



Received by the employer/agency paying out the pension on

To

Name/designation of the employer/agency paying out the pension

Please tick as applicable.

### Declaration for consideration at the employer's:

- 1. Single-earner tax credit <sup>1)</sup>**
- 2. Single-parent tax credit <sup>1)</sup>**
- 3. Family Bonus Plus**
- 4. Disability-related tax allowances for extraordinary burdens <sup>1)</sup>**
- 5. Increased pensioner deduction <sup>1)</sup>**

**Note:** This form may be used only by persons who have their **place of residence or habitual abode in Austria**.

### Information on the applicant

Family name or surname and first name (in block capitals)		Insurance number according to e-card	Date of birth (DDMMYY)
Postal code	Residential address		

#### 1. Single-earner tax credit

**I claim the single-earner tax credit**

*The single-earner tax credit is due if you live in an existing partnership (marriage, domestic partnership, registered partnership) for more than six months in the calendar year and if you or your partner receive(s) family allowance for at least one child for at least seven months during this period. The partner's income must not exceed € 6,000. You and your partner must be subject to unlimited tax liability.*

**Please enter the children into the table in item 2.**

Family name or surname and first name of <b>the partner</b>		Insurance number according to e-card	Date of birth (DDMMYY)
My partner receives an income of no more than € 6,000 per calendar year. We (me or my partner) receive family allowance for at <b>least seven months</b> in a calendar year.			

#### 2. Single-parent tax credit

**I claim the single-parent tax credit**

*The single-parent tax credit is due if you do not live in a partnership (marriage, domestic partnership, registered partnership) for more than six months in the calendar year and receive family allowance for at least one child during this period.*

#### For items 1 and 2: Information on children pursuant to § 106 I of the Austrian Income Tax Act 1988

*The single-earner/single-parent tax credit can be considered only if family allowance has been received for **at least seven months** in the calendar year for the child in question (by the applicant or partner). When this ceases to apply, please note the obligation to report!*

The family name or surname and the first name of <b>the child</b> <sup>3)</sup>	Insurance number according to e-card	Date of birth (DDMMYY)	State of residence <sup>2)</sup>

<sup>1)</sup> If you have several employment relationships in parallel, you may submit the declaration only to one employer or one agency paying out the pension, respectively.

<sup>2)</sup> Enter the international motor vehicle license tag for the country of residence – e.g. "A" for Austria

<sup>3)</sup> If more than six children are to be considered, submit another form E 30.

### 3. Family Bonus Plus (from 2019 on)

#### Please note:

- The Family Bonus Plus can be considered **fully only once** for each child.
- If a Family Bonus Plus was considered although the conditions were not fulfilled, or if it turns out that too high an amount was considered, this leads to a mandatory tax assessment!
- When you file a tax return (L 1, E 1), do not forget to apply for the Family Bonus Plus. Otherwise, there will be subsequent taxation if it has already been considered during the year. You can also request a different splitting in the assessment.

If you are a **recipient of family allowance** or **spouse/partner**<sup>5)</sup> of the recipient of family allowance, only item **3.1** is relevant to you. If you are a **maintenance payer**, only item **3.2** is relevant for you.

#### 3.1 Family Bonus Plus for the recipient of family allowance or spouse/partner<sup>5)</sup> of the recipient of family allowance:

If you are a **recipient of family allowance**, **please note**:

If you **do not** receive **maintenance payments (alimony)** for the child, the following applies:

- You can request the **entire** Family Bonus Plus to be considered in your payroll accounting; in this case, your spouse/partner cannot claim a Family Bonus Plus from his/her employer.
- You can request **one-half** of the Family Bonus Plus to be considered in your payroll accounting; in this case, your spouse/partner can also claim one-half of the Family Bonus Plus from his/her employer.

If you receive **maintenance payments (alimony)** for the child, the following applies:

- You can request **one-half** of the Family Bonus Plus to be considered for you; in this case, the support money payer can also claim one-half of the Family Bonus Plus from his/her employer, provided that he/she actually pays the maintenance.
- If you agree with the other parent, you can request the **whole** Family Bonus Plus to be considered for you; in this case, the support money payer cannot claim a Family Bonus Plus from his/her employer.
- If you have entered into a new marriage or partnership, your spouse/partner cannot claim a Family Bonus Plus.

If you are the **spouse/partner** of the recipient of family allowance, **please note**:

- You cannot claim a Family Bonus Plus if alimony payments are made for the child.
- You can request the **entire** Family Bonus Plus to be considered in your payroll accounting; in this case, the recipient of the Family Allowance cannot claim a Family Bonus Plus from his/her employer.
- You can request **one-half** of the Family Bonus Plus to be considered in your payroll accounting; in this case, the recipient of the Family Allowance can also claim one-half of the Family Bonus Plus from his/her employer.

**I claim the Family Bonus Plus for a child for whom I or my spouse/partner<sup>5)</sup> receive(s) the family allowance**

**Proof of entitlement to the family allowance is enclosed. I have not claimed a Family Bonus Plus from any other employer for this child.**

*Note: You can obtain confirmation of your entitlement to family allowance via Finanz-Online or from your competent tax office*

The family name or surname and first name of the child <sup>4)</sup>	Insurance number according to e-card	Date of birth (DDMMYY)	State of residence <sup>3)</sup>	Recipient of family allowance MYSELF	Spouse/ Partner	Whole Family Bonus Plus	One-half Family Bonus Plus
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<sup>3)</sup> Enter the international motor vehicle license tag for the country of residence – e.g. "A" for Austria

<sup>4)</sup> If more than six children are to be considered, submit another form E 30.

<sup>5)</sup> Spouse/partner within the meaning of the Family Bonus Plus is a person to whom the person entitled to family allowance is married, has established a registered partnership as defined in the Registered Partnership Act (EPG) or lives in a domestic partnership with for more than six months in a calendar year.



### 3.2 Family Bonus Plus for the maintenance payer

If you are a **support money payer**, please note:

- The Family Bonus Plus can be considered only for a child for whom family allowance is received.
- The Family Bonus Plus is based on the assumption that you pay the statutory child support to the notified amount for the child. You are entitled to it for the entire calendar year only if you provide full statutory maintenance for the entire calendar year as well.
- You can request **one-half** of the Family Bonus Plus to be considered for you; in this case, the recipient of the family allowance can also claim one-half of the Family Bonus Plus from his/her employer.
- If you agree with the other parent, you can request the **whole** Family Bonus Plus to be considered for you; in this case, the recipient of the family allowance cannot claim a Family Bonus Plus from his/her employer.

**I claim the Family Bonus Plus for a child not living in the household, for whom family allowance is received, and confirm that I provide the full legal maintenance (alimony) for this child**

**Proof of maintenance payment is enclosed (e.g. proof of payment of previous maintenance payments). I have not claimed a Family Bonus Plus from any other employer for this child.**

The family name or surname and first name of the child <sup>4)</sup>	Insurance number according to e-card	Date of birth (DDMMYY)	State of residence <sup>3)</sup>	Whole family bonus plus	One-half family bonus plus
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

### 4. Disability-related tax allowances for extraordinary burdens

**I claim consideration of disability-related tax allowances for extraordinary burdens of my partner at an agency paying out the pension**

You can claim consideration of disability-related tax allowances for extraordinary burdens

- if you are entitled to the single-earner tax credit, or
- if the income of your spouse or registered partner does not exceed € 6,000 per calendar year.

Furthermore, the relevant certificate of disability must be presented to the agency paying out the pension.

Family name or surname and first name of <b>my partner</b> (marriage, registered partnership)	Insurance number according to e-card	Date of birth (DDMMYY)
<input type="checkbox"/> My spouse or registered partner receives an income of maximally € 6,000 per calendar year.		

<sup>3)</sup> Enter the international motor vehicle license tag for the country of residence – e.g. "A" for Austria

<sup>4)</sup> If more than six children are to be considered, submit another form E 30.

## 5. Increased pensioner deduction

### I claim the increased pensioner deduction.

The increased pensioner deduction is due if your pension income does not exceed € 25,000 per calendar year and you are not entitled to the single-earner tax credit. Further prerequisites are that you have been married or living in a registered partnership for more than six months, and that your spouse/partner receives an income of no more than € 2,200 per calendar year.

Family name or surname and first name of <b>spouse</b> or <b>registered partner</b>	Insurance number according to e-card	Date of birth (DDMMYY)
My spouse or registered partner receives an income of maximally € 2,200 per calendar year, and there is no entitlement to the single-earner tax credit.		

Information on the calculation of the **income limits** can be found in the Tax Book or on the homepage [www.bmf.gv.at](http://www.bmf.gv.at).

**If the data are correct, the employer must consider them in the payroll accounting at the latest in the following month.**

**If, on the basis of this declaration, amounts are considered by the employer/agency paying out the pension although the conditions for this are not fulfilled, or if it appears that too high an amount was considered, this leads to a mandatory tax assessment!**

**Please note:** Even if the benefits have already been considered during the year by the employer, do not forget to apply for them during the employee tax assessment as well. Otherwise, there will be a subsequent taxation.

**If the eligibility conditions cease to apply or change, you must inform your employer/agency paying out the pension of this within one month using Form E 31.**

I certify that the above information is **correct and complete** to the best of my knowledge and belief. I am aware that false or incomplete information constitutes a punishable offence.

Date, signature



Please, do the required informations on the official form,  
this translation serves only for the support.

