



Tax Authority Austria  
Postcode 260  
1000 Vienna,

Tip: You can also fill out and submit this paperless declaration via Finanz Online (bmf.gv.at) - around the clock and without special software.

2022

## Declaration L1 for employee tax assessment 2022

### How do you fill out this form correctly?

- All information must be true
- In CAPITAL LETTERS and only with black or blue
- Fill in colour - amount fields in euros and cents
- The fields with a strong border must be filled out
- Applicable points must be ticked

### What attachments are included with this form?

- L 1ab for extraordinary burdens
- L 1k for children
- L 1k-bF for the Family Bonus Plus in special cases
- L 1d for special consideration of special expenses
- L 1i for cross-border issues

Additional information can also be found in the tax book 2023 (bmf.gv.at) and in the L 2 form

### 1. Personal Information

#### 1.1 FAMILY NAME OR LAST NAME

#### 1.2 FIRST NAME

#### 1.3 TITLE

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

#### 1.5 Gender

- ☐ female  
☐ male

- ☐ inter/diverse/  
open

#### 1.6 Date of birth (if no SV number available, in any case to fill out)

#### 1.7 Marital status on 31 December 2022 (tick only one box)

- ☒ married/in a registered partnership <sup>1)</sup> ☒ in domestic partnership <sup>1)</sup>  
☒ single ☒ permanently separated ☒ divorced ☒ widowed

since (date not required if single)

### 2. Current residential address

#### 2.1 STREET

#### 2.2 house number

#### 2.3 staircase

#### 2.4 door number

#### 2.5 COUNTRY OF RESIDENCE <sup>2)</sup>

#### 2.6 PLACE

#### 2.7 Postcode

#### 2.8 Telephone number

### 3. Partner <sup>1)</sup>

#### 3.1 FAMILY NAME OR LAST NAME

#### 3.2 FIRST NAME

#### 3.3 TITLE

#### 3.4 10-digit social security number according to e-card

#### 3.5 Date of birth (if no social security no. available, in any case to fill in)

<sup>1)</sup> Partner **are spouse, registered partner. Further partner** companion with at least one child for at least seven months the family allowance was received (Section 106 Para. 3 Austrian Income Tax Act 1988). In the the following - unless otherwise stated - you will be referred to as "Partner".

<sup>2)</sup> Only if your current place of residence is not in Austria, enter the vehicle nationality sign of the country of residence (e.g. D for Germany, H for Hungary, SK for Slovakia, SLO for Slovenia)



#### 4. Number of (domestic) employers/offices paying out pensions

4.1   **Number of (domestic) salary or pension paying positions in 2022**  
If there are no references, enter the value 0 (zero). Enclosing a payslip is not **required**.

**The following benefits are not included in the "Number of positions paying salaries or pensions":**

Unemployment benefit, sickness benefit, emergency assistance, maternity benefit, rehabilitation benefit, care benefit, care leave benefit, compensation for weapons practice, further training benefit, part-time education benefit, etc., repaid compulsory contributions, payments from the insolvency remuneration fund, payments from a company pension scheme, payments from the construction workers, Holiday and severance pay fund, bridging assistance, payments based on a service check.

If you have drawn several pensions that have already been taxed jointly, **you must enter a single pension-paying office for these jointly taxed pensions.**

4.2 Tax-free income based on international agreements  
(e.g. UNO, UNIDO)

725

For income from employment without **income tax deduction**, use Supplement L 1i.

#### 5. Single-earner tax credit, single-parent tax credit, additional child allowance <sup>3)</sup>

##### 5.1 Single-earner tax credit, single-parent tax credit

5.1.1 ☒ The single-earner tax credit **is applied for** and I declare that my partner will not claim it.

5.1.2 ☒ Single-parent tax credit **is applied for**.

**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 received family allowance for at least seven months.** To take children into account for tax purposes, please use a separate **Supplement L 1k** for each child.

##### 5.2 Additional amount for children

5.2.1 I have requested **the single-earner tax credit (point 5.1.1) or the single-parent tax credit (point 5.1.2):**

☒ I declare for a possible additional amount for children, that in 2022 I receive company or income from employed work for at least 30 days or year-round benefits according to the Child Care Allowance Act or care leave allowance.

5.2.2 I have not applied for the single-earner tax credit (point 5.1.1.) and receive the family allowance:

☒ I declare for any child allowance that I will be operational in 2022 or have received income from employment for at least 30 days or all year round under the Child Care Allowance Act or nursing leave allowance and my (marriage) partner has earned an income in 2022 from business and/or employment income from which an income tax of less than results in 550 euros. This amount increases by 550 euros for each additional child.

#### 6. Amount of income from spouse or registered partner

Only tick if point 5.1 (single-earner tax credit) has not already been ticked.

☒ I declare that the annual income of my spouse or registered partner does not exceed 6,000 euros have exceeded.  
*Note: In this case, the spouse or registered partner is entitled to a lower deductible in the event of extraordinary burdens and disability-related expenses (Form L 1ab).*

#### 7. Increased tax credit for pensioners

☒ I apply for the increased pension tax credit.  
**Requirements:** Own pension income no more than 25,250 euros, no entitlement to deductions in accordance with point 5, married or living in a registered partnership and income of spouse or registered partner no more than 2,200 euros per year.

#### 8. Multiplechild bonus

☒ I am applying for the multiple child supplement for **2023**, because for 2022 at least part-time family allowance for at least 3 children and the household income did not exceed 55,000 euros.

*Note: If you have lived in a marriage, cohabitation or registered partnership for more than 6 months, this is also Income of the (marriage) partner to be taken into account when calculating the limit of 55,000 euros.*

#### 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 incorrect or missing from this data, you must contact the payees directly for clarification. Only they can correct data or forward 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 energy renovation of a building and for a "boiler replacement" 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.**

9.1 Pensions or ongoing charges (e.g. life annuities, annuities)

280

9.2 Tax Advisory Fees

460

<sup>3)</sup> Notes on the requirements can be found in the form L 2



Only fill in if the correct amount has not already been taken into account by your employer. The key figures must be filled out together. The calculation is based on the commuter calculator at [bmf.gv.at/pendlerrechner](https://bmf.gv.at/pendlerrechner).

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## 11. Income-related expenses

**V:** Representative  
**P:** Member of a city, community  
or local representation  
**E:** Expatriates within the meaning of  
Section 1 Z 11 of Ordinance <sup>6)</sup>

6) Only employees who are temporarily employed on behalf of a foreign employer in Austria within the framework of an employment relationship with an Austrian group company or an Austrian branch of the foreign employer. See also the regulation.

