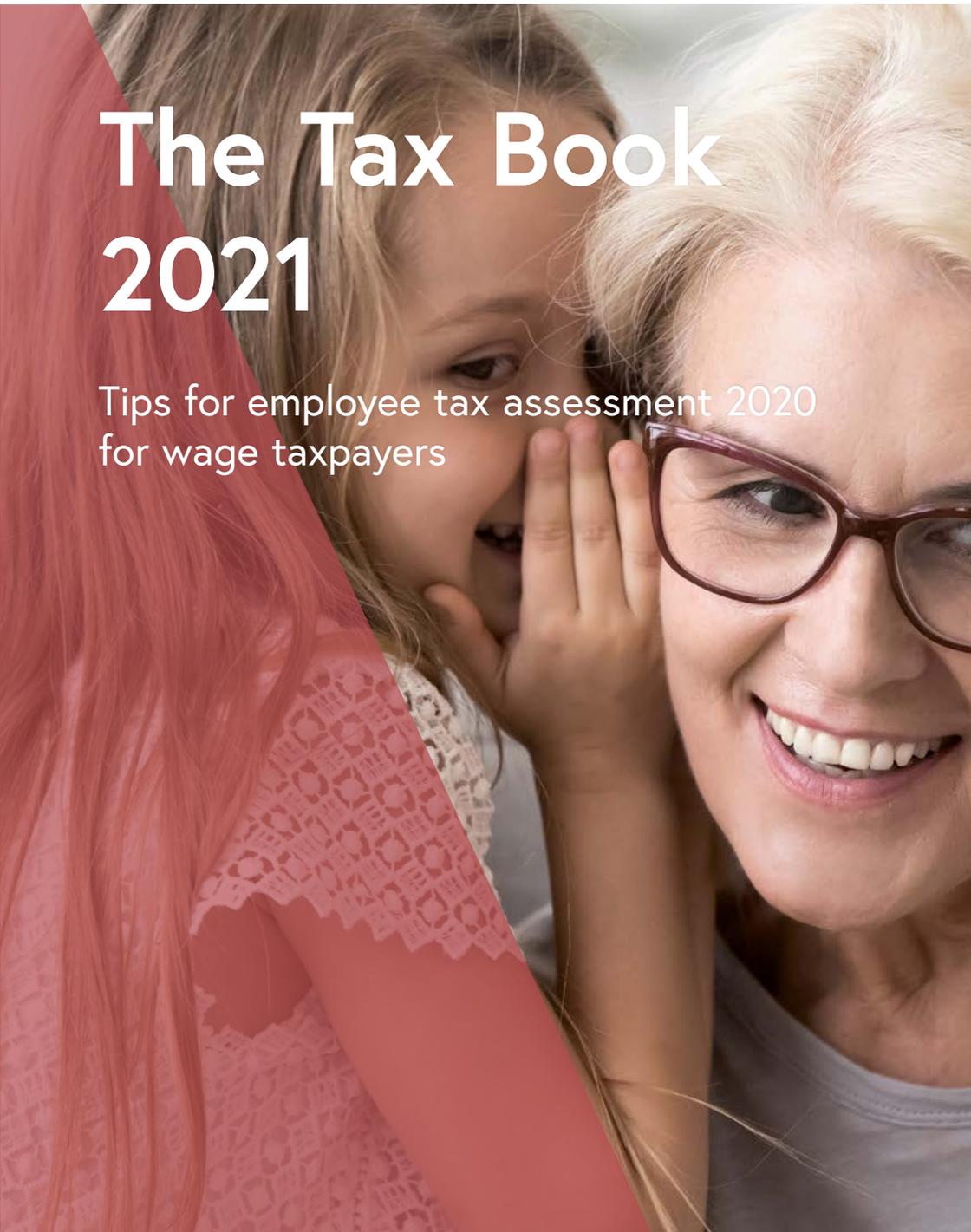


# The Tax Book 2021

Tips for employee tax assessment 2020  
for wage taxpayers





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Tips for employee tax assessment 2020 for wage taxpayers

Vienna 2020

## Note

Throughout the brochure, the female gender is included into the wording, as far as this is possible without impairing intelligibility of the contents. However, it is expressly emphasised that all statements written down using only the male form apply to females as well. The wage tax guidelines (these can be considered a summary of the current wage tax legislature and thus as a reference for administration and operational practice) are referenced in the text with margin numbers (“Rz” for German “Randzahl”, with “f” or “ff” for “et seq”). The wage tax guidelines as well as relevant ordinances and decrees can be found also at [findok.bmf.gv.at](http://findok.bmf.gv.at).

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# Contents

<b>I. General information on wage tax and income tax</b> .....	<b>7</b>
A. Personal liability to pay tax.....	8
B. Wage tax or income tax.....	10
C. Earnings, income.....	11
D. Income from employment.....	14
E. Remunerations in kind <sup>Rz138–222d</sup> .....	16
F. Tax-exempt payments.....	18
G. Tax-reducing expenses.....	19
<b>II. Tax rates and tax deductions</b> .....	<b>21</b>
A. Tax rate <sup>Rz767</sup> .....	22
B. Tax deductions <sup>Rz768ff</sup> .....	24
C. Deductions in case of low income (refunds of tax deductions, social security refund and additional child allowance) <sup>Rz810a, 811ff</sup> .....	35
<b>III. Wage tax calculation by your employer</b> .....	<b>39</b>
A. General information.....	40
B. Travelling between one's home and place of work <sup>Rz248aff</sup> .....	41
C. Tax-exempt payments by the employer <sup>Rz45ff</sup> .....	48
D. Business trips <sup>Rz700-741</sup> .....	50
E. Employers' contributions to pension funds <sup>Rz756–766g</sup> .....	55
F. Miscellaneous remunerations <sup>Rz1050ff</sup> .....	55
G. Bonuses and supplements <sup>Rz1126ff</sup> .....	60
H. Overtime work <sup>Rz1145ff</sup> .....	61
I. Supplements for night work and night overtime work <sup>Rz1142ff</sup> .....	61
J. Recalculation by the employer <sup>Rz1189ff</sup> .....	62

<b>IV. What claims may be entered at the tax office?</b> .....	<b>65</b>
A. Special expenses <sup>Rz429ff</sup> .....	67
B. Types of special expenses .....	72
C. Income-related expenses <sup>Rz223ff</sup> .....	81
D. Typology of income-related expenses <sup>Rz322ff</sup> .....	83
E. Lump sums for income-related expenses <sup>Rz396–428</sup> .....	100
F. Extraordinary burdens <sup>Rz814ff</sup> .....	102
G. Extraordinary burdens for dependants <sup>Rz868ff</sup> .....	104
H. Extraordinary burdens with deductibles .....	105
I. Extraordinary burdens without deductibles <sup>Rz839ff</sup> .....	111
J. Extraordinary burdens incurred by disabilities <sup>Rz839ff</sup> .....	112
K. Extraordinary burdens for disabled children <sup>Rz852ff</sup> .....	118
L. Official certifications and victim passes <sup>Rz1244f</sup> .....	121
M. Family Bonus Plus <sup>Rz769ff</sup> .....	121
N. Tax regulations due to COVID-19 .....	135
<b>V. When must Form L 1i be completed?</b> .....	<b>141</b>
A. Income from employment without wage tax deduction.....	142
B. Income from employment obtained from abroad .....	143
<b>VI. The procedure at the tax office</b> .....	<b>155</b>
A. Employee tax assessment (“annual tax declaration”) <sup>Rz908aff</sup> .....	156
B. Electronic employee tax assessment.....	158
C. Employee tax assessment in paper form.....	159
D. Tax credits, additional tax payments, and advance payments.....	161
E. Taxes due on several pensions <sup>Rz1022ff</sup> .....	166
F. Tax office decision on tax allowances <sup>Rz1039ff</sup> .....	167
G. Disclosure pursuant to § 109a of the Austrian Income Tax Act ( <i>Einkommensteuergesetz</i> ).....	168
H. Objection to a tax office decision .....	170
I. Payment in instalments and deferred tax payment.....	172

<b>VII. Other tax benefits</b> .....	<b>175</b>
A. Premium-aided retirement provisions <sup>Rz1365ff</sup> .....	176
B. Premium-aided pension scheme <sup>Rz1321ff</sup> .....	178
Sample letter Objection.....	180
Sample letter Payment in instalments .....	181
Form L 1 .....	182
Form L 1k.....	186
Form L 1k-bF .....	188
Form L 1i.....	190
Form L 1ab .....	192
Form L 1d .....	194
Index .....	196
First-hand information – How to contact the Austrian tax office .....	205



# I. General information on wage tax and income tax

This first chapter contains important basic information about our tax system and explains various terms in order to facilitate a better understanding of the context. On the next pages you will find details on the following topics:

- who is taxable in Austria and what level of income triggers a liability to pay tax
- the differences between wage tax and income tax
- overview of the seven types of taxable income
- as well as information on taxable (e.g. company cars, company housing) and tax-exempt remunerations in kind that employers can make available to you.

## A. Personal liability to pay tax

### Who is liable to pay tax in Austria?

Persons with unlimited tax liability are those whose place of residence or regular domicile is in Austria. Persons have a place of residence in Austria if a domicile on Austrian Federal territory is at their disposal that they (will) obviously use on a longer-term basis. The domicile need not be the principal place of residence, but must be suited for living, in line with one's personal circumstances. The domicile need not be used on a permanent, but at least on a recurrent basis, in order to qualify as a place of residence.

Persons will have their regular domicile in Austria if they (are going to) stay on Austrian Federal territory not on a merely temporary basis (holiday, business trip, visit, etc.) but obviously for a longer period. In any event, persons have an unlimited tax liability after they have stayed in Austria for six months, with retroactive effect. Nationality is irrelevant in this context.

Unlimited tax liability means that as a rule all domestic and foreign incomes are taxable in Austria.

Limited liability to pay taxes applies to persons who realise income in Austria (e.g. as employees) or from Austria (e.g. social-security pensions) but who have no place of residence, nor their habitual abode in Austria.

Employees with limited liability to pay tax can also apply for a tax assessment for the wage tax due on their income, claiming deductions for income-related expenses and special expenses incurred in Austria. <sup>Rz1178ff</sup>

Please bear in mind, though, that an amount of € 9,000 is added to the tax assessment base of persons with limited liability to pay tax. This amount is not considered in standard payroll accounting.

The reason is that the tax-exempt subsistence level must as a rule be considered by the country of residence. On the basis of a tax-exempt threshold of € 11,000 (see page 23) pursuant to the tax scale, persons with limited liability to pay taxes thus have a tax-exempt basic income of € 2,000.

### **Note on the information exchange in the EU**

The EU tax authorities have agreed on a cooperation in order to collect the taxes of their taxpayers properly. The pivotal legislation in this field is Directive 2011/16/EU of the Council on administrative cooperation in the field of taxation. This Directive provides for the automatic exchange of information on the following categories of income and capital:

- Income from employment
- Remunerations for activity in supervisory or administrative boards
- Life insurance products not covered by other Directives
- Retirement pays and pensions
- Ownership of immovable property and income from such assets

Accordingly, the Austrian tax administration is aware of these foreign incomes. Please use the tax return forms L 1i or E 1, respectively, for exact disclosure of the income and any income-related expenses related thereto.

EU/EEA citizens and citizens of countries with which Austria has a double-taxation agreement with non-discrimination clause, who do not have a place of residence in Austria but realise their income mainly in this country (90% of the income is realised in Austria, or the total income realised abroad

is less than € 11,000) can opt for unlimited tax liability when filing their return for tax assessment. In this context, only the incomes in Austria are taxed, in spite of the unlimited tax liability. However, the amount of € 9,000 need not be added for the tax assessment. Moreover, individual tax deductions (Family Bonus Plus, single-parent or single-earner tax credit, support money deduction) and extraordinary burdens may be asserted.

Double-taxation agreements prevent that taxes must be paid more than once on a single income if an individual has places of residence or receives income in more than one country (see page 145).

Special provisions apply to cross-border employees, i.e. persons residing in Austria but working in Germany, Italy or Liechtenstein and commuting every day. As a rule, their incomes are taxed in Austria. Please see page 143 for more information concerning employees with incomes from which no wage tax has previously been deducted, or persons receiving income abroad.

Foreign employees<sup>Rz4</sup> are treated as subject to unlimited tax liability from the first day of their stay in Austria. This requires a work permit for at least six months or an employment contract for a minimum period of six months.

For seasonal workers, unlimited tax liability generally arises when their stay in Austria exceeds six months. In this case, the unlimited tax liability commences on the first day.

## **B. Wage tax or income tax**

### **What is the difference between wage tax and income tax?**

As a rule, the following applies: Employees and pensioners pay wage tax, self-employed persons pay income tax. Wage tax differs from income tax solely in the method of collection. As a rule, the tax rate is the same. For employees there are, however, additional tax deductions, special tax exemptions and particular stipulations regarding the taxation of certain “miscellaneous remunerations”.

All employers must deduct the wage tax and communicate the amounts due to the tax office by the 15<sup>th</sup> day of the following month.<sup>Rz1194–1202a</sup>

Income tax is collected through an assessment procedure. This requires an income tax return to be filed with the tax office. Income tax is then assessed on the basis of this declaration, and an income tax assessment notice is issued. An income tax assessment also considers any income from employment. Wage tax already withheld by an employer is then credited to income tax.

Even if only income from employment is received, there is generally an income tax assessment (please refer to the chapter on “Employee tax assessment”, page 156).

## C. Earnings, income

### What is wage tax or income tax to be paid on?

The subject of the income tax is the income. It is the sum total of all incomes. The Austrian Income Tax Act (*Einkommensteuergesetz*) lists all the types of income that are subject to income tax. Only those incomes that are listed by the Income Tax Act under any of the types of income are therefore taxable. Gambling and lottery wins, for example, are not taxable; nor are the childcare benefits or the nursing care allowances.

The Austrian Income Tax Act (*Einkommensteuergesetz*) specifies seven types of income:

1. Income from agriculture and forestry
2. Income from self-employment
3. Income from commercial operation
4. Income from employment
5. Income from capital assets
6. Income from rentals and leasing

7. Other income
- = Total amount of income
  - Special expenses
  - Extraordinary burdens
  - Tax allowances
  - = Income
  - (= Tax assessment base)

Incomes of categories 1 to 3 are known as “business income” or “income from profit”. Incomes of categories 4 to 7 are referred to as “income from receipts over expenditures” or “non-business income”. The income is therefore the sum total of all earnings minus special expenses, extraordinary burdens and tax allowances.

### **At what level of income does liability to pay tax commence?**

A certain basic income (subsistence level) remains tax-exempt for each person with unlimited tax liability. The tax-exempt basic income amounts to at least € 15,000 annually in the calendar year 2020 (2019: € 13,800) for employees and € 11,000 for self-employed persons.

The different levels of tax-exempt basic income are due to additional tax deductions for wage taxpayers (transportation deduction and pensioner deduction, transportation deduction surcharge).

The tax-exempt basic income is to be distinguished from the marginal income threshold under social security insurance law. In 2020, this amounts to € 460.66 per month. As per 01 January 2017, the daily marginal income threshold was abolished. For assessing whether there is a marginal employment or not, now only the monthly marginal income threshold is decisive.

The declaration in detail:

1. Income from agriculture and forestry is obtained e.g. by farmers or gardeners.
2. Income from self-employment is realised, for example, by doctors, lawyers, tax advisors, architects or journalists, and by shareholders/managing directors with an interest of 25% or higher in corporations (e.g. a limited company under Austrian law – GmbH).<sup>Rz670</sup>
3. Income from commercial operation are profits from commercial operations (e.g. trading firms, crafts enterprises, industrial companies). Legal entities (such as a limited company under Austrian law – GmbH) do not pay income tax but corporate income tax.
4. Income from employment is realised by employees and pensioners.
5. Income from capital assets includes private interest income from savings, securities, dividends and other distributions from shares in corporations or investment funds, and capital gains from the sale of private investments (e.g. equities) and derivatives. Such income is subject, as domestic income, to the capital gains tax of 25% or 27.5% and is thereby usually finally taxed, i.e., no further income tax is collected. If such investment income or capital yields are received from abroad (e.g. interest from foreign savings, dividends or capital gains from stock sales without domestic safekeeping), they are as a rule also taxed by way of income tax assessment at 25% or 27.5%, respectively.
6. Income from rentals and leasing is realised when an apartment or a house is rented out.
7. Miscellaneous incomes include income from private sales of real estate (taxation at a flat rate of 30%, as a rule collected by way of real estate gains tax – *Immobilienvertragssteuer*, ImmoEst), from speculative transactions (sales transactions of other private assets, such as gold and silver, within one year of acquisition), income from occasional performances (e.g. unique agency commissions), certain continuously accumulating

pensions and functionary remunerations (payment for functionaries/officials of public bodies, provided that they are not employees).

## D. Income from employment

### What constitutes income from employment?

Income from employment comprises the following remunerations:

- Remunerations and benefits from an existing or earlier contract of employment<sup>Rz645-669b; 930ff</sup> These include wages and salaries, as well as company pensions, but also remunerations in kind provided by the employer. These also include remunerations for a marginal employment and income from service vouchers. Service vouchers can be obtained at post offices, tobacconist shops and online at [www.dienstleistungsscheck-online.at](http://www.dienstleistungsscheck-online.at). They can be used to pay for simple services in private households, as are typical of households (e.g. cleaning jobs, babysitting, simple jobs in connection with running a household, or simple gardening jobs). Incomes from service vouchers are not subject to wage tax in the course of a year. A tax payment becomes due only if an employee tax assessment reveals that the total annual income exceeds € 12,000.
- Pensions under the statutory social security system<sup>Rz684ff</sup> These include, inter alia, pensions from pension-insurance institutions for employees, farmers or trade or business establishments. Increases deriving from voluntary additional insurance are taxable only at one quarter of their value.
- Rehabilitation and reintegration benefit<sup>Rz669c</sup>, sickness benefits<sup>Rz671ff</sup>
- Benefits paid by pension funds<sup>Rz680ff</sup>. Benefits and pension benefits which derive from employers' contributions are fully subject to wage tax. Remunerations and pension benefits that derive from employee contributions are taxable only at 25%. Pensions from a premium-aided pension scheme (see page 178), a premium-aided provident scheme (see page 176) or a company pension fund are tax-exempt.

- Remunerations under the Austrian Remunerations Act (*Bezügegesetz*), as well as such paid to members of a provincial government or diet, to mayors, town councillors or municipal councillors.

### Note

Work provided in the framework of a contract for independent services or a contract for work and labour is generally deemed to yield business income. Therefore there is no wage tax deduction. Such income is income from self-employment or from trade or business. In many instances a “Disclosure pursuant to § 109a of the Austrian Income Tax Act” (*Mitteilung gemäß § 109a EStG*) must be filed with the tax office (see page 168).

## When must tax be paid on income from employment?

Income tax is always calculated on the basis of the total income within a calendar year. As a rule, income (wages, salaries and pensions) is attributed to the calendar year in which the employees receive it.

For an employee tax assessment, the tax is re-calculated on the basis of the actual income realised during a calendar year.

If no income liable to wage tax was received throughout a year, or at differing levels, the calculation covering the entire year usually results in a credit.

Please refer to the comments in chapter “The procedure at the tax office” (see page 155) if the result is a subsequent tax claim.

## E. Remunerations in kind<sup>Rz138–222d</sup>

### What exactly are remunerations in kind?

Usually, employees receive money as compensation. The payment may (partly) also be made in kind (remunerations in kind). Remunerations in kind must be valued at the mean price they command in the place where they are consumed and taxed accordingly. For most remunerations in kind, such as personal use of a company car<sup>Rz168-187</sup>, uniform values have been established, which are applied throughout Austria.

However, certain remunerations in kind are expressly exempt from tax by the Income Tax Act (e.g. Christmas gifts as well as remunerations in kind received on the occasion of a service or company anniversary up to € 186, company events up to € 365, or catering at the workplace).<sup>Rz78ff, 93ff</sup>

Examples for taxable remunerations in kind:

- Company car<sup>Rz168-187</sup>

If an employee uses a company-owned motor vehicle for private journeys, then this is to be recognised as remuneration in kind on a monthly basis at 2% of the acquisition costs (including VAT), up to a maximum of € 960 per month. A remuneration in kind amounting to 1.5% of the acquisition costs of the motor vehicle (maximum € 720 per month) is to be recognised if the CO<sub>2</sub> emission value is below a certain limit. This limit depends on the date of first registration of the motor vehicle. In the calendar year 2020, due to the change in the method of measuring the emission value, the month of first registration of the motor vehicle is decisive. If the first registration was made by 31 March 2020, the limit for the more favourable tax rate is 118 grams per kilometre. If the first registration took place after 01 April 2020, the limit value for the more favourable tax rate is 141 grams per kilometre. For motor vehicles with a CO<sub>2</sub> emission rate of 0 grams per kilometre, no value of a remuneration in kind is to be entered. If the company-owned motor vehicle can be

shown to have been used for private journeys of no more than 500 km per month, averaged over the year, half the value is to be taxed as remuneration in kind. Private journeys also include travel between a place of residence and a place of work. If a motor vehicle owned by the employer is available to an employee/a worker for travelling between home and place of work, the employee/worker is entitled neither to a lump sum for commuters nor to a commuters' euro.

- Car port or garage space<sup>Rz188-203</sup>

If an employer provides an employee with a car port or garage space free of charge during working hours, then a remuneration in kind of € 14.53 per month must be added to the wage-tax assessment base. This amount only needs to be added when the carport or garage space is located in a restricted parking area ("blue zone"). No further remuneration in kind needs to be added beyond the employee's contribution of € 14.53 per month paid to the employer.

- Loans and salary advances by the employer<sup>Rz204-207</sup> Up to an amount of € 7,300, no remuneration in kind needs to be entered for salary advances and interest-free or low-interest loans by the employer. If the salary advances or loans by the employer exceed a total of € 7,300, in 2020 for the excess amount interest savings totalling 0.5% are to be recognised.

- Company housing<sup>Rz149-162e</sup>

If an employer provides an employee with an apartment, free of charge or at reduced costs, this also constitutes a taxable remuneration in kind. If the accommodation close to the workplace is not the focal point of vital interests, no remuneration in kind is to be applied up to a size of 30 m<sup>2</sup>. At a size of more than 30 m<sup>2</sup> but not more than 40 m<sup>2</sup>, the amount taxed at a preferential rate is to be reduced by 35% if the accommodation close to the workplace is continuously provided by the same employer for no more than twelve months.

- Incentive travels<sup>Rz220</sup> Incentive travels offered to motivate staff members are taxable remunerations in kind.

Examples for tax-exempt remunerations in kind:

- Laptop, desktop computers<sup>Rz214a</sup>

If an employee is provided with a laptop or desktop computer which is used regularly for professional purposes but is also put to personal use, this does not constitute a taxable remuneration in kind.

- (Mobile) telephone<sup>Rz214</sup>

The occasional private use of a (mobile) telephone belonging to the employer is not a taxable remuneration in kind either.

## F. Tax-exempt payments

### Which remunerations and payments are not taxed?

The following are the most important tax-exempt payments:

- Family allowance
- Maternity allowance and similar remunerations under the statutory social security system<sup>Rz41ff</sup>
- Childcare benefits<sup>Rz45</sup>
- Accident pensions
- Nursing care allowance and contributions to care costs, pensions from long-term care insurance (= long-term care annuities)
- Tips for employees

Certain benefits by the employer are also tax-exempt (see page 48).

### Which tax-exempt payments may have an effect on the income tax?

There are certain income substitutes which, in fact, are non-taxable but increase the tax due on the other income in the event of a possible assessment (the so-called special provision concerning progression). These include the following remunerations:

- Unemployment benefits, poverty relief assistance or continued education benefits, as well as temporary assistance for Federal employees<sup>Rz45</sup>
- Certain remunerations pursuant to the Austrian Army Fees Act (*Heeresgebührengesetz*)<sup>Rz105</sup>
- Certain remunerations pursuant to the Austrian Community Services Act (*Zivildienstgesetz*)<sup>Rz106</sup>

If a person does not only earn the above-mentioned tax-exempt income substitutes during a calendar year but also realises other taxable income (e.g. salary, pension), this taxable income must be extrapolated fictitiously, for computation of the full tax progression, as if they had also been (continued to be) earned while receiving the income substitutes. The fictitious total income is then used to determine the average tax rate, which is applied to determine the tax due on the actually taxable income – namely the salary, the pension or the other taxable current income.

The tax may, however, not be higher than what would be the result if the income and the income substitutes had been taxed jointly.<sup>Rz113f</sup>

## G. Tax-reducing expenses

### Which expenses reduce taxable income?

Only certain expenses reduce the taxable income. These expenses include those that are directly connected to the revenue. They are to be deducted as business expenses under the categories of business income (agriculture and forestry, self-employment, or trade or business), or as income-related expenses for the other types of income. Expenses directly related to tax-free income may not be deducted.

Other expenses that reduce the taxable income but are not linked to the realisation of income are special expenses (see page 67 and extraordinary burdens (see page 102).



# II.

# Tax rates and tax deductions

Different tax rates are applied in Austria, which depend on the level of income. In addition, there are certain tax deductions, which reduce the amount of tax due. This chapter provides information about

- the various types of tax deductions (e.g. Family Bonus Plus, transportation deduction or pensioner deduction), who is entitled to them, how and whether you can apply for them, or whether they are considered automatically
- the tax rates and how you can calculate your tax payment

Refunding of the single-earner or single-parent deduction and a potential refund of social security contributions are also addressed here.

## A. Tax rate<sup>Rz767</sup>

### What amount is due as wage tax or income tax?

Tax on taxable income is calculated according to the income tax scale. No tax is due in any case on annual income up to € 11,000. There are six tax rates for higher incomes, to each of which one simple computation formula applies. If tax deductions can be claimed, these only need to be deducted from the respective result.

### What tax deductions are there?

A tax deduction reduces the income tax.

The Austrian Income Tax Act 1988 (EStG, *Einkommensteuergesetz*) defines the following tax deductions:

Family Bonus Plus up to 18 years	€ 125/month
Family Bonus Plus from 18 years	€ 41.68/month
Transportation deduction	€ 400/year
Increased transportation deduction	up to € 690/year
Increased transportation deduction	up to € 400/year
Pensioner deduction	up to € 600/year
Increased pensioner deduction	up to € 964/year
Single-earner tax credit	€ 494/year (in case of one child)
Single-parent tax credit	€ 494/year (in case of one child)
Support money deduction	€ 29.20–58.40/month and child
Child deduction*	€ 58.40/month and child
Multiplechild bonus	€ 20/month from the 3 <sup>rd</sup> child

\* The child deduction is paid out together with the family allowance.

Single earners or single earners with children and single parents are entitled to the following annual tax deductions:

with one child	€ 494
with two children	€ 669
with three children	€ 889
for each additional child	+ € 220

The following tax deductions are indexed (increased or reduced) and thus adapted to the price level of the country of residence for children who permanently reside in the EU/EEA or Switzerland (applies to wage payment periods ending after 31 December 2018):

- Child deduction\*
- Family Bonus Plus
- Single-earner tax credit/single-parent tax credit
- Support money deduction
- Additional child allowance

\* The child deduction is paid out together with the family allowance.

## How to calculate your tax for 2020

Depending on your annual income, the following computation formulae need to be applied:

Income in €	Income tax in € (before tax deductions)	Marginal tax rate *
Up to € 11,000	0	0%
More than € 11,000 to € 18,000	$\frac{(\text{Income} - 11,000)}{7000} \times 1,400$	20%

Income in €	Income tax in € (before tax deductions)	Marginal tax rate *
More than € 18,000 to € 31,000	$\frac{(\text{Income} - 18,000) \times 4,550}{13000} + 1,400$	35%
More than € 31,000 to € 60,000	$\frac{(\text{Income} - 31,000) \times 12,180}{29000} + 5,950$	42%
More than € 60,000 to € 90,000	$\frac{(\text{Income} - 60,000) \times 14,400}{30000} + 18,130$	48%
More than € 90,000 to € 1,000,000	$\frac{(\text{Income} - 90,000) \times 455,000}{910000} + 32,530$	50%
More than € 1,000,000	$(\text{Income} - 1,000,000) \times 0.55 + 487,530$	55%

\* The marginal tax rate indicates what taxation to expect when realising additional income at the respective tax rate.

Then only the tax deductions applicable to you (e.g. Family Bonus Plus, transportation deduction or pensioner deduction) needs to be subtracted. Pensioners with taxable pension income between € 17,000 and € 25,000 or between € 19,930 and € 25,000 per year, respectively, must respect the phasing-in rule for pensioner deductions and increased pensioner deductions.

## B. Tax deductions<sup>Rz768ff</sup>

### Family Bonus Plus<sup>Rz769f, Rz789a–789c</sup>

**Amount:** € 125 per month (€ 1,500 per year) for children up to their 18<sup>th</sup> birthday or € 41.68 per month after their 18<sup>th</sup> birthday (€ 500.16 per year) for as long as the child is entitled to family allowance.

**Entitlement:** parents subject to unlimited tax liability if the child is entitled to family allowance, i.e:

- The recipient of the family allowance
- The spouse/partner of the recipient of the family allowance
- The support money debtor who provides the legal maintenance for the child and who is entitled to a support money deduction.

The Family Bonus Plus can be considered for each child at most once annually in full, and reduces income tax at most to zero.

**Information:** The Family Bonus Plus can be requested during the year from the employer or within the framework of employee tax assessment (see page 123).

When requesting the Family Bonus Plus from the employer, employees must submit Form E 30 and the corresponding evidence of family allowance or maintenance payments to the employer so that the Family Bonus Plus is considered in the current payroll accounting and the payable wage tax is reduced monthly. When changing jobs, Form E 30 must also be submitted to the new employer.

When the child reaches the age of 18, the employer must stop consideration of the Family Bonus Plus. If family allowance continues to be received for the child, the (reduced) Family Bonus Plus can again be requested from the employer using Form E 30 and submitting the relevant evidence.

If the Family Bonus Plus is already considered by the employer in payroll accounting, and if the circumstances on which the application is based change, the employee must report this to the employer. An amendment report by means of Form E 31 is required, for example:

- Change of the beneficiary of the family allowance
- Lapse of the family allowance
- Transfer of the child's residence to another country

- Termination of a marriage or partnership
- Lapse of the support money deduction entitlement

### Important

If you submit an employee tax assessment, you must apply for the Family Bonus Plus again – even if you have already requested it from your employer –, otherwise you may be liable to an unwanted additional tax payment.

## Transportation deduction<sup>Rz807, 808</sup>

**Amount:** € 400 per year

**Entitlement:** Employees

**Information:** The transportation deduction is automatically considered by the employer. The expenses for travelling between home and work are thereby settled by a lump sum. Employees who live at a greater distance from their place of work or who cannot, or cannot reasonably be expected to, use public transport may, under certain circumstances, additionally claim a lump sum for commuters as income-related expenses (see page 41).

If you are entitled to a lump sum for commuters, the transportation deduction increases to € 690 if your income does not exceed € 12,200 in the calendar year. The increased transportation deduction is reduced, phasing-in uniformly, to € 400 between an income of € 12,200 and € 13,000. From the assessment in 2020 on, the transportation deduction amount will increase by € 400 (surcharge) if the taxpayer's income does not exceed € 15,500 in the calendar year. The increased transportation deduction is reduced, phasing-in uniformly, to zero between an income of € 15,500 and € 21,500. The surcharge is considered in the context of the employee tax assessment.

## **Commuters' euro**<sup>Rz808a</sup>

In case of entitlement to a lump sum for commuters (see page 41), there is also entitlement to a commuters' euro. The commuters' euro amounts to € 2 per kilometre of one-way route between home and work per calendar year and can be determined from the commuters' calculator.

## **Pensioner deduction**<sup>Rz809</sup>

**Amount:** up to € 600 per year (€ 400 until 2019)

**Entitlement:** Pensioners

**Information:** The agency paying out your pension settles the pensioner deduction automatically. For a pension income up to € 17,000 per year it is € 600 (€ 400 until 2019). The phasing-in rule, applicable to the pension deduction, is applied to pension payments between € 17,000 and € 25,000. If you receive only a small domestic pension in addition to a foreign pension, also a phasing-in calculation may be done. Pensioner deductions may not be claimed for higher pension payments.

## **Increased pensioner deduction**<sup>Rz809a</sup>

**Amount:** € 964 per year (€ 764 until 2019)

**Entitlement:** Pensioners

**Information:** The increased pensioner deduction is applicable if:

- the current pension income does not exceed € 19,930 during the calendar year,
- lives in a marriage or registered partnership for more than six months in that calendar year, and the couple does not live separated on a permanent basis,
- the spouse or the registered partner has realised incomes of no more than € 2,200 per year, and
- there is no entitlement to the single-earner tax credit.

This tax deduction is reduced, phasing-in uniformly, to zero between taxable current pension income of € 19,930 and € 25,000. Even if the benefits have already been considered during the year by the agency paying out the pension (to be requested from the agency paying out the pension using Form E 30), do not forget to apply for these also in the employee tax assessment (Form L 1). Otherwise, there will be an unintentional subsequent taxation.

### Note

It is not possible to simultaneously claim pensioner deduction and transportation deduction. If within any one year there are incomes from both active employment and from pensions, the transportation deduction is applicable.

## Single-earner and single-parent deduction <sup>Rz771ff</sup>

As a rule, the single-earner/single-parent tax credit is due if there is a claim to the child deduction pursuant to § 33 III of the Austrian Income Tax Act 1988 for more than six months. Starting with the second child, there are graded tax deductions.

Increase	Number of children	Single-earner tax credit/single-parent tax credit
	1 child	€ 494
2. Child: € 175	2 children	€ 669
3. Child: € 220*	3 children	€ 889

\* The amount of € 220 also applies to any further child.

If you have a low income and are entitled to claim the single-earner or single-parent tax credit, payment of these amounts is possible.

### **Entitlement to single-earner tax credit**

The single-earner tax credit is due if a taxpayer with at least one child as defined in § 106 I of the Austrian Income Tax Act 1988 is, for more than six months in the calendar year,

- married or a registered partner and not permanently separated from his or her spouse or registered partner with unlimited tax liability, or
- lives in a domestic partnership with a person with unlimited tax liability, and
- the spouse/partner receives income of no more than € 6,000 in the calendar year.

Only one person is entitled to the single-earner tax credit. If both persons meet the requirements (e.g. a student couple with one child), then only the person with the higher income may claim the deduction. If neither partner realises any income, or if their incomes are of equal amounts, the tax deduction may be claimed by the woman, unless the man has assumed more household responsibilities.

### **Entitlement to single-parent tax credit**

Single parents are entitled to a single-parent tax credit. Single parents are taxpayers who do not live with at least one child for more than six months in a calendar year in a community with a spouse/partner and who receive family allowance for more than six months. Anyone who lives in cohabitation with a (new) partner for more than six months in a calendar year is not a single parent.

### **How are the income limits calculated for the spouse/partner? <sup>Rz774</sup>**

The taxable income including other remunerations such as 13th/14th monthly salary if and insofar as it exceeds the tax-exempt amount of € 2,100 per year, severance payments or pension settlements are relevant. This means that the

following amounts are deducted from the gross remunerations in order to determine the limits:

- Social security contributions
- Contributions for voluntary membership in professional bodies (e.g. contributions to the Austrian Trade Union Federation)
- Lump sum for commuters
- Other income-related expenses (for employees the lump sum of € 132 per year as a minimum)
- Tax-exempt supplements for overtime, Sunday or holiday work, as well as supplements for night work, and tax-exempt pay for dirty work, hardship or hazards at work.

In the event of several types of income, the total amount of all income is relevant. Family allowance, childcare benefits, unemployment benefits and poverty relief assistance, as well as maintenance payments, like most other tax-exempt income, are not to be considered for the calculation of income thresholds.

By contrast, the income of the spouse/partner from private sales of real estate – unless exempted from taxation pursuant to § 30 II of the Austrian Income Tax Act 1988 (EStG, *Einkommensteuergesetz*) – and from capital assets (e.g. interest, stock dividends) is to be considered even if finally taxed.

Moreover, the tax-exempt maternity allowance must be included into the limit on income, as well as all tax-free income as a temporary employee, tax-exempt remunerations from benefited foreign employment, development-aid activities and other tax-exempt income abroad based on bilateral (double-taxation agreements) or international-law agreements (e.g. UNIDO, IAEO).

### Example:

Calculation of the income limit (taxpayer with one child)

Gross remunerations	€ 8,400.00
– Social security contributions for current remunerations	€ 1,085.04
– Lump sum for income-related expenses	€ 132.00
– Other remunerations (including social security benefits) within the tax-exempt limit	€ 1,200.00
<hr/> Income from employment	<hr/> € 5,982.96

If the taxpayer had also received a severance payment of € 1,000, he/she would have exceeded the relevant limit on income, i.e. € 6,000.

## How is the limiting amount determined upon marriage, divorce or death of a spouse/partner or in case of a registered partnership?<sup>Rz775</sup>

The income of the whole year is always taken as a basis for determining the limiting amount. If a marriage or marriage-like partnership is entered into in the course of a calendar year, the income of the spouse/partner or registered partner, both for the period before and after the marriage, must be included in the calculation of the limiting amount. Similarly, the income of the previous spouse/partner or registered partner must also be included upon divorce, or the remuneration received as widow's/widower's pension upon the death of a spouse/partner or registered partner.

## How to claim the single-earner or single-parent tax credit?

Over the course of the calendar year, the employer or the agency paying out the pension can consider the single-earner or single-parent tax credit if you provide the employer with the relevant declaration (Form E 30).

If you have several parallel employment contracts, you may submit this declaration only to one employer. If the requirements for your claim cease to be met over the course of the year (e.g. because your spouse's/partner's income exceeds the relevant limits, or in case of divorce), you must inform your employer or the agency paying out the pension within one month (Form E 31). In addition, you must file a statement in connection with your employee tax assessment after the end of the year. After the end of the calendar year, you can retrospectively claim the single-earner or single-parent tax credit from the tax office by way of an employee tax assessment.

### Note

Even if your employer has already considered the single-earner or single-parent tax credit in the course of the year, you should not forget to fill in the data regarding the single-earner or single-parent tax credit in the tax return in the course of your employee tax assessment. Otherwise there may be undesired subsequent taxation of the single-earner or single-parent tax credit.

## Support money deduction<sup>Rz795-804</sup>

**Amount:** € 29.20/month for the first child, € 43.80 for the second child and € 58.40 for the third and each additional child receiving support.

**Entitlement:** Support money payers

**Information:** A support money payer is a person who demonstrably pays for a child not living in the household

- for whom neither the support money payer nor the spouse/partner of the same who lives in the same household receives a family allowance,
- the statutory child support (alimony). The support money deduction becomes effective only later in the course of the employee tax assessment.

For children not living in the household in EU/EEA area plus Switzerland, the support money deduction may likewise be claimed. For children not living in the household outside the EU/EEA area plus Switzerland, one-half of the adequate child support can be asserted as extraordinary burdens.

## What to keep in mind regarding the support money deduction?

You may only claim the full support money deduction if you have complied fully with your statutory support obligation. Proof of payment must be provided upon request by presenting written documents (proof of payment, confirmation of receipt). If alimony was paid only partially, the tax credit is to be granted only for the months for which the full amount of alimony can be calculated. If one-half of the maintenance is paid for a calendar year, the support money deduction is therefore due for six months.

No support money deduction may be claimed for children of full age, if the parent living separately does not receive the family allowance. For more information on the support money deduction and how to apply for it, see page 127.

## Child deduction <sup>Rz790-792</sup>

**Amount:** € 58.40 per month and child. Child deduction is paid out together with the family allowance.

**Entitlement:** Persons receiving family allowance

**Information:** Child deduction does not have a direct effect on tax calculation. No child deduction may be claimed for children who permanently live abroad (not only on a temporary basis such as for training purposes). However, on

the basis of Community-law provisions, EU citizens working in Austria and nationals of the EEA Member States (Iceland, Liechtenstein and Norway) as well as Swiss citizens whose children live permanently in an EU/EEA Member State or in Switzerland are also entitled to child deduction in addition to the family allowance.

### **Multiplechild bonus**<sup>Rz793f</sup>

**Amount:** € 20.00/month for the third and every additional child

**Entitlement:** Persons receiving family allowance for a minimum of three children. The family income must not exceed € 55,000. The spouse/partner of the person receiving the family allowance can apply for the multiplechild bonus when the person receiving the family allowance disclaims it.

**Information:** The multiplechild bonus is paid out by the tax office upon application.

### **What amount of family income is allowed when claiming a multiplechild bonus?**

If the family income did not exceed the amount of € 55,000 in 2020, there is entitlement to the multiplechild bonus for 2021. The family income is the total of the taxable income of the person filing the claim plus the taxable income of the spouse/partner. However, the incomes are added up only if both spouses/partners live in the same household for more than six months during the calendar year in question. If either spouse/partner has a negative income, this does not reduce the family income (no compensation of losses).

### **How to apply for the multiplechild bonus?**

As a rule, the multiplechild bonus has to be applied for each calendar year by way of the employee tax assessment (Form L 1 or FinanzOnline). If no employee tax assessment is carried out, you can claim the payment from the tax office using Form E 4. The spouse/partner of the person receiving the family allowance can likewise apply for the multiplechild bonus in his/her employee tax

assessment (Form L 1 or FinanzOnline) or by using Form E 4. In this case, the recipient of the family allowance must submit a statement of waiver to the tax office upon request.

#### Example:

A taxpayer with four children, who receives family allowance for the children, applies for the multiplechild bonus for 2021 in his/her employee tax assessment for 2020. In 2020, that taxpayer had an income of € 25,000; the partner/spouse had an income totalling € 28,000; this adds up to a family income of € 53,000. As a result, the requirements are met, and the taxpayer or the taxpayer's spouse/partner may apply for the multiplechild bonus.

## C. Deductions in case of low income (refunds of tax deductions, social security refund and additional child allowance)<sup>Rz810a, 811ff</sup>

If you have no or only a low income, you may receive a tax refund in the form of negative tax or a social security refund in the following cases:

If an income tax below zero results, the single-earner tax credit or single-parent tax credit will be refunded. Income that is tax-exempt based on bilateral (double-taxation agreements) or international-law agreements (e.g. UNIDO, IAEA) is considered taxable income for the purpose of computing the refund.

If entitlement to the transportation deduction exists and an income tax below zero results, 50% of the social security contributions but not more than € 400 annually will be refunded (social security refund), in case of entitlement to a lump sum for commuters not exceeding € 500. If you are entitled

to the surcharge on the transportation deduction, the maximum social security refund also increases by up to € 400.

Where a claim for the pensioner deduction exists and an income tax below zero results, 75% of the social security contributions but no more than € 300 will be refunded annually (social security refund). The reimbursement is reduced by tax-exempt compensation or supplementary allowances. The refund will be made in the course of the assessment and is limited to the income tax below zero.

### **Additional child allowance**<sup>Rz810a</sup>

Single earners and single parents with a low income who pay little or no wage or income tax will receive an additional child allowance totalling up to € 250 per child per year from the assessment for 2019.

The additional child allowance is due if:

- There is entitlement to the single-earner or single-parent deduction
- There is entitlement to the child deduction for more than six months in the calendar year
- The income tax, before consideration of all the tax deductions due, is less than € 250 per child

The amount of the additional child allowance is calculated as the difference between the calculated income tax (before deduction of the tax deductions) and € 250 per child.

If unemployment benefits, poverty relief assistance, minimum social security benefits or a benefit from the basic services is received for at least 330 days in the year, this additional child allowance is not due.

The additional child allowance does not have to be applied for. If you are entitled to this, it will automatically be considered in your employee tax assessment if you have confirmed by completing item 5.4 in Form L 1 that no exclusion criterion applies.





# III.

# Wage tax calculation by your employer

When computing your wage tax, your employer can already take account of certain tax exemptions or tax benefits. The following chapter gives you an overview with the following contents:

- Travelling between home and workplace – lump sum for commuters and transportation organised by an employer
- Tax-exempt services by your employer (e.g. child-care facilities, health insurance or provisions for the future)
- Business trips (information on the mileage allowance, as well as on per-diem allowances for business trips)
- Other remunerations in the form of vacation pay, Christmas allowance and severance payments
- Miscellaneous bonuses, supplements, overtime work payment

## A. General information

### What does your employer have to keep in mind when calculating the wage tax?

When calculating your wage tax, your employer already considers several tax exemptions and tax benefits. You should therefore inform your employer of all circumstances and changes that may have an impact on your tax calculation (e.g. marital status, place of residence, child(ren), being a single earner, being a single parent, lump sum for commuters, tax office decision on tax allowances). If you fulfil your reporting obligations (e.g. that the single-earner tax credit no longer applies), your employer is responsible for correctly computing your wage tax.<sup>Rz1208</sup> Your employer must also hand you or provide you electronically with, respectively, a statement regarding the wages/salary paid to you for your work in a calendar month.<sup>Rz1199</sup>

This statement must comprise the following data:

- Gross earning
- Basis for mandatory contributions (social security contributions)
- Mandatory contributions
- Assessment base for your contribution to a company pension fund and the amount paid
- Wage tax assessment base
- Withheld wage tax
- Family Bonus Plus

As a rule, after the end of a calendar year the employer must submit the (annual) pay slips<sup>Rz1220ff</sup> for the year in electronic form to the tax office or to the Austrian Health Fund by the end of February. The pay slips must correspond to the official form (Form L 16).

Even if payroll accounting is done “by hand”, the pay slips must as a rule be submitted in electronic form. In this case, ELDA (Electronic Data

Exchange with the Austrian Social Security Providers), the communication programme of the Austrian Health Fund, can be used. If no internet connection is available, the paper-based pay slips may be sent to the tax office, namely by the end of January.

As an employee, you may also ask your employer for a(n annual) pay slip upon termination of the employment relationship. However, since the tax office receives the pay-slip data from your employer, this document is only for your personal information. Please do not send this pay slip to the tax office.

## **B. Travelling between one's home and place of work**<sup>Rz248aff</sup>

### **How are the costs for travelling between one's home and place of work recognised?**

As a rule, the costs of travelling between one's home and place of work are covered by the transportation deduction.

Under certain circumstances, you may also claim the "small" or the "large" lump sum for commuters<sup>Rz248a-276</sup> and a commuters' euro.

Go to [bmf.gv.at/pendlerrechner](http://bmf.gv.at/pendlerrechner) for a commuter calculator. It serves to determine the distance between home and workplace, and to assess whether use of public transport is reasonable or not. Based on these results, the amount of a possibly due lump sum for commuters and commuters' euro is to be determined. Actual travel costs cannot be claimed.

Even part-time employees who travel to their place of work at least once per week are entitled to a lump sum for commuters. If the route home – workplace is travelled on at least eleven calendar days in the calendar month, the full lump sum for commuters is applicable. If the route home – workplace is travelled on at least eight, but no more than ten calendar days in the calendar month, two-thirds of the lump sum for commuters is applicable. If the route home – workplace is travelled on at least four, but no more

than seven calendar days in the calendar month, one-third of the lump sum for commuters is applicable. The lump sum for commuters is also applicable during holidays and sick leave, but not during an extended maternity leave. In determining the distance, it is relevant whether use of public transport is reasonable or not. For reasonableness of the use of public transport, the kilometres plus the approach on foot or by vehicle to the respective entry and exit stops are relevant. If use of public transport is not reasonable, the fastest road link between home and work must be used.

### **Unreasonableness of use of public transport<sup>Rz253ff</sup>**

In the following cases, public transport is deemed unreasonable:

- If no public transportation is available at least for half the distance between home and work (or place of work and home).
- If there is an entry about the unreasonableness of the use of public transport in the disability passport or a pass pursuant to § 29b Road Traffic Regulations (*Straßenverkehrsordnung*) 1960 is on hand (or the person is exempt from motor vehicle tax due to disability).
- In case of more than 120 minutes of travel for the one-way route between home and work.
- If the travel time for the one-way route is between 60 and 120 minutes (note: up to 60 minutes of travel time, use of public transport is in any case reasonable), the distance-dependent maximum time is to be determined. This is 60 minutes plus one minute per kilometre of the one-way route between home and work, but no more than 120 minutes. If this distance-dependent maximum time is exceeded, use of public transport is unreasonable.

### Example

The workplace, 25 km away, can be reached within 90 minutes by a regional train and a bus. The distance-dependent maximum time is 85 minutes (60 minutes plus 25 minutes). As the time for the travel distance “home – workplace” exceeds the distance-dependent maximum length, use of public transport is not reasonable, and you are entitled to the large lump sum for commuters.

You are entitled to the small lump sum for commuters if you can reasonably be expected to use public transport.

#### Small lump sum for commuters

<b>Distance</b>	<b>Monthly amount</b>	<b>Annual amount</b>
at least 20 km up to 40 km	€ 58.00	€ 696.00
more than 40 km up to 60 km	€ 113.00	€ 1,356.00
more than 60 km	€ 168.00	€ 2,016.00

#### $\frac{2}{3}$ of the small lump sum for commuters

<b>Distance</b>	<b>Monthly amount</b>	<b>Annual amount</b>
at least 20 km up to 40 km	€ 38.67	€ 464.00
more than 40 km up to 60 km	€ 75.33	€ 904.00
more than 60 km	€ 112.00	€ 1,344.00

### 1/3 of the small lump sum for commuters

<b>Distance</b>	<b>Monthly amount</b>	<b>Annual amount</b>
at least 20 km up to 40 km	€ 19.33	€ 232.00
more than 40 km up to 60km	€ 37.67	€ 452.00
more than 60 km	€ 56.00	€ 672.00

If use of public transport is impossible or unreasonable during more than half the working days in each calendar month, the large lump sum for commuters is applicable.

### Full large lump sum for commuters

<b>Distance</b>	<b>Monthly amount</b>	<b>Annual amount</b>
at least 2 km up to 20 km	€ 31.00	€ 372.00
more than 20 km up to 40 km	€ 123.00	€ 1,476.00
more than 40 km up to 60 km	€ 214.00	€ 2,568.00
more than 60 km	€ 306.00	€ 3,672.00

### 2/3 of the large lump sum for commuters

<b>Distance</b>	<b>Monthly amount</b>	<b>Annual amount</b>
at least 2 km up to 20 km	€ 20.67	€ 248.00
more than 20 km up to 40 km	€ 82.00	€ 984.00
more than 40 km up to 60 km	€ 142.67	€ 1,712.00
more than 60 km	€ 204.00	€ 2,448.00

## 1/3 of the large lump sum for commuters

<b>Distance</b>	<b>Monthly amount</b>	<b>Annual amount</b>
at least 2 km up to 20 km	€ 10.33	€ 124.00
more than 20 km up to 40 km	€ 41.00	€ 492.00
more than 40 km up to 60 km	€ 71.33	€ 856.00
more than 60 km	€ 102.00	€ 1,224.00

You may apply for the lump sum for commuters and the commuters' euro to your employer in the course of the year. Make sure that your employer has fiscally considered the lump sum for commuters and the commuters' euro from the start of your employment or from the beginning of the year, respectively (see "Recalculation by the employer", page 62).

If your employer has taken account of the lump sum for commuters and the commuters' euro, you need not claim the amount in the course of the assessment. If the lump sum for commuters and the commuters' euro have not been considered in the current payroll accounting, you may also claim them in your assessment. Please inform your employer immediately of any changes in your route to the workplace.

If it is subsequently established that the information that you provided to your employer did not correspond to actual conditions, you will be obliged to correct the lump sum for commuters and the commuters' euro in an employee tax assessment, and to pay any additional wage tax.<sup>Rz274</sup>

If the lump sum for commuters and the commuters' euro have already been considered by the employer during the year, as a rule this enquiry must be considered for the assessment as well. The result of the commuter calculator is not to be used, upon the taxpayer's request, as part of the assessment only if it is proven that in calculating the distance between home and work, or in assessing the reasonableness of the use of public transport, incorrect conditions are considered.

Incorrect conditions exist, for example, if the commuter calculator considers a route via a non-public, private road.

If actually another means of transport or another route is determined by the commuter computer, then this is not deemed consideration of incorrect conditions, because the actually selected means of transport and the actually selected route are relevant neither in the determination of the distance between home and work nor in assessing the reasonableness of public transport.

## **Lump sum for commuters in case of multiple employments**<sup>Rz272ff</sup>

If you simultaneously had more than one employer during a calendar year and at least one employer has not considered the (correct amount of the) lump sum for commuters, or the dimension of the total lump sum for commuters considered exceeds a full lump sum for commuters, please use Form L 34a as an additional calculation tool for determining the lump sum for commuters.

## **Commuters' euro**<sup>Rz808a<sup>ff</sup></sup>

In addition to the lump sum for commuters, a commuters' euro is applicable. The amount of the commuters' euro is calculated based on the distance home – workplace and reduces the wage tax as a tax deduction. This tax deduction amounts to € 2 per kilometre of the one-way route between home and work per year, regardless of whether the large or small lump sum for commuters is applicable. If the lump sum for commuters is to be prorated, the commuters' euro is to be prorated to the same extent.

### Example:

The route home – workplace is 30 kilometres (large lump sum for commuters). Employee A travels this distance eight times a month. Therefore, the prorated large lump sum for commuters (two-thirds of the allowance) is applicable for a distance of 20 – 40 km. Furthermore, a prorated commuters' euro is applicable (two-thirds of the tax deduction).

Lump sum for commuters (monthly tax allowance):  $\text{€ } 1,476/12 \times 2/3 = \text{€ } 82$

Commuters' euro (monthly tax deduction):  $(30 \times \text{€ } 2)/12 \times 2/3 = \text{€ } 3.33$

## Employer-organised transportation<sup>Rz271</sup>

Employer-organised transportation is defined as the transportation which an employer organises to transport his/her employees from their respective homes to their workplaces and back in vehicles used by public transport.

The monetary benefit that employees derive from employer-organised transportation does not constitute a taxable remuneration in kind.

If during the wage-payment period an employee is transported mainly in tax-free employer-organised transportation, the employee is not entitled to a lump sum for commuters. Whenever an employee must pay for employer-organised transportation, the expense is deductible as income-related expenses up to that maximum amount which corresponds to the lump sum for commuters due in the specific case. In this case, no commuter euro is applicable.<sup>Rz748</sup>

Whenever an employee must cover certain distances between his/her home and the stop for boarding the transportation provided by his/her employer, this distance will be considered in the same manner as if it were the distance between his/her home and his/her place of work. For the purposes of the lump sum for commuters, the entry stop for boarding the transportation provided by his/her employer is thus regarded as the workplace.

The amount of the lump sum for commuters for the leg, however, is limited to the fictional lump sum for commuters for the whole journey (including employer-organised transportation).

### **Job Ticket**<sup>Rz747ff</sup>

Employer-organised transportation with mass transport is present also if the employer has his/her employees or workers transported exclusively on the route between home and work or back, respectively, by public transport.

Employer-organised transportation is to be assumed only where employees are handed a zone ticket or travel pass (in the event that the public-transport operator does not issue zone tickets) for the route between home and workplace, or the costs correspond maximally to the costs of a zone ticket.

We do not speak of employer-organised transportation where the employer merely reimburses the costs of the tickets for travelling between home and workplace to his/her employees. This cost reimbursement by the employer is a taxable wage component.

No lump sum for commuters is due for months for which the employer gives his/her employees a ticket that can be used for public transport (job ticket).

## **C. Tax-exempt payments by the employer**<sup>Rz45ff</sup>

### **Which payments by the employer remain tax-exempt in the current payroll accounting?**

- Use of the employer's facilities and premises – free of charge or at reduced price – which the employer makes available to all or specific groups of employees. This comprises e.g. recreation homes and health resorts, kindergartens, sports facilities or company libraries, as well as measures for health promotion and prevention, as far as these are

covered by the range of services of public health insurance, as well as vaccinations.<sup>Rz77</sup>

- Childcare grants up to a maximum amount of € 1,000 per child and calendar year that the employer makes available to all or specific groups of employees. The employee must have received family allowance for the child for more than six months a year, and the child must not have reached the age of ten at the beginning of the calendar year yet.<sup>Rz77c ff</sup>
- Voluntary contributions by the employer to the burial of an employee or of the spouse/partner or children of the same, who are entitled to more than six months of family allowance or support money deduction.<sup>Rz101</sup>
- Benefits from attending company events up to € 365 per year (company excursions, cultural events, company festivities, etc.) and the remunerations in kind received in such contexts, up to € 186 per year, such as Christmas presents, gift vouchers or gold coins.<sup>Rz78 ff</sup>
- Payments by the employer to provident schemes (e.g. endowment insurances, life insurances, health insurances, shares in pension investment funds or contributions to pension funds) for all or specific groups of staff members (e.g. all wage-earners or all salaried employees) or to the works-council fund, up to € 300 per year and staff member.<sup>Rz81 ff</sup> This may also be in the form of converting remunerations into such retirement-plan contributions.<sup>Rz81 e</sup> This tax exempt amount may be claimed for every employer; it may thus also be claimed two or several times per year.
- Voluntary social contributions of the employer to the works council fund and voluntary contributions to eliminate damage after natural disasters.<sup>Rz92</sup>
- Gratuitous or reduced-price transfer of staff shares in the employer's company to all or specific groups of employees up to € 3,000. Such staff shares must be kept for five years before they ultimately become tax-exempt.<sup>Rz85 ff</sup>
- Free or reduced-price meals and beverages at the workplace.<sup>Rz93 ff</sup> There are restrictions if food vouchers are handed out instead. Food vouchers

remain tax-exempt up to € 8 (until 30 June 2020 € 4.40) per working day, food vouchers up to € 2 (until 30 June 2020 € 1.10) per working day.

- Employee discounts: The term “employee discounts” describes benefits in kind from the free or discounted provision of goods or services offered by the employer or a group company affiliated with the employer in general business.

Employee discounts are tax-exempt up to the following amounts:

- Employee discounts up to 20% are tax-exempt (tax-exempt amount) and do not lead to remunerations in kind.
- If the employee discount in the individual case exceeds 20%, overall an annual tax allowance of € 1,000 is applicable, where the employer must disclose all discounts granted to an employee during a calendar year that exceed 20%.

## D. Business trips<sup>Rz700-741</sup>

### What reimbursements for business trips remain tax-exempt?

On business travels, the following reimbursements by the employer are not subject to wage tax:

- Travel costs (e.g. mileage allowance)
- Per-diem allowances
- Accommodation costs

### What is a business trip?

We speak of a business trip (short-distance business trip) if an employee works away from his/her duty station (office, workshop, factory, warehouse, etc.). We also speak of a business trip (long-distance business trip) if an employee has to work at such a distance for a longer period of time that he/she cannot reasonably be expected to return to his/her permanent domicile

(family domicile) every day. In both cases, the employee travels on business at his/her employer's instructions. However, the distinction is important for the period of granting tax-exempt per-diem allowances (see "Per-diem allowances", page 52).

## Travel costs

Reimbursements of the actual travel costs (e.g. rail, air, taxi) are tax-exempt. When using one's private car, receipts of mileage allowance are tax-exempt. The mileage allowance amounts to the following sums:

<b>Vehicle</b>	<b>Mileage allowance 2020</b>
Passenger car	€ 0.42
For each person taken along	€ 0.05
Motorcycle	€ 0.24
Bicycle	€ 0.38

The mileage allowance for passenger cars may be paid for a maximum of 30,000 km per year without any wage tax deductions. As a rule, a vehicle log must be kept if payment of the mileage allowance is to be tax-exempt. It must contain the following: Date, mileage reading, number of kilometres travelled on business per day, point of departure and destination, as well as purpose of each trip. No further tax-exempt travel costs may be paid in addition to the mileage allowance. The mileage allowance also covers the highway toll sticker, highway and tunnel toll payments, as well as parking charges. The bicycle mileage allowance is limited to 1,500 km.

Tax-exempt reimbursements for travel costs are separate from any per-diem entitlement.

## **What is the procedure for cost reimbursements concerning business trips beginning at one's place of residence?**

If trips to a place of deployment commence directly at one's domicile in the majority of days in a calendar month, these are considered as trips between one's workplace and domicile as of the subsequent month, for which the transportation deduction or, if applicable, the lump sum for commuters may be claimed. These reimbursements are thus taxable from the subsequent month on.

### **Per-diem allowances**

When travelling on business in Austria, a maximum per-diem allowance of € 26.40 per day is tax-exempt. The business trip must last for more than three hours. From that duration on, one twelfth of € 26.40 (i.e. € 2.20) can be left tax-exempt for each commenced hour.

## **What is the tax procedure for per-diem allowances received for short-distance business trips?**

If your short-distance business trips (up to 120 km, as a rule) always or quite regularly take you to the same location or several locations (e.g. a building site, a branch office) and the regulations for your wages (your collective agreement) offer no better solution, the period for receiving this allowance is limited. In this case, when returning home every day, your per-diem allowances are no longer tax-exempt once the external posting has become a new centre of activity. We speak of a new centre of activity if a person<sup>Rz300–310</sup>

- spends more than five days running in one and the same location, or
- works at a workplace at regular intervals (once every week) and exceeds an initial phase of five days, or
- works repeatedly, but not regularly, at a workplace and exceeds an initial phase of 15 days during the calendar year, or
- works in the same assigned area (e.g. a district representative) for more than five days, or

- works as a driver (e.g. bus driver) along the same routes or lines for more than five days.

In such cases, tax-exempt per-diem allowances are granted only for the initial phase of 5 or 15 days. If the per-diem allowance is part of a collective agreement or a similar regulation on wages, the per-diem allowances continue to be tax-exempt, as part of the “one-twelfth rule” of the Austrian Income Tax Act (*Einkommensteuergesetz*), up to € 26.40 per day (€ 2.20 for each commenced hour, minimum period: more than three hours), irrespective of whether the period or the type of the business trip establishes a new centre of activity. This applies to following types of work:

- Sales force
- Drivers
- Construction-site and assembly jobs
- Personnel leasing
- Temporary jobs at a place of deployment in another municipality for 6 months
- Travel allowances to members of the works council

## **What is the tax procedure for per-diem allowances received for long-distance business trips?**

If you cannot reasonably be expected to return home to your permanent domicile (family domicile) every day (over 120 km, as a rule), tax-exempt per-diem allowances of up to € 26.40 per day may be paid when working at the same place for six months.

### **Accommodation costs**

The employer may pay tax-exempt reimbursements for the cost of overnight accommodation, including breakfast, against receipts for overnight stays in Austria. A lump sum of € 15 per night is tax-exempt if no receipts are shown.

However, if no expenses are incurred for the overnight stay (e.g. accommodation is provided), no tax-exempt lump sum may be paid. Additional expenses (e.g. for breakfast) may be claimed at the tax office as income-related expenses. Without receipt, these costs are deemed to amount to € 4.40 for trips in Austria and € 5.85 per overnight stay when travelling abroad.

## Journeys abroad

The employer may pay tax-exempt per-diem allowances and accommodation allowances for trips abroad at the maximum rate applicable to foreign travel assignments of Federal employees. Tax-exempt reimbursements for accommodation costs, including breakfast, may also be paid in the actually incurred amounts when producing a receipt. Below is the current list of per-diem and overnight accommodation allowances for the countries bordering on Austria, as well as the United States:

<b>Country *</b>	<b>Per-diem allowance</b>	<b>Accommodation allowance</b>
Germany	€ 35.30	€ 27.90
Italy	€ 35.80	€ 27.90
Liechtenstein	€ 30.70	€ 18.10
Switzerland	€ 36.80	€ 32.70
Slovakia	€ 27.90	€ 15.90
Slovenia	€ 31.00	€ 23.30
Czech Republic	€ 31.00	€ 24.40
Hungary	€ 26.60	€ 26.60
USA	€ 52.30	€ 42.90

\* Special rates apply to certain major cities (e.g. Rome, Milan, New York, or Washington) and border regions (e.g. Freilassing). You find the complete list of rates for business trips abroad in the Annex to the Austrian Wage Tax Guidelines 2002 at [bmf.gv.at](http://bmf.gv.at) (Richtlinien/Guidelines, Lohnsteuerrichtlinien/Wage Tax Guidelines, Anhang/Annex).

## E. Employers' contributions to pension funds<sup>Rz756–766g</sup>

### Are contributions to pension funds tax-exempt?

The contributions that an employer pays for his/her employees into a pension fund, as defined in the Austrian Pension Fund Act (*Pensionskassengesetz*), are tax-exempt. Contributions to foreign pension funds are tax-exempt only in those cases in which there are statutory obligations, or if they are paid to institutions abroad within the meaning of the Austrian Pension Fund Act (*Pensionskassengesetz*).

Please remember, however, that the future pensions deriving from these employers' contributions are fully subject to tax liability.<sup>Rz758</sup> If the future pension is based on a pension fund with employee contributions, only one quarter will be taxed. If and insofar as you claim a bonus for a premium-aided pension scheme, the future pension is tax-exempt altogether (see page 178). The exemption from wage tax also applies to employers' contributions to relief funds or foundations promoting employees.

## F. Miscellaneous remunerations<sup>Rz1050ff</sup>

### What are miscellaneous remunerations?

Miscellaneous remunerations are payments that are received on a one-off basis or at major intervals, in addition to the current wages. The most important types of miscellaneous remunerations are holiday pay and Christmas allowance (13<sup>th</sup> and 14<sup>th</sup> monthly salary).

Further examples of miscellaneous remunerations include the following:

- Severance payments
- Balance-sheet allowances
- Bonuses

- Anniversary bonuses
- Profit sharing plans

## Holiday pay and Christmas allowance

### How are holiday pay and Christmas allowance taxed?

If employees receive a 13th and 14th salary from their employer, these remunerations are tax-exempt up to an amount of € 620 per year. The remaining amount is taxed at flat tax rates.

The wage tax for miscellaneous remunerations within the one-sixth of the year is:

for the first	€ 620	0.00%
for the next	€ 24,380	6.00%
for the next	€ 25,000	27.00%
for the next	€ 33,333	35.75%

From a current annual income of € 500,000 or more, further remuneration is taxed at the marginal tax rate in accordance with the tax scale.

Miscellaneous remunerations are, however, taxed only up to a certain ceiling, the so-called “one-sixth of the year”, at a flat tax rate.

The “one-sixth of the year” is calculated as follows:

The regular (gross) remunerations accruing in a calendar year  

$$\frac{\text{number of calendar months expired (since the beginning of the year)}}{\text{number of calendar months expired (since the beginning of the year)}} \times 2$$

If the remunerations remain the same, the “one-sixth of the year” thus corresponds to two monthly remunerations, which is precisely the 13<sup>th</sup> and 14<sup>th</sup> monthly salary. From the calendar year 2020 onwards, the employer must

ensure that no more than one sixth of the current remunerations actually received in the calendar year is taxed at a preferential rate. The amount of the miscellaneous remunerations exceeding the “one-sixth of the year” is not taxed at the preferential tax rate but together with the regular salary paid in that particular month.

In case of low miscellaneous remunerations (generally up to a monthly gross salary of approximately € 1,000) an amount of up to € 2,100 is tax-exempt.

The social-security contributions due on miscellaneous remunerations are deducted before applying the flat tax rate.

### **Severance payments**<sup>Rz1070ff</sup>

The provisions of the “Austrian Company Staff Pension Act” (*Betriebliches Mitarbeitervorsorgegesetz*) have been in force since 2003.

When assessing the tax due on severance payments, one must distinguish whether the employee has a severance payment claim under the “old” or already under the “new” severance payment system.

### **What must be remembered for employment contracts beginning in 2003 or later?**

As a rule, the “new” severance payment system must be applied to employees entering into an employment relationship in 2003 or later.

In this case, the employer must contribute 1.53% of the gross remuneration to a company pension fund. These employees cannot claim a flat tax rate of 6% for their collective-agreement or voluntary severance payment.

### **What must be remembered for employment contracts beginning before 2003?**

If an employee stays within the “old” severance payment system, there are no changes. If employer and employee agree on a transition to the “new” system, there are the following options:

- Freezing the “old” severance-pay claims up to the transition date and paying 1.53% of the gross remuneration as of the transition date: In this case, the “old” provisions continue to apply unchanged to the frozen amounts.<sup>Rz1087c</sup>
- Transfer of the full amount of the “old” severance payment claims to a company pension fund: In this case, all statutory severance payment claims up to the transition date are transferred to a company pension fund. With regard to the statutory severance payment, the new provisions apply exclusively. Neither can a collective-agreement severance payment be taxed at the flat tax rate of 6%. However, the provisions regarding voluntary severance payments continue to apply unchanged.<sup>Rz1087d</sup>
- Partial transfer of the “old” severance payment claims to a company pension fund: Here, the part of the claims up to the transition date is frozen, and the other part is transferred to a company pension fund. The provisions regarding statutory and voluntary severance payments continue to apply to the frozen part.<sup>Rz1087f</sup>

## **How are statutory and collective-agreement severance payments taxed?**

- Taxation under the “old” system: Those statutory and collective-agreement severance payment entitlements that are paid by the employer because the employee – with an employment relationship dating back to before 2003 – would not switch to the “new” system, or because claims were frozen at a specific point in time, must as a rule be taxed at the flat tax rate of 6%. A lower rate may be applied to lower remunerations.
- Taxation under the “new” system: Severance payment claims that are paid to employees from a company pension fund are subject to the flat tax rate of 6%. If claims are trans-

ferred to a provident scheme (e.g. a pension fund), the full amount is tax-exempt<sup>Rz1079aff</sup>. The subsequent annuity payments by the insurance company or the pension fund are likewise tax-exempt<sup>Rz1079a</sup>. Severance-pay entitlements under collective agreements, which arise after the date of transfer to the new system, no longer benefit from taxation at the flat tax rate of 6%.<sup>Rz1087g</sup>

## How are voluntary severance payments taxed?

Voluntary severance payments<sup>Rz1084ff</sup> which accrue upon or after terminating an employment contract and amount to three monthly incomes are taxed at the flat tax rate of 6% (possibly plus increases on the basis of established service periods, unless statutory severance payment claims accrue for these service periods), but maximally to the ninefold amount of the maximum contribution basis under the Austrian General Social Security Act. All remunerations beyond this level are taxed at the current tax rate. If there are qualifying periods under a company pension fund (new severance payment system), the remunerations are taxed at the current rate.

## Other miscellaneous remunerations

### Are there other miscellaneous remunerations for which tax benefits are granted?

Special rules apply to the following other miscellaneous remunerations:

- Additional payments<sup>Rz1105ff</sup>, dismissal compensations<sup>Rz1104af</sup> and settlement awards<sup>Rz1103</sup> are taxed according to the tax scale. After subtraction of the social security contributions that are due on these amounts, one-fifth of the remuneration (not exceeding the ninefold amount of the Austrian Social Security Number maximum contribution basis) remains tax-free in order to mitigate the effect on the progression scale and to take account of tax-exempt supplements. If the employee has transferred all of his/her severance payment claims to the “new” system and

if a settlement award is paid, the latter may be taxed at the flat tax rate of 6% up to an amount of € 7,500. This benefit is not available to employees who have remained in the “old” system completely, or whose claims were fully or partly frozen at a certain point in time.<sup>Rz1102b</sup>

- Compensation payments<sup>Rz1108ff</sup> for non-consumed holiday periods are divided up. If they relate to current remunerations, they must be taxed according to the tax scale. If they relate to miscellaneous remunerations, they are taxed at the flat tax rate of 6%.
- Pension settlements<sup>Rz1109ff</sup> are to be taxed at half the tax rate only if their cash value in 2020 does not exceed € 12,600. If the pension compensation is higher, the full amount is taxed according to tax scale in the calendar month in which it is paid. The employer may also transfer the cash value of a pension compensation to a pension fund (not taxable), in order to avoid taxation.
- Up to an amount of € 22,000, social-plan payments<sup>Rz1114a</sup> benefit from half of the applicable tax rate.

## G. Bonuses and supplements <sup>Rz1126ff</sup>

### What tax-exempt bonuses and supplements are there?

Bonuses based on collective agreements, company agreements or statutory regulations are tax-exempt up to a maximum amount of € 360 per month.

The prerequisite is that the work

- causes considerable soiling of the employee and his/her clothing (surcharge for dirty work) or
- causes extraordinary hardship, as compared to generally customary working conditions (in this sector) (pay for hardship at work), or

- necessarily causes a health hazard on account of the noxious impact of substances or radiation, extremely high or low temperatures, or humidity (pay for hazards at work).

Supplements for work on Sundays, holidays and at night, together with the accompanying supplements for overtime work, are also tax-exempt up to a maximum amount of € 360 per month.

## H. Overtime work <sup>Rz1145ff</sup>

### How is “normal” overtime work taxed?

The basic pay for overtime work must always be taxed according to the current tax scale. Supplements for the first ten hours of overtime work per month are tax-exempt to no more than 50% of the basic pay, up to a monthly maximum total amount of € 86.

## I. Supplements for night work and night overtime work <sup>Rz1142ff</sup>

### When are supplements for night work and night overtime work tax-exempt?

For tax purposes, night-time is defined as the period from 19:00 o'clock to 07:00 o'clock. Only supplements for working hours performed during a coherent night work time of at least three hours (block time) are taxed at a preferential rate. A special regulation exists for employees whose normal working hours are mainly in the night period during the wage-payment period.<sup>Rz1152f</sup> For these employees, the tax allowance of € 360 per month increases by 50% to € 540 per month. Specific rules apply to claims to tax exemption regarding supplements for work on Sundays, holidays or at night. The essential points

are that the company's operations require the provision of work during that time, and that there are specific records to prove the time of work.

## J. Recalculation by the employer <sup>Rz1189ff</sup>

### **What does recalculation by the employer mean?**

As a voluntary and special service, the employer or the pension-insurance agency may, amongst others, balance out differences in amounts in connection with the monthly tax assessment base in the course of a "recalculation of the wage tax". This procedure does not require any application.

If more than one-sixth of the incoming current remunerations has been taxed at a preferential rate as other remuneration during the year, from the calendar year 2020 onwards the employer must carry out a "wage tax roll-up" in December (or in the month of termination) and pay tax on the excess.

If you have worked for your employer all year, or if you have received a pension from your pension-insurance agency all year, and no tax allowance was recognised for you, the employer or the pension-insurance agency can consider your trade union membership fees (this requires timely presentation of the documents, of course) and recalculate the tax for miscellaneous remunerations within the one-sixth of the year (with regard to the tax-exempt amount and the phase-in rule).





# IV.

## What claims may be entered at the tax office?

The following items are deductible after the end of a year:

- Single-earner and single-parent tax credit
- Increased pensioner deduction
- Support money deduction
- Multiplechild bonus
- Lump sum for commuters (unless already claimed by your employer)

Details on the tax deduction amounts (including multiplechild bonus) can be found in Chapter II.

This chapter focusses on:

- Special expenses (e.g. church tax payments, specific donations or cost of housing creation)
- Income-related expenses (e.g. typical work clothes, costs of basic and further training or retraining)
- Extraordinary burdens with deductible and without deductible (e.g. medical expenses)
- Official certifications and victim passes
- Family Bonus Plus
- Tax regulations in the context of COVID-19

## A. Special expenses<sup>Rz429ff</sup>

### What are special expenses?

The Austrian Income Tax Act 1988 (*Einkommensteuergesetz*) lists certain private expenses that are taxed at preferential rates. If the listed expenses are income-related expenses or operating expenses at the same time, they are deductible as such.

An unlimited or a limited amount may be claimed for the following special expenses:

- Certain pensions and permanent burdens (e.g. benefit pension, life annuity, retirement pension, in-return pension, maintenance pension, mixed pension) to an unlimited amount. Pensions and permanent burdens are regularly recurring benefits which are paid on the basis of a uniform and legally enforceable obligation and whose duration depends on the occurrence of an uncertain event such as the death of a person. Where pensions are paid in return for the transfer of assets (e.g. a house), only those pensions that exceed the value of the asset and are reasonable in amount are deductible.
- Contributions to voluntary continued insurance, including the subsequent acquisition of insurance periods to unlimited amounts<sup>Rz579</sup>
- Voluntary additional insurance under the statutory pension insurance if the contract underlying the payment was concluded before 01 January 2016
- Insurance premiums for voluntary personal insurance – within the joint maximum amount if the contract underlying the payment was concluded before 01 January 2016<sup>Rz458–494b</sup>
- Contributions to nursing care insurances, if they have the character of a health insurance or a pension insurance from the onset of the need for long-term care – within the joint maximum amount if the contract underlying the payment was concluded before 01 January 2016<sup>Rz458a</sup>

- Contributions to pension funds – within the joint maximum amount if the contract underlying the payment was concluded before 01 January 2016<sup>Rz458ff</sup>
- Cost of housing creation and housing improvement – within the joint maximum amount if the contract underlying the payment was concluded before 01 January 2016, or the construction work was begun before 01 January 2016.<sup>Rz495-540</sup>
- Church tax payments – up to a maximum amount of € 400<sup>Rz558–560</sup>
- Tax-consultancy costs – to an unlimited amount<sup>Rz561–564a</sup>
- Donations to certain teaching and research institutions and to umbrella organisations promoting sports for the disabled<sup>Rz565–573</sup>
- Donations to humanitarian institutions (charitable organisations, development aid or disaster relief organisations)
- Donations for environmental, nature and species protection<sup>Rz568</sup>
- Donations to officially authorised animal shelters<sup>Rz568</sup>
- Donations to volunteer fire departments and regional fire-fighting associations<sup>Rz569</sup>

Donations are deductible only to the extent that they do not exceed 10% of the total amount of income of the relevant year of assessment.<sup>Rz586</sup>

**Note:**

Special expenses for voluntary insurance, church tax payment and deductible donations which you make from 2017 onwards will be sent electronically directly to the tax administration by the receiving organisation. Hence, these no longer need to be asserted in the tax returns. For transmission, you must provide the organisation with your first and last name and date of birth. This information is encrypted in compliance with the applicable data protection regula-

tions and to be used only by the tax office for the purpose of consideration in the assessment. Therefore, documents relating to these special expenses do not need to be retained (see page 70).

### **When may special expenses be claimed?**

Generally, the relevant point in time is when the payment is made. If an insurance premium or a similar amount is paid once (one-off payment), you may apply in the year of the one-off payment to split the amount over ten years. As a result, you will be able to use your personal maximum amount more efficiently.<sup>Rz434, 483ff</sup> The splitting over ten years may also be claimed for unlimited contributions to a voluntarily continued insurance coverage (to subsequent acquisition of insurance periods).

### **Can payments, made for other persons, be claimed as special expenses (extended circle of persons)?**

Contributions to personal insurance, including continued payments to the statutory social security scheme, subsequent acquisition of insurance periods for time spent at school, self-insurance of relatives, costs of housing creation or improvement, and church tax payments are also deductible if made for a spouse/registered partner not living separated on a permanent basis or a child for which one is entitled to child deduction or support money deduction. The same applies to a partner in a domestic partnership with child.<sup>Rz575</sup>

**Note:**

In the following cases, please fill in Supplement L 1d to Form L 1 for special consideration of special expenses:

- when considering a contribution to a domestic church or religious community, if the data communicated differ
- for foreign donations/foreign church tax payments
- in case of subsequent acquisition of insurance periods and voluntary continued insurance

For more information, see the completion instructions for L 1d

## **What procedure must be followed to claim special expenses?**

You can claim your special expenses in the course of your employee tax assessment. Keep your receipts for a period of seven years, since they may have to be shown to your tax office on request. Vouchers of electronically communicated special expenses do not need to be retained.

## **What special expenses are deductible only under the overall maximum amount (special-expenses basket)?<sup>Rz580-584</sup>**

Insurance premiums (except for voluntarily continued insurance payments and the subsequent acquisition of insurance periods), contributions to pension funds, housing creation or improvement, are also regarded as items of the “special-expenses basket” and deductible up to an overall maximum amount of € 2,920 per person and year. The personal maximum amount increases to € 5,840 for single earners and single parents. If you are not entitled to the single-earner tax credit, the personal maximum amount increases to € 5,840 if the income of your spouse/partner is less than € 6,000 a year, you are

married or a registered partner for more than six months during the calendar year and do not live separated from your spouse/partner on a permanent basis. Special expenses within the maximum amount only have a fiscal effect for one-fourth.

### **What is the lump sum for special expenses?**<sup>Rz596ff</sup>

Even in the event that you have not incurred any special expenses, an amount of € 60 per year is automatically deducted from your income in the course of settling your current wages/salary, as a lump sum for special expenses.

### **What is the tax effect of the special-expenses basket?**<sup>Rz589-591</sup>

The sum spent in the framework of your personal maximum amount is divided by four (the so-called “special-expenses quarter”) and reduced by the lump sum for special expenses of € 60 per year. Special-expenses baskets therefore have an effect on your tax payment only if they amount to more than € 240.

#### **Example**

Special expenses	€ 2,036
A quarter thereof	€ 509
– Lump sum for special expenses	– € 60
<hr/>	
Tax-effective special expenses (up to € 36,400 of annual revenue)	€ 449

Special expenses with effect on tax will reduce income tax payments by the amount of the respective marginal tax rate (see page 23).

## What level of income rules out the special-expenses basket?<sup>Rz592-595</sup>

Up to a total amount of income of € 36,400 per year, one-fourth of the expenses are due under the special-expenses basket (see example). In the range from € 36,400 to € 60,000, the deductible amount is evenly reduced according to the following formula:

$$\frac{(60,000 - \text{total amount of income}) \times (\text{special expenses quarter} - 60)}{23600} + 60$$

An amount of € 60 is recognised in any event.

## B. Types of special expenses

### Insurance premiums

#### Which insurance premiums may be deducted in an unlimited amount?

Contributions to voluntarily continued insurance coverage under the statutory social security pension scheme and payments for the subsequent acquisition of insurance periods under the statutory social security scheme <sup>Rz579f</sup> are deductible to the full amount without any limit on maximum amounts (no quartering) and without reduction by the lump-sum amount.

#### Which insurance premiums may be claimed to a limited amount under an overall maximum amount?

These special expenses are deductible in 2020 only if the contract underlying the payment was concluded before 01 January 2016.

The tax benefits for special expenses are granted only for personal insurance, but not for property insurance (e.g. fire, contents insurance).

Personal insurance policies comprise voluntary insurance premiums and contributions to:

- Additional insurance in the statutory pension insurance, if the application was made before 01 January 2016
- Annuity insurance with an annuity due during lifetime <sup>Rz464, 479ff</sup>
- Standard life insurance<sup>Rz471</sup>
- Endowment insurance (annuity or standard life insurance), if the policy was signed before 01 June 1996 <sup>Rz467</sup>
- Nursing care insurance<sup>Rz458a</sup>
- Health insurance<sup>Rz458–461</sup>
- Accident insurance (including passenger accident insurance)
- Widow, orphan, provident insurance and contributions to a funeral fund (survivors' social security system)

With the exception of contributions for a voluntary extension of insurance coverage, the premiums paid to all insurance companies in the EU area may be deducted.

### Note

If you claim a premium in connection with a provident pension (see page 180) for your contributions to a voluntary additional insurance under the statutory social security scheme, you may not claim the payment as special expenses at the same time.

## When must tax on insurance premiums be paid with retroactive effect?

If claims are settled by a capital payment, before or when the annuity payments commence, tax must be paid retro-actively for the amounts claimed as special expenses.<sup>Rz606</sup> Tax on insurance premiums must also be paid subse-

quently if life-insurance claims – without proof of a financial distress – are assigned, bought back or mortgaged within ten years. The subsequent taxation applied to the payment with retroactive effect is 30% of the amounts in question. In the case of reimbursements, future premiums cannot be claimed up to the amount of the reimbursement.

## Contributions to pension funds

Contributions that an employee pays into a domestic pension fund or, without any statutory obligation, into a pension fund abroad, are special expenses within the overall maximum amount. The same applies to premiums paid into an employees' group insurance, as well as to similar foreign institutions (§ 5 item 4 of the Austrian Pension Fund Act). Only one-fourth of the pension due on these contributions or premium payments is taxable. The full amount of tax is, however, due on the pension deriving from employer contributions.

### Note

If you claim a premium in connection with a provident pension (see page 178) for your contributions to a pension fund or your payments to a company group insurance scheme, you may not claim it under special expenses at the same time.

## Housing creation and renovation<sup>Rz495-540</sup>

These special expenses are deductible in 2020 only if the contract underlying the payment was concluded before 01 January 2016, or the construction work was begun before 01 January 2016.<sup>Rz495</sup>

## **What expenses for creation of housing are special expenses?**<sup>Rz503-505</sup>

Expenses for the construction of owner-occupied houses and apartments or payments for amounts committed to property developers for eight years (building cost subsidies for the construction of a rented apartment, e.g. to cooperatives and municipalities) are deductible as special expenses within the common maximum amount if the contract underlying the payment was concluded before 01 January 2016, or construction commenced before 01 January 2016.

## **What is an owner-occupied house, and who may deduct special expenses for it?**<sup>Rz503-a510</sup>

An owner-occupied house is private housing in Austria or in an EU or EEA member state that can be lived in throughout the year (heating facilities and authorised for occupation). A garden cottage or lakeside bungalow is not an owner-occupied house. An owner-occupied house may comprise a maximum of two apartments, and two-thirds of the total usable floor space, as a minimum, must be for living purposes. As a rule, the owner or a co-owner may claim special expenses. See page 69 for the extended circle of persons. Tax benefits are granted for construction work (also for pre-fabricated houses), but not for the purchase of a ready owner-occupied house. If someone buys the building shell, the purchase costs are not special expenses, but the further costs for the construction work are deductible. The owner-occupied house or apartment must be used as principal residence for a minimum of two years following immediately upon its completion.

## What are costs of construction for an owner-occupied house?<sup>Rz511</sup>

The cost of the land is part of the construction costs, as all direct and indirect costs of the construction work are:

- Costs of the real-estate property, including agent fees and development costs
- Planning costs (building contractor, architect)
- Costs of connecting the house to public supply networks (sewage, water, gas, electricity)
- Building costs (work by the building contractor, electrical installations, roofing, etc.)
- Costs of purchasing building materials (gravel, cement, tiles, etc.)
- Costs of fencing

By contrast, the following are not special expenses.<sup>Rz512</sup>

- Furnishing costs (e.g. carpets, furniture, built-in kitchen cabinets, wall panelling)
- Costs of garden landscaping
- Costs of building structures separate from the owner-occupied house (e.g. garage or sauna next to the house)

When claiming a purchase of real estate as a special expense, you must start the building work within five years. When buying the real estate after building the owner-occupied house, no special expenses may be claimed.

Generally, only the costs incurred until completion of the owner-occupied house (permit of occupation) may be asserted as special expenses for the creation of housing, as well as the repayments of loans, including interest, taken out for these expenses. If additional conditions are linked to the permit of occupation (e.g. plastering the façade), these expenses are also considered building costs affording a preferential tax treatment.

## **What is considered an owner-occupied apartment?**<sup>Rz503a, Rz519-521</sup>

Expenses for the construction of an owner-occupied condominium within the meaning of the Austrian Condominium Ownership Act can be claimed as special expenses, provided that at least two thirds serve residential purposes and the contract underlying the payment was concluded before 01 January 2016 or construction commenced before 01 January 2016. The purchase of an already completed (constructed) owner-occupied apartment cannot be deducted.

## **What are amounts with an eight-year commitment?**<sup>Rz497ff</sup>

These are payments by the future homeowner to create housing through:

- Non-profit building, housing and development societies
- Companies that build housing on the basis of their by-laws and conduct of business
- Territorial corporations (e.g. contributions to building costs for municipal housing)

If the amounts are paid back before the expiry of eight years of the signing of the contract, subsequent taxation results. If the apartment ultimately becomes the property of the purchaser, or if the repaid amounts are used again to create or improve housing, no subsequent taxation is due.

## **What expenses for housing improvements may be claimed as special expenses?**<sup>Rz522-530</sup>

Costs of improving living premises are deductible if the work is directly commissioned by the taxpayer and carried out by authorised companies and was begun prior to 01 January 2016. Both maintenance and building costs may be claimed.

Expenses for the improvement of a house or apartment are deductible both by the owner and, for example, the lessee. In the latter case, the improvement work must have been commissioned by the lessee (and not by the lessor).<sup>Rz524</sup>

Improvement work <sup>Rz531-533b</sup> comprises in particular:

- Renewal of all windows, including frames
- Renewal of all doors, including frames
- Renewal of ceilings
- Renewal of floors
- Renewal of individual windows to improve noise protection or to reduce energy consumption
- Renewal of entrance doors to improve anti-burglary protection or to reduce energy consumption
- Renewal of heating systems (improved heating performance, better handling)
- Renewal of electrical, gas, water and heating installations
- Installation of heat pumps, solar and heat recovery systems
- Installation of photovoltaic systems
- Conversion to district heating
- Measures to reduce energy losses or consumption
- Subsequent connection to existing supply networks (e.g. water, sewage, electricity or gas supply). This also includes expenses for building the connection, as well as the connecting charges. The costs of a telephone connection cannot be deducted.

Building costs comprise in particular <sup>Rz534ff</sup>:

- Merging of apartments
- Fitting of central heating and elevator systems
- Fitting of bathroom and toilet facilities
- Shifting of doors, windows and walls

The following, for example, may not be deducted: <sup>Rz530</sup>

- Ongoing maintenance jobs, repair of plaster finish, painting and applying wallpaper to walls, renewal of damaged window panes
- Bills for material for do-it-yourself jobs

- Renovation costs passed on as part of the rent payments<sup>Rz524</sup>
- Expenses for luxury fittings
- Costs of furniture (furniture items, built-in kitchen cabinets)

## **What rules apply when loans are used for financing?**

If third-party financing is used to construct or improve housing, the repayments (including interest paid) are deductible as special expenses if the loan agreement was concluded before 01 January 2016. This also applies if the loan was taken over from the previous owner.<sup>Rz440</sup> The repayments of re-scheduled loans at better conditions also benefit from tax credits.<sup>Rz439</sup>

## **Church tax payments**<sup>Rz558–560</sup>

### **To what extent can church-tax payments be deducted?**<sup>Rz558-560</sup>

Payments to state-recognised churches and religious communities may be claimed up to a maximum amount of € 400 per year. They may be claimed in addition to the special-expenses basket, and the lump sum for special expenses is not reduced. Compulsory contributions paid from 2017 onwards to domestic churches or religious communities are directly communicated electronically from the receiving organisation to the tax administration. Hence, these no longer need to be asserted in the tax returns. For transmission, you must provide the organisation with your first and last name and date of birth. This information is encrypted in compliance with the applicable data protection regulations and to be used only by the tax office for the purpose of consideration in the assessment. To assert compulsory contributions to a foreign church or religious community, please use Form L 1d.

## Donations

### What donations are tax-deductible?<sup>Rz565-573</sup>

A tax benefit is granted for donations to research and teaching institutions. The following benefited recipients of donations are specifically listed in the law:

- Universities, art colleges, Academy of Fine Arts
- Research Promotion Fund
- Austrian Academy of Science
- Austrian National Library, Diplomatic Academy, Austrian Archaeological Institute, Institute for Research into Austrian History
- Federal Office of Monuments and certain museums
- Umbrella organisations promoting sports for the disabled
- Institutions comparable in terms to the points listed above and headquartered in a Member State of the EU or a country with which there is comprehensive legal and administrative cooperation. Provided, however, that the donation supports Austrian science, adult education, arts and culture or Austrian sports for the disabled.
- Diplomatic Academy
- International Anti-Corruption Academy

Moreover, donations paid to benefited corporations for charity purposes, for fighting poverty and need in developing countries, as well as relief in case of national and international emergencies are recognised under special expenses by the fiscal authorities.

Donations of money to organisations for environmental, nature and species protection and officially authorised animal shelters are deductible as special expenses. Donations to volunteer fire departments and regional fire-fighting associations are also deductible.

You can find a list of preferentially treated beneficiaries of donations at [bmf.gv.at](http://bmf.gv.at).

Donations paid from 2017 onwards to benefited domestic organisations are directly communicated electronically from the receiving organisation to the tax administration. Hence, these no longer need to be asserted in the tax returns. For transmission, you must provide the organisation with your first and last name and date of birth. This information is encrypted in compliance with the applicable data protection regulations and to be used only by the tax office for the purpose of consideration in the assessment. To assert donations to benefited foreign organisations, please use Form L 1d.

### **What amount of donations can be deducted?**<sup>Rz586ff</sup>

Only monetary donations or donations in kind to the institutions directly considered in the law (e.g. museums, universities) can be deducted as special expenses. Donations can be deducted only to the extent of 10% of the total amount of the income of the current year.

## **C. Income-related expenses**<sup>Rz223ff</sup>

### **What are income-related expenses?**

An employee incurs income-related expenses in the form of expenses or expenditures that are related to his/her job. They are therefore directly connected to the work provided by an employee.

Certain income-related expenses such as, for example, statutory social security contributions, membership contributions to chambers and contributions to promote housing construction are automatically settled by the employer when deducting wage tax. The service fee for your “e-card” (electronic social security identification) is also a statutory contribution, which is deducted automatically in the course of wage accounting.<sup>Rz243ff</sup>

Income-related expenses with effect on tax will reduce income tax payments by the amount of the respective marginal tax rate (see page 23).

You can claim the lump sum for commuters from your employer. If you have failed to do so, you can still claim it from the tax office in the course of an employee tax assessment.

Other income-related expenses may subsequently be claimed from the tax office in the course of an employee tax assessment.

## **What are the essential features of income-related expenses?**

As a rule, it must be possible to provide evidence of income-related expenses (invoices, vehicle log). If no proof can be furnished for the type and amount of the expense, substantiation is sufficient.

### **Note**

Please do not enclose documents with the tax return. However, please keep these documents for seven years, since they must be shown to the tax office upon request.

## **What is the lump sum for income-related expenses?**

Every active employee is entitled to a lump sum for income-related expenses to the amount of € 132 per year. This lump sum is already included in the wage tax tables and is deducted from the tax base for wage tax irrespective of whether income-related expenses are actually incurred.

The following income-related expenses, which are incurred most frequently, therefore reduce the tax payment only if their total amount is more than € 132 per year.<sup>Rz320ff</sup>

- Work clothes<sup>Rz322f</sup>
- Tools and equipment<sup>Rz277</sup>
- Work room<sup>Rz324ff</sup>
- Cost of basic, further and re-training<sup>Rz358ff</sup>
- Costs of works council contribution<sup>Rz242</sup>

- Computers<sup>Rz339f</sup>
- Two households<sup>Rz341ff</sup> and journeys home<sup>Rz354ff</sup>
- Specialised literature<sup>Rz353</sup>
- Bicycle<sup>Rz356a</sup>
- Travel costs
- Risk money<sup>Rz357</sup>
- Internet<sup>Rz367</sup>
- Motor vehicle<sup>Rz369ff</sup>
- Journey costs<sup>Rz278ff</sup>
- Language courses<sup>Rz363</sup>
- Study trips<sup>Rz389ff</sup>
- Telephone, mobile phone<sup>Rz391</sup>

## D. Typology of income-related expenses<sup>Rz322ff</sup>

### Work clothes<sup>Rz322f</sup>

Typical working clothes or protective clothing may be claimed under expenses for working clothes. Clothing that is usually worn in private as well cannot be asserted. This includes the cost of a costume or a suit, even if such clothing is required in the workplace. Income-related expenses are, for example:

- Outfits worn by fitters, painters, or assembly workers; asbestos overalls or special jackets/smocks
- Shoes and stockings as leg support for occupations requiring standing
- Cooking outfits, butcher aprons
- Uniforms or duty outfits provided with company logo in the style of a uniform, as well as the accompanying accessories

### Note

The cost of cleaning your work clothes are deductible only in the event of extraordinary soiling during work (e.g. the work clothes of a car mechanic). Another requirement for deducting the expense is the invoice of the cleaning firm.<sup>Rz323</sup>

## Tools and equipment<sup>Rz277</sup>

This includes items that are used mainly in the exercise of one's occupation.

Examples:

- Computer
- Motor vehicles for travelling salespersons/field sales staff
- Knives for butchers or cooks
- Motor saws for forestry workers
- Musical instruments for musicians and music teachers

Appliances and devices that cost less than € 800 (until 2019 € 400) are low-value assets. They may be written off completely in the calendar year in which they were bought. If the acquisition costs exceed € 800 (until 2019 € 400) for any item that can be used for more than one year, the cost may be written off only over the expected service life (depreciation for wear – known for short in German as “AfA”, *Absetzung für Abnutzung*).

Whenever work equipment or devices are bought after the 30th June of a year, only half the depreciation-for-wear amount may be written off for the first year<sup>Rz235</sup> (see example under “Computer”, page 91).

## Work room<sup>Rz324–336</sup>

As a rule, the expenses for a room used for work in one's private premises, including furniture, are not deductible. Expenses are deductible only if the

workroom is used (almost) exclusively for one's occupational activities and constitutes the centre of one's entire business and occupational activities.

This applies, in particular, to home work, accountants working from home or teleworkers (see page 99), but not to teachers, judges, politicians or travelling sales staff. Expenses for a work room necessary for work-related reasons that is located outside the housing area can be deducted as income-related expenses.<sup>Rz335</sup>

As income-related expenses associated with a workroom, the following pro-rata costs can be considered:

- Rental cost
- Operating costs (heating, electricity, insurance, etc.)
- Depreciation for wear (AfA) of furniture items; in case of owner-occupied houses or apartments also the depreciation for wear (AfA) regarding construction costs
- Cost of financing<sup>Rz334</sup>

### Note

Furniture and objects used in private premises outside the tax-recognised work room (e.g. desks, chairs, shelves, office cabinets, and cupboards) are not deductible. Only "typical" work equipment – such as, for example, computer equipment (including a computer desk) – is considered to be work equipment to the extent that it is used for one's work. It is therefore not a problem to keep it in one's premises, even if there is no fiscally recognised workroom.<sup>Rz327</sup>

### **When can training measures be claimed under your tax assessment?**

Expenses for training measures are deductible as income-related expenses if they are costs for further training, basic training in a related occupation, or comprehensive re-training.<sup>Rz358</sup>

### **What are basic and further training costs, and when can they be deducted?**

We speak of further training when an occupational activity is exercised and the training measure (e.g. occupation-related courses, seminars) serves to improve one's knowledge and skills in exercising that occupation. Further training costs may be deducted as income-related expenses. Basic commercial and office-management training (e.g. computer courses, internet courses, obtaining the European computer license, introductory courses to book-keeping, cost-accounting, payroll accounting or tax regulations) are deductible in the respective occupation, without the actual applicability of the knowledge being checked (see language courses, page 98).

We speak of basic training if the training measure serves to obtain knowledge that will facilitate the exercise of an occupation in the future. The costs may be deducted if they are related to an occupation that is currently being practised. Related occupations are, for example, hairdresser and chiropodist, butcher and cook, electrical engineer and IT engineer.

Whenever a training measure is related to an activity that has been pursued previously, one need not distinguish between basic and further training because both types of training can be deducted. Basic and further training costs differ from re-training in that the former need not be "comprehensive", which means that specific occupation-related training elements are deductible as income-related expenses.

Below are some examples of deductible further and basic training expenses:

- Costs involved when an electrician attends an upper-level secondary vocational school for electrical engineering
- Costs involved when a building contractor who has attended upper-level secondary vocational school studies architecture at a technical university
- Costs involved when a trained catering service provider attends a course on tourism management
- Costs involved when a technician wishes to take the examination to become a civil engineer
- Costs involved when a civil servant wishes to take the examination for the higher civil service or to attend an upper-level (general or vocational) secondary school or an appropriate university course for public servants

### **What are re-training costs, and when can they be claimed?**

We speak of re-training if the measure is so comprehensive that it facilitates access to a new occupational activity that is not related to one's previous activity, and if the goal is to actually exercise another occupation.

Below are examples for deductible re-training measures:

- Training of an employee who previously used to work in the printing industry to become a nurse
- Costs involved in the training of an agricultural worker to become a tool maker
- Costs involved in the training of a seamstress to become a midwife
- Costs involved if a student earns money from occasional menial jobs in order to finance his/her studies

Just like the terms basic and further training, the concept of “re-training” requires, as a rule, the taxpayer to pursue an activity, which may only be menial or occasional, during the year in which he/she undergoes re-training.

### Example

A person begins to study medicine in October 2019 and begins to work as a taxi driver in February 2020. From the year 2020 on, the costs of the university study may be claimed as re-training costs.

Re-training costs are also to be considered for tax purposes if the other occupation, which the comprehensive re-training targets, is not practised as the primary activity.

If an occupation was practised previously, then unemployment intervening in the meantime does not prevent deduction of re-training costs, nor of basic and further training costs, irrespective of whether unemployment benefits are received or not. As a pensioner does not pursue a gainful employment, as a rule educational measures of any kind (further training, basic training, or re-training) cannot be claimed as income-related expenses. Early retirees are the exception to this rule, if they are seeking re-entry into the labour market. The motives for re-training may be due to external circumstances (e.g. the employer restructures or even closes his operations for economic reasons), or caused by one’s own dissatisfaction with the original occupation, or by an interest in pursuing another occupation. However, the taxpayer must prove or substantiate that he/she actually aims at practising another occupation.

This may be assumed in any case if

- due to unemployment there is no opportunity to realise income with the previous occupation anymore, or

- if further realisation of income with the original occupation is jeopardised,  
or
- the career or income outlook is improved by the re-training.

The re-training must be comprehensive. Costs incurred by the taxpayer for re-training measures that are sponsored from public funds (Labour Market Service = AMS) or work foundations, are always deductible as income-related expenses, to the amount of the personally borne costs. However, costs for courses or course modules for an unrelated occupational activity are not deductible as re-training costs (e.g. costs for attending a single nursing course that, as such, does not represent a change of occupation). Such costs are deductible only if they are costs for basic or further training.

### **May costs for studies be claimed?**

The costs of studying at university can be deductible as costs of further training (e.g. a second study course closely linked to the first study course, for example if a lawyer studies business administration), or as costs of basic training in the event of a related occupation (e.g. if an industrial clerk studies business administration), or as re-training costs (e.g. if a librarian studies pharmacy).

In this connection, not only the tuition fees for a course but all costs related to the training measure (e.g. specialised literature and travel costs, see pages 93 and 97) are deductible.

### **How about costs for vocational schools?**

Expenses incurred for vocational schools are deductible if they are connected to the exercised or a related occupation or constitute comprehensive re-training. For example, an accountant may claim the expenses incurred for attending an evening course at a lower or upper-level commercial college; a senior employee of an export company may attend a college of applied science in this field; or a technician may attend a course at an upper-level technical college.

## **May costs for “private” training be claimed as well?**

Costs of training relating primarily to the private sphere are not deductible. This includes, for example, the costs for obtaining a driving license (“B” license), sports courses or personality development training. The costs for obtaining a truck driving license (“C” license) are deductible only if you need the driving license for the occupation that you exercise or that is related to it.

## **Which costs for training measures may specifically be claimed as income-related expenses?**

The following, in particular, may be claimed:

- Actual costs of courses (course fee)
- Costs of course material, specialised literature
- Costs of "working tools" (e.g. pro-rata costs of a PC)
- Travel costs
- Any per-diem allowances – for the first five days, if the course is held away from one’s domicile or place of work (see “Travel expenses”, page 96)
- Accommodation costs

## **When and for what income may costs for training measures be deducted?**

Like all income-related expenses, the costs for basic, further and re-training are to be claimed for the year in which they were incurred. The further and basic training costs are to be asserted as income-related expenses in connection with the original activity.

The costs for comprehensive re-training which aims at pursuing another occupation are so-called “anticipated income-related expenses” which may be offset against other income (also such from employment). In individual cases, further training costs may also be granted as anticipated income-related expenses (e.g. a course about the law on securities when being promised a job in the securities department of a bank).

Tax-exempt promotional funding (e.g. grants) must be subtracted when deducting expenses for training in the course of an employee tax assessment. I.e., claim only the remaining amount!

### Example

If the costs of your continued education amount to € 200 and you receive a grant of € 50 as a refund, you may assert only the remaining amount of € 150 as costs for continued education in your employee tax assessment.

## Costs of works council contribution<sup>Rz242</sup>

The works council contribution is deducted when calculating wage tax; however, it does not reduce tax on current wage-tax settlements. It may be claimed in the course of an employee tax assessment.

## Computers<sup>Rz339f</sup>

Expenses for computers and their accessories (e.g. printers or scanners) are income-related expenses, to the extent that they are used for occupational purposes. If the computer is set up in one's lodging, the employee must prove or substantiate to what extent he/she uses the computer for job-related purposes.

Without specific proof – if essential use as work equipment has been credibly substantiated –, 40% are assumed to be for private use. The purchase cost of a computer may be written off by way of a depreciation for wear (AfA) on the basis of a minimum period of use of three years. The PC, the monitor and the keyboard constitute one entity. If accessories – such as a mouse, printer or scanner – are subsequently bought for less than € 800 (until 2019 € 400), they can be considered low-value assets and written off fiscally immediately completely (after deduction of a portion for private use).

All expenses in connection with the use of a computer such as a PC desk, software, memory sticks, manuals and paper, may be claimed in keeping with one's occupational use.

### Example

Purchase of a personal computer, including monitor and keyboard, which is to be set up at home and used for one's occupation, for a total of € 1,200 on 11 August 2020. The income-related expenses – without evidence regarding the private use – are as follows, assuming a three-year service life:

Year	Total	40% private use	Deduction
Depreciation for wear (AfA) 2020	€ 200*	€ 80	€ 120
Depreciation for wear (AfA) 2021	€ 400	€ 160	€ 240
Depreciation for wear (AfA) 2022	€ 400	€ 160	€ 240
Depreciation for wear (AfA) 2023	€ 200*	€ 80	€ 120

\* Six-month depreciation for wear (AfA)

## Two households <sup>Rz341ff</sup> and journeys home <sup>Rz354ff</sup>

If you need lodging near your work place because your family domicile is too far away from your place of work to go home every day (in any event in case of a distance more than 80 km or journey with the actually used means of transportation more than one hour), the expenses for such lodging are deductible as income-related expenses. A prerequisite for maintaining two households is that the taxpayer has two residences where households are kept. For

example, the rent and overhead costs for an apartment rented for this purpose, but also furniture items or hotel costs up to a monthly amount of € 2,200 are deductible.<sup>Rz349</sup>

In addition, expenses for journeys home may be deducted as income-related expenses, up to a monthly maximum amount of € 306. The travel costs are the expenses for the means of transport used (e.g. railway tickets, mileage allowance).

Married couples or persons living in a registered partnership or a marriage-like cohabitation (with or without a child) may deduct these income-related expenses on an ongoing basis, if both partners have fiscally relevant income (more than € 6,000 per year, or more than one tenth of the taxpayer's income).

If the partner is not gainfully employed, the costs of two households may generally be claimed for a period of two years. Single persons may claim the costs for a limited period of six months. In exceptional cases (e.g. in occupations with typically high fluctuation, such as the building trade; in the case of temporary employment contracts; in the case of a parent requiring nursing care at the family domicile; in the case of a family domicile abroad), even a longer period may be justified.<sup>Rz346</sup>

### **Specialised literature**<sup>Rz353</sup>

Expenses for technical text books (or corresponding electronic media) may be claimed as income-related expenses. The receipt must give the precise title of the book. It is not enough to refer to "miscellaneous specialised literature". Literature that is also of general interest to persons not working in your profession, such as encyclopaedias or references, is not regarded as specialist literature. As a rule, expenses for newspapers are considered private expenses.<sup>Rz394</sup>

## **Bicycle**<sup>Rz356a</sup>

The mileage allowance of € 0.38 per km may be claimed as income-related expenses when using one's private bicycle for job-related trips (does not apply to travelling between home and workplace). The maximum mileage to be claimed every year is 1,500 km (= up to € 570).

## **Travel costs**

See "Travel costs", page 97.

## **Risk money**<sup>Rz357</sup>

Till shortages that the employee must refund to the employer are income-related expenses.

## **Trade union membership fees**<sup>Rz240f</sup>

Trade union membership fees may be deducted as income-related expenses only if the employer has not withheld them and if they were not recognised when determining wage tax.

## **Internet**<sup>Rz367</sup>

The costs for using an internet connection for job-related reasons may be claimed in keeping with the occupational use. If a distinction is not possible, the allocation of the costs must be estimated.

Provider fees, line costs (online fees) or the costs of lump-sum solutions (e.g. packages for Internet access, telephone charges) may be claimed on a pro-rata basis depending on the occupational use. Expenses for special areas of application, due to the occupational use, are deductible in full (e.g. fees to use a legal information system).

## Motor vehicles <sup>Rz369-381</sup>

Costs due to the job-related use of a private motor vehicle may be claimed as income-related expense either in the form of a mileage allowance or to the actually established amounts.

The mileage allowance covers the following costs:

- Depreciation for wear
- Fuels and oil
- Service and repair costs
- Additional accessories (winter tires, car radio, navigation set, etc.)
- Taxes, (parking) fees, toll fees and high-way sticker
- Insurances of all kinds
- Membership fees in motorists' clubs
- Financing costs

Mileage allowances may be deducted for a maximum of 30,000 km that are travelled on business every year. The costs may also be deducted at their actual amounts, in keeping with the occupational use, instead of the mileage allowance. <sup>Rz372, 375</sup>

### Note

In addition to the mileage allowance, damage due to force majeure (especially costs of repair after a no-fault accident, stone chipping) that occurs in the course of an occupational assignment using the motor vehicle may also be claimed as income-related expenses. <sup>Rz373</sup>

A travel log should be kept to evidence the business trips travelled in the course of a year. It should list the date, the mileage reading, the point of departure and destination, the purpose of the individual trip, and the kilo-

metres travelled per day on business. If it is possible to prove the use of the motor vehicle by other means (e.g. travel expense report to the employer), you do not need a travel log.

## Travel expenses<sup>Rz278-318</sup>

The Austrian Income Tax Act (*Einkommensteuergesetz*) defines a business trip as being an activity of the employee away from his/her place of work, upon order by the employer. The term “business trip” is relatively broad (see chapter “Business trips”, page 50). Travel expense reimbursements paid by the employer are tax-exempt within certain limits.

If the employee receives from the employer no or only parts of the travel expense reimbursements that are admissible under tax law, he/she may claim all or parts of these expenses as income-related expenses. However, the requirements for a “job-related trip” must be met, which are stricter than for business trips. This restriction does not apply to travel costs, i.e. the employee may claim the costs for any job-related trip (except for travelling between home and place of work) as income-related expenses, unless they are reimbursed by the employer.

## What is a job-related trip?

We speak of a job-related trip if an employee travels over a longer distance (a route with a minimum length of 25 km in one direction) for reasons related to his/her job. The trip must last more than three hours, when travelling in Austria. Moreover, this must not create an additional centre of activity (see page 52). Travel costs may be claimed also when travelling shorter distances and shorter times.<sup>Rz287f</sup>

In contrast to a business trip, a trip undertaken for one’s occupation may also take place without instructions from the employer (e.g. further vocational training, in order to take up a new job). The taxpayer must pay for the costs that may be deducted as expenses (“travel expenses”), such as travel costs, additional costs for meals and accommodation.

## Note

Tax-exempt travel expense reimbursements by the employer reduce the respectively deductible expenses.

## Travel costs

Travel costs for job-related trips are considered as income-related expenses – if they are not reimbursed by the employer – to the actually incurred amount (rail, plane, taxi, motor vehicle), even though the distance may be less than the minimum requirement of 25 km and the duration shorter than the required three hours. As a rule, travel costs may also be claimed for trips between two or several centres of activities.<sup>Rz294</sup> Travel costs between one's home and workplace, however, are fully compensated by the transportation deduction and possibly by a lump sum for commuters and the commuters' euro to which one may be entitled.<sup>Rz291ff</sup>

Please refer to the entry in section "Motor vehicles", page 95, for information on the deductible expenses when using one's own vehicle for occupational purposes (e.g. mileage allowance or actually incurred costs for the occupational use of one's vehicle).

## Per-diem allowances

If a job-related trip in Austria takes more than three hours, € 2.20 may be claimed as per-diem for each commenced hour (maximum € 26.40 per day). If a journey lasts 4.5 hours, for example, a per-diem allowance of € 11 is due. This also applies if proof of higher expenses can be furnished. When travelling abroad, special rates apply (see "Journeys abroad", page 54). If a trip abroad lasts longer than three hours, one-twelfth of the respective daily rate may be claimed for each commenced hour. The full amount of the per-diem allowance is due for 24 hours. Employees who do not receive tax-exempt travel expense reimbursements from their employer, or receive smaller amounts than the ones

listed above, may claim the aforementioned amount from the tax office (the so-called “pro-rated income-related expenses”). However, per-diem allowances (as well as pro-rated income-related expenses) cannot be claimed if a new centre of activity is established (see page 52). If there is no assignment at the new centre of activity during a period of six months, the employee is once again entitled to receive per-diem allowances.

### **Accommodation costs**

If one must spend the night away from home while on a job-related trip, one may claim as income-related expenses either the costs, including breakfast, according to receipt, or the lump sum for overnight stays of € 15 per overnight stay.<sup>Rz315</sup> When staying overnight abroad, the relevant maximum rate for Federal employees are deductible per overnight stay if the expenses are not documented (see page 53).

If the employer provides overnight accommodation free of charge, one is not entitled to the lump sum for overnight stays. Possible additional expenses (e.g. for the breakfast) may, however, be claimed. Without receipt, they are to be entered as € 4.40 in Austria and € 5.85 abroad per overnight stay.<sup>Rz317</sup>

### **Language courses<sup>Rz363</sup>**

The costs for obtaining foreign language skills are deductible if the foreign language is required for occupational purposes (e.g. as a secretary, telephone operator, waiter, hotel staff or employee in an export department). Foreign languages are other languages than one’s mother tongue, which may also include German in some cases. When attending a language course abroad, only the tuition fee, but not the accommodation and travel costs may be claimed.

## Study trips<sup>Rz389–390</sup>

Expenses for study trips are considered to be costs for further vocational training if they can be clearly distinguished from private trips and meet the following requirements:

- The trip is planned and carried out either in the context of a training course, or in another manner that clearly reflects the occupational purpose.
- It must be possible to apply to one's job, to some extent, the knowledge to be obtained.
- The programme must be tailor-made specifically for the professional group concerned.
- The programme must cover an average of eight hours per day, similar to normal working hours.<sup>Rz389</sup>

If these requirements are met, all costs incurred in this context (e.g. travel costs, accommodation costs, tuition fees, congress materials) may be claimed as income-related expenses. If the job-related part of a study trip is clearly distinguishable from the private part, the costs related to the further occupational training are deductible as income-related expenses (e.g. pro-rated hotel and air travel costs, tuition fees, congress registration fees).<sup>Rz390</sup>

## Telephone, mobile phone<sup>Rz391</sup>

The total amount of the actual costs for job-related telephone calls may be claimed as income-related expenses. Regarding private phones (mobile phones), the job-related part of the purchase cost of the telephone as well as of basic and call charges are deductible, if evidenced or credibly established.

## Teleworker

The workplace of a teleworker who works exclusively at home and has no place of work at his/her employer's is his/her lodging. As a rule, travels to the company office are regarded as business trips.<sup>Rz703a</sup>

Telephone charges, expenses for an Internet connection, and – if there is a workroom – the pro-rated costs for rental, electricity and heating, for example, may be claimed as income-related expenses in the employee tax assessment.

Lump-sum reimbursements for expenses by the employer are classified as taxable income.

## E. Lump sums for income-related expenses<sup>Rz396–428</sup>

Lump sums are available for the income-related expenses of certain occupational groups. They may be claimed without any proof in the course of the employee tax assessment. When so requested by the tax office, a confirmation by the employer must be produced, containing the following information:

- the specific occupation (group of professions)
- the fact that the stated occupation is exercised exclusively
- the period of work and any breaks
- the number of appearances in the case of persons working for television
- the reimbursement of costs

In addition to the lump sum, no additional (also extraordinary) income-related expenses arising from the specific work may be claimed. If the income-related expenses are higher, the actual income-related expenses may be claimed instead of the lump sums.<sup>Rz428</sup>

The following lump sums apply to the income-related expenses of the following groups of professionals:

Variety artists	5% of the assessment base, maximum € 2,628 per year <sup>Rz398</sup>
Stage and movie actors/actresses	5% of the assessment base, maximum € 2,628 per year <sup>Rz399</sup>

Persons working in the TV industry	7.5% of the assessment base, maximum € 3,942 per year <sup>Rz400</sup>
Journalists	7.5% of the assessment base, maximum € 3,942 per year <sup>Rz401</sup>
Musicians	5% of the assessment base, maximum € 2,628 per year <sup>Rz402</sup>
Forestry workers without a motor saw	5% of the assessment base, maximum € 1,752 per year <sup>Rz403</sup>
Forestry workers with power saw	10% of the assessment base, maximum € 2,628 per year <sup>Rz403</sup>
Rangers and professional hunters in the forest ranger service	5% of the assessment base, maximum € 1,752 per year <sup>Rz403</sup>
Janitors <sup>1</sup>	15% of the assessment base, maximum € 3,504 per year <sup>Rz404</sup>
Home workers	10% of the assessment base, maximum € 2,628 per year <sup>Rz405</sup>
Travelling sales staff	5% of the assessment base, maximum € 2,190 per year <sup>Rz406</sup>
Members of a municipal, local or town council <sup>2</sup>	15% of the assessment base, minimum € 438 per year, maximum € 2,628 per year <sup>Rz406a</sup>
Expatriates	20% of the assessment base, maximum € 10,000 per year <sup>Rz406b</sup>

<sup>1</sup> Janitors are persons who fall under the Janitors' Act and whose employment relation began prior to 01 July 2000. If the employment relation began after 30 June 2000, no lump sum for income-related expenses are deductible, only income-related expenses to the actually incurred amounts.

<sup>2</sup>The minimum amount may not result in negative income.

If the activity does not cover the whole year, the lump sum for income-related expenses must be prorated accordingly.<sup>Rz410</sup> Cost reimbursements paid tax-exempt by the employer (e.g. daily and accommodation allowances, mileage allowances for business trips) reduce the respective lump sum amount. For

expatriates, travel expense reimbursements do not reduce the lump sum.<sup>Rz426</sup>  
The pay slip for the calendar year in question is used to determine the correct assessment base.<sup>Rz413</sup>

## F. Extraordinary burdens<sup>Rz814ff</sup>

### What are extraordinary burdens?

Certain expenses and expenditures may be recognised as extraordinary burdens if they are indeed extraordinary, if they are inevitable, and if they considerably affect one's economic performance capacity.

The latter is the case if the individual deductible is exceeded. For certain extraordinary burdens (especially in connection with disabilities), no deductible is to be considered. To consider extraordinary burdens, please use Supplement L 1ab.

### What amount is the deductible and what effect does it have?

The deductible is the following for incomes of:

no more than	€ 7,300	6%
more than	€ 7,300	8%
more than	€ 14,600	10%
more than	€ 36,400	12%

The deductible is reduced by 1% if one is entitled to a single-earner or single-parent tax credit, as well as for every child that creates an entitlement to a child or support money deduction for more than six months. If you are not entitled to the single-earner tax credit, the deductibles are reduced if the income of your spouse/partner is less than € 6,000 a year, you are married

or registered partner for more than six months during the calendar year and do not live separated from your spouse/partner on a permanent basis.

The tax office calculates the deductible in the course of an employee tax assessment.

Below is a simplified method that you may use to calculate the income relevant for the deductible:

Gross pay (including 13<sup>th</sup>/14<sup>th</sup> monthly salary)

- Tax-exempt remunerations
- Income-related expenses (including those which are settled by the employer, e.g. social-security contributions)
- Special expenses
- (other) extraordinary burdens to which no deductible is applied

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= assessment base for the deductible

### Example

A single earner has two children, each entitling him to a child deduction. In the course of the calendar year, the following expenses are incurred:

Orthodontic treatment of a child	€ 580
Hospital costs of wife	€ 1,816
Own medical expenses	€ 730
	<hr/>
	€ 3,126
– Reimbursements by the healthcare insurance provider	€ 364
	<hr/>
Total expenses	€ 2,762

The income relevant for determination of the deductible (the assessment base) amounts to € 21,075. The deductible of 10% as a rule is reduced by 3%: As a single earner, by 1%, and for the two children, by 1% each. The deductible is therefore 7%. The expenditure totaling € 2,762 is reduced by the deductible of € 1,475.25 (7% of € 21,075). € 1,286.75 is therefore the fiscally effective extraordinary burden. The income tax is reduced by the amount of the respective marginal tax rate (see page 23).

#### Note

Any reimbursements of costs by the statutory health and accident insurance scheme or by a voluntary supplementary health and accident insurance policy must be subtracted.

## G. Extraordinary burdens for dependants<sup>Rz868ff</sup>

### What payments for dependants may be claimed?

As a rule, payment of the statutory support money (alimony payments) for children or a divorced spouse is not an extraordinary burden. The current costs for children are covered by the child or support money deduction. Extraordinary burdens are incurred if costs are borne for the dependant that per se constitute an extraordinary burden. This includes, for example, medical costs for a child (such as spectacles or an orthodontic treatment), or the cost of an education away from home. These expenses may be considered only for a person required to pay alimony, if they are incurred on top of the current alimony payments.

However, maintenance payments to children may also constitute extraordinary burdens if (because no family allowance is received) one is not entitled to claim a child deduction and (because no support money is paid) one is not entitled to claim a support money deduction either. This applies, for example, to support money payments for children who permanently live in a country outside the EU/EEA plus Switzerland and who belong or do not belong to the household of the taxpayer. In such cases, as a rule fifty per cent of the current maintenance amount that is appropriate according to the cost-of-living index of the country concerned are deductible. In practice, usually a lump sum is deducted (for a child normally: € 50 per month). A deductible is not calculated in this case.

## H. Extraordinary burdens with deductibles

### What are the most common examples for extraordinary burdens with deductibles?

#### Medical costs <sup>Rz902</sup>

For recognition of medical expenses as extraordinary burdens, it is necessary that there is documentary evidence of a disease and the treatment is directly linked to the disease and constitutes a suitable measure to alleviate or cure the disease.

Medical costs include, for example:

- Doctors' fees and hospital costs
- Costs of medication (fully deductible in any case when a doctor has made out a prescription; this also applies e.g. to homoeopathic medicines), prescription fees, contributions to treatment costs (including acupuncture and psychotherapy)
- Expenses for therapeutic aids (walkers, hearing aids, etc.)

- Costs of dentures or dental treatment (dental prostheses, crowns, bridges), costs of glasses or contact lenses
- Costs of childbirth
- Travel costs to a doctor or hospital (records of these trips must be kept e.g. using a vehicle log)

Any reimbursements of costs by the statutory health and accident insurance scheme, by a voluntary supplementary health and accident insurance policy or by another third party must be subtracted.

Medical costs may also be incurred in connection with a disability (minimum of 25%), which may be claimed as costs of a therapeutic treatment without considering a deductible.<sup>Rz851</sup>

### Absorption of costs incurred by low-income spouses/partners<sup>Rz870</sup>

As a rule, the diseased spouse/partner must bear his/her own medical costs. If the medical costs of a spouse/partner are covered, they constitute an extraordinary burden for the paying spouse/partner in the event that they would be such a burden on the income of the diseased spouse/partner that his/her income would be less than the tax-exempt subsistence amount totalling € 11,000.

For the fiscal subsistence level, reference is made to the income pursuant to § 33 I of the Austrian Income Tax Act 1988 (EStG, *Einkommensteuergesetz*) (€ 11,000 annually), and this is increased by the following performances:

- Maternity allowance pursuant to § 3 I 4 lit. a of the Austrian Income Tax Act 1988 (EStG, *Einkommensteuergesetz*)
- The unemployment insurance benefits and poverty relief assistance as well as substitute payments pursuant to § 3 I 5 lit. a of the Austrian Income Tax Act 1988 (EStG, *Einkommensteuergesetz*)

- Incomes from benefited foreign employment pursuant to § 3 I 10 of the Austrian Income Tax Act 1988 (EStG, *Einkommensteuergesetz*)
- Income from development aid activities pursuant to § 3 I 11 lit. b of the Austrian Income Tax Act 1988 (EStG, *Einkommensteuergesetz*)
- Income from private sales of real estate, even if these are tax-exempt pursuant to § 30 II of the Austrian Income Tax Act 1988
- Income from capital assets
- Income that is tax-exempt on the basis of intergovernmental or other international agreements

### Medical costs (costs of diets) with separate lump sums

Medical costs may also include the costs of dietary meals, prescribed by a physician due to an illness. They may be determined on the basis of the actually incurred costs, by way of receipts, or lump sums for sick-care diets:

Disease	Allowed monthly tax allowance
Diabetes	€ 70
Tuberculosis	€ 70
Coeliac disease	€ 70
Aids	€ 70
Gall bladder condition	€ 51
Liver condition	€ 51
Kidney condition	€ 51
Dietary meals necessitated by gastric disease or other internal disease	€ 42

### Note

If any of the aforementioned conditions results in a disability of at least 25%, and if the share of the disability due to the disease requiring the diet amounts to a minimum of 20%, the deductible does not need to be reduced (see chapter on “Extraordinary Burdens Incurred by disabilities”, page 112).

### Costs of treatment at a health resort<sup>Rz903</sup>

Costs of treatment at a health resort are deductible as extraordinary burdens only if the stay at the health resort is directly linked to a disease or required for medical reasons (medical prescription or cost absorption by the social security provider is required).

These include:

- Costs of accommodation
- Costs of cures and medical care
- Travel costs to and from the health resort; in the case of persons requiring attendance and of children, also the expenses incurred for an accompanying person

Refunds and savings in household expenses (costs of living incurred at home) totalling € 156.96 per month (= € 5.23 per day) must be subtracted. Costs of cures due to a disability (25% or more) are considered to be costs of therapeutic treatment<sup>Rz851</sup> and must be recognised without deductible.

### Cost of a retirement or nursing home<sup>Rz887ff</sup> or for domestic care<sup>Rz899f</sup>

The costs of accommodation in a nursing home are only regarded as an extraordinary burden if they are due to disease or the need for care or special

attention. This also applies to the care ward in a home for the elderly or a nursing home of one's own choice, as well as to receiving care at home.

The need for special care or attendance of a disabled person must be evidenced by a medical expert opinion. When receiving the nursing allowance (starting with class 1), special nursing care must in any case be assumed to be needed. When obtaining nursing care at home, the respective expenses are deductible as extraordinary burdens, if the disabled person needs special care or attendance – as in the case of care provided at a nursing home. All expenses connected to the attendance and care provided (e.g. the cost of the nursing staff, the nursing aids, as well as expenses due to the organisation providing the staff) may be claimed. These expenses are to be reduced by the tax-exempt subsidies received (e.g. nursing care allowance, contribution to care costs).

If the income, including the nursing care allowance, of the person requiring care does not cover the costs, the persons required to provide support (e.g. a spouse, children) may claim their expenses as an extraordinary burden, if they are required to absorb the costs. If there is a specific relationship with a transfer of assets (e.g. transfer of a house), insofar there is no extraordinary burden present. Reduction by cost reimbursements, the deductibles and savings in household expenses must take place.

### **Note**

In cases of a disability (minimum level: 25%), the expenses of the person requiring nursing care are accepted without deductible. Upon granting of nursing care allowance, in any case (without proof), a level of disability of at least 25% is to be assumed. If the costs are borne by family members required to pay support, however, as a rule a deductible is to be subtracted.

## Funeral costs<sup>Rz890</sup>

Funeral costs including the tombstone must be primarily met from the estate (assets) and represent an extraordinary burden only insofar as they exceed this. Funeral costs (incl. grave marker) up to € 10,000 constitute an extraordinary burden. The costs for flowers and wreaths, for hosting the funeral attendants to a plain meal, as is customary in a place, as well for responding to expressions of condolence are part of the funeral costs. The cost of funeral clothing or the costs for tomb upkeep cannot be entered as deductible costs. If higher amounts are to be recognised, one must prove their necessity (e.g. special expenses for the transfer of the corpse, or special regulations on the design of the tombstone).

### Example

The actual costs of a funeral incl. grave marker amount to € 11,000.

The assets of the deceased person's estate amount to € 9,000.

€ 1,000 can be deducted as extraordinary burdens (maximum deductible costs for funeral and grave marker minus estate assets).

## Costs of childcare: Single parent

The costs of a kindergarten, a childminder, a boarding school, a day-care centre, a nanny or a domestic help are an extraordinary burden if they are required due to the professional activity of a single parent.

## I. Extraordinary burdens without deductibles<sup>Rz839ff</sup>

### For which extraordinary burdens is there no deduction from the deductible?

- Vocational training of children away from home
- Damage due to disasters
- Disabilities from 25%
- Maintenance paid to children abroad

### Lump sum for vocational training away from home<sup>Rz873ff</sup>

For expenses related to the vocational training of a child away from his/her place of domicile, a lump sum for extraordinary burdens is granted, if there is no alternative training facility in the vicinity of the place of domicile within a radius of 80 km.

The lump sum amounts to € 110 for each commenced month of the vocational training. Higher actual costs, e.g. travel costs or tuition fees, may not be claimed. If pupils or apprentices attend a boarding school at a distance of more than 25 km, this is considered vocational training away from home (this also applies to vocational schools), if there is no closer training facility.

Granting of the tax allowance does not require receipt of a family allowance, if studies are pursued seriously and target-oriented efforts are made to reach the educational objective and to take the required examinations.

### Expenses to clear up damage after disasters<sup>Rz838ff</sup>

This includes, in particular, damage caused by flooding, landslides, mudflows, avalanches and other emergencies caused by snow, as well as damage caused by storms. The deductible costs relate to the clearing work and the costs of replacing damaged assets, unless the damage is covered by insurance or from public funds (relief funds). Expenses for protection against future disasters are not deductible.

## J. Extraordinary burdens incurred by disabilities<sup>Rz839ff</sup>

### What extraordinary burdens can disabled persons claim?

In the case of a physical or mental disability, the lump sums without deductibles reduce the taxable income. A taxpayer is considered disabled if the level of disability is 25% or more.

The lump sum depends on the level of disability and amounts to the following sums per year:

Level of disability	Annual allowance from 2019	Annual allowance until 2018
25% to 34%	€ 124	€ 75
35% to 44%	€ 164	€ 99
45% to 54%	€ 401	€ 243
55% to 64%	€ 486	€ 294
65% to 74%	€ 599	€ 363
75% to 84%	€ 718	€ 435
85% to 94%	€ 837	€ 507
over 95%	€ 1,198	€ 726

Upon request, the disability and the disability level must be documented to the tax office by an official certificate issued by the following competent bodies:

- Regional governor for persons receiving a victim's pension
- Social-security agency in case of occupational diseases or accidents at work of employees
- Service of the Federal Office for Social Matters for all other cases, as well as in the case of multiple disabilities.

The proof may also be established by a disability passport or a negative decision in this connection (indicating the disability level). The disability pass-

port or decision is issued by the Service of the Federal Office for Social Matters. With your consent, the required data are communicated automatically in electronic form so that you have no further errands to obtain the proof.

### Note

The certifications issued by a public health officer up to 2004 continue to be valid. If the Service of the Federal Office for Social Matters issues a new decision, however, this replaces the previous certifications.

When receiving nursing care allowance throughout the year (supplement for blindness, blindness money, nursing care or blindness allowance), the lump sum may not be claimed. Single earners may also claim the additional expenses due to a disability of the spouse/partner with an income of less than € 6,000.

### Therapeutic aids and appliances <sup>Rz850</sup>

Expenses for therapeutic aids that are not incurred on a regular basis – e.g. a wheelchair, adaptation of the apartment to accommodate a wheelchair, hearing aids or therapeutic aids for the blind – are also recognised additionally and without reduction by the deductible.

### Therapeutic treatments <sup>Rz851</sup>

In case of a disability, the costs of a disability-related therapeutic treatment may be claimed in addition to the lump sum and without reduction by the deductible. The following are considered to be costs of therapeutic treatments:

- Doctors' fees and hospital costs
- Costs of cures and therapies
- Costs of disability-related medication

If a diet is prescribed on account of the disability, the lump sums for diets may also be claimed. In this case, both the disability and the diet requirement must be confirmed by the competent body. Instead of the lump sums, the costs actually incurred on account of the disability may be claimed.

### **Tax allowance for persons with walking disabilities<sup>Rz847</sup>**

Physically disabled persons may claim a tax allowance of € 190 per month if they cannot use public transport on account of their disability and need a special motor vehicle for private transport. When claiming this lump sum, you must document the mobility-related disability (i.e. that it is unreasonable to use public transport) (e.g. by the decision on an exemption from the motor-related insurance tax, the identification pursuant to § 29 b of the Road Traffic Regulations, or a disability pass indicating that it is unreasonable for the person concerned to use public transport. Passes issued before 01 January 2001 pursuant to § 29b of the Austrian Road Traffic Regulations are no longer valid). The respective proof must be shown to the tax office on request.

The costs of adapting a motor vehicle for use by a disabled person may not be claimed. The additional expenses may be deducted only to the amount of the lump sum, i.e. € 190 per month. Whenever the requirements for being granted the tax allowance for a motor vehicle are met, but the disabled person does not have his/her own motor vehicle, the actual costs for taxi transports up to a maximum of € 153 per month may be claimed.

### **What regulations apply to disabled pensioners?**

Disabled pensioners may claim the aforementioned lump sums either at the tax office or directly from the pension insurance agency (the entity paying the pension). The pension-insurance agency will provide further information.

### **Absorption of disability-related costs of the spouse/partner<sup>Rz839</sup>**

As a rule, the diseased spouse/partner must bear his/her own medical costs, whereby a tax-exempt subsistence income of € 11,000 must remain for the

diseased person. If the medical costs of the spouse/partner are covered, they constitute an extraordinary burden without deductible for the paying spouse/partner if he/she receives the single-earner tax credit, or the income of the diseased spouse/partner is less than € 6,000.<sup>Rz839</sup>

Please use Form E 30 to claim disability-related tax allowances pursuant to § 35 EStG for the spouse/partner directly from the agency paying out the respective pension.

## Overview of possible tax allowances for disabled persons:

### Tax allowance

Lump-sum tax allowance up to a disability level of 25% and more

Lump-sum tax allowance for diets

Tax allowance for own motor vehicle for mobility-disabled persons

Tax exclusion for taxi transports (if no own motor vehicle) for mobility-handicapped persons

Expenses for appliances for disabled persons and costs of therapeutic treatment

\* if nursing care allowance is received throughout a year

	Spouse <sup>1</sup>		Spouse <sup>1</sup> with child <sup>2</sup>	
	Up to € 6,000	More than € 6,000	Up to € 6,000	More than € 6,000
Income of the spouse/partner	Up to € 6,000	More than € 6,000	Up to € 6,000	More than € 6,000
Special expenses (contributions to personal insurance, expenses for housing creation and housing improvement, church tax payments)	Yes	Yes	Yes	Yes
Increase for special-expenses basket	Yes	No	Yes	No
Single-earner tax credit	No	No	Yes	No
Extraordinary burdens with deductibles	Yes <sup>4</sup>	Yes <sup>4</sup>	Yes <sup>4</sup>	Yes <sup>4</sup>
Reduced deductibles in case of extraordinary burdens	Yes	No	Yes	No
Extraordinary burdens incurred by disabled persons (without deductibles)	Yes	No <sup>5</sup>	Yes	No <sup>5</sup>

<sup>1</sup> registered partner for more than six months in the calendar year and not separated on a permanent basis

<sup>2</sup> if entitled to the child deduction for more than six months in the calendar year

<sup>3</sup> living in a domestic partnership for more than six months per calendar year

<sup>4</sup> as far as the fiscal subsistence level (€ 11,000) of the spouse/partner is undercut by the medical expenses

Disabled persons not receiving nursing care allowance	Disabled persons receiving nursing care allowance
yes	no*
yes	yes

Registered partner <sup>3</sup>		Registered partner <sup>1</sup> with child <sup>2</sup>		Domestic partnership <sup>3</sup>		Domestic partnership <sup>3</sup> with child <sup>2</sup>	
Up to € 6,000	More than € 6,000	Up to € 6,000	More than € 6,000	Up to € 6,000	More than € 6,000	Up to € 6,000	More than € 6,000
Yes	Yes	Yes	Yes	No	No	Yes	Yes
Yes	No	Yes	No	No	No	Yes	No
No	No	Yes	No	No	No	Yes	No
Yes <sup>4</sup>	Yes <sup>4</sup>	Yes <sup>4</sup>	Yes <sup>4</sup>	Yes <sup>4</sup>	Yes <sup>4</sup>	Yes <sup>4</sup>	Yes <sup>4</sup>
Yes	No	Yes	No	No	No	Yes	No
Yes	No <sup>5</sup>	Yes	No <sup>5</sup>	No <sup>6</sup>	No <sup>6</sup>	Yes	No <sup>5</sup>

<sup>5</sup> disability-related expenses in case of an income of the spouse/partner from € 6,000 to € 11,000 can be asserted with a deductible

<sup>6</sup> if the spouse's/partner's fiscal subsistence level (€ 11,000) is undercut, the disability-related expenses can be claimed with a deductible

## K. Extraordinary burdens for disabled children<sup>Rz852ff</sup>

### What extraordinary burdens are deductible for disabled children?

Depending on the level of disability, various tax allowances without reduction by the deductible are available. A child is deemed disabled if the disability level is 25% or more.

#### Tax allowances for children with a disability from 25% to 49%

The same authorities as for adults are responsible for determining a child's disability (see page 112). The following tax allowances apply in case of the following disability levels:

Level of disability	Annual allowance from 2019	Annual allowance until 2018
25% to 34%	€ 124	€ 75
35% to 44%	€ 164	€ 99
45% to 49%	€ 401	€ 243

In addition, the lump-sum tax allowances may be claimed without deductible for a necessary diet or for expenses regarding disability aids (e.g. glasses/contact lenses, wheelchairs, adapting the apartment to the needs of a disabled person).

#### Tax allowances for children with a disability of 50% or more who do not receive nursing care allowance

In this case, a higher amount of family allowance is granted and a monthly lump sum of € 262 may be claimed instead of the aforementioned tax allowances. In addition, expenses for disability aids (e.g. glasses/contact lenses aids, wheelchair, adapting the apartment for a disabled person) and the tuition

fee for a school or workshop for the disabled may also be claimed without deductible. The costs of a diet cannot be recognised in addition to the tax allowance of € 262.

## Tax allowances when receiving nursing care allowance for a disabled child

The amount of the nursing care allowance must be subtracted from the monthly tax allowance of € 262 per month. The tax allowances per year, depending on the disability level, may not be claimed. If the nursing care allowance exceeds the amount of € 262, no lump sum may be claimed. In addition, the actual amounts must be considered, independent of a nursing care allowance:

- Expenses not regularly incurred for therapeutic aids<sup>Rz850</sup>
- Costs of therapeutic treatments<sup>Rz851</sup>
- Costs for attending a special or nursing school or for working in a workshop for disabled persons <sup>Rz858</sup>
- Transport costs between the home of the disabled child and the special or nursing school or workshop for the disabled, which are incurred due to the unreasonable use of public transport.<sup>Rz858</sup> However, compensation for these journeys must be subtracted.

If the nursing care allowance for accommodating the disabled person in a boarding school or an apartment-sharing community is withheld, the costs borne by the persons responsible for the support money payments to the disabled person (the contribution to housing costs in Vienna or the cost refunds to the respective regional governments) constitute an extraordinary burden.

Overview of the tax allowances for disabled children:

<b>Tax allowance</b>	<b>Minimum disability 25%, no increased family allowance</b>	<b>Disability, increased family allowance</b>	<b>Disability with increased family allowance and nursing care allowance</b>
Lump-sum tax allowance depending on disability level pursuant to § 35 III of the Austrian Income Tax Act (EStG, <i>Einkommensteuergesetz</i> )	yes	no	no
Flat-rate tax allowance of € 262	no	yes	yes*
Lump-sum tax allowance for diets	yes	no	no
Tax allowance for own motor vehicle	no	no	no
Tax allowance for taxi transports	no	no	no
Expenses for appliances for disabled persons and costs of therapeutic treatment	yes	yes	yes
Tuition fee for a school for the disabled	yes	yes	yes

\* reduced by the nursing care allowance

## L. Official certifications and victim passes<sup>Rz1244f</sup>

### What tax allowances may be claimed by holders of official certifications and victim passes?

Holders of victim passes and official certifications (taxpayers who suffered from political persecution in the time from 1938 to 1945) are entitled to an additional tax-exempt amount totalling € 801 per year.

Pensioners may claim this tax allowance directly from the pension insurance agency by presenting their certification/passport. The tax allowance is deductible after the end of the year in the course of the employee tax assessment, irrespective of the current payroll accounting.

## M. Family Bonus Plus<sup>Rz769ff</sup>

### Important

If you submit an employee tax assessment, you must apply for the Family Bonus Plus again – even if you have already requested it from your employer –, otherwise you may be liable to an unwanted additional tax payment. In the employee tax assessment, you can also apply for a different apportionment than that requested from the employer.

### What is the Family Bonus Plus, and what is the amount of the entitlement?

The Family Bonus Plus is a tax deduction that directly reduces your tax burden. You are entitled to it if you are subject to unlimited tax liability in Austria and family allowance is received for the child. From 2019, the Family Bonus Plus replaces the child allowance and the tax deductibility of childcare costs.

The Family Bonus Plus is a monthly tax credit, i.e. those entitled to apply can apply for the Family Bonus Plus from the month in which the child is born.

- The Family Bonus Plus amounts to € 125 per month (€ 1,500 per year) for a child up to the child's 18<sup>th</sup> birthday.
- After the child's 18<sup>th</sup> birthday, a reduced Family Bonus Plus totalling € 41,68 per month (€ 500,16 per year) is granted annually, provided that family allowance is received for this child.

The income tax reduced by the Family Bonus Plus can never fall below zero (i.e. the maximum tax relief is € 1,500 or € 500.16 per child and year, respectively).

The Family Bonus Plus is indexed because of differences in the cost of living for children living in other EU Member States, Switzerland, Norway, Liechtenstein or Iceland. The amount of the indexed Family Bonus Plus can be found in the Family Bonus Plus tax deductions EU adjustment regulation (see [bmf.gv.at](http://bmf.gv.at) under Questions and Answers concerning the Family Bonus Plus). No Family Bonus Plus is available for children in third countries.

## **Is receipt of family allowance a prerequisite for the Family Bonus Plus?**

As a rule, the Family Bonus Plus is available only if Austrian family allowance is received for the child. Family allowance is regulated by the Family Burden Compensation Act 1967. If the tax office in Austria grants a compensation or differential payment, this is also deemed receipt of family allowance.

If the child lives in Austria and the conditions for a compensation payment are basically fulfilled, the Family Bonus Plus is also due.

If you work in Austria and your child lives in another EU or EEA country or in Switzerland, and the conditions for a differential payment are basically met, then the Family Bonus Plus is due also if the family benefits are higher abroad and the differential payment is therefore zero.

If in the case of children of full age the family allowance is transferred directly to the child's account, the parent entitled to family allowance or the recipient of the family allowance remains the person to apply for the Family Bonus Plus. If the child himself/herself is entitled to family allowance (e.g. disabled children with an independent household whose parents do not provide them with the majority of the maintenance), the Family Bonus Plus is not available.

### **Who can apply for the Family Bonus Plus?**

As a rule, both parents are entitled to apply for the Family Bonus Plus, i.e. either:

- Recipient of the family allowance and spouse/partner of the person receiving family allowance or
- Recipient of the family allowance and support money debtor who provides the legal maintenance for the child and who is entitled to a support money deduction.

### **How to apply for the Family Bonus Plus?**

- From the employer with Form E 30 (see page 25).
- In the context of the employee tax assessment
  - with Supplement L 1k if your family situation has not changed in 2020
  - with Supplement L 1k-bF if there are special circumstances that necessitate monthly consideration of the Family Bonus Plus

### **Important**

If you submit an employee tax assessment, you must apply for the Family Bonus Plus again – even if you have already requested it from your employer –, otherwise you may be liable to an unwanted additional tax payment. In the employee tax assessment, you can also apply for a different apportionment than that requested from the employer.

## **Can the Family Bonus Plus application be withdrawn, too?**

Yes, the application can also be withdrawn. This is possible for up to five years after the income tax assessment in which you were granted the Family Bonus Plus has become legally binding (subsequent waiver). This can be an advantage if it turns out that you do not pay so much income tax that the Family Bonus Plus (to the full amount) can have an effect, but the other person entitled to it does.

## **When and how do I apply for the Family Bonus Plus with supplement L 1k?**

Use Supplement L 1k if your family situation has not changed in 2020 (e.g. parents are married for the whole of 2020, parents live in a domestic partnership for the whole of 2020, parents live separately for the whole of 2020 and the support money debt has been fully met) and the child's country of residence has not changed in 2020. In this context it is important that you indicate your current civil status (with date) on Form L 1 or E 1.

### **Important**

Please fill in an individual Supplement L 1k for each child.

## Country of residence of the child

In any case, the child's country of residence must be indicated in Supplement L 1k, item 2.6, by entering the respective vehicle nationality symbol. If the child lived in Austria for the whole year 2020, then "A" is to be entered here. For Germany enter "D", for Hungary "H", for Slovakia "SK", for the Czech Republic "CZ", for Liechtenstein "FL", for Switzerland "CH", for Italy "I", for Slovenia "SLO", etc.

For children in other EU Member States, Switzerland, Norway, Liechtenstein or Iceland, the Family Bonus Plus is indexed. No Family Bonus Plus is available for children in third countries.

If the child is only temporarily abroad for a study term or study abroad, or completing another vocational training abroad, then the child's place of residence remains in Austria for the purposes of the Family Bonus Plus. In these cases, the child remains a member of the household as in the case of family allowances.

## Splitting of the Family Bonus Plus among spouses/partners

Spouses/partners apply for the Family Bonus Plus in Form L 1k, item 3.1. The spouse/partner is the person with or to, respectively, whom the recipient of the family allowance

- is married,
- has established a registered partnership, or
- has been living in a domestic partnership for more than six months per calendar year. This period of six months does not apply if the partner who does not receive family allowance is entitled to the support money deduction for this child in the remaining months of the calendar year.

## **Spouses/partners have the following options for applying for the Family Bonus Plus:**

1. The recipient of the family allowance applies for one-half the Family Bonus Plus and the spouse/partner also applies for one-half the Family Bonus Plus (in each case under item 3.1 of Form L 1k); or
2. the recipient of the family allowance applies for the whole Family Bonus Plus (under item 3.1 of Form L 1k), and the spouse/partner does not apply for Family Bonus Plus; or
3. the recipient of the family allowance does not apply for the Family Bonus Plus, and the spouse/partner applies for the whole Family Bonus Plus (under item 3.1 of Form L 1k).

These possibilities of splitting under item 3.1 cannot be applied if the parents are separated and the support money debtor pays maintenance (alimony).

In total, a child is never entitled to more than the entire Family Bonus Plus. Therefore, please coordinate with the other parent so that not too much is applied for and that no unwanted additional tax payment is imposed. If an excessive amount is applied for, half of the Family Bonus Plus will be considered for each beneficiary.

## **Possibilities for splitting the Family Bonus Plus in the case of parents living separately, if the support money debt has been met in full:**

1. The recipient of the family allowance applies for half the Family Bonus Plus, and the maintenance payer also applies for half the Family Bonus Plus (in each case under item 3.2 of Form L 1k); or
2. the recipient of the family allowance applies for the whole (under item 3.2 of Form L 1k), and the maintenance payer does not apply for the Family Bonus Plus; or

3. the maintenance payer applies for the whole (under item 3.2 of Form L 1k), and the recipient of the family allowance does not apply for the Family Bonus Plus.

In total, a child is never entitled to more than the entire Family Bonus Plus. Therefore, please coordinate with the other parent so that you do not apply for too much and no unwanted additional tax payment is imposed. If an excessive amount is applied for, half of the Family Bonus Plus will be considered for each beneficiary.

### **Apportionment of the Family Bonus Plus in the case of parents living separately if the support money debt has NOT been fully met:**

If the support money debt was not fully met in 2020, the Family Bonus Plus cannot be applied for with Supplement L 1k. In this case, please use Supplement L 1k-bF, as a monthly review is required. For further information and examples, please refer to the completion instructions for Supplement L 1k-bF (L 1k-bf-Erl-2020).

If the support money debt was not fulfilled in 2020 – i.e. if the support money debtor did not make any payments at all and did not provide any maintenance in kind –, the Family Bonus Plus must be applied for under item 3.1 of Form L 1k. In this case, the support money debtor is not entitled to a Family Bonus Plus, and the recipient of the family allowance can apply for the whole Family Bonus Plus or share it with a new spouse/partner.

### **How to apply for the support money deduction with Supplement L 1k?**

The support money debtor is entitled to the Family Bonus Plus only for the number of months for which the support money debt has been fully met and the support money deduction is due. If the support money has been paid in full during the year, there is also full entitlement to the Family Bonus Plus.

Subsequent payments of maintenance are to be considered in the year of payment. It does not matter when in 2020 the payments were made. For consideration of the Family Bonus Plus for 2020, the outstanding support money debt of the year 2020 which is furthest back in time is therefore first repaid.

If, in the case of parents living separately, the legal support money debt is met by maintenance in kind, the support money debtor is also entitled to the support money deduction. Upon request, proof of maintenance in kind must be provided in writing, either in the form of a contractual arrangement or a confirmation from the other parent confirming the maintenance agreement reached. Proof of payment of maintenance in kind can be provided by confirmation from the other parent.

The support money deduction must be applied for under item 4.1 of Supplement L 1k, in which the maintenance payer states both the amount of the monthly support money debt and the total amount of maintenance actually paid in the year. Where the monthly support money debt changes during the year, the average value must be given.

### **Important**

#### **Standard maintenance allowance rates for the calendar year 2020**

The standard requirement rates apply only in the absence of an official imposition, a written contract and a written confirmation from the person entitled to receive, confirming the maintenance agreement reached and its fulfilment.

<b>Age group/years</b>	<b>€</b>
0–3	212
3–6	272
6–10	350

Age group/years	€
10–15	399
15–19	471
19–25	590

### Example 1 – Maintenance is paid in full:

A has to pay € 400 per month in maintenance for his daughter and correctly honours this payments obligation monthly in 2020, i.e. A paid  $12 \times € 400 = € 4,800$

A must complete Form L 1k under item 4.1 as follows:

- Total maintenance payments made in 2020: € 4,800
- Amount of the monthly support money debt: € 400

A can also apply for the Family Bonus Plus with the supplement L 1k, under item 3.2.

### Example 2 – Maintenance is not paid in full:

B has to pay € 300 of monthly maintenance for his daughter.

B meets his payment obligations only irregularly and does not pay the maintenance in full in 2020; in 2020 he paid a total of € 2,600.

B must complete form L 1k under item 4.1 as follows:

- Total maintenance payments made in 2020: € 2,600
- Amount of the monthly support money debt: € 300

B can apply for the Family Bonus Plus with Supplement L 1k-bF (under item 3), as B is entitled to the support money deduction and the Family Bonus Plus for 8 months only.

(calculation: € 2,600 / € 300 = 8.67; the result is to be rounded down to a whole number and gives the number of months for which the support money deduction is due).

### **Example 3 – Separation of parents in 2020:**

C separates from his wife at the end of July 2020. From August 2020, he must pay € 400 a month in maintenance for his son and will continue to pay this € 400 each month from August to December, i.e. C paid  $5 \times € 400 = € 2,000$

C must complete Form L 1k under item 4.1 as follows:

- Total maintenance payments made in 2020: € 2,000
- Amount of the monthly support money debt: € 400

C can apply for the Family Bonus Plus with Supplement L 1k-bF (under item 3), since the family circumstances have changed, which make monthly consideration of the Family Bonus Plus necessary. His ex-wife must also apply for the Family Bonus Plus with Supplement L 1k-bF (under item 3).

#### **Example 4 – Maintenance to be paid increases during the year and is paid in full:**

D has to pay € 350 a month in maintenance for his daughter. From April 2020 on the monthly maintenance to be paid will be increased, and D will have to pay € 400, i.e. € 350 (3 months) from January to March and € 400 from April to December (9 months). D pays the maintenance in full.

D must complete Form L 1k under item 4.1 as follows:

- Total maintenance payments made in 2020: € 4,650 (calculation:  $3 \times € 350 + 9 \times € 400 = € 1,050 + € 3,600 = € 4,650$ )
- Amount of the monthly support money debt: € 387.50 (calculation:  $€ 4,650 / 12 \text{ months} = € 387,50$ )

D can also apply for the Family Bonus Plus with Supplement L 1k, under item 3.2.

#### **Example 5 – Maintenance to be paid increases during the year and is not paid in full:**

The monthly maintenance to be paid by E for his son is increased during the year: January to May (5 months) € 350, June to December (7 months) € 400. E only pays irregularly and does not fully pay the maintenance in 2020; in total he paid € 3,000 in 2020.

E must complete Form L 1k under item 4.1 as follows:

- Total maintenance payments made in 2020: € 3,000
- Amount of the monthly support money debt: 379,17 € (calculation:  $5 \times € 350 + 7 \times € 400 = € 1,750 + € 2,800 = € 4,550 / 12 = € 379,17$ )

E can apply for the Family Bonus Plus with Supplement L 1k-bF (under item 3), as E is entitled to the support money deduction and the Family Bonus Plus for 7 months only.

(calculation: € 3,000 / € 379.17 = 7.91; the result is to be rounded down to a whole number and gives the number of months for which the support money deduction is due).

**Example 6 – Maintenance in kind has been agreed and is being fulfilled in full:**

F lives separately from the mother of his seven-year-old child and has agreed with her on maintenance in kind, since half of the time the child lives with him and F does not have to pay any additional alimony. Since only amounts can be entered in Supplement L 1k, there is no concern when the standard requirement is stated in such cases (standard requirement 2020 for 7-year-olds: € 350 per month). If requested, the arrangement concerning maintenance in kind and its fulfilment must be confirmed.

E must complete Form L 1k under item 4.1 as follows:

- Total maintenance payments made in 2020: € 4,200
- Amount of the monthly support money debt: € 350

F can also apply for the Family Bonus Plus with Supplement L 1k, under item 3.2.

## When to apply for the Family Bonus Plus with Supplement L 1k-bF?

Use Supplement L 1k-bF (item 3) if special circumstances in 2020 require monthly consideration of the Family Bonus Plus, as is the case in particular in case of:

- Separation of spouses/partners in 2020
- Establishment of marriage or registered partnership in 2020
- Establishment of a domestic partnership that has existed for more than six months in 2020
- Change in the child's country of residence in 2020
- Child support was not fully paid in 2020
- Death of spouse/partner in 2020

Supplement L 1k-bF must be used also if parents living separately wish to apply for the 90%/10% splitting of the Family Bonus Plus. If the entitlement to family allowance is no longer applicable (e.g. because the child already has an income of his/her own), Form L 1k-bF does not need to be filled in.

### **Important**

Please fill in an individual Supplement L 1k-bF for each child. It is essential that you read the completion instructions (L 1k-bF-Erl-2020) accompanying Supplement L 1k-bF.

## **90%/10% splitting of the Family Bonus Plus for separated persons if one parent bears the majority of childcare costs**

The 90%/10% splitting is to be applied for in Supplement L 1k-bF under item 4.

In the context of a transitional period, a supplementary distribution variant is planned for the years 2019 to 2021 for parents living apart. This

splitting option can be applied for only in exceptional cases and if all of the following conditions are met:

- The applicant has paid more than half of the childcare costs for the child in 2020 and at least € 1,000.
- As of 01 January 2020, the child was not yet 10 years old (significantly disabled children with increased family allowance not yet 16 years old).
- Childcare was provided in a childcare facility in accordance with the law or by a pedagogically qualified person, with the exception of family members belonging to the household.
- The support money debtor can apply for the 90% of the Family Bonus Plus only if the legal maintenance has been paid in full and childcare costs have been paid in addition.

Only one parent can be entitled to 90% of the Family Bonus Plus at any one time. The other parent is then entitled only to 10%. If both parents apply for the 90%, the assessment must clarify which parent fulfils the requirements. A decision already issued for the other parent is subsequently amended if necessary.

#### Note

This distribution variant (90%/10%) can be applied for only in the employee tax assessment or income tax return.

## What costs are childcare costs?

The childcare costs must be actually incurred expenses. Aid and subsidies (e.g. from the employer) must therefore be deducted. The care must be provided in private or public childcare facilities (e.g. crèches, kindergartens, after-school care centres, day-time boarding schools, boarding schools) or by a person with pedagogical qualifications.

The childcare costs, as well as the costs for meals and handicraft materials, are deductible. School fees for public schools and extra tuition, as well as costs for the placement of childcare workers and travel costs to childcare, are not childcare costs.

Childcare costs are definitely incurred up to the age of compulsory school attendance. As of that age, a distinction is made between expenses for school attendance and care required outside of school hours. However, the costs for care outside of school hours (e.g. in the afternoon, during holiday time) are deductible if the care is provided by a person with pedagogical qualifications or in an institutional childcare facility. All costs (e.g. also those for meals and accommodation, sports events, travel costs for the bus to the camp and back) for any care required during holiday time (e.g. summer camps) are to be considered if the care is provided by a person with pedagogical qualifications.

More detailed information on the conditions which childcare costs must fulfil can be found at [bmf.gv.at](http://bmf.gv.at) in the Tax Book 2018 or in the wage tax guidelines.<sup>Rz884a ff</sup>

## **N. Tax regulations due to COVID-19**

In connection with the measures to combat the pandemic due to COVID-19 (“coronavirus”), some special tax regulations have been created, which are important for your employee tax assessment 2020 as well. We have briefly summarised the most important points for you.

### **Public grants and subsidies**

There is no tax liability for public grants from the federal, state or local governments that were made due to COVID-19-related financial emergencies.

## **Benefits by the employer**

Allowances and bonus payments that were additionally made due to the COVID-19 crisis are tax-exempt up to € 3,000 in the calendar year 2020. These must be additional payments made exclusively for this purpose and not normally granted before.

Supplements and bonuses paid with the current salary could continue to be treated as tax-exempt in the calendar year 2020, even if employees were in quarantine, teleworking or short-time work due to the COVID-19 crisis.

The lump sum for commuters could still be granted by the employer in 2020, even if employees did not travel between home and work due to COVID-19 short-time work, teleworking due to the COVID-19 crisis, or inability to work due to the COVID-19 crisis.

## **Income-related expenses**

If you were working from home in the calendar year 2020 due to the measures to combat COVID-19, certain expenses incurred for professional reasons can be asserted as income-related expenses. These expenses must be reduced by any reimbursements received from the employer. If you have received flat-rate expense allowances for home office from your employer (e.g. for telephone charges, Internet connection), you are deemed to receive taxable salary. If the work equipment (e.g. computers) was provided by your employer for use in your home office, the costs of this cannot be asserted as income-related expenses. As a rule, expenses incurred in your private life (e.g. costs for food and everyday necessities) cannot be asserted in your employee tax assessment.

## **Commuter calculator**

In the period between 10 March and 10 May 2020, use of public transport was possible only to a limited extent due to special timetables in connection with COVID-19 measures. As a result, in many cases commuter calculator queries were not representative. For this reason, queries from 10 March and

10 May 2020 will be recognised in your employee tax assessment for this period only if you actually travelled to your place of work.

## **Computer**

If you worked from home in the calendar year 2020 due to the COVID-19 measures and used your private computer and accessories (e.g. monitor, keyboard, computer mouse, printer, modem, headset) on a pro rata basis for professional purposes as well, the expenses include income-related expenses. The extent of professional use must be credibly demonstrated (see page 91).

## **Work room**

If the conditions for a fiscal home office are met, you can claim the expenses as income-related expenses (see page 84). If the prerequisites are not met, assertion of income-related expenses is not possible.

## **Internet**

The costs (e.g. provider fee, online fees) for work-related use of a private internet connection are deductible to the extent of the actual work-related use. If it is not possible to precisely differentiate between work-related and private use, the apportionment of costs must be estimated and a private portion subtracted (see page 94).

## **Telephone costs**

The costs for work-related telephone calls from your private telephone can be asserted to the actual extent as income-related expenses. If it is not possible to precisely differentiate between work-related and private use (e.g. by means of an itemised record of an individual conversation), a private portion is to be estimated and subtracted (see page 99).

## **Extraordinary burdens**

If you have fallen ill with COVID-19 in the calendar year 2020, you can claim the medical costs as extraordinary burdens. Please refer to the explanations in chapter “Extraordinary Burdens”, page 105.

Other expenses to combat the dissemination of COVID-19 (e.g. disinfectants, protective masks, costs of social services for food purchases) serve the purpose of health care and therefore do not represent extraordinary burdens.





# V.

## When must Form L 1i be completed?

In connection with income from employment, you must complete Form L 1i or Form L 17 in addition to Form L 1 for employee assessment if you receive the following income:

- from employment without previous wage-tax deduction, or
- from employment from abroad (e.g. pensions).

In this chapter you will find explanations on Supplements L 1i and L 17 as well as information on the taxation of this income in Austria.

## A. Income from employment without wage tax deduction

### When must you complete Form L 1i, although you realise only domestic income?

You have received income from employment from third parties that are not subject to wage tax deduction by your employer and are thus taxable, but not taxed yet in Austria. Such income includes, for example:

- Certain commissions (such as incentives) from third parties
- Cashing in of bonus miles for private purposes, when the bonus miles were earned on business trips
- Lump-sum refunds for travel costs which international organisations (e.g. institutions of the European Union) pay directly to meeting participants

The sum of these taxable incomes in Austria (= gross revenue minus income-related expenses) from employment without wage tax deduction must, as a rule, be listed in form L 1i under code 359. If the income from employment without wage tax deduction paid by third parties does not exceed € 730 during the calendar year, it remains tax-exempt (see “Tax allowance upon tax assessment”, page 167).

#### **Example:**

If in 2020 you used bonus miles earned on business trips for a private flight, the savings in air-travel costs (benefit) must be disclosed in Form L 1i (code 359) for the employee tax assessment for the year 2020.

## **B. Income from employment obtained from abroad**

### **Who is concerned and when must you file Form L 17?**

Income from employment obtained from abroad are the income that you have obtained

- as a cross-border employee, or
- from a foreign employer who is not required to deduct wage tax in Austria; or
- from a foreign diplomatic mission or an international organisation in Austria (e.g. UNO, UNIDO) or
- from a foreign pension.

This includes, for example, foreign sickness benefits, foreign unemployment benefits, and foreign insolvency benefits. Such income is taxable in Austria.

If you have received any income from employment abroad that is taxable in Austria, please complete Form L 1i and please also inform the tax office of these incomes by completing Form L 17 (wage statement/pay statement).

### **Who must complete Form L 17?**

If the income is fully taxable in Austria, please send Form L 17, which must be completed in these cases, to your tax office. Please refer to the completion instructions L 17a and L 17b if you need assistance when completing these forms. As a rule, Form L 17 must be forwarded by your employer. The form can be transmitted electronically via [www.elda.at](http://www.elda.at) as well.

### **Simplified procedure if you receive income from abroad without special payments**

If you receive foreign income (active or retirement income) paid out only twelve times in a calendar year and for which Austria may collect taxes, you may simply indicate the amount of your foreign income (gross receipts minus income-related expenses) in Form L 1i under code 359. For proper considera-

tion of the statutory tax deductions, please inform the tax office also as to whether the foreign income includes only pension benefits. Please also disclose to the tax office any foreign tax under code 377 if it may possibly be recognised in Austria.

If the two aforementioned requirements are met for your foreign income, you do not have to complete Form L 17. You must in any case submit Form L 17 to the tax office if your foreign income is paid out 13 or 14 times per calendar year (with bonuses). The preferential tax rate for special payments can be considered only by means of the fully completed Form L 17.

### **When are you required to file an employee tax assessment (mandatory tax assessment)?**

The primary distinction is between unlimited and limited liability to pay taxes (see page 8). An assessment must be carried out if you are subject to unlimited tax liability because in 2020 you had your place of residence or regular domicile in Austria and have received income in Austria:

- as a cross-border employee,
- from a foreign employer who is not obligated to deduct wage tax in Austria;
- from a foreign diplomatic mission or an international organisation in Austria (e.g. UNO, UNIDO)
- from a foreign pension.

You must file a mandatory tax assessment also if in 2020 you were subject to limited liability to pay taxes because you did not have a place of residence or your regular domicile in Austria, but received income for an activity in Austria from a foreign employer who is not obligated to deduct wage tax in Austria, and under a double-taxation agreement Austria has the right of taxation of this income. From the assessment for 2020 onwards, a compulsory assessment will also be made if an employee subject to limited liability to pay taxes has, at least temporarily, received income subject to wage tax from

several employers at the same time. This also applies if, in addition to income subject to wage tax, other income subject to assessment exceeding € 730 per year was received.

### **In which cases can you apply for an employee tax assessment and possibly receive a refund of any withholding tax or wage tax (employee tax assessment upon application)?**

You have a limited liability to pay taxes because in 2020 you did not have a place of residence or your regular domicile in Austria, but received income in Austria:

- from an employer who has deducted wage tax;
- from a domestic pension, or
- from an employment as a writer, lecturer, artist, architect, athlete or performer in an entertainment show, where an amount of 20% or 35% withholding tax, respectively, was deducted.

If wage tax is deducted in Austria for an employee with limited liability for tax, the wage tax is calculated as for any other Austrian employee. However, if there is no compulsory assessment, in the course of a voluntary employee tax assessment an amount of € 9,000 is added to the tax assessment base, i.e. before computing the income tax (see page 8).

### **Where are persons resident in Austria taxed for foreign income?**

This question can be answered only on the basis of the double-taxation agreement between Austria and the respective source country. For persons resident in Austria (pursuant to double-taxation agreements), as a rule Austria has the right to tax the global income. The double-taxation agreement determines which country is entitled to collect taxes on these earnings (you will find a list of all double-taxation agreements at [bmf.gv.at](http://bmf.gv.at)). Thereby double taxation of the income is avoided. If the double-taxation agreement determines that

Austria is entitled to collect taxes, you must indicate these foreign incomes in Form L 1i and possibly also in Form L 17. If you reside in Austria and the right of taxation is (also) allocated to the foreign state, it must be determined whether the double taxation in Austria is avoided by applying the exemption or the credit method.

### Note

Persons who reside in Austria and receive pensions from Germany (retirement pensions) are sent tax forms from the tax office of Neuenbrandenburg. The German pensions from statutory social security are exempted from tax in Austria due to the Austro-German double-taxation agreement. However, Austria considers the German pensions in the calculation of the tax on the remaining income that is taxable in Austria (progression proviso). Thus, no double taxation is performed. Rather hereby those taxpayers who receive pension income across the border and those who receive one or more pensions from Austrian employers/sources in Austria are treated equally. The progression proviso in Austria is mandatory. Therefore, the entire German pensions from compulsory social security are to be declared in the context of income tax or employee assessment in Form L 1i under code 453. These incomes may be included neither under code 359 nor in the wage statement (Form L 17). From the pension benefits to be entered, any income-related expenses such as the mandatory Austrian social insurance, which are related to the German pension income, are to be subtracted already before.

## **How is double taxation avoided by application of the exemption method (progression proviso)?**

Incomes from abroad from employment or foreign pension remunerations are tax-exempt under the progression proviso, if so agreed between Austria and the respective source country on the basis of a double-taxation agreement. The foreign incomes themselves are not taxed upon application of the exemption method in Austria. Since in the case of persons resident here, Austria has the right to taxation of the global income, foreign incomes are to be considered in the determination of the tax rate that is to be applied to the taxable income in Austria. Since foreign income is not taxed in Austria, crediting of the foreign tax is not possible. Please enter the income that must be considered when applying the progression proviso under code 453 and, in case of pensions, again under code 791. Please also disclose under code 493 your income-related expenses that were already deducted under code 453.

## **How is double taxation avoided by application of the credit method?**

If the double-taxation agreement between Austria and the respective source country provides that the foreign income for which tax was paid abroad be taxed in Austria as well, then Austria as country of residence recognises the foreign tax that corresponds to the Austrian tax (maximum offsetting amount). The foreign income is taxed in both countries upon application of this method. Double taxation is avoided in the state of residence by taking into account the maximum offsetting amount. If the double-taxation agreement provides that the credit method is applied, when completing Form L 17 please indicate under code 358 the foreign tax you have paid. If you are not required to submit Form L 17, please fill in Form L 1i code 377; if the employer has transmitted no L 16, fill in code 359 as well.

For clarification, see here an example of the full taxation of foreign income in Austria as well as examples to explain the terms “exemption with progression proviso” and “taxation with crediting”:

### **Example: Full taxation right in Austria**

A resident of Austria receives pension income from Austria and an additional income in the form of a company pension from Germany. Under the double-taxation agreement, Austria has the right to tax the German company pension. Therefore, both the income from the Austrian pension and the German company pension are fully taxed in Austria. If the German company pension is paid out only twelve times per calendar year (thus excluding bonuses), to simplify things, in Form L 1i the German pension income can be entered under code 359. No Form L 17 needs to be completed. If you receive a foreign pension with extra payments, in addition to Form L 1i you must also submit Form L 17.

### **Example: Exemption with progression proviso in Austria (exemption method)**

A resident of Austria receives pension income from Austria and an additional income in the form of a social security pension from Germany. This income from the German social security pension will be taxed in Germany according to the double-taxation agreement. In Austria, this income is tax-exempt under the progression proviso. The German income from the social security pension must therefore be entered in Form L 1i under code 453 (foreign income tax-exempt under the progression proviso) and also under code 791, as they are pension income. A tax paid abroad cannot be credited. The foreign income is not taxed upon application of the exemption method in Austria.

### **Example: Taxation with crediting in Austria (credit method)**

A resident of Austria derives income from employment (active income) as a cross-border employee in Liechtenstein. Liechtenstein as the country of activity is permitted by the double-taxation agreement to retain a gross withholding tax of 4% in the case of cross-border employees, which is to be offset in Austria under the double-taxation agreement. In addition to Form L 1i, in Form L 17 the Liechtenstein-based income must be declared. (The creditable tax is to be entered under code 358.)

### **Did you have any income that was taxed abroad, and is relief granted by the foreign tax authority?**

In the event that your income is taxable in Austria as well and you have received or applied for relief from foreign tax by the foreign tax authority, please enter this under code 775.

### **What is an activity within the meaning of § 99 I 1 of the Austrian Income Tax Act 1988 (EStG, *Einkommensteuergesetz*)?**

An activity within the meaning of § 99 I 1 of the Austrian Income Tax Act 1988 (EStG, *Einkommensteuergesetz*) is present if you do not have a place of residence or regular domicile in Austria (limited liability to pay taxes) and were active under an employment contract as a writer, lecturer, artist, architect, athlete, performer or contributor in art performances. The employer must withhold wage tax totalling 20% or 35%, respectively. Thus, the employee with limited liability to pay taxes has fulfilled his/her liability to pay tax in Austria (see page 8).

## **Who can apply for unlimited tax liability?**

If you are subject to limited liability to pay taxes in 2020, because you had neither a place of residence nor your regular domicile in Austria, you can apply, provided that you are a citizen of an EU Member State or an EEA State or of a state with which Austria has double-taxation agreements with non-discrimination clauses, for unlimited tax liability in Austria. This applies only if your income in the calendar year is subject to at least 90% to the Austrian income tax, or the income not subject to Austrian income tax amounts to no more than € 11,000. This must be proven by a corresponding certificate of your country of residence (Form E 9).

The table below covers standard cases related to income from employment. As there are, depending on the double-taxation agreement, many exceptions and restrictions, for a correct tax assessment it will in most cases be inevitable to obtain information pertaining to the double-taxation agreement in question, or from a competent source (e.g. tax office).



Income from...	Tax treatment of income in/from	Active income (Income from employment)	
		Less than 184 days and no local employer or permanent DTA establishment	More than 183 days or local employer or permanent DTA establishment
Germany	Abroad	Exemption	Taxation
	Austria	Full taxation	Exemption with progression proviso
Liechtenstein	Abroad	Exemption	Taxation
	Austria	Full taxation	Taxation with crediting
Switzerland	Abroad	Exemption	Taxation
	Austria	Full taxation	Taxation with crediting
Italy	Abroad	Exemption	Taxation
	Austria	Full taxation	Taxation with crediting
Slovenia	Abroad	Exemption	Taxation
	Austria	Full taxation	Exemption with progression proviso
Hungary	Abroad	Exemption	Taxation
	Austria	Full taxation	Exemption with progression proviso
Slovakia	Abroad	Exemption	Taxation
	Austria	Full taxation	Exemption with progression proviso
Czech Re-public	Abroad	Exemption	Taxation
	Austria	Full taxation	Exemption with progression proviso

## Pensions

	Cross-border employee	Social security pension	Company pension	Public pension
	Exemption	Taxation	Exemption	Taxation
	Full taxation	Exemption with progression proviso	Full taxation	Exemption with progression proviso
	Withholding tax 4%	Exemption	Exemption	Taxation
	Taxation with crediting	Full taxation	Full taxation	Exemption with progression proviso
		Exemption	Exemption	Taxation
		Full taxation	Full taxation	Exemption with progression proviso
	Exemption	Exemption	Exemption	Taxation
	Full taxation	Full taxation	Full taxation	Exemption with progression proviso
		Exemption	Exemption	Taxation
		Full taxation	Full taxation	Exemption with progression proviso
		Exemption	Exemption	Taxation
		Full taxation	Full taxation	Exemption with progression proviso
		Exemption	Exemption	Taxation
		Full taxation	Full taxation	Exemption with progression proviso
		Exemption	Exemption	Taxation
		Full taxation	Full taxation	Exemption with progression proviso



# VI.

## The procedure at the tax office

Now that you have received information about what you can claim from the tax office, this chapter will give you guidance on how to do it most properly. The focus is on FinanzOnline, the electronic employee tax assessment. You can also find answers to the following questions:

- When do you need to perform a mandatory tax assessment?
- When is an automatic employee tax assessment conducted?
- Under what circumstances can additional tax payments be demanded?
- How are several pensions taxed?
- What is a tax office decision on tax allowances?
- What is a disclosure pursuant to § 109a of the Austrian Income Tax Act 1988 (EStG, *Einkommensteuergesetz*)?
- How to object to a tax office decision?
- What options are there to facilitate payment?

## A. Employee tax assessment ("annual tax declaration")<sup>Rz908aff</sup>

### Employee tax assessment without application<sup>Rz912e</sup>

For fiscal years from 2016 on, an "employee tax assessment without application" is provided under certain conditions. The aim is to ensure that citizens who are entitled to a tax refund but do not apply for it are automatically assessed, unless they have waived their right to carry out the employee tax assessment without application. The tax refund resulting from this assessment will then be credited to your account without any further action on your part, if it is known to the tax administration. However, this employee tax assessment without application is legally subject to certain requirements:

- You are not subject to mandatory tax assessment (see page 164).
- You have not filed a tax return for the previous fiscal year by the 30<sup>th</sup> June.
- Throughout the calendar year, you have received income only from employment.
- From the information provided to the tax office (pay slips), it is to be assumed that assessment will lead to a tax refund (e.g. when working a holiday job only during the summer months)

If you should disagree with the result of this "automatic" assessment (e.g. because deductions, such as income-related expenses or special expenses, have been disregarded because they were not known to the tax office), you have the option of filing a declaration for employee tax assessment within 5 years (page 157; Form L 1). This means that the decision issued is automatically cancelled, and an employee assessment is performed on the basis of your tax return.

## When can employee tax assessment be requested?

For the application for employee tax assessment, you have five years (e.g. the application for 2020 may be submitted to the end of December 2025). You can either submit your application electronically via FinanzOnline, send it by letter mail with Form L 1 (optionally with Supplement L 1ab, L 1d, L 1k, L 1i), or personally present it to your tax office. The tax office processes the applications in the order of their arrival and performs an employee tax assessment upon your request.

### Note

After submission of your employee tax assessment, enquiries by telephone will not speed up the processing!

Please indicate your bank details only if they are not yet known to your tax office or have changed. Due to the introduction of a uniform standard for European payment transactions, now only BIC (Bank Identifier Code) and IBAN (International Bank Account Number) are used. You can find these codes (BIC, IBAN) on your bank statement and on your bank card. The tax office can complete an employee tax assessment only if all pay slips for the year and other disclosures (e.g. from the Labour Market Service) and data (e.g. donations, church tax payments) have been received.

### Note

Do not enclose any pay slip with your tax return, nor any receipts (invoices, confirmations, vouchers) for income-related expenses, special expenses or extraordinary burdens. However, please keep these documents for seven years, since they must be shown to the tax office upon request.

## B. Electronic employee tax assessment

### How to access FinanzOnline?

Go to FinanzOnline at [finanzonline.at](http://finanzonline.at) and register, ideally with your mobile phone. You can activate the mobile phone signature via FinanzOnline or your citizen card.

Or you can click on “Online-Erstanmeldung/Online initial registration” on the FinanzOnline homepage. After successful registration, you will receive your access identification (personal ID, user ID and PIN) by registered mail (RSa letter).

You can also use the citizen card to access FinanzOnline.

### What are the advantages of FinanzOnline?

- Available free-of-charge, 24 hours per day
- Contact with the office comfortably via any Internet connection
- Mobile phone signature
- Possibility of changing personal data at any time, e.g. bank details, email address or mobile phone number
- Personal dashboard with overview of all the important information
- Assistant for employee tax assessment
- Enquiries regarding your current tax account and tax file (e.g. account balance, pay slip)
- Service of tax decisions to your personal electronic mail box (messages), including email notification
- Email notification for the current processing status of your tax return or family allowance matters
- Anonymous tax calculation
- No special software required
- Convenient user interface (online help, hotline)
- Barrier-free application

As the mobile phone service is being expanded continuously, it is recommended that you add your current mobile phone number the next time you access FinanzOnline. If you have forgotten your FinanzOnline codes, new access codes can be sent to you directly to your mobile phone. You therefore no longer need to go to a post office or tax office. For assistance with technical problems, our chatbot “Fred” is available around the clock, and our FinanzOnline hotline via chat or telephone (+43 50 233 790) from Monday to Friday from 8 a.m. to 5 p.m.

## C. Employee tax assessment in paper form

The forms used for employee tax assessments (L 1, L 1ab, L1 d, L 1k, L 1k-bF, L 1i) have been designed in machine-readable form. This enables the tax administration to collect the data by scanning. Please send only original documents (no copies). If you want to continue filing your tax return by mail or in person, you can order the declaration forms at [bmf.gv.at](http://bmf.gv.at) (Formulare/Forms) from our order service. All forms can also be ordered from +43 50 233 710.

### Note

To carry out the employee tax assessment, there are the forms L 1, L 1ab, L 1d, L 1k, L 1k-bF, L 1i, see page 182 et seq. Thus, you may need to complete not only one but several forms:

- Supplement L 1ab – For consideration of extraordinary burdens.
- Supplement L 1d – For special consideration of special expenses.
- Supplement L 1k – For consideration of a Family Bonus Plus, support money deduction, any extraordinary burdens concerning children, or in connection with a subsequent taxation of an employer’s grant for childcare costs. Please use a separate form for each child.

- Supplement L 1k-bF – For consideration of a Family Bonus Plus in special cases and at 90%/10% splitting. Please use a separate form for each child.
- Supplement L 1i – For declaration of income from employment without previous wage tax deduction, for additional information if certain cross-border criteria are fulfilled, and/or for submitting an application for unlimited tax liability.

Please mind the following information when completing the forms, as it will facilitate optimum processing of the machine-read forms. This will spare you inquiries and will help us to expedite our work.

- Please submit only the original forms; copies are not machine-readable.
- Please use CAPITAL LETTERS (UPPER-CASE LETTERS), and use only black or blue ink.
- Write only one letter, one number or one special character into each box.
- Enter your data generally from left to right, but right-aligned into numeric fields.
- Do not strike out empty text fields; leave them blank.
- Comments outside the provided fields are not machine-readable (except for corrections – see sample).
- Correct any errors in numeric fields by making the wrong amount entirely illegible and placing the correct number next to, above or below the boxes for data entry.

Send documents only when prompted by the tax office.

# Templates

## RICHTIG

5. **Alleinverdienerabse**

5.1  **Alleinverdienerabse**

5.2  **Alleinerzieherabsetz**

**Hinweis** zu Punkt 5.1 und 5.2:

5.3   **Anzahl der KI bezogen habe/f**

Bitte verwenden Sie nur Zahlen

## FALSCH

5. **Alleinverdienerabse**

5.1  **Alleinverdienerabse**

5.2  **Alleinerzieherabsetz**

**Hinweis** zu Punkt 5.1 und 5.2:

5.3   **Anzahl der KI bezogen habe/f**

Bitte verwenden Sie nur Zahlen

## RICHTIG

1.1 FAMILIEN- oder NACHNAME (BLOCKSCHRIFT)

1.4 10-stellige Sozialversicherungsnummer (laut e-card<sup>1)</sup>)

1.7 Personenstand am 31.12.2016 (Bitte nur ein Kästchen ankreuzen)<sup>2)</sup>

verheiratet/in eingetragener Partnerschaft lebend

ledig  dauernd getrennt lebend

## FALSCH

1.1 FAMILIEN- oder NACHNAME (BLOCKSCHRIFT)

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verheiratet/in eingetragener Partnerschaft lebend

ledig  dauernd getrennt lebend

2.1 STRASSE (BLOCKSCHRIFT)

2.1 STRASSE (BLOCKSCHRIFT)

## D. Tax credits, additional tax payments, and advance payments

### In what cases can you usually expect a credit?

- If you received different amounts as remuneration in the course of a year, and the employer did not make a recalculation.
- If you changed your employer in the course of the year, or were not employed throughout the entire year.

- If you are entitled to refunding of the single-earner or single-parent tax credit or to a social security refund due to the low amount of your income.
- If you are entitled to a single-earner or single-parent tax credit and/or a lump sum for commuters, which were not settled during standard payroll accounting.
- If you claim the tax allowances for income-related expenses, special expenses or extraordinary burdens which have not yet been granted in a tax office decision on tax allowances.

### **What should you do if you are asked to make an additional tax payment?**

If an additional tax payment should become due in exceptional cases, you may withdraw your application by way of objection, unless in case of mandatory tax assessment.

### **When must a tax return be filed without a request by the tax office (mandatory tax assessment)?**

If your income exceeds € 12,000, you are obliged to file an income tax return or a statement in connection with the employee tax assessment, if

- you have received other income in addition to your income liable to wage tax (e.g. from contracts for work and labour, or contracts for independent services) to a total amount of more than € 730. Capitals yields after withholding tax need not be included in the calculation. In this case, please file an income tax return (form E 1, including Supplement E 1a for income from trade or business).
- if – in the course of the calendar year - you received at least two or several incomes liable to wage tax, at least partly simultaneously, for which wage tax was not settled jointly (e.g. when drawing a company pension in addition to a pension under the Austrian General Social

Security Act). In this case, please file a declaration in connection with your employee tax assessment (Form L 1).

- you are not entitled to a single-earner or single-parent tax credit, to the increased pensioner deduction or to the increased transportation deduction for the calendar year, but this was settled in the course of the standard payroll accounting. In this case, please file a declaration in connection with your employee tax assessment (Form L 1).
- a lump sum for commuters was considered without justification, or the lump sum for commuters was too high.
- you have received a grant from your employer to cover childcare costs without justification.
- you realised incomes from capital assets or corresponding income from trade or business, and these are not subject to withholding tax.
- you have obtained income from private sale of land for which no real estate gains tax has been paid or no compensation is given.
- you have received income from employment and wage tax has not been deducted yet (cross-border employees, pensions from abroad).
- a Family Bonus Plus was considered but the conditions were not met, or if an undue amount was considered.

### Note

Please provide full and complete information on the application form about your personal data and the number of entities paying the remunerations in order to expedite the processing of your application for employee tax assessment. Missing data delay the processing of your application.

## When is a mandatory tax assessment performed?

If you do not submit a statement for employee tax assessment on your own accord, in the following cases the tax office will prompt you to file a declaration and carry out a mandatory tax assessment. If

- you were employed simultaneously by two or more employers.
- during the calendar year you have received rehabilitation or sickness benefits from the statutory social security or awarded under the Army Fees Act (e.g. for troop or cadre drills), insolvency deficit money been paid in the event of insolvency proceedings, or compulsory social insurance contributions have been refunded.
- for the respective calendar year, a tax office decision on tax allowances has been issued and considered by the employer during wage tax determination.
- the single-earner or single-parent tax credit, the increased pensioner deduction or the increased transportation deduction was recognised during the standard wage tax calculation, but the requirements are not fulfilled (e.g. the partner's income exceed the limit on his/her income).
- a Family Bonus Plus was considered but the conditions were not met, or if an undue amount was considered.

### Note

Please do not enclose any pay slips with the statements in your application for an employee tax assessment. The employer (or the agency paying your pension) forwards these documents to the tax office.

## **Can an employee tax assessment result in advance payments?**

Wage taxpayers may have to make advance payments, if the additional tax payment amounts to more than € 300. In this case, for once an additional tax payment for the past year may coincide with the prepayment for the current year (e.g. if two remunerations are due in parallel for the first time). On the other hand, any possible additional payments will not be due for the current year.

## **Why can there be additional payments in the case of two or several remunerations?**

As a rule, every entity paying remunerations or pensions calculates the wage tax only for the remunerations or pensions that it pays out. The result is that the wage tax actually paid is too low. In the course of an employee tax assessment, these remunerations are taxed as if the total amount were one single payment.

You are therefore treated like a taxpayer who has only one employment relation but has earned just as much, in the form of one salary or pension, as you have received from several remunerations.

## **When does the tax office calculate interest on additional tax payments or credit balances?**

The tax office calculates interest on additional payments and credit balances for income tax assessments that are served after the 30th September of the following year. The interest rate is 2% above the basic interest rate and currently amounts to 1.38% (rate at copy date). No interest is calculated for additional payments or credit balances that amount to less than € 50.

Interest accrues irrespective of the date at which the tax return is filed. It is recommended, though, to file the return as early as possible. If you do not receive the notice of assessment by 30 September of the following

year, you can avoid paying interest on additional tax claims by paying an advance in the amount of the future (expected) additional tax payment before that deadline.

## **E. Taxes due on several pensions**<sup>Rz1022ff</sup>

### **How are several pensions taxed?**

The joint taxation of (several) statutory pensions, Federal-employee pensions, retirement benefits from a previous employment relation with a Federal state, or pensions from Austrian pension funds is mandatory in order to avoid additional tax payments and advance payments. If, for example, you receive a federal or regional pension, as well as a widow's/widower's pension from the pension-insurance agency for employees, the wage tax due on the two remunerations is withheld from the higher pension. If you also receive a company pension in addition to your pension under the Austrian General Social Security Act, these are not required to be taxed jointly. In this case, the former employer can arrange for paying your pension under the Austrian General Social Security Act and the tax due on it. However, the employer cannot be obliged to do so. If remunerations from employees' group insurance schemes are paid at the same time, the pension insurance institute and/or the pension-paying agency will arrange for a joint tax payment.

## F. Tax office decision on tax allowances<sup>Rz1039ff</sup>

### What is a tax office decision on tax allowances?

A tax office decision on tax allowances relates to certain income-related expenses, special expenses or extraordinary burdens that the employer may already settle in the course of the standard payroll accounting. Thus, you pay less wage tax during the year. Normally, the tax office decision on tax allowances is issued together with the income tax assessment on the basis of the employee tax assessment. At the same time, you will receive a notification for presentation to the employer. The tax office decision on tax allowances applies to the second year following the assessment period. Hence, the tax office decision on tax allowances and the notification to the employer for the calendar year 2022 are annexed to the income tax assessment for the calendar year 2020. This tax office decision on tax allowances considers your tax allowances – based on the year 2020 – preliminarily already for 2022. If the actual expenses in 2022 are higher than those in the tax office decision on tax allowances, this will be offset in the course of the employee tax assessment. An additional credit note may be expected.

If your expenses are lower, additional tax payments will generally become due. If it is uncertain whether you will have similar expenses in the second following year as in the base year, you may waive a tax office decision on tax allowances in the course of the wage tax assessment, in order to avoid additional tax payments. There is also the possibility to apply for a tax office decision on a lower amount of tax allowances.

However, you can also amend the note to the employer to indicate lower tax allowances or not present the note to the employer at all. The tax office can also take the initiative and fix a lower amount for the tax allowances, if certain expenses are obviously incurred only on a one-off basis.

Irrespective of the employee tax assessment, you may apply for a tax office decision on tax allowances for the current year under certain circumstances by the 31<sup>st</sup> October at the latest:

- If additional income-related expenses of a minimum of € 900 will be incurred in the current calendar year.
- If expenses to clear up damage after disasters (floods, damage caused by storms) will be incurred.

#### Note

No tax office decision on tax allowances will be issued

- for an annual tax allowance of less than € 90 and if prepayments for income tax need to be made,
- to employees having limited liability to tax,
- to employees who have opted for unlimited tax liability pursuant to § 1 IV of the Austrian Income Tax Act 1988 (EStG, *Einkommensteuergesetz*).

## G. Disclosure pursuant to § 109a of the Austrian Income Tax Act (*Einkommensteuergesetz*)

### What is a disclosure pursuant to § 109a of the Austrian Income Tax Act (EStG, *Einkommensteuergesetz*)?

Entrepreneurs and corporations must communicate data concerning disbursements to be made to the tax office electronically or by using Form E 109a. This disclosure concerns individuals or associations of persons that are not legal entities, e.g. general partnerships under Austrian law or limited partnerships under Austrian law, which receive remuneration for certain activities on a self-employed basis, i.e. not as part of an employment relation. The issuer of a disclosure to the tax office must hand a copy to the person concerned.

## **Which data must be communicated?**

The following data must be communicated:

- Name, address, social security number
- Type of service rendered
- Calendar year in which the remuneration was paid
- Remunerations (including remunerations in kind and cost reimbursements) and possibly value-added tax.

## **For which activities must a disclosure be made?**

The disclosure is required for the following self-employed activities:

- Services as a member of a supervisory board, administrative board, or other services by persons in charge of supervising the management of a company
- Services as an agent of a building society or an insurance company
- Services as a board member of a foundation
- Services as a lecturer, teacher or trainer
- Services as a newspaper street vendor or newspaper deliverer
- Services provided to introduce private business transactions
- Services as an office-holder in a public-law corporation if fees are paid for the activity
- Other services rendered under a contract for independent services and which are subject to insurance contributions under § 4 IV of the Austrian General Social Security Act (ASVG).

## **Is a disclosure necessary for minor remunerations?**

No disclosure needs to be made if the (total) remuneration, including possible cost refunds, paid to a person or association of persons (group of persons) amount to less than € 900 in a calendar year, and if the (total) remuneration, including possible cost reimbursements for every individual service, do not amount to more than € 450.

## **What must the person concerned do?**

As a rule, remunerations for the aforementioned activities constitute income that are subject to taxation. The income realised must therefore be reported in the income tax return (form E 1) under the respective type of income. The (operating) income for which a notification was issued must be shown separately in the cash-basis accounting (profit and loss statement, Form E 1a) or the net-income account. If you received one or several notifications for the respective year, please be sure to indicate the number of notifications received when filing your income tax return. However, the notification is not to be sent to the tax office. If the income amounts to more than € 730 (tax allowance on assessment), they remain tax-exempt. In this case, an employee tax assessment can be made.

## **H. Objection to a tax office decision**

### **How to object to a tax office decision?**

You can object to a tax office decision within one month after service. Submit your complaint in writing to the tax office. Please enclose all relevant documents with the objection. If the objection is filed via FinanzOnline, attachments may be sent as PDF files. Filing an objection is free of charge. An objection does not suspend the prescribed additional payment; the same remains due as per the indicated date. If you do not wish to pay the required additional payment for the time being, you must file an application for suspension of the collection. The tax office will issue a formal decision on this application.

### Note

In the event that your objection is dismissed, interest must be paid for the time of suspension. The interest rate currently amounts to 1.38% (rate at copy date).

In case you have already paid the amount, there is the option of receiving complaint interest if your objection is allowed. The interest rate is 1.38% (rate at copy date) for the disputed amount. Interest that does not reach the amount of € 50 will not be credited. This requires filing of an application for complaint interest.

The application for complaint interest must include:

- Identification of the objection, on whose settlement the amount of the payment was dependent
- Identification of the decision whereby the tax to be paid was reduced,
- The information relevant for the assessment base of the interest.

The current values are also available on the internet at [bmf.gv.at](http://bmf.gv.at).

Generally, the tax office itself will issue a preliminary ruling on the objection. If you do not agree with this decision, you may apply for the submission of your objection to the Federal Finance Court.

## I. Payment in instalments and deferred tax payment

### How to obtain payment facilities?

Upon your application, the tax office can grant a respite for the additional payment, or ask you for payment in instalments

- if paying the full amount of the owed tax would constitute a considerable hardship, and
- if granting of the respite does not jeopardise the collection of the owed tax.

You should therefore specify all circumstances supporting your application for a payment respite.

#### Note

If a tax payment is deferred, or if taxes are paid in instalments, interest is due on amounts in excess of € 750. The interest rate currently amounts to 3.88% (rate at copy date). No interest is calculated for amounts below € 50. In cases of special hardship, taxpayers may be fully or partially released from paying the owed tax. No fees are due on applications to the tax authority.





# VII.

# Other tax benefits

This chapter specifically deals with the premium-aided provident scheme and the premium-aided pension scheme. Please remember that the bonus granted on the premium payments is adjusted on an annual basis.

## A. Premium-aided retirement provisions<sup>Rz1365ff</sup>

Premium-aided retirement provisions can be claimed by all taxpayers in Austria who do not receive a statutory old-age pension.

### What is the amount of the premium under the premium-aided provident scheme and what is the incentive?

A lump sum is granted as an incentive, which is calculated as a percentage of the premium paid for the respective calendar year. The retirement provision premium will amount to 4.25% in 2020. The bonus is granted only for payments amounting to 1.53% of 36 times the maximum contribution basis for social security (HB-SV).

	Maximum basis for social security contributions (HB-SV)	Maximum amount	Bonus
2020	€ 5,370	€ 2,957.80	4.25% = € 125.71
2021	€ 5,550	€ 3,056.94	4.25% = € 129.92

The bonus is credited for the last time for that calendar year in which the taxpayer receives a statutory old-age pension for the first time. In addition to granting a bonus, the institution running the pension fund for the credit institution that sells the premium-aided provident scheme must provide a capital guarantee.

### Where to apply for the bonus?

The respective institution running the pension fund applies to the tax administration.

## **When can you first receive benefits from your entitlements?**

After a minimum period of ten years (after paying the first premium) you can receive payments from your entitlements. You can choose:

- to ask for the payment of the full amount, or
- to transfer the entitlements to another pension fund, or
- to transfer the entitlements, for example,
  - to an insurance company of your choice as a single premium for a supplementary pension insurance or
  - to a credit institution of your choice for exclusive use to buy shares in a pension investment fund by signing an irrevocable payment plan, or
  - to a pension fund where the taxpayer is already entitled to future payments as defined by the pension fund law, or
  - to a collective company insurance fund where the taxpayer is already entitled to future payments, or
  - to an insurance company as a single premium for nursing care insurance where repurchase or lump-sum compensation is excluded and the performance of the nursing care insurance is linked to a claim to nursing care allowance.

## **How are incomes from premium-aided pension funds taxed?**

No tax is due if the entitlements are transferred into a pension fund, or if you receive a pension from these institutions.

## **What happens when the entitlements are paid out?**

If the entitlements are paid out, half of the credited bonuses must be paid back, and subsequent taxation of the capital yields takes place at a tax rate of 27.5%. In addition, you lose your entitlement to a capital guarantee.

## B. Premium-aided pension scheme<sup>Rz1321ff</sup>

### What is a premium-aided pension scheme and what is the amount?

As a rule, premium-aided provident schemes have replaced premium-aided pension schemes. If you signed your contract in 2003, at the latest, you may, however, continue to claim the tax credit for the following amounts:

- Supplementary pension insurance coverage with an insurance company
- Employee contributions to a pension fund or an employees' group insurance (§ 93f of the Insurance Supervision Act (*Versicherungsaufsichtsgesetz*) 2016)
- Savings with a pension investment fund
- Voluntary additional insurance under the statutory social-security scheme

Contributions to supplementary pension schemes and the purchase of shares in investment funds are not regarded as special expenses.

New contracts with pension funds may also be signed after 2003 and continue to be premium-aided.

As with building-society bonuses, the bonus for premiums to provident pensions depends on the circulation-weighted average return for federal bonds (period averages). In 2021, the premium will amount to 4.25% of the contributions. The maximum contribution basis is € 1,000.

### How to claim the bonus?

You must apply for payment of the bonus with a declaration of payments, to be obtained from the respective contract partner (the deposit-managing credit institution in the case of pension investment funds). If you have several contracts, please remember that you may claim the bonus refund only for a maximum assessment base of € 1,000.

The bonus is paid for the year in which the premium was paid. Advance payments of premiums as of the 15th December are already recognised for the subsequent year. However, delayed payments will not be accepted.

## **How are incomes from premium-aided provident schemes taxed?**

No tax is due on incomes that are based on premium payments for which a bonus was received.

### **Example**

Every year, a taxpayer pays € 1,500 into a pension investment fund. The bonus was paid for € 1,000. The entire credit balance is transferred to a supplementary pension insurance scheme as a one-off premium. The annuity payments resulting from provident premiums in an amount of € 1,000 are tax-exempt. The annuity payments accounting for the remaining € 500 are taxable.

# TEMPLATE

Name

Address

To the Austrian tax office

Re: Decision dated .....

Tax registration number .....

Within the period prescribed, I object to the decision referred to above, substantiating this as follows:

In the employee tax assessment

- Single-earner tax credit (single-parent tax credit)
- Higher income-related expenses
- Higher special expenses
- Extraordinary burdens etc. were not considered.

I therefore request consideration of an amount of € ..... for suspension of the collection according to § 212a BAO. At the same time I apply for suspension of the collection of the disputed amount of € .....

Date, signature

# TEMPLATE

Name

Address

To the Austrian tax office

Re: Decision dated .....

Tax registration number .....

Request for payment in instalments or deferred tax payment

By the decision referred to above, back taxes of

€ ..... were imposed on me.

I request:

- Authorisation of payment in instalments of ..... €
- Deferral of the tax payment until .....

**Rationale:** Personal circumstances, helplessness, minors, support obligations, illness episodes, coincidence of several payments, low income, etc.

Date, signature

An das

Eingangsvermerk



Finanzamt Österreich  
Postfach 260  
1000 Wien

Tipp: Diese Erklärung können Sie auch papierlos über FinanzOnline (bmf.gv.at) ausfüllen und einreichen - rund um die Uhr und ohne besondere Software.

# 2020

## Erklärung L1 zur ArbeitnehmerInnenveranlagung 2020

### Wie füllen Sie dieses Formular richtig aus?

- Alle Angaben müssen der Wahrheit entsprechen
- In GROSSBUCHSTABEN und nur mit schwarzer oder blauer Farbe ausfüllen - Betragsfelder in Euro und Cent
- Die stark umrandeten Felder sind jedenfalls auszufüllen
- Zutreffende Punkte sind anzukreuzen

### Welche Beilagen gibt es zu diesem Formular?

- L 1a für außergewöhnliche Belastungen
- L 1k für Kinder
- L 1k-bf für den Familienbonus Plus in besonderen Fällen
- L 1d zur besonderen Berücksichtigung von Sonderausgaben
- L 1i für grenzüberschreitende Sachverhalte

Ergänzende Informationen finden Sie auch im Steuerbuch 2021 (bmf.gv.at) und in der Ausfüllhilfe L 2

Datenschutzerklärung auf bmf.gv.at/datenschutz oder auf Papier in allen Finanz- und Zolidstellen

BITTE DIESES GRAUE FELD NICHT BESCHRIFTEN

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Finanzen

### 1. Angaben zur Person

#### 1.1 FAMILIEN- ODER NACHNAME

#### 1.2 VORNAME

#### 1.3 TITEL

#### 1.4 10-stellige Sozialversicherungsnummer laut e-card

#### 1.5 Geschlecht

- weiblich     inter/divers/ offen  
 männlich

#### 1.6 Geburtsdatum (wenn keine SV-Nummer vorhanden, **jedenfalls** auszufüllen)

#### 1.7 Personenstand am 31.12.2020 (Nur ein Kästchen ankreuzen)

- verheiratet/in eingetragener Partnerschaft <sup>1)</sup>     in Lebensgemeinschaft <sup>1)</sup>  
 ledig     dauernd getrennt     geschieden     verwitwet

#### seit (Datum bei ledig nicht erforderlich)

### 2. Derzeitige Wohnschrift

#### 2.1 STRASSE

#### 2.2 Hausnummer

#### 2.3 Stiege

#### 2.4 Türnummer

#### 2.5 WOHNSTAZSTAAT <sup>2)</sup>

#### 2.6 ORT

#### 2.7 Postleitzahl

#### 2.8 Telefonnummer

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

#### 3.1 FAMILIEN- ODER NACHNAME

#### 3.2 VORNAME

#### 3.3 TITEL

#### 3.4 10-stellige Sozialversicherungsnummer laut e-card

#### 3.5 Geburtsdatum (wenn keine SV-Nummer vorhanden, **jedenfalls** auszufüllen)

<sup>1)</sup> **Partnerin/Partner** sind Ehepartnerin/Ehepartner, eingetragene Partnerin/eingetragener Partner. Weiters Lebensgefährtin/Lebensgefährte mit mindestens einem Kind für das mindestens sieben Monate die Familienbeihilfe bezogen wurde (§ 106 Abs. 3 EStG 1988). Sie werden im Folgenden – wenn nicht anders angeführt – als „Partnerin/Partner“ bezeichnet.

<sup>2)</sup> Nur wenn der derzeitige Wohnsitz nicht in Österreich liegt, geben Sie das Kfz-Nationalitätszeichen des Wohnsitzstaates an (z.B. D für Deutschland, H für Ungarn, SK für Slowakei, SLO für Slowenien)



## 4. Anzahl inländischer Arbeitgeberinnen/Arbeitgeber/Pensionsstellen

**Anzahl der inländischen gehalts- oder pensionsauszahlenden Stellen im Jahr 2020**  
 Sofern keine Bezüge vorhanden sind, den Wert 0 (Null) eintragen. Die Beilage eines Lohnzettels ist **nicht** erforderlich.

**Folgende Bezüge zählen nicht zur „Anzahl der gehalts- oder pensionsauszahlenden Stellen“:**  
 Krankengeld, Bezüge auf Grund eines Dienstleistungsschecks, Arbeitslosenunterstützung, Notstandshilfe, Überbrückungshilfe, Pflegekassengeld, Entschädigungen für Truppen-, Kader- oder Waffenübungen, rückerstattete Pflichtbeiträge an Sozialversicherung, Bezüge aus dem Insolvenz-Entgelt-Fonds, Wochengeld, Rehabilitationsgeld, Weiterbildungs- und Bildungsteilzeitgeld u. ä., Bezüge aus einer betrieblichen Vorsorge oder Bezüge aus der Bauarbeiter-, Urlaubs- und Abfertigungskasse.  
 Sollten Sie mehrere Pensionen bezogen haben, die bereits **gemeinsam lohnsteuer** worden sind, ist für diese gemeinsam versteuerten Pensionen **eine einzige pensionsauszahlende Stelle** anzugeben.

4.2 Steuerfreie Einkünfte auf Grund völkerrechtlicher Vereinbarungen (z.B. UNO, UNIDO) **725**

Für Einkünfte aus nichtselbständiger Arbeit **ohne** Lohnsteuerabzug verwenden Sie die **Beilage L 11**.

## 5. Alleinverdienerabsetzbetrag, Alleinerzieherabsetzbetrag <sup>3)</sup>

**Hinweis zu Punkt 5.1 und 5.2:** Bezug von Familienbeihilfe für mindestens ein Kind laut Punkt 5.3 erforderlich

5.1  Ich beantrage den **Alleinverdienerabsetzbetrag** und erkläre, dass meine Partnerin/mein Partner diesen nicht in Anspruch nimmt.

5.2  Ich beantrage den **Alleinerzieherabsetzbetrag**.

5.3  **Anzahl der Kinder**, für die ich oder meine Partnerin/mein Partner für mindestens **sieben Monate** die Familienbeihilfe bezogen habe/hat.  
 Zur steuerlichen Berücksichtigung von Kindern verwenden Sie für **jedes Kind eine eigene Beilage L 1k bzw. L 1k-bf**.

5.4  Für die Berücksichtigung des **Kindermehrbetrages** erkläre ich, dass ich im Veranlagungsjahr an weniger als 330 Tagen Arbeitslosengeld, Notstandshilfe, Überbrückungshilfe oder Leistungen aus der Grundversorgung oder Mindestsicherung bezogen habe.

## 6. Höhe der Einkünfte von Ehepartnerin/Ehepartner oder eingetragener Partnerin/eingetragenen Partner

Nur ankreuzen, wenn nicht bereits Punkt 5.1 (Alleinverdienerabsetzbetrag) angekreuzt wurde.

Ich erkläre, dass die jährlichen Einkünfte meiner Ehepartnerin/meines Ehepartners oder meiner eingetragenen Partnerin/meines eingetragenen Partners 6.000 Euro nicht überschritten haben.

**Hinweis:** In diesem Fall stehen der Erhöhungsbetrag für Topfsonderausgaben (9.1, 9.2), ein geringerer Selbstbehalt bei außergewöhnlichen Belastungen und behinderungsbedingte Aufwendungen der Ehepartnerin/des Ehepartners oder der eingetragenen Partnerin/des eingetragenen Partners zu (Formular L 1ab).

## 7. Erhöhter Pensionistenabsetzbetrag

Ich beantrage den erhöhten Pensionistenabsetzbetrag.

**Voraussetzungen:** Eigene Pensionseinkünfte nicht mehr als 25.000 Euro, kein Anspruch auf Absetzbeträge gemäß Punkt 5, verheiratet oder in eingetragener Partnerschaft lebend und Einkünfte der Ehepartnerin/des Ehepartners oder der eingetragenen Partnerin/des eingetragenen Partners nicht mehr als 2.200 Euro jährlich.

## 8. Mehrkinderzuschlag

Ich beantrage den Mehrkinderzuschlag für **2021**, da für 2020 zumindest zeitweise Familienbeihilfe für mindestens 3 Kinder bezogen wurde und das Haushaltseinkommen 55.000 Euro nicht übersteigt hat.

**Hinweis:** Wenn Sie mehr als 6 Monate in einer Ehe, Lebensgemeinschaft oder eingetragenen Partnerschaft gelebt haben, ist auch das Einkommen der (Ehe)Partnerin/des (Ehe)Partners bei der Berechnung der Grenze von 55.000 Euro zu berücksichtigen.

## 9. Sonderausgaben

**Welche Sonderausgaben werden automatisch übermittelt und müssen nicht erklärt werden?**

Folgende Sonderausgaben berücksichtigen wir bei der Veranlagung ausschließlich aufgrund einer elektronischen Datenübermittlung durch die Organisation an die sie geleistet wurden:

- Verpflichtende Beiträge an gesetzlich anerkannte Kirchen oder Religionsgemeinschaften
- Spenden an begünstigte Empfänger
- Beiträge für die freiwillige Weiterversicherung in der gesetzlichen Pensionsversicherung und für den Nachkauf von Versicherungszeiten

**Was tun, wenn bei der Übermittlung Fehler aufgetreten sind?**

Die übermittelten Daten können Sie in FinanzOnline einsehen. Wenn bei diesen Daten etwas nicht richtig ist oder fehlt, müssen Sie sich zur Klärung direkt an die Zahlungsempfänger wenden. Nur diese können etwas richtigstellen oder Fehlendes nachsenden.

Für eine von der Datenübermittlung abweichende Berücksichtigung von Kirchen- oder Versicherungsbeiträgen oder für gezahlte Sonderausgaben an ausländische Organisationen verwenden Sie die **Beilage L 1d**.

9.1 Summe aller Versicherungsprämien und -beiträge (freiwillige Kranken-, Unfall-, Lebensversicherung, Hinterbliebenenversicherung und Sterbekassen), Pensionskassenbeiträge, freiwillige Höhenversicherung im Rahmen der gesetzlichen Pensionsversicherung **Nur mehr bis 2020 absetzbar, falls Vertrag/Antrag vor dem 01.01.2016 abgeschlossen/gestellt.** **455**

9.2 Summe aller Beiträge sowie Rückzahlungen von Darlehen und Zinsen, die zur Schaffung und Errichtung oder Sanierung von Wohnraum geleistet wurden **Nur mehr bis 2020 absetzbar, wenn Maßnahme vor 01.01.2016 begonnen.** **456**

9.3 Renten oder dauernde Lasten (z.B. Leibrenten, Versorgungsrenten) **280**

9.4 Steuerberatungskosten **460**

<sup>3)</sup> Hinweise zu den Voraussetzungen finden Sie in der Ausfüllhilfe L 2



## 10. Pendlerpauschale/Pendlereuro

Nur ausfüllen, wenn der Betrag nicht bereits durch Ihre Arbeitgeberin/Ihren Arbeitgeber in richtiger Höhe berücksichtigt wurde.  
Hinweis: Die Kennzahlen 718 und 916 sind gemeinsam auszufüllen. Die Berechnung erfolgt laut Pendlerrechner unter [bmf.gv.at/pendlerrechner](http://bmf.gv.at/pendlerrechner).

10.1 Pendlerpauschale - tatsächlich zustehender Gesamtbetrag	718	<input type="text"/>
10.2 Pendlereuro - tatsächlich zustehender Gesamtbetrag	916	<input type="text"/>

## 11. Werbungskosten

11.1 Werbungskosten ohne Anrechnung auf das Werbungskostenpauschale

11.1.1 Gewerkschaftsbeiträge und sonstige Beiträge zu Berufsverbänden und Interessensvertretungen - tatsächlichlicher Gesamtbetrag - ausgenommen Betriebsratsumlage. Nur ausfüllen, wenn nicht bereits durch Ihre Arbeitgeberin/Ihren Arbeitgeber (im Lohnzettel) in richtiger Höhe berücksichtigt.	717	<input type="text"/>
11.1.2 Pflichtbeiträge auf Grund einer geringfügigen Beschäftigung und Pflichtbeiträge für mitversicherte Angehörige sowie selbst einbezahlte SV-Beiträge	274	<input type="text"/>

Weitere Werbungskosten - Geben Sie jeweils den Jahresbetrag der Aufwendungen abzüglich steuerfreier Ersätze oder Vergütungen an. Beträgen die Werbungskosten weniger als 132 Euro jährlich, ist eine Eintragung nicht erforderlich. <sup>4)</sup>

11.2 Werbungskosten mit Anrechnung auf das Werbungskostenpauschale

11.2.1 Genaue Bezeichnung Ihrer beruflichen Tätigkeit (z.B. KOCH, VERKÄUFERIN; nicht ausreichend ist ANGESTELLTE, ARBEITER)

<input type="text"/>
----------------------

11.2.2 Arbeitsmittel (bei Anschaffungen über 800 Euro tragen Sie hier nur die jährliche Abschreibung ein)	719	<input type="text"/>
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11.2.3 Fachliteratur (keine allgemein bildenden Werke wie Lexika, Nachschlagewerke, Zeitungen etc.)	720	<input type="text"/>
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11.2.4 Beruflich veranlasste Reisekosten (ohne Fahrtkosten Wohnung/Arbeitsstätte und Familienheimfahrten)	721	<input type="text"/>
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11.2.5 Fortbildungs-, Ausbildungs- und Umschulungskosten	722	<input type="text"/>
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11.2.6 Kosten für Familienheimfahrten	300	<input type="text"/>
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11.2.7 Kosten für doppelte Haushaltsführung	723	<input type="text"/>
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11.2.8 Sonstige Werbungskosten, die nicht unter 11.2.2 bis 11.2.7 fallen (z.B. Betriebsratsumlage)	724	<input type="text"/>
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11.2.9 Zur Geltendmachung eines Berufsgruppenpauschales tragen Sie ein:

- |  |   |  |
|--|---|--|
| <b>A:</b> Artist/innen                             | <b>FM:</b> Forstarbeiter/innen mit Motorsäge  | <b>V:</b> Vertreter/innen  |
| <b>B:</b> Bühnenangehörige, Filmschauspieler/innen | <b>FO:</b> Forstarbeiter/innen ohne Motorsäge, Förster/innen, Berufsjäger/innen im Revierdienst | <b>P:</b> Mitglieder einer Stadt-, Gemeinde- oder Ortsvertretung     |
| <b>F:</b> Fernsehchaffende                         | <b>HA:</b> Hausbesorger/innen, soweit sie dem Hausbesorgergesetz unterliegen                    | <b>E:</b> Expatriates im Sinne § 1 Z 11 der Verordnung <sup>5)</sup> |
| <b>J:</b> Journalist/innen                         | <b>HE:</b> Heimarbeiter/innen   |  |
| <b>M:</b> Musiker/innen                            |   |  |

Beruf - Kurzbezeichnung	Zeiträume der Tätigkeiten: Beginn - Ende	Erhaltene Kostenersätze
<input type="text"/>	<input type="text"/> bis <input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/> bis <input type="text"/>	<input type="text"/>

12. Außergewöhnliche Belastungen Zur Geltendmachung von außergewöhnlichen Belastungen verwenden Sie die Beilage L 1ab. Zur Geltendmachung von außergewöhnlichen Belastungen für Kinder verwenden Sie je Kind eine Beilage L 1k.

<sup>4)</sup> Der Zuzugsfreibetrag für Wissenschaftler und Forscher (§ 103 Abs. 1a EStG 1988) kann nur im Formular E 1 beantragt werden.

<sup>5)</sup> Expatriates sind Arbeitnehmerinnen/Arbeitnehmer, die im Auftrag einer ausländischen Arbeitgeberin/eines ausländischen Arbeitgebers in Österreich im Rahmen eines Dienstverhältnisses zu einer österreichischen Konzerngesellschaft oder einer österreichischen Betriebsstätte des ausländischen Arbeitgebers befristet beschäftigt werden. Erhaltene Kostenersätze betreffend Reisekosten ISd § 26 Z 4 EStG 1988 sind nicht abzuziehen.





An das

Eingangsvermerk



Finanzamt Österreich  
Postfach 260  
1000 Wien

Tipp: Diese Erklärung können Sie auch papierlos über FinanzOnline (bmf.gv.at) ausfüllen und einreichen - rund um die Uhr und ohne besondere Software.

# 2020

Datenschutzklärung auf bmf.gv.at/datenschutz oder auf Papier in allen Finanz- und Zolidienststellen

## Beilage L 1k für 2020 zum Formular L 1 oder E 1 für:

- **Familienbonus Plus** (Punkt 3), **unbedingt ausfüllen** - auch wenn schon bei/beim Arbeitgeber/in beantragt
- **Unterhaltsabsetzbetrag** (Punkt 4),
- **Außergewöhnliche Belastungen für Kinder** (Punkt 5)
- **Nachversteuerung** des Arbeitgeberzuschusses für Kinderbetreuung (Punkt 6).

### Wie füllen Sie dieses Formular richtig aus?

- Alle Angaben müssen der Wahrheit entsprechen
- In GROSSBUCHSTABEN und nur mit schwarzer oder blauer Farbe ausfüllen - Beträgsfelder in Euro und Cent

- Die stark umrandeten Felder sind jedenfalls auszufüllen
- Zutreffende Punkte sind anzukreuzen

**Ergänzende Informationen finden Sie auch im Steuerbogen 2021 (bmf.gv.at) und in der Ausfüllhilfe L 2**

### 1. Angaben zur Antragstellerin/zum Antragsteller

1.1 10-stellige Sozialversicherungsnummer laut e-card	1.2 Steuernummer <sup>1)</sup>	1.3 Geburtsdatum (wenn <b>keine</b> SV-Nummer vorhanden, <b>jedenfalls</b> auszufüllen)
<input type="text"/>	<input type="text"/>	<input type="text" value="TTMMJJJJ"/>

### 2. Angaben zum Kind (für jedes Kind ist eine eigene Beilage L 1k auszufüllen)

2.1 FAMILIEN- ODER NACHNAME		
<input type="text"/>		
2.2 VORNAME	2.3 10-stellige Sozialversicherungs-nr. des Kindes	
<input type="text"/>	<input type="text"/>	
2.4 Geburtsdatum (wenn <b>keine</b> SV-Nummer vorhanden, <b>jedenfalls</b> auszufüllen)	2.5 Kennnummer der europäischen Krankenversicherungskarte, wenn keine Sozialversicherungsnummer vorhanden ist	2.6 Wohnsitzstaat des Kindes <sup>2)</sup>
<input type="text" value="TTMMJJJJ"/>	<input type="text"/>	<input type="text"/>

### 3. Familienbonus Plus

- Der Familienbonus Plus ist bei einer Veranlagung **jedenfalls** zu beantragen, auch wenn er bereits beim Arbeitgeber berücksichtigt worden ist. **Sonst kann es zu einer ungewollten Nachzahlung kommen. Sie können auch eine andere Aufteilung als beim Arbeitgeber beantragen.**
- Der Familienbonus Plus kann für jedes Kind höchstens einmal zur Gänze berücksichtigt werden und reduziert die Einkommensteuer höchstens auf Null.
- Wenn Sie den Familienbonus Plus beantragen, beachten Sie, dass für jedes Kind in Summe nicht mehr als der ganze Familienbonus Plus in Anspruch genommen werden kann. Andernfalls kommt es zur Berücksichtigung jeweils der Hälfte.
- **Stimmen Sie sich mit dem anderen Elternteil ab**, damit nicht zu viel beantragt wird und es nicht zu einer unerwünschten Nachzahlung kommt.
- Mit dieser Beilage können Sie den Familienbonus Plus beantragen, wenn Ihre **familiären Verhältnisse im gesamten Jahr 2020 unverändert** waren und sich der Wohnsitzstaat des Kindes im Jahr 2020 nicht geändert hat:
  - Punkt 3.1 ist auszufüllen, wenn für das Kind keine Unterhaltszahlungen (Alimente) zu leisten waren (z.B. Kind bei aufrechter Ehe) oder für das Kind, für das Unterhaltszahlungen (Alimente) zu zahlen waren, aber 2020 keine Zahlungen erfolgt sind.
  - Punkt 3.2 ist auszufüllen, wenn für das Kind Unterhalt zu leisten war und dieser für das gesamte Jahr in voller Höhe bezahlt wurde.
  - Wenn sich die Verhältnisse im Jahr 2020 geändert haben oder Sie die 90%/10%-Aufteilung beantragen wollen, verwenden Sie die Beilage L 1k-bF.

3.1 Ich habe oder meine (Ehe-)Partnerin/mein (Ehe-)Partner hat für das Kind im Jahr 2020 <b>keine Unterhaltszahlungen (Alimente) erhalten</b> Ich beziehe die Familienbeihilfe und beantrage den <input type="checkbox"/> halben <input type="checkbox"/> ganzen Familienbonus Plus Mein(e) (Ehe-)Partner(in) bezieht die Familienbeihilfe und ich beantrage den <input type="checkbox"/> halben <input type="checkbox"/> ganzen Familienbonus Plus
3.2 Für das Kind wurden <b>Unterhaltszahlungen (Alimente)</b> für das <b>gesamte Jahr 2020 im vollen Umfang</b> geleistet Ich habe die Familienbeihilfe und den vollen Unterhalt erhalten und beantrage den <input type="checkbox"/> halben <input type="checkbox"/> ganzen Familienbonus Plus Ich habe die vollen Unterhaltszahlungen <sup>3)</sup> geleistet und beantrage den <input type="checkbox"/> halben <input type="checkbox"/> ganzen Familienbonus Plus

### 4. Unterhaltsabsetzbetrag und Unterhaltsleistungen

4.1 **Unterhaltsabsetzbetrag** für ein nicht haushaltszugehöriges Kind, für das ich den gesetzlichen Unterhalt geleistet habe (**immer beide Beträgsfelder ausfüllen**)

Insgesamt im Jahr 2020 geleistete Unterhaltszahlungen:

Höhe der monatlichen Unterhaltsverpflichtung<sup>4)</sup>:

- 1) Als Beilage zum Formular L 1 muss das Feld 1.2 **nicht** ausgefüllt werden.
- 2) Geben Sie das Kfz-Nationalitätszeichen des Landes an - z.B. A für Österreich, D für Deutschland, H für Ungarn, SK für Slowakei, SLO für Slowenien
- 3) Punkt 4.1 muss **jedenfalls** ausgefüllt werden.
- 4) Bei unterjährig Änderung der monatlichen Unterhaltsverpflichtung geben Sie den Durchschnittswert an.

**L 1k-2020** Bundesministerium für Finanzen – 12/2020 (Aufl. 2020)

L 1k, Seite 1, Version vom 25.09.2020

BITTE DIESES GRAUE FELD NICHT BESCHRIFTEN

bmf.gv.at

Bundesministerium  
Finanzen





An das Eingangsvermerk

Finanzamt Österreich  
 Postfach 260  
 1000 Wien

2020

Tipp: Diese Erklärung können Sie auch papierlos über FinanzOnline (bmf.gv.at) ausfüllen und einreichen - rund um die Uhr und ohne besondere Software.

Datenschutzklärung auf bmf.gv.at/datenschutz oder auf Papier in allen Finanz- und Zolidienststellen

## Beilage L 1k-bF für 2020 zum Formular L 1 oder E 1 für den Familienbonus Plus

- in besonderen Fällen (Punkt 3)
- bei **90%/10% Aufteilung** (Punkt 4)

### Wie füllen Sie dieses Formular richtig aus?

- Alle Angaben müssen der Wahrheit entsprechen  
 - In GROSSBUCHSTABEN und nur mit schwarzer oder blauer Farbe ausfüllen - Betragsfelder in Euro und Cent

- Die stark umrandeten Felder sind jedenfalls auszufüllen  
 - Zutreffende Punkte sind anzukreuzen  
**Ergänzende Informationen finden Sie in der Ausfüllhilfe L 1k-bF-Erl und im Steuerbuch 2021 (bmf.gv.at)**

### 1. Angaben zur Antragstellerin/ zum Antragsteller

1.1 10-stellige Sozialversicherungsnummer laut e-card 1.2 Steuernummer <sup>1)</sup> 1.3 Geburtsdatum (wenn **keine** SV-Nummer vorhanden, **jedenfalls** auszufüllen)

		T T M M J J J J
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### 2. Angaben zum Kind (für jedes Kind ist eine eigene Beilage L 1k-bF auszufüllen)

2.1 FAMILIEN- ODER NACHNAME

--

2.2 VORNAME 2.3 10-stellige Sozialversicherungsnummer des Kindes

--	--

2.4 Geburtsdatum (wenn **keine** SV-Nummer vorhanden, **jedenfalls** auszufüllen) 2.5 Kennnummer der europäischen Krankenversicherungskarte, wenn keine Sozialversicherungsnummer vorhanden ist

T T M M J J J J	
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### 3. Familienbonus Plus in besonderen Fällen (Nähere Erläuterungen finden Sie in der Ausfüllhilfe L 1k-bF-Erl)

**Im Jahr 2020 lagen besondere Verhältnisse vor, die eine monatliche Betrachtung des Familienbonus Plus erfordern - z.B.:**

- Trennung der (Ehe-)Partner im Jahr 2020
- Begründung einer Ehe oder einer eingetragenen Partnerschaft im Jahr 2020
- Begründung einer Lebensgemeinschaft, die im Jahr 2020 mehr als sechs Monate bestanden hat
- Änderung des Wohnsitzstaates des Kindes im Jahr 2020
- Unterhaltszahlungen für das Kind wurden für das gesamte Jahr 2020 nicht in vollem Umfang geleistet
- Tod des (Ehe-)Partners/der (Ehe-)Partnerin bzw. des Unterhaltszahlers im Jahr 2020
- Unterjähriger Wechsel im Bezug der Familienbeihilfe

2020 Monat	Meine Beziehung zum Kind			Ich beantrage den Familienbonus Plus		Wohnsitzstaat des Kindes <sup>2)</sup> jedenfalls auszufüllen
	Ich bin Familienbeihilfenbezieher/in	Ich bin (Ehe-)Partner/in des familienbeihilfenberechtigten Elternteiles	Ich bin Unterhaltszahler/in und habe Anspruch auf den Unterhaltsabsetzbetrag <sup>3)</sup>	halb	ganz	
Jänner	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Februar	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
März	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
April	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Mai	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	

- 1) Als Beilage zum Formular L 1 muss das Feld 1.2 **nicht** ausgefüllt werden.  
 2) Geben Sie für den Wohnsitzstaat das Kfz-Nationalitätszeichen des Landes an - z.B. A für Österreich, D für Deutschland, H für Ungarn, SK für Slowakei, SLO für Slowenien  
 3) Punkt 4.1 im Formular L 1 k muss **jedenfalls** ausgefüllt werden. Kreuzen Sie die Monate an, für die Sie Anspruch auf den Unterhaltsabsetzbetrag haben. Informationen finden Sie im Punkt 12 der Ausfüllhilfe L 1k-bF-Erl.

BITTE DIESES GRAUJE FELD NICHT BESCHRIFTEN

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Finanzen



# TEMPLATE

2020 Monat	Meine Beziehung zum Kind			Ich beantrage den Familienbonus Plus		Wohnsitzstaat des Kindes <sup>2)</sup> <i>jedenfalls auszufüllen</i>
	Ich bin Familienbeihilfenbezieher/in	Ich bin (Ehe-)Partner/in des familienbeihilfenberechtigten Elternteiles	Ich bin Unterhaltszahler/in und habe Anspruch auf den Unterhaltsabsetzbetrag	halb	ganz	
Juni	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/>
Juli	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/>
August	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/>
September	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/>
Oktober	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/>
November	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/>
Dezember	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/>



**4. Aufteilung des Familienbonus Plus bei Zahlung von Kinderbetreuungskosten (90%/10%-Aufteilung)**  
(Es darf keine Eintragung im Punkt 3 und auch keine Eintragung im Punkt 3 des Formulars L 1k erfolgen).

Folgende Voraussetzungen müssen vorliegen, damit die/der Familienbeihilfenberechtigte oder die/der Unterhaltszahler(in), die/der den gesetzlichen Unterhalt 2020 zur Gänze geleistet hat, 90% des zustehenden Familienbonus Plus beantragen kann:

- Die Eltern leben getrennt.
  - Die/der Antragsteller(in) hat im Jahr 2020 mehr als die Hälfte der Kinderbetreuungskosten für das Kind und zumindest 1.000 Euro gezahlt.
  - Das Kind war am 1. Jänner 2020 noch nicht 10 Jahre alt (für erheblich behinderte Kinder mit erhöhter Familienbeihilfe: 16 Jahre).
  - Die Kinderbetreuung erfolgte in einer dem Gesetz entsprechenden Kinderbetreuungseinrichtung oder durch eine pädagogisch qualifizierte Person, ausgenommen haushaltszugehörige Angehörige.
- Dem anderen Elternteil stehen dann 10% des Familienbonus Plus zu.

4.1 Wohnsitzstaat des Kindes <sup>2)</sup>     Wohnsitzstaat-Wechsel während des Jahres 2020 zum 31.12.2020

4.2  Ich beantrage 90% des zustehenden Familienbonus Plus und bestätige, dass alle angeführten Voraussetzungen vorliegen. Ich habe im Jahr 2020 Kinderbetreuungskosten für das Kind in der nebenstehend angegebenen Höhe gezahlt.

4.3  Mir stehen 10% des Familienbonus Plus zu, weil der andere Elternteil 90% in Anspruch nimmt.

**Hinweise**

**Originaldokumente und Belege**

Bewahren Sie Ihre Originaldokumente und Belege mindestens 7 Jahre für eine etwaige Überprüfung auf. Übermitteln Sie uns mit dieser Erklärung **keine** zusätzlichen Unterlagen als Nachweis.

**Richtigkeits- und Vollständigkeitserklärung**

Ich bestätige mit meiner Unterschrift, dass alle Angaben der Wahrheit entsprechen. Ich nehme zur Kenntnis, dass unrichtige oder unvollständige Angaben strafbar sind.

Steuerliche Vertretung (Name, Anschrift, Telefon/Telefaxnummer)

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Datum, Unterschrift

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<sup>2)</sup> Geben Sie für den Wohnsitzstaat das Kfz-Nationalitätszeichen des Landes an - z.B. A für Österreich, D für Deutschland, H für Ungarn, SK für Slowakei, SLO für Slowenien



An das

Einkangsvermerk



Finanzamt Österreich  
Postfach 260  
1000 Wien

Tipp: Diese Erklärung können Sie auch papierlos über FinanzOnline (bmf.gv.at) ausfüllen und einreichen - rund um die Uhr und ohne besondere Software.

# 2020

Datenschutzerklärung auf bmf.gv.at/datenschutz oder auf Papier in allen Finanz- und Zolidienststellen

## Beilage L 1i für 2020 zum Formular L 1 oder E 1

- Einkünfte aus nichtselbständiger Arbeit ohne Lohnsteuerabzug
- Zusatzangaben bei Erfüllung bestimmter grenzüberschreitender Kriterien
- Antrag auf unbeschränkte Steuerpflicht (§ 1 Abs. 4 EStG 1988)

### In welchen Fällen ist dieses Formular zu verwenden?

Wenn Sie als beschränkt Steuerpflichtiger nur Einkünfte aus nichtselbständiger Arbeit bezogen haben, verwenden Sie das Formular L 1 und diese Beilage (L 1i).

Wenn Sie auch noch andere Einkünfte bezogen haben, verwenden Sie nur die Einkommenssteuererklärung für beschränkt Steuerpflichtige (Formular E 7); in diesem Fall darf diese Beilage (L 1i) nicht verwendet werden.

### Wie füllen Sie dieses Formular richtig aus?

- Alle Angaben müssen der Wahrheit entsprechen

- In GROSSBUCHSTABEN und nur mit schwarzer oder blauer Farbe ausfüllen - Betragsfelder in Euro und Cent
- Die stark umrandeten Felder sind jedenfalls auszufüllen
- Zutreffende Punkte sind anzukreuzen

Gesetzliche Bestimmungen beziehen sich auf das EStG 1988 nicht verwendet werden.

BITTE DIESES GRAUE FELD NICHT BESCHRIFTEN

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### 1. Angaben zur Person

1.1 10-stellige Sozialversicherungsnummer laut e-card

1.2 Steuernummer <sup>1)</sup>

1.3 Geburtsdatum (wenn **keine** SV-Nummer vorhanden, **jedenfalls** auszufüllen)

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1.4  Ich hatte im Jahr 2020 einen Wohnsitz oder meinen gewöhnlichen Aufenthalt in Österreich und war

- 1.4.1  Grenzgänger im Sinne des § 16 Abs. 1 Z. 4 lit g
- 1.4.2  bei einer ausländischen Arbeitgeberin/einem ausländischen Arbeitgeber ohne Lohnsteuerabzug in Österreich beschäftigt, aber nicht Grenzgänger
- 1.4.3  bei einer in Österreich bestehenden ausländischen diplomatischen Vertretungsbehörde oder internationalen Organisation (z.B. UNIDO) beschäftigt (sur-place-Personal)
- 1.4.4  Bezieherin/Bezieher einer ausländischen Pension
- 1.4.5  Bezieherin/Bezieher von Einkünften von dritter Seite ohne Lohnsteuerabzug (zB Bonusmellen)
- 1.4.6  in einem Land tätig, für welches das Doppelbesteuerungsabkommen die Anrechnungsmethode vorsieht

Punkt 1.5 ist **nur** auszufüllen, wenn diese Beilage mit einem **Formular L 1** abgegeben wird. Beachten Sie auch die Punkte 5. und 6.

1.5  Ich hatte im Jahr 2020 keinen Wohnsitz oder gewöhnlichen Aufenthalt in Österreich und war

- 1.5.1  bei einer Arbeitgeberin/einem Arbeitgeber mit Verpflichtung zum Lohnsteuerabzug in Österreich beschäftigt (z.B. als Tagesspender/in, Saisonarbeiter/in, etc.) <sup>2)</sup>
- 1.5.2  Bezieherin/Bezieher einer österreichischen Pension <sup>2)</sup>
- 1.5.3  bei einer ausländischen Arbeitgeberin/einem ausländischen Arbeitgeber ohne Verpflichtung zum Lohnsteuerabzug in Österreich beschäftigt [Für Bezüge im Sinne der Punkte 1.5.1 und 1.5.2 wird von der Arbeitgeberin/dem Arbeitgeber bzw. der pensionsauszahlenden Stelle dem Finanzamt ein Lohnzettel (L 16) übermittelt.]
- 1.5.4  Bezieherin/Bezieher von Einkünften von dritter Seite ohne Lohnsteuerabzug (Bonusmellen, Provisionen etc.)

### 2. Einkünfte aus nichtselbständiger Arbeit, für die Österreich das Besteuerungsrecht zusteht

2.1 Einkünfte OHNE Lohnausweis (kein Formular L 17 vorhanden)

2.1.1 Einkünfte (Einnahmen abzüglich Werbungskosten) <sup>3)</sup>

359

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Ich erkläre, dass die Kennzahl 359 ausschließlich Pensionsbezüge enthält.

2.1.2 Anzurechnende ausländische Steuer für Einkünfte gemäß Kennzahl 359

377

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2.2 Einkünfte, für die ein Lohnausweis (Formular L 17) vorliegt

2.2.1  Anzahl der Lohnausweise/Lohnbescheinigungen (Formular L 17) über meine Bezüge gemäß Pkt. 1.4.1 bis 1.4.5, 1.5.3 oder 1.5.4. Schließen Sie die Lohnausweise/Lohnbescheinigungen nur dann an, wenn diese von der auszahlenden Stelle **nicht** elektronisch übermittelt werden

<sup>1)</sup> Als Beilage zum Formular L 1 muss das Feld 1.2 **nicht** ausgefüllt werden.

<sup>2)</sup> Von der Arbeitgeberin/dem Arbeitgeber bzw. der pensionsauszahlenden Stelle wird dem Finanzamt ein Lohnzettel (L 16) übermittelt.

<sup>3)</sup> Einkünfte mit Sonderzahlungen müssen in einem Lohnausweis (Formular L 17) ausgewiesen werden. Einkünfte, die einem Progressionsvorbehalt unterliegen, sind nur in Kennzahl 453 einzutragen.



2.2.2 Werbungskosten betreffend Auslandseinkünfte <b>ohne</b> Anrechnung auf das Werbungs- kostenpauschale, die im Formular L 17 nicht berücksichtigt wurden <sup>3)</sup>	<b>154</b>	<input style="width: 100%; border: 1px solid black;" type="text"/>	
2.2.3 Werbungskosten betreffend Auslandseinkünfte <b>mit</b> Anrechnung auf das Werbungs- kostenpauschale, die im Formular L 17 nicht berücksichtigt wurden <sup>3)</sup>	<b>544</b>	<input style="width: 100%; border: 1px solid black;" type="text"/>	
<b>2.3 Einkünfte aus nichtselbständiger Arbeit, für die ein Lohnzettel (Lohnzettelart 24) übermittelt wurde</b>			
Tätigkeitsstaat <sup>4)</sup> Werbungskosten betreffend Auslandseinkünfte, die in diesem Lohnzettel nicht berücksichtigt wurden <sup>3)</sup>	Anzurechnende ausländische Steuer	<input style="width: 100%; border: 1px solid black;" type="text"/>	
<input style="width: 100%; border: 1px solid black;" type="text"/>	<input style="width: 100%; border: 1px solid black;" type="text"/>	<input style="width: 100%; border: 1px solid black;" type="text"/>	
<b>3. Entlastung von der Auslandssteuer durch die ausländische Steuerverwaltung</b>			
3.1 <input checked="" type="checkbox"/> Die Entlastung ist gesetzlich nicht vorgesehen	Bereits erhaltener oder voraussichtlicher Betrag		
3.2 <input checked="" type="checkbox"/> Die Entlastung habe ich bereits erhalten	<input style="width: 100%; border: 1px solid black;" type="text"/>		
3.3 <input checked="" type="checkbox"/> Die Entlastung habe ich beantragt, aber noch nicht erhalten	<b>775</b>	<input style="width: 100%; border: 1px solid black;" type="text"/>	
<b>4. Progressionsvorbehalt bei Auslandseinkünften</b>			
4.1 Unter Progressionsvorbehalt steuerbefreite Auslandseinkünfte aus nichtselbständiger Arbeit (einschließlich Pensionen, Arbeitslosengeld, Krankengeld, Insolvenzgeld, Kindergeld etc.), nach Abzug allfälliger Werbungskosten (Kennzahl <b>493</b> ) <b>Hinweis:</b> Die Kennzahl <b>493</b> ist jedenfalls auszufüllen. <sup>5)</sup>	<b>453</b>	<input style="width: 100%; border: 1px solid black;" type="text"/>	
4.2 Bei Ermittlung der steuerbefreiten Auslandseinkünfte (Kennzahl <b>453</b> ) wurden Werbungskosten berücksichtigt in Höhe von [gegebenenfalls den Wert 0 (Null) eintragen]. <sup>3)</sup>	<b>493</b>	<input style="width: 100%; border: 1px solid black;" type="text"/>	
4.3 Die Kennzahl <b>453</b> enthält ausländische <b>Pensionseinkünfte</b> in Höhe von	<b>791</b>	<input style="width: 100%; border: 1px solid black;" type="text"/>	
<b>5. Antrag auf Veranlagung bei beschränkter Steuerpflicht (§ 102 Abs. 1 Z 3)</b>			
<i>Die Antragsveranlagung wird nur dann durchgeführt, wenn das entsprechende Kästchen angekreuzt ist.</i>			
5.1 <input checked="" type="checkbox"/> Ich beantrage die Veranlagung für meine nichtselbständigen Bezüge aus der Tätigkeit im Sinne des § 99 Abs. 1 Z 1, von denen Lohnsteuer in Höhe von 20% einbehalten wurde.	5.2 <input checked="" type="checkbox"/> Ich beantrage die Veranlagung für andere nichtselbständige Bezüge.	<input style="width: 100%; border: 1px solid black;" type="text"/>	
<b>6. Antrag auf unbeschränkte Steuerpflicht (§ 1 Abs. 4)</b>			
6.1 <input checked="" type="checkbox"/> Ich hatte im Jahr 2020 in Österreich weder einen Wohnsitz noch meinen gewöhnlichen Aufenthalt	Ansässigkeitsstaat im Jahr 2020 <sup>4)</sup>	Staatsangehörigkeit <sup>4)</sup>	
6.2 <input checked="" type="checkbox"/> Ich beantrage gemäß § 1 Abs. 4, im Jahr 2020 als unbeschränkt steuerpflichtig in Österreich behandelt zu werden. Ich verfüge über die notwendige Bescheinigung meines Ansässigkeitsstaates (Formular E 9) bzw. weiterer Staaten, in denen ich Einkünfte erzielt habe (zB Bestätigung der ausländischen Steuerbehörde bzw. des ausländischen Arbeitgebers).	<input style="width: 100%; border: 1px solid black;" type="text"/>		
6.3 Einkünfte im Ansässigkeitsstaat im Jahr 2020 [Summe (1) im Formular E 9]	<input style="width: 100%; border: 1px solid black;" type="text"/>		
6.4 Weitere Auslandseinkünfte aus anderen Staaten, sofern diese nicht in der Bescheinigung des Ansässigkeitsstaates enthalten sind.	<input style="width: 100%; border: 1px solid black;" type="text"/>		
6.5 Einkünfte meiner (Ehe)Partnerin/meines (Ehe)Partners im Jahr 2020 (z.B. laut Formular E 9) Nur maßgeblich für den Alleinverdienerbetrag, Topfsonderausgaben oder außergewöhnliche Belastungen.	<input style="width: 100%; border: 1px solid black;" type="text"/>		
<sup>3)</sup> Diese Werbungskosten dürfen nicht zusätzlich im Formular L 1 oder E 1 eingetragen werden. <sup>4)</sup> Geben Sie das Kfz-Nationalitätszeichen an - z.B. A für Österreich, D für Deutschland, H für Ungarn <sup>5)</sup> Diese Einkünfte dürfen weder in der Kennzahl <b>359</b> , noch im Lohnausweis (Formular L 17) enthalten sein.			
<b>Originaldokumente und Belege:</b> Bewahren Sie Ihre Originaldokumente und Belege mindestens 7 Jahre für eine etwaige Überprüfung auf. Übermitteln Sie uns mit dieser Erklärung <b>keine</b> zusätzlichen Unterlagen als Nachweis.			
<b>Richtigkeits- und Vollständigkeitserklärung</b> Ich bestätige mit meiner Unterschrift, dass alle Angaben der Wahrheit entsprechen. Ich nehme zur Kenntnis, dass unrichtige oder unvollständige Angaben strafbar sind.			
Steuerliche Vertretung (Name, Anschrift, Telefon/Telefaxnummer)	<input style="width: 100%; height: 20px;" type="text"/>		
Datum, Unterschrift	<input style="width: 100%; height: 20px;" type="text"/>		
<b>L 1i-2020</b>		L 1i, Seite 2, Version vom 25.09.2020	

An das

Finanzamt Österreich  
Postfach 260  
1000 Wien

Tipp: Diese Erklärung können Sie auch papierlos über FinanzOnline (bmf.gv.at) ausfüllen und einreichen - rund um die Uhr und ohne besondere Software.

Eingangsvermerk

# 2020

## Beilage L 1ab für 2020

### zum Formular L 1 oder E 1 für außergewöhnliche Belastungen

#### Wie füllen Sie dieses Formular richtig aus?

- Alle Angaben müssen der Wahrheit entsprechen
- In GROSSBUCHSTABEN und nur mit schwarzer oder blauer Farbe ausfüllen - Beträgsfelder in Euro und Cent
- Die stark umrandeten Felder sind jedenfalls auszufüllen
- Zutreffende Punkte sind anzukreuzen

Ergänzende Informationen finden Sie auch im Steuerbuch 2021 (bmf.gv.at) und in der Ausfüllhilfe L 2

Datenschutzklärung auf bmf.gv.at/datenschutz oder auf Papier in allen Finanz- und Zolidienststellen

BITTE DIESES GRAUE FELD NICHT BESCHRIFTEN

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#### 1. Angaben zur Person

1.1 10-stellige Sozialversicherungsnummer laut e-card	1.2 Steuernummer <sup>1)</sup>	1.3 Geburtsdatum (wenn <b>keine</b> SV-Nummer vorhanden, <b>jedenfalls</b> auszufüllen)
<input type="text"/>	<input type="text"/>	<input type="text" value="TTMMJJJJ"/>

#### 2. Außergewöhnliche Belastungen (je Kennzahl nur den Gesamtjahresbetrag in Euro und Cent angeben)

Zur Geltendmachung von außergewöhnlichen Belastungen für Kinder verwenden Sie für jedes Kind eine **Beilage L 1k**.

Außergewöhnliche Belastungen mit Selbstbehalt (abzüglich erhaltener Ersätze oder Vergütungen)		
2.1 Krankheitskosten (inkl. Zahnersatz)	<input type="text" value="730"/>	<input type="text"/>
2.2 Begräbniskosten (soweit nicht gedeckt durch: Nachlassaktiva, Versicherungsleistungen, steuerfreie Ersätze durch Arbeitgeberin/Arbeitgeber, Vermögensübertragung innerhalb der letzten 7 Jahre vor Ableben)	<input type="text" value="731"/>	<input type="text"/>
2.3 Kurkosten nach Abzug einer anteiligen Haushaltsersparnis für Verpflegung (Vollpension) in Höhe von 5,23 Euro täglich	<input type="text" value="734"/>	<input type="text"/>
2.4 Sonstige außergewöhnliche Belastungen, die nicht unter 2.1 bis 2.3 fallen	<input type="text" value="735"/>	<input type="text"/>
<b>Außergewöhnliche Belastungen ohne Selbstbehalt</b>		
2.5 Katastrophenschäden (abzüglich erhaltener Ersätze oder Vergütungen)	<input type="text" value="475"/>	<input type="text"/>

Außergewöhnliche Belastung ab Behinderungsgrad von 25 % oder bei Pflegegeldbezug	Antragstellerin/Antragsteller	Partnerin/Partner <sup>2)</sup>
2.6 Ich beantrage den Freibetrag für <b>Behinderung</b> (Voraussetzung: mind. 25% Behinderung, kein Pflegegeldbezug) und es werden <b>keine</b> tatsächlichen Kosten wegen Behinderung (Kennzahlen 439/418) geltend gemacht	Grad der Behinderung <sup>3)</sup> <input type="text"/> %	Grad der Behinderung <sup>3)</sup> <input type="text"/> %
2.7 Ich beantrage den pauschalen Freibetrag für <b>Diätverpflegung</b> wegen folgender Krankheit:	<input type="checkbox"/> Zuckerkrankheit, Tuberkulose, Zöliakie, Aids <input type="checkbox"/> Gallen-, Leber-, Nierenkrankheit <input type="checkbox"/> Magenkrankheit, andere innere Erkrankung	<input type="checkbox"/> Zuckerkrankheit, Tuberkulose, Zöliakie, Aids <input type="checkbox"/> Gallen-, Leber-, Nierenkrankheit <input type="checkbox"/> Magenkrankheit, andere innere Erkrankung
2.8 Pflegegeld, Blindenbeihilfe oder eine andere pflegebedingte Geldleistung wird bezogen (Hinweis: Bei ganzjährigem Bezug steht kein Freibetrag für Behinderung gemäß Punkt 2.6 zu)	Beginn Ende <input type="text"/> <input type="text"/> bis <input type="text"/> <input type="text"/> 2020	Beginn Ende <input type="text"/> <input type="text"/> bis <input type="text"/> <input type="text"/> 2020
2.9.1 Ich beantrage den pauschalen Freibetrag für das auf die behinderte Person zugelassene Kraftfahrzeug. Es liegt eine Mobilitätseinschränkung vor.	<input type="checkbox"/> ja	<input type="checkbox"/> ja
2.9.2 Ich beantrage den pauschalen Freibetrag für das auf die behinderte Person zugelassene Kraftfahrzeug. Es liegt ein Ausweis gemäß § 29b StVO 1960 vor.	<input type="checkbox"/> ja	<input type="checkbox"/> ja

<sup>1)</sup> Als Beilage zum Formular L 1 muss das Feld 1.2 **nicht** ausgefüllt werden.

<sup>2)</sup> **Partnerin/Partner** sind Ehepartnerin/Ehepartner, eingetragene Partnerin/eingetragener Partner, Weiters Lebensgefährterinnen/Lebensgefährten mit mindestens einem Kind für das mindestens sieben Monate die Familienbeihilfe bezogen wurde (§ 10e Abs. 3 EStG 1988). Sie werden im Folgenden – wenn nicht anders angeführt – als „Partnerin/Partner“ bezeichnet.

<sup>3)</sup> Ein Behindertenpass oder Bescheid über die Behinderteneinstufung liegt vor und ist über Aufforderung des Finanzamtes vorzulegen.

# TEMPLATE

Außergewöhnliche Belastung ab Behinderungsgrad von 25 % oder bei Pflegegeldbezug	Antragstellerin/Antragsteller	Partnerin/Partner
2.10 Ich mache nachweisbare <b>Taxikosten</b> wegen festgestellter Mobilitätseinschränkung geltend und es ist kein auf die behinderte Person zugelassenes Kraftfahrzeug vorhanden.	435 	436 
2.11 Ich mache unregelmäßige Ausgaben für Hilfsmittel wie zum Beispiel Rollstuhl, Hörgerät, Blindenhilfsmittel oder Kosten der Heilbehandlung wie ärztliche Kosten, Medikamente geltend. <b>Erhaltene Kostenersätze habe ich abgezogen.</b>	476 	417 
Tatsächliche Kosten auf Grund einer Behinderung	Antragstellerin/Antragsteller	Partnerin/Partner
2.12 Ich mache <b>anstelle</b> der pauschalen Freibeträge für Behinderung die tatsächlichen Ausgaben geltend, wie zum Beispiel Kosten für ein Pflegeheim. <b>Erhaltene pflegebedingte Geldleistungen und eine anteilige Haushaltssparnis von monatlich 156,96 Euro habe ich abgezogen.</b>	439 	418 

**Beachten Sie:** Wenn Sie die tatsächlichen Kosten einer Behinderung geltend machen, darf keine Eintragung unter den Punkten 2.6, 2.7, 2.9.1, 2.9.2, 2.10 und 2.11 erfolgen. In diesem Fall müssen sämtliche Positionen berechnet und die Endsumme unter den KZ 439 oder 418 eingetragen werden. Soweit pauschale Freibeträge für Diätverpflegung oder für ein Kfz wegen Mobilitätseinschränkung oder eines Ausweises gemäß § 29b StVO zustehen, müssen diese Werte in die Berechnung einbezogen werden.



## Hinweise

### Originaldokumente und Belege

Bewahren Sie Ihre Originaldokumente und Belege mindestens 7 Jahre für eine etwaige Überprüfung auf. Übermitteln Sie uns mit dieser Erklärung **keine** zusätzlichen Unterlagen als Nachweis.

### Richtigkeits- und Vollständigkeitserklärung

Ich bestätige mit meiner Unterschrift, dass alle Angaben der Wahrheit entsprechen. Ich nehme zur Kenntnis, dass unrichtige oder unvollständige Angaben strafbar sind.

Steuerliche Vertretung (Name, Anschrift, Telefon/Telefaxnummer)

Datum, Unterschrift





An das

Finanzamt Österreich  
Postfach 260  
1000 Wien

Tipp: Diese Erklärung können Sie auch papierlos über FinanzOnline (bmf.gv.at) ausfüllen und einreichen - rund um die Uhr und ohne besondere Software.

Eingangsvermerk

# 2020

Datenschutzerklärung auf bmf.gv.at/daten-schutz oder auf Papier in allen Finanz- und Zolidienststellen

## Beilage L 1d für 2020

zum Formular L 1, E 1 oder E 7 zur besonderen Berücksichtigung von Sonderausgaben:

- Von der Datenübermittlung abweichende Berücksichtigung eines Beitrages an eine inländische Kirche oder Religionsgesellschaft (Punkt 3)
- Ausländische Spenden/ausländische Kirchenbeiträge (Punkt 4)
- Nachkauf von Versicherungszeiten und freiwillige Weiterversicherung (Punkt 5)
- Nur als Beilage zu E 1: Sonderausgabenabzug betrieblicher Spenden/Korrektur einer Sonderausgaben-Datenübermittlung bei betrieblichen Zuwendungen (Punkt 6)

**Wichtig:** Verwenden Sie dieses Formular **NICHT zur Korrektur von Fehlern** in den automatisiert übermittelten Daten zu Punkt 3 und Punkt 5. Wenn von Ihnen bezahlte Beträge durch einen Fehler der begünstigten Organisationen falsch oder gar nicht an das Finanzamt übermittelt wurden, wenden Sie sich zur Klärung direkt an die Zahlungsempfänger. Nur diese können mit einer Korrekturübermittlung oder einer nachträglichen Datenübermittlung Ihre Sonderausgaben richtig stellen.

**Wie füllen Sie dieses Formular richtig aus?**

- Alle Angaben müssen der Wahrheit entsprechen
- Je Steuererklärung (L 1, E 1 oder E 7) ist nur eine Beilage zu verwenden
- In GROSSBUCHSTABEN und nur mit schwarzer oder blauer Farbe ausfüllen - Beträgsfelder in Euro und Cent
- Die stark umrandeten Felder sind jedenfalls auszufüllen
- Zutreffende Punkte sind anzukreuzen

**Ergänzende Informationen finden Sie in der Ausfüllhilfe L 1d-Erl und im Steuerbuch 2021 (bmf.gv.at)**  
Gesetzliche Bestimmungen beziehen sich auf das EStG 1988

BITTE DIESES GRAUE FELD NICHT BESCHRIFTEN

### 1. Angaben zur Person

1.1 10-stellige Sozialversicherungsnummer laut e-card

1.2 Steuernummer <sup>1)</sup>

1.3 Geburtsdatum (wenn **keine** SV-Nummer vorhanden, **jedenfalls** auszufüllen)




### 2. Partnerin/Partner <sup>2)</sup>, Kind <sup>3)</sup> oder Elternteil (Nur auszufüllen bei Anträgen zu Punkt 3., 5.1 oder 5.3)

2.1 FAMILIEN- ODER NACHNAME

2.2 VORNAME

2.3 TITEL

2.4 10-stellige Sozialversicherungsnummer laut e-card

2.5 Geburtsdatum (wenn **keine** SV-Nummer vorhanden, **jedenfalls** auszufüllen)



### 3. Von der Datenübermittlung abweichende Berücksichtigung eines Beitrages an eine inländische Kirche oder Religionsgesellschaft

Nehmen Sie hier **nur** Eintragungen vor, wenn die Zahlung abweichend von den an das Finanzamt übermittelten Daten berücksichtigt werden soll und Sie einen Beitrag **Ihrer Partnerin/Ihres Partners** oder Ihres **Kindes** bezahlt haben oder Ihre Partnerin/Ihr Partner oder ein Elternteil Ihren Beitrag bezahlt hat.

Es erfolgte für das Jahr 2020 eine elektronische Übermittlung eines Beitrages an eine inländische Kirche oder Religionsgesellschaft. **Abweichend** davon ist bei mir folgender Gesamtbetrag zu berücksichtigen

458

- Beachten Sie: Haben Sie (auch) für Ihre Partnerin/Ihren Partner oder ein Kind einen Betrag bezahlt, geben Sie hier den Gesamtbetrag an, der **bei Ihnen** zu berücksichtigen ist (eigener Beitrag und Beitrag der anderen Person). Geben Sie in Punkt 2 an, für wen Sie bezahlt haben. Bei dieser Person kann Ihre Zahlung nicht berücksichtigt werden.
- Hat Ihre Partnerin/Ihr Partner oder ein Elternteil Ihren Beitrag ganz oder teilweise bezahlt, geben Sie hier **0 (Null)** oder den **niedrigeren Betrag** an. Geben Sie in Punkt 2 an, bei wem die Zahlung zu berücksichtigen ist. Bei Ihnen kann diese Zahlung nicht berücksichtigt werden. Gegebenenfalls geben Sie bekannt:

Ich habe für eine Person (Partnerin/Partner/Kind), die in Punkt 2 nicht genannt ist, einen Kirchenbeitrag bezahlt

bmf.gv.at

Bundesministerium  
Finanzen



L 1d-2020 Bundesministerium für Finanzen - 12/2020 (April, 2020)

L 1d, Seite 1, Version vom 25.09.2020

## 4. Berücksichtigung ausländischer Spenden/ausländischer Kirchenbeiträge

4.1 Spenden an begünstigte ausländische Organisationen (zB mildtätige Organisationen, Umweltorganisationen), die nicht zur Datenübermittlung verpflichtet sind, wurden gezahlt in Höhe von

4.2 Verpflichtende Beiträge an eine ausländische Kirche oder Religionsgesellschaft, die nicht zur Datenübermittlung verpflichtet ist, wurden gezahlt in Höhe von

## 5. Nachkauf von Versicherungszeiten und freiwillige Weiterversicherung

Auf Antrag kann eine Einmalprämie für den **Nachkauf von Versicherungszeiten** in der gesetzlichen Sozialversicherung zu je einem **Zehntel** in zehn aufeinanderfolgenden Jahren als Sonderausgabe abgesetzt werden.

### 5.1 Zu berücksichtigender Zehntelbetrag aus einer vor 2017 gezahlten Einmalprämie

Haben Sie bereits vor 2017 die Aufteilung der Einmalprämie für den Nachkauf von Versicherungszeiten auf zehn Jahre beantragt, tragen Sie hier das für 2020 zu berücksichtigende Zehntel ein. Auch wenn Sie für Ihre Partnerin/Ihren Partner oder Ihr Kind vor 2017 die Zehntelabsetzung beantragt haben, ist der auf 2020 entfallende Betrag hier einzutragen.

Bei der Veranlagung 2020 ist folgender Zehntelbetrag zu berücksichtigen

### 5.2 Zu berücksichtigender Zehntelbetrag aus einer im Jahr 2020 gezahlten Einmalprämie

Haben Sie im Jahr 2020 eine Einmalprämie für den Nachkauf von Versicherungszeiten gezahlt, können Sie hier die Zehnjahresverteilung beantragen.

Ich beantrage die Zehnjahresverteilung der von mir bezahlten und in der Datenübermittlung für 2020 enthaltenen Einmalprämie <sup>5)</sup>

### 5.3 Von der Sonderausgaben-Datenübermittlung abweichende Berücksichtigung bei freiwilliger Weiterversicherung oder beim Nachkauf von Versicherungszeiten

Es erfolgte für das Jahr 2020 eine elektronische Übermittlung eines Betrages für eine freiwillige Weiterversicherung oder für einen Nachkauf von Versicherungszeiten. Abweichend davon ist bei mir folgender Betrag zu berücksichtigen

Für den in der Kennzahl 284 angeführten Betrag beantrage ich die Zehnjahresverteilung <sup>5)</sup>

Haben Sie für Ihre Partnerin/Ihren Partner oder ein Kind bezahlt, geben Sie hier den Betrag an, der bei Ihnen zu berücksichtigen ist. Geben Sie in Punkt 2 an, für wen Sie bezahlt haben. Bei dieser Person kann Ihre Zahlung nicht berücksichtigt werden. Gegebenenfalls geben Sie bekannt:

Ich habe für eine Person (Partnerin/Partner/Kind), die in Punkt 2 nicht genannt ist, die freiwillige Weiterversicherung/den Nachkauf von Versicherungszeiten bezahlt

Hat Ihre Partnerin/Ihr Partner oder ein Elternteil für Sie ganz oder teilweise bezahlt, geben Sie hier 0 (Null) oder den von der Übermittlung abweichenden niedrigeren Betrag an. Geben Sie in Punkt 2 an, bei wem die Zahlung zu berücksichtigen ist. Bei Ihnen kann diese Zahlung nicht berücksichtigt werden.

## 6. Nur als Beilage zum Formular E 1: Sonderausgabenabzug betrieblicher Zuwendungen/Korrektur einer Sonderausgaben-Datenübermittlung bei betrieblichen Zuwendungen

### 6.1 Sonderausgabenabzug betrieblicher Spenden

Soweit betriebliche Zuwendungen gemäß § 4a, § 4b oder § 4c (zB Spenden) 10% des Betriebsgewinnes (vor Berücksichtigung eines Gewinnfreibetrages) übersteigen, können sie in der Veranlagung als Sonderausgaben berücksichtigt werden (§ 18 Abs. 1 Z. 7 iVm § 18 Abs. 8 Z. 3 lit. b). Sie können in Kennzahl 285 den Betrag mit positivem Vorzeichen eintragen, der den obigen Grenzbetrag überschreitet und in einer Sonderausgaben-Datenübermittlung nicht erfasst ist. Dieser Betrag wird zusätzlich zum übermittelten Betrag als Sonderausgabe berücksichtigt.

### 6.2 Korrektur einer Sonderausgaben-Datenübermittlung bei betrieblichen Zuwendungen

Ist eine Zuwendung (zB Spende), die als Betriebsausgabe zu berücksichtigen ist, (auch) in einer Sonderausgaben-Datenübermittlung enthalten, können Sie in Kennzahl 285 die Korrektur der Datenübermittlung veranlassen. Der Betrag ist im Formular E 1a/E 1a-K in der maßgebenden Kennzahl (9243, 9244, 9245, 9246, 9261, 9262) zu erfassen und in die Kennzahl 285 mit negativem Vorzeichen zu übernehmen. In dieser Höhe wird der Betrag gekürzt, der als Sonderausgabe auf Grund der Datenübermittlung berücksichtigt wird. <sup>+/- Vorzeichen immer angeben</sup>

Sonderausgabenabzug betrieblicher Spenden bzw. Korrektur einer Sonderausgaben-Datenübermittlung

<sup>4)</sup> Hier dürfen nur Spenden an Organisationen eingetragen werden, die in der „Liste begünstigter Einrichtungen“ aufscheinen und keine feste örtliche Einrichtung im Inland haben.

<sup>5)</sup> Es wird ein Zehntel des Betrages berücksichtigt. Die restlichen Zehntel werden in den folgenden neun Jahren bei der Veranlagung automatisch berücksichtigt. Eine gesonderte Beantragung in der Beilage L 1d ist nicht mehr erforderlich.

## Hinweise

### Originaldokumente und Belege

Bewahren Sie Ihre Originaldokumente und Belege mindestens 7 Jahre für eine etwaige Überprüfung auf. Übermitteln Sie uns mit dieser Erklärung **keine** zusätzlichen Unterlagen als Nachweis.

### Richtigkeits- und Vollständigkeitserklärung

Ich bestätige mit meiner Unterschrift, dass alle Angaben der Wahrheit entsprechen. Ich nehme zur Kenntnis, dass unrichtige oder unvollständige Angaben strafbar sind.

Steuerliche Vertretung (Name, Anschrift, Telefon/Telefaxnummer)

Datum, Unterschrift

L 1d-2020

L 1d, Seite 2, Version vom 25.09.2020

# Index

## A

- Accident insurance 73
- Accident pensions 18
- Accommodation allowance 54
- Accommodation costs 50, 53, 98, 64, 90
- Additional child allowance 23, 35, 36
- Additional insurance, voluntary 67, 73, 178
- Advance payments 165, 166
- Aids 113, 105, 107, 119
- Alimony 33, 104, 105, 126
- Amounts, committed for eight years 77
- Annual income 23, 14, 22, 23
- Apartment 13, 75-78
- Assessment upon application 157
- Average tax rate 19

## B

- Basic income 9
- Bicycle 51, 83, 94
- Bonuses 60, 55
- Building measures 78
- Burden, extraordinary 102-106, 111, 112, 115, 118, 121, 162, 167
- Burial 49
- Business trip 95, 96, 101, 142

## C

- Capital assets 11, 13, 30, 107, 163
- Care, domestic 108
- Centre of activity 52, 96, 98

**Child allowance** 23, 35  
**Child deduction** 22, 23, 28, 33, 103, 105  
**Childcare benefits** 11, 30  
**Children, disabled** 118, 120, 134  
**Christmas gifts** 16, 49  
**Church tax payments** 68, 69, 70, 79  
**Collective agreement** 52, 57-60  
**Commuters' euro** 17, 27, 30, 35, 41, 42, 45, 97  
**Company car** 16  
**Company housing** 17  
**Company pension fund** 14, 40, 57-59  
**Company pensions** 14  
**Complaint** 162, 170, 171, 180  
**Computer** 83-86, 91  
**Continued insurance, voluntary** 67, 69, 70, 72  
**Contract for work and labour** 15  
**Contributions to pension funds** 70, 74  
**Coronavirus** 135  
**Costs of childcare** 110, 133  
**Costs of cures** 108, 113  
**COVID-19** 135-138  
**Cross-border employee** 143, 144, 152, 163

## **D**

**Damage due to disasters** 111  
**Depreciation for wear** 84, 85, 95  
**Development aid activity** 68, 107  
**Disability** 42, 106, 108, 109, 111-118  
**Disability aids** 116, 118, 120  
**Disability passport** 42, 112  
**Disclosure pursuant to § 109a of the Austrian Income Tax Act** 15, 168

**Domestic travels** 54, 96-98  
**Donations** 68, 70, 80, 81  
**Double-taxation agreement** 9, 10, 30, 35, 114-150

## **E**

**Employee discounts** 50  
**Employee tax assessment without application** 156  
**Employee tax assessment, electronic** 158  
**Employer contributions to pension funds** 55  
**Employer-organised transportation** 47, 48  
**Endowment insurance** 49, 73  
**Expenses, tax-reducing** 19  
**Extended maternity leave** 42

## **F**

**Family allowance** 18, 23-25, 33, 111, 118, 120  
**Family Bonus Plus** 22, 24, 40, 121-129, 133, 134, 163  
**Family income** 34, 35  
**FinanzOnline** 34-35, 157-159, 170  
**Foreign employment** 30, 107  
**Funeral costs** 110  
**Further training** 86, 88

## **G**

**Garage space** 17, 76  
**Group of persons, extended** 169

## **H**

**Health insurance** 49, 67, 73, 103  
**Health or accident insurance** 73, 104, 106  
**Holiday pay** 55, 56

**Households, two** 93  
**Housing creation/renovation** 78

## I

**Incentive travel** 17  
**Income from agriculture and forestry** 11, 13, 19  
**Income from capital assets** 11, 13, 107, 163  
**Income from commercial operation** 11, 13  
**Income from employment** 9, 11-15, 142, 143, 149, 152, 156, 163  
**Income from rentals and leasing** 11, 13  
**Income from self-employment** 11, 13, 19  
**Income limit** 29, 31  
**Income tax** 10, 11, 13, 16, 18, 19, 22, 28-30, 34-37, 67, 96, 106, 107, 149, 162  
**Income tax return** 11, 134, 162  
**Income, foreign** 8, 143, 145, 147  
**Income, other** 12, 13  
**Income-related expenses** 9, 19, 26, 30, 47, 81-83, 85, 86, 92-100, 136, 137, 143, 147, 157, 167, 168  
**Income-related expenses, lump sum** 100  
**Insurance premiums** 67, 70, 72, 73  
**Internet** 83, 86, 94

## J

**Job ticket** 48  
**Journeys abroad** 54, 97, 98  
**Journeys home** 83, 92, 93

## K

**Kindergartens** 110, 134

## L

- Language courses 83, 86, 98
- Life insurance 9, 48, 73
- Loans by the employer 17
- Lump sum for commuters 17, 26, 27, 30, 35, 40-48, 52, 82, 97, 162, 163
- Lump sum for income-related expenses 82, 100, 101
- Lump sum for overnight stays 98
- Lump sum for special expenses 71, 72, 79

## M

- Maintenance and repair measures 78
- Maintenance payments 144
- Mandatory assessment 144
- Marginal tax rate 23, 24, 71, 81
- Maternity allowance 18, 30, 106,
- Medical expenses 105, 116
- Mileage allowance 50, 51, 94, 95, 101
- Mobile 18, 83, 95
- Motor vehicle 83, 84, 94-97, 114
- Motorcycle 51
- Multiplechild bonus 34, 35

## N

- Negative tax 35
- Night overtime 61
- Night work 61, 30
- Nursing care allowance 11, 18, 109, 113, 116-120
- Nursing care insurance 177

## O

- Official certification 121
- One-sixth of the year 56, 57, 62
- Overtime 61
- Owner-occupied condominium 77
- Owner-occupied house 75, 76, 77, 85

## P

- Part-time employees 41
- Passenger car 51
- Pay for dirty work 30, 60
- Pay for hardship at work 60
- Pay for hazards at work 61
- Pay slip 40, 41, 156
- Payment in instalments 172
- Payments, tax-exempt 18, 48
- Pension funds 49, 55, 70, 74, 166, 177, 178
- Pension insurance 14, 62, 71, 73, 114, 121, 166, 177, 176
- Pension schemes, premium-aided 14, 178
- Pension settlements 60
- Pensioner deduction 163, 164
- Pensioner deduction, increased 22, 27, 163, 164
- Pensioners 13, 25, 114, 121
- Pensions 9
- Per-diem allowances 90, 97, 98
- Poverty relief assistance 19, 30, 36, 106
- Progression proviso 146, 147, 148, 152
- Provident pension 73, 74, 178
- Provident schemes 178, 179

## R

**Real-estate sale** 107  
**Recalculation** 45, 62, 161  
**Remuneration in kind** 14-18, 47, 49, 50, 127  
**Remunerations, miscellaneous** 10, 55  
**Residence** 8-10, 133, 144-150  
**Retirement or nursing home** 108  
**Retirement pays** 9  
**Retraining** 82, 86-90  
**Risk money** 83, 84

## S

**Salary advances** 17  
**Savings in household expenses** 108, 109  
**Schools, vocational** 86, 89  
**Seasonal workers** 10  
**Self-employed persons** 10, 12  
**Service voucher** 14  
**Severance payment** 29, 55, 57-59  
**Sickness benefits** 14  
**Single earners** 23, 36, 70, 113,  
**Single parent** 70, 110  
**Single-earner tax credit** 23, 27-29, 40, 70, 102, 115, 116  
**Single-parent tax credit** 162-164  
**Social security contributions** 30, 31, 35, 40, 57, 59, 81, 176  
**Social security refund** 35, 36, 162  
**Special expenses** 8, 12, 19, 67, 69-72, 74, 76, 77, 79, 80, 116, 162, 167, 178  
**Special-expenses basket** 70-72, 79, 116  
**Specialised literature** 83, 89, 90, 93  
**Studies** 87, 89, 111  
**Study trips** 83, 99

**Subsequent acquisition of insurance periods** 67-72  
**Subsequent claim for tax payment** 15, 28, 32, 45, 62, 162, 165  
**Subsequent taxation** 15, 28, 32, 74, 77, 159, 177  
**Subsistence minimum (level)** 9, 12, 106, 116  
**Support money deduction** 22, 23, 32, 33, 49, 69, 102, 104, 105, 123, 125, 127-131, 159

## **T**

**Tax allowance** 12, 47, 50, 56, 61, 62, 107, 114-116, 118-121, 162, 164, 167, 168  
**Tax assessment base** 145  
**Tax consultancy costs** 68, 70  
**Tax credit** 15, 161, 165  
**Tax deduction** 121, 144  
**Tax deductions** 10, 12, 21, 22, 24  
**Tax liability** 8-10, 12, 24, 28, 55, 121, 135, 144, 150, 160, 170  
**Tax office decision on tax allowances** 168  
**Tax refund** 35, 156  
**Tax scale** 10, 22, 59-61  
**Tax-exempt threshold** 9  
**Telephone** 18, 78, 83, 94, 99  
**Teleworker** 99  
**Therapeutic treatment** 108, 113  
**Tools and equipment** 82, 84  
**Training** 91, 99, 111, 125  
**Training costs** 90  
**Training measures** 86-90  
**Transportation deduction** 86-90  
**Travel costs** 41, 50, 51, 83, 94, 96, 97  
**Travel expense reimbursements** 96, 97, 142  
**Travel, job-related** 96, 97, 102  
**Types of income** 11, 130

## U

**Unemployment benefits** 30, 36, 88, 143

## V

**Victim passes** 121

## W

**Wage tax** 10, 14, 40, 45, 56, 142-149, 160, 162-167

**Work clothes** 82-84

**Work room** 82-85, 100, 137

## **First-hand information – How to contact the Austrian tax office**

### **Electronically via FinanzOnline**

With the electronic service FinanzOnline, the tax office meets the citizens. You can handle your business conveniently from any internet access around the clock. More information at [finanzonline.at](http://finanzonline.at)

### **Forms and further information via [bmf.gv.at](http://bmf.gv.at)**

At [bmf.gv.at](http://bmf.gv.at) you will find comprehensive information and can comfortably download or order numerous forms.

### **Chat**

At [chat.bmf.gv.at](http://chat.bmf.gv.at) or [finanzonline.at](http://finanzonline.at), our chatbot “Fred” is available around the clock to answer your questions. If “Fred” cannot help you, you have the possibility to handle your request via live chat with a member of our staff during the telephone opening hours.

### **By telephone**

Most requests can also be handled over the phone. This saves you the trip to the tax office. The telephone information service for private individuals can be reached on +43 50 233 233 from Monday to Thursday 7:30 to 15:30, on Friday from 7:30 to 12:00.

### **On site at the Austrian tax office**

If you would like personal contact, please make an appointment in advance at one of our tax office locations:

- Online via [bmf.gv.at/terminvereinbarungen](http://bmf.gv.at/terminvereinbarungen) or
- by telephone +43 50 233 700

Thus we can avoid waiting times, prepare the visits together with you well, and clarify your request quickly.

The information centres are open at the following times (please make an appointment in advance):

	<b>Vienna, Graz, Linz, Salzburg, Innsbruck and Klagenfurt</b>	<b>all other locations</b>
Monday	07:30 – 15:30 o'clock*	07:30 – 12:00 o'clock
Tuesday	07:30 – 15:30 o'clock*	07:30 – 12:00 o'clock
Wednesday	07:30 – 12:00 o'clock	07:30 – 12:00 o'clock
Thursday	07:30 – 17:00 o'clock*	07:30 – 15:30 o'clock*
Friday	07:30 – 12:00 o'clock	07:30 – 12:00 o'clock

\* In the **summer months** of July and August, nationwide all tax offices are open from **Monday to Friday, 07:30 to 12:00 o'clock.**

**You can find all contact details under [bmf.gv.at/customer service](https://bmf.gv.at/customer-service)**







