

- Submit only the **original forms** as copies are not machine readable.
- Write in **CAPITAL LETTERS** and use **only black** or **blue** colour.
- In each box, write only one letter, number, or special character.
- Fill in text fields from left to right.
- Leave blank fields and **DO NOT** strike through.
- Annotations outside of the designated fields cannot be machine read.

How to write correctly

1 2 3 4 5 6 7 8 9 0 A B C D E F G H I J K L M N O P Q R S T U V W X Y Z Ä Ö Ü ß

1.1 FAMILY or LAST NAME

M U S T E R F R A U

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

1 2 3 4 1 0 0 5 8 0

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

1 0 0 5 1 9 8 0

1.5 Gender

- Female inter/diverse/open
- Male

bmf.gv.at

How to fill in amount fields correctly

- Fill in the right-aligned amount fields.
- Leave blank fields and DO NOT strike through.
- Always enter the total (annual) amount.

CORRECT

1 4 7 9 0 0

2 8 3 6 1 7 0

WRONG

3 0 u. 5 0

2 0 0 + 1 0

1 4 7 9 /

20
30
110

Bundesministerium
Finanzen



"Leave empty fields blank"

CORRECT

5. **Alleinverdienerabs**

5.1 **Alleinverdienerabsatzb**

5.1.1 **Alleinverdienerabs**

5.1.2 **Alleinerzieherabse**

Hinweis zu Punkt 5.1.1 und 5.

5.1.3 **Anzahl der K**
habe/hat. Zur



WRONG

5. **Alleinverdienerabs**

5.1 **Alleinverdienerabsatzb**

5.1.1 **Alleinverdienerabs**

5.1.2 **Alleinerzieherabse**

Hinweis zu Punkt 5.1.1 und 5.

5.1.3 **Anzahl der K**
habe/hat. Zur

"This is how I amend it correctly"

CORRECT

1.1 FAMILIEN- oder NACHNAME

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

1.7 Marital status on 31.12.2023 (Please tick only one box)

verheiratet/in eingetragener Partnerschaft lebend
 ledig dauernd getrennt lebend

WRONG

1.1 FAMILIEN- oder NACHNAME

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

1.7 Marital status on 31.12.2023 (Please tick only one box)

verheiratet/in eingetragener Partnerschaft lebend
 ledig dauernd getrennt lebend

2.1 STRASSE

2.1 STRASSE

OR

works, newspapers, etc.)

7140,90

is home with the family)





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.

on point 5.1.1: Prerequisites for the **single-earner tax credit** are,

- that family allowance has been received for at least seven months for one or more children and
- that you were married for more than six months in the respective year, lived in a registered partnership or cohabitation and were not permanently separated from your partner and
- that the partner's earnings (including maternity allowance) did not exceed the amount of 6,937 euros.

on point 5.1.2: You are entitled to the **single-parent tax credit** if you have not lived in a domestic partnership (marriage, cohabitation, registered partnership) for more than six months in the respective year and for at least seven months with at least one child received family allowance. If you meet the requirements, you can apply for the single-earner/single-parent tax credit in the employee tax assessment, even if it has already been taken into account in the payroll accounting. Point 5.1.3 must then be completed in any case.

on point 5.2: The **children's allowance** is due if the following conditions are met:

- In 2024, income from employment or non-self-employed work was received for at least 30 days or throughout the entire calendar year only through benefits according to the Child Care Benefit Act, maternity allowance, or care leave benefits.
- Income in 2024 did not exceed a certain limit; this limit depends on the number of children for whom family allowance was received for more than six months. It is:
 - With one child: 16,316 euros (income tax below 700 euros)
 - With two children: 19,816 euros (income tax below 1,400 euros)
 - With three children: 22,483 euros (income tax below 2,100 euros)
 - With four children: 24,817 euros (income tax below 2,800 euros)
 - If you have more children, the income limit increases accordingly; an increase in income tax of 700 euros must be taken into account for each child.
- There is an entitlement to the single-earner tax credit or the single-parent tax credit or the (marriage) partner does not have the above-mentioned income limits either exceeded. In this case only the person who received family allowance for the child is entitled to the additional child allowance.

In order for the additional amount for children to be taken into account in the tax assessment, you must confirm that the requirements are met. You must therefore make the declaration provided for in point 5.2.1 or in point 5.2.2. If the additional amount for children is due, it will be automatically calculated and taken into account.

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.

on point 7: Prerequisites for the **increased pensioner tax credit** are,

- that you are not entitled to the single-earner tax credit **and**
- that you were married for more than six months in the respective year or lived in a registered partnership and from your (marriage) partner or your (marriage) partner have not lived separately **and**
- Your pension income in the calendar year was less than 29,482 euros **and**
- Your (marriage) partner has earned income of a maximum of 2,545 Euros annually.

Note: to accommodate special expenses

For voluntary continued insurance, church contributions and deductible donations: Special expenses of this kind are electronically transmitted directly to the tax authorities by the receiving organisation. You no longer need to enter this in your tax return.



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.



on point 9: For more information on the special editions, please refer to the "Tax Book 2025" (bmf.gv.at - Publications - The Tax Book).

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

10.1 Lump sum for commuters – total annual amount actually available

Minus a reimbursement for public transportation ticket expenses

718

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10.2 Commuters' euro (tax credit) - total annual amount actually available

916

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on point 10.1: Only use the commuter calculator to calculate the commuter allowance. If you had several employers at the same time in the calendar year and at least one employer did not take into account the commuter lump sum (in the correct amount) or the sum of the commuter lump sum taken into account exceeds a full commuter lump sum, use form L34a as an additional calculation aid. For months in which your employer has used public transport to travel between home and work or back (job ticket), you are not entitled to a commuter lump for this route. If employees are transported in non-taxable company transportation for more than half of the working days in the salary payment period, no lump sum for commuters is granted. Employer contributions for a "public transportation ticket" reduce the commuter lump sum. Examples can be found in the tax book. If an employer's own car is made available for the route from home to work, no commuter allowance is due.

If the commuter lump sum is requested, it is mandatory to enter the information under Point 10.2 Commuter Euro. Otherwise processing is not possible!

on point 10.2: The European commuter is two euros per kilometre of one-way distance between home and work per calendar year and can be seen from the commuter calculator. If the European commuter is requested, it is mandatory to enter information under point 10.1 for commuters. Otherwise processing is not possible!

on point 12:

To claim **extraordinary burdens**, please use **Attachment L 1ab**. To claim extraordinary burdens for children, please use the **Attachment(s) L 1k**.

For more information on the **extraordinary burdens**, please refer to the "Tax Book 2025" (bmf.gv.at - Publications - The Tax Book).

Please state the annual amount of the expenses minus any reimbursements or payments received or due (e.g. care-related cash benefits) in the respective attachment.

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

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on point 15: If you apply for an exemption notice or a lower exemption notice, you will receive an **exemption notice** and a **notification for submission** to your employer together with the income tax assessment notice for the second following year (for the year 2026). Upon submission of this notification, certain income-related expenses, special expenses and extraordinary burdens will be taken into account in ongoing payroll accounting as a temporary measure. This results in a lower income tax burden. If a discretionary assessment of evidence was issued by the tax office and taken into account in payroll accounting, a mandatory assessment must be carried out. Lower expenses usually lead to an additional tax payment, higher expenses to a credit.

If you do not wish to receive a discretionary assessment of evidence, do not complete points 5.1 and 5.2 .

Note: Please use **Supplement L 1i** to declare income from non-self-employed work without income tax deduction (e.g. start-up employee participation), for additional information if certain cross-border criteria are met and/or for an application for unlimited tax liability.

To claim a Family Bonus Plus, support money deduction, an extraordinary burden for children, or for the subsequent taxation of the employer subsidy for childcare, please use the **Attachment L 1k**. A separate attachment is to be used for each child.

To take extraordinary burdens into account, please use **Attachment L 1ab**.

For a consideration that deviates from the data transmission or the consideration of special expenses to foreign organisations, use the attachment **L 1d**.

