Help sheet for Supplement L 1d for 2025

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Bundesministerium Finanzen

When do I use Form L 1d?

- You want to claim expenses for tax consultancy in 2025 (read **point A**).
- You want to claim for pension or permanent burdens in 2025 (read **point B**).
- You have made payments to a **foreign** beneficiary organisation receiving donations or to a **foreign** church/religious society (read **point C**).
- You want to claim a deduction for a **church contribution** that you have paid for your partner [1] or a child [2] for yourself (read **point D**).
- You want a **church contribution** in transmitted data to be **disregarded** or deduction for it **reduced** because your partner [1] or one of your parents has **paid it for you** (read **point E**).
- You **purchased additional** insurance periods **in 2025 for your partner** [1] **or a child** [2] or have paid for voluntary continued insurance for these persons (read **point F**).
- You want a purchase of additional insurance periods/voluntary continued insurance to transmitted data to be **disregarded** or deduction for it **reduced** because your partner [1] or one of your parents has **paid it for you** (read **point G**).
- You purchased additional insurance periods **in 2025** for yourself and want the deduction for the lump sum premium to be spread over **ten years** (read **point H**).
- You purchased additional insurance periods **before 2017** for yourself and want - as before - the deduction for the lump sum premium to be spread over **ten years** (read **point I**).
- You want to claim deductions for grants to the assets of a charitable foundation that were not claimed as deductions in a previous year or grants to the Innovationsstiftung für Bildung (Innovation Foundation for Education) and/or its sub-foundations that were not claimed as deductions in a previous year under the **non-operational grant carry-forward** (read **point J**)
- You want **company grants** to be recognised as **special expenses** (read **point K**).
- You want to **correct** the transmitted data for **company grants** (read **point L**).

A. You want to claim tax consultancy expenses incurred in 2025

Fill in **point 3**.

For more information on tax consultancy expenses, please refer to the 2026 Tax Book (bmf.gv.at - Publications - Tax Book).

B. You want to claim for pension or permanent burdens in 2025

Fill in **point 4**.

For more information on pensions and permanent burdens, please refer to the 2026 Tax Book (bmf.gv.at - Publications - Tax Book).

C. You have made payments from your private assets to a foreign charitable organisation or a foreign church/religious society

Fill in **point 5**.

Foreign organisations that do not have a permanent local facility in Austria are not obliged to transmit data for special expenditures. If you have made donations or obligatory church contributions to such organisations, enter the corresponding amounts under **point 5** in **code 281** (donations) or **code 282** (church contributions).

Note:

- You must be able to provide proof of the payments when requested by the Tax Office to do so.
- Payments to domestic organisations that have not been reported or have been reported incorrectly may not be entered here. You can ask the organisation to transmit data previously due or correct the transmitted data.

D. You have paid the church contribution for your partner or a child

Fill in **point 2 and point 6**.

Note:

- You can **find out in FinanzOnline** what amount has been transferred for you.
- The assessed amount that has been credited to the contribution account is always transmitted. Separate data is also transmitted in the case of joint contribution assessment (joint contribution account of spouses). In FinanzOnline, you can see which amount has been transmitted in each case.
- The transmitted amount is included in the official tax assessment.
- But if you **want to deduct more** because you also paid for your partner or child, then use Form L 1d.

[1] ***Partners*** *are spouses or registered partners. Included are domestic 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] *For taxation purposes, a* ***child*** *is one child for which you or your partner have/has received family allowance for at least seven months in the assessment year or for whom you are entitled to the child support tax deduction for at least seven months (Section 106 paras. 1 and 2).*

For example:

The married couple Andrea and Franz K. received assessment for a church contribution of 350 euros for 2025. The two use FinanzOnline to find out what amount the church has transmitted data for in each case. That's 50 euros for Andrea K. and for Franz K., it is 300 euros. This corresponds to the church's calculation of the individual portions that they are required to pay. However, since Franz K. earns more than Andrea K., he paid the full 350 euros. He would therefore like to deduct not only the 300 euros in the transmitted data, but instead a total of 350 euros.

How does this work?

Under **point 6**, Franz K. enters the amount of **350** euros in **code 458**. In **point 2** he fills in data for Andrea K., together with her social security number. If she has no social security number, the date of birth is mandatory.

What happens in response to these entries?

For Franz K., a church contribution of 350 euros is allowed as a deduction. If Andrea K. then submits a form L 1 (E 1) herself, no church contribution will be counted for her - in departure from the transmitted data - because she has not paid any.

Note:

- The church contribution can only be deducted for those who have **paid** it.
- Whoever enters a **higher** church contribution in code 458 than the amount transmitted for them reports that they paid the additional amount for the person (partner or child) named in point 2. This amount can therefore **no longer be recognised** for this person.
- For each person, a **maximum of 600 euros** can be deducted. This also applies if contributions have been paid for the partner or for a child.
- Amounts that are entered in code 458 and **exceed 600 euros** are **not deductible**, not even for the partner or a child, because they were not paid by them.

Does the person whose contribution has been paid have to do anything?

Read **point E**.

Have you paid a church contribution for more than one person?

For example:

Anton B. paid a total of 380 euros in church contribution, namely 250 euros for himself, 80 euros for his wife Karin B. and 50 euros for his son Thomas B. He would therefore like to claim a deduction of 380 euros.

How does this work?

He enters **380 euros** under **point 6** in **code 458**. Under **point 2**, he fills in data for Karin B., together with her social security number. In addition, he reports that he not only paid for her, but also for another person by ticking the appropriate **box** in **point 6**.

What happens in response?

The tax office will collect information about which persons are involved to ensure that the total allowed deduction will be correct.

E. A church contribution was paid for you by your partner or one of your parents

Fill in **point 2 and point 6**.

For example:

The married couple Andrea and Franz K. received assessment for a church contribution of 350 euros for 2025. The two use FinanzOnline to find out what amount the church has transmitted data for in each case. That's 50 euros for Andrea K. and for Franz K., it is 300 euros. This corresponds to the church's calculation of the individual portions that they are required to pay. However, since Franz K. earns more than Andrea K., he paid the full 350 euros.
Andrea K. would therefore like to report that the 50 euro amount in the transmitted data is not to be deducted because Franz K. has claimed it in his tax return (Supplement L 1d).

How does this work?

Andrea K. therefore enters **0** in **code 458**, under **point 6**. Under **point 2**, she fills in data for Frank K., together with his social security number.

What happens in response to these entries?

In the case of Andrea K., the allowed deduction is therefore the amount in code 458, i.e. 0. If Franz K. reports the amount of 350 euros in code 458 in his tax return (Supplement L 1d), the full amount will be counted for his deduction.

Note:

If it is **not** reported that - in departure from the transmitted data transmission - a lower amount or no amount at all is to be applied, the **amount in the transmitted data** shall be accepted. This amount will then no longer be allowed for deduction if a partner (one of the parents) makes a later assessment, even if this person claims it using Form L 1d.

If a higher amount was allowed for deduction in code 458 in an assessment of a partner (one of the parents) for an earlier period -in departure from the transmitted data - the share of the other partner (child) will be reduced by the additional amount. You therefore do not need to submit a Form L 1d if the entire amount in the data transmitted for you has already been deducted in the tax assessment notice for your partner (one of the parents).

The correct reporting of the amount to be deducted for you (including 0 (zero) if nothing is to be deducted) ensures that the **total** church contribution is **correctly** assigned, with the result that **subsequent corrections will not be necessary**.

F. In 2025, you purchased additional insurance periods for your partner or a child or made payments for voluntary continued insurance for these persons

Fill in **point 2 and point 7**.

For example:

Karl M. purchased additional pension insurance periods for his wife Elfriede M. in 2025 and paid 3,000 euros for them. Elfriede M. obtains information from Finanz Online, stating that the pension insurance company has credited the incoming amount of 3,000 euros to her contribution account on her behalf. Since Karl M. has paid the amount, he would like to deduct it over a period of ten years.

How does this work?

Under **point 7**, Karl M. enters the amount of **3,000** euros in **code 284**. He also applies for a ten-year spread by **ticking the box**. Under **point 2** he fills in data for Elfriede M., together with her social security number. If she has no social security number, the date of birth is mandatory.

What happens in response to these entries?

For Karl M., 300 euros is allowed as a deduction in 2025. This amount is also **automatically allowed for deduction** in the following nine years, so that he **does not need to make an entry** for it in the following years. If Elfriede M. then submits a form L 1 (E 1) herself, no deduction will be allowed - in departure from the transmitted data - because she has not paid anything.

Does the person for whom payment was made have to do anything?

Read **point G**.

Have you purchased additional insurance periods or paid for voluntary continued insurance for more than one person?

Tick the appropriate **box** under **point 7**.

What happens in response?

The tax office will collect information about which persons are involved to ensure that the total allowed deduction will be correct.

G. Purchase of additional insurance periods/ voluntary continued insurance was paid for by your partner or one of your parents

Fill in **point 2 and point 7**.

For example:

Karl M. purchased additional pension insurance periods for his wife Elfriede M. in 2025 and paid 3,000 euros for these periods. Elfriede M. obtains information from FinanzOnline, stating that the pension insurance company has credited the incoming amount of 3,000 euros to her contribution account on her behalf. She would therefore like to report that the 3,000 euro amount in the transmitted data is not to be deducted because her husband Karl M. has claimed it in his tax return (Supplement L 1d).

How does this work?

Under **point 7**, Elfriede M. enters the amount of **0** in **code 284**. Under **point 2**, she fills in data for Karl M., together with his social security number.

What happens in response to these entries?

In the case of Elfriede M., the allowed deduction is therefore the amount in code 284, i.e. 0. If Karl M. reports the amount of 3,000 euros in code 284 in his tax return (Supplement L 1d), the full amount will be counted for his tax deduction or 300 euros will be counted if he additionally applies to spread the deduction over ten years.

Note:

- If it is not reported that - in departure from the transmitted data - a lower amount or no amount at all is to be applied, the amount in the transmitted data shall be accepted. This amount will then no longer be allowed for deduction if a partner (one of the parents) makes a later assessment, even if this person claims it using Form L 1d.
- If an amount was counted for deduction in code 284 in an assessment of a partner (one of the parents) for an earlier period - in departure from the transmitted data - the share of theother partner (child) will be reduced by this amount. You therefore do not need to submit a Form L 1d if the entire amount in the data transmitted for you has already been deducted in the official tax assessment for your partner (one of the parents).
- The correct reporting of the amount to be deducted for you (including 0 (zero) if nothing is to be deducted) ensures that the **overall** deductible amount is **correctly assigned**, with the result that **subsequent corrections will not be necessary**.

H. You purchased additional insurance periods in 2025 for yourself and want the deduction for the lump sum premium to be spread over ten years

Fill in **point 8**.

For example:

Peter L. purchased additional pension insurance periods in 2025 and paid 5,000 euros for them. He obtains information from FinanzOnline, stating that the pension insurance company has credited the incoming amount of 5,000 euros to his contribution account on his behalf. He would like to claim a deduction of 500 euros in each of the years from 2025 to 2034.

How does this work?

Under **point 8** he applies for the ten-year spread by **ticking the box**.

What happens in response?

In 2025, the tax office will allow a deduction of **500 euros** (one tenth of the EUR 5,000 amount in the transmitted data). This amount will also be **automatically deducted** in the following nine years. You will **not need to make any entries** for this in the following years.

I. You purchased additional insurance periods before 2017 for yourself and want - as before - the deduction for the lump sum premium to be spread over ten years

Fill in **point 9**.

Enter the one-tenth amount to be allowed for deduction in 2025 in **code 283**. This also applies if you have purchased additional insurance periods for your partner or for a child.

What happens with this entry?

The entered one-tenth amount is allowed for deduction as a special expense for you. One-tenth amounts to be deducted in subsequent years must be entered in the relevant year in code 283 in Supplement L 1d.

J. Voluntary grants to a **charitable foundation** or grants to the **Innovationsstiftung für Bildung** (Innovation Foundation for Education) and/or its sub-foundations that were made after 31.12.2023 and not counted as deductions in the year of the grant may be counted as deductions in the subsequent nine years within the scope of grant carry-forward (Section 18 para. 1 item 8 and item 9, Austrian Income Tax Act 1988). The amount of grants to foundations from a **previous year** that is to be allowed for deduction in the context of the non-company grant carry-forward in 2025 must be entered in code **117** (charitable foundation) or **118** (Innovationsstiftung für Bildung (Innovation Foundation for Education) and/or its sub-foundations). For further information on carry-forward of grants, refer to paragraphs 587 and 588 of the Austrian Payroll Tax Guidelines 2002.

K. You want company grants to be treated as special expenses

Fill in **point 11**.

Note:

- If you submit a Form L 1 (Declaration for Employee Tax Assessment), you are **not permitted** to make an entry in point 11.

As a general rule, grants from company assets must be counted as company expenses under the corresponding code in the Tax Return (Form E1a or E1a-K). Since company grants pursuant to Sections 4a, 4b or 4c are only considered operating expenses to the extent of **10% of profit** (before taking the tax-free profit allowance into account), any excess amount up to 10% of the total amount of income may be treated as special expense.

For example:

Michael H., an individual entrepreneur, has donated 1,200 euros to a charitable organisation from his operating assets and has not reported his data. Therefore, no transmission of data has taken place.
His profit (before taking the tax-free profit allowance into account) is 10,000 euros; in addition, he earns income from employment.
Michael H. may only treat 1,000 euros of the donation (10% of the profit) as operating expenses. He is entering this amount in the income tax return (Supplement E 1a) in code 9244. However, he would like the remaining 200 euros to be treated as special expense.

How does this work?

In **point 11**, Michael H. enters the amount of **200 euros** in **code 285** with a **POSITIVE sign**.

What happens with this entry?

In the case of Michael H. - in addition to any special expenses based on transmitted data - the 200 euros are treated as special expenses.

L. You want to correct the transmitted data for company grants

Fill in **point 11**.

Note:

- If you submit a Form L 1 (Declaration for Employee Tax Assessment), you are **not permitted** to make an entry in point 11.

If company grants (e.g. donations) are recorded in a data transmission, a correction must be made to the transmitted data to avoid double counting.

For example:

Johann F., an individual entrepreneur, donates 400 euros and 600 euros to a charitable organisation. He reported his data when he made his first donation. On this basis, the organisation is reporting 1,000 euros to the Tax Office.
Since Johann F. learned while preparing the Tax Return that he made the second donation from company funds, he therefore records it in the income tax return as 600 euros (Supplement E 1a) under code 9244. Johann F. would like to report that the amount of 1,000 euros in the transmitted data also includes the donation of 600 euros, which he deducts as an operating expense.

How does this work?

In **point 11**, Johann F. enters the amount of **600 euros** in code **285** with a **NEGATIVE sign**.

What happens with this entry?

For Johann F., the special expenses from transmission of data are **reduced** by the amount of 600 euros, so that the correct amount (400 euros as a special expense and 600 euros as a business expense) is taken into account.