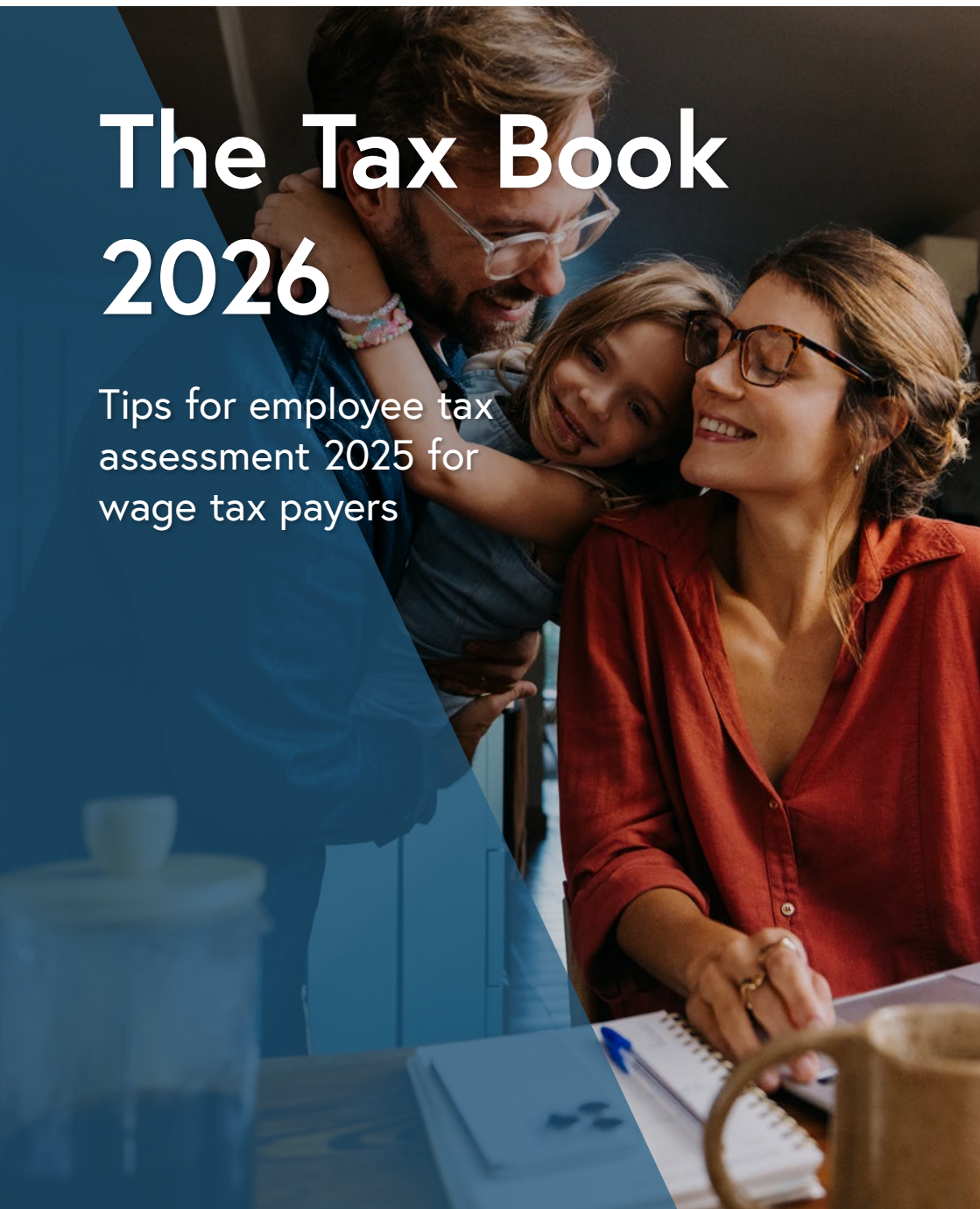


The Tax Book 2026

Tips for employee tax
assessment 2025 for
wage tax payers



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Tips for employee tax assessment 2025
for wage tax payers

Vienna 2026

Note

Throughout the brochure, feminine forms are also used, wherever possible and without compromising the comprehensibility of the content. However, it is expressly emphasised that all statements written 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 law and thus as a reference for administration and operational practice) are referenced in the text with margin notes (“Rz” for German “Randzahl”, with “f” or “ff” for “et seq”). The wage tax guidelines as well as relevant ordinances and decrees can also be found at findok.bmf.gv.at.

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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 pages below, 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 your employer can make available to you.

A. Personal liability to pay tax

Who is liable to pay tax in Austria?^{Rz 1 ff}

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 they have a domicile at their disposal on Austrian Federal territory that they obviously use (or will use) as such on a longer-term basis. The domicile need not be the principal place of residence. It is sufficient if the domicile can be used for personal residential needs at any time. In order to establish residence, the domicile need not be used permanently, but at least on a recurrent basis.

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 all domestic and foreign earnings are taxable in Austria.

Limited liability to pay taxes applies to persons who earn income in Austria (e.g. as employees) or from Austria (e.g. social security pensions) but who are no resident in Austria and do not have their habitual abode there.

Employees with limited liability to pay tax can also be required to complete an employee tax assessment or can apply for a voluntary assessment of wage tax due on their income, claiming deductions for income-related expenses and special expenses incurred in Austria (see page 146).^{Rz 1178 ff}

Please bear in mind that an amount of € 10,888 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 minimum must as a rule be considered by the country of residence. On the basis of a tax-exempt threshold of € 13,308 (see page 26) pursuant to the tax scale, taxpayers thus have a tax-exempt basic income of € 2,421.

Note on the exchange of information within the EU

The EU tax authorities have agreed to cooperate more closely in order to collect taxes from 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
- Remuneration for activity on supervisory or administrative boards
- Life insurance products not covered by other directives
- Retirement pay and pensions
- Ownership of immovable property and income from such assets
- Licence fees

Accordingly, the Austrian tax administration is aware of this foreign income. 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 (see Chapter V).

EU/EEA 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 whose main income is earned in Austria (90% of the income is earned in Austria, or their foreign income does not exceed € 13,308) can opt for unlimited tax liability when filing their return for employee tax assessment. In the 2025 tax year, all foreign income must be declared in addition to income earned in Austria. The foreign income itself is not taxed, but this income increases the tax rate at which the Austrian income is taxed. In this case, the amount of € 10,888 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 claimed.^{Rz 7 ff}

Double tax conventions prevent taxes having to be paid more than once on the same 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^{Rz 6}, i.e. persons residing in Austria but working in Germany, Italy or Liechtenstein and commuting every day or working in close proximity to the border. As a rule, their income is taxed in Austria. Please see page 140 for more information concerning employees with income from which no wage tax has previously been deducted, or persons receiving income abroad.

Foreign employees^{Rz 4} 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^{Rz 5}, 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 scale 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 wage tax and pay the amounts due to the tax office by the 15th day of the following month.^{Rz 1194–1202a}

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 160).

C. Earnings, income

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

The subject of income tax is income. It is the sum total of all incomes. The Austrian Income Tax Act (Einkommensteuergesetz) lists all types of income that are subject to income tax. This means that only income that falls under the types of income listed in the Income Tax Act is taxable. Gambling and lottery wins, for example, are not taxable; nor are childcare benefits or 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 operations
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-exempt amounts

= Income

(= Tax assessment base)

Income types in categories 1 to 3 are known as “business income” or “income from profit”. Income types in categories 4 to 7 are referred to as “surplus income” or “non-business income”. Income is therefore the sum total of all earnings minus special expenses, extraordinary burdens and tax-exempt amounts.

At what level of income does tax liability commence?

A certain basic income (subsistence minimum) remains tax-exempt for each person with unlimited tax liability. The tax-exempt basic income for employees in calendar year 2025 amounts to at least approx. € 19,618 per year.

The tax-exempt basic income is to be distinguished from the marginal income threshold under social security insurance law. This is € 551.10 a month for 2025.

The declaration in detail:

1. Income from agriculture and forestry is earned, for example, by farmers or gardeners.
2. Income from self-employment is earned, 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).^{Rz 670}
3. Income from commercial operation is profits from commercial enterprises (e.g. trading companies, craft companies, 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 earned 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 yields from the sale of private investments (e.g. equities, crypto currencies). As domestic income, this income is subject to capital gains tax of 25 % or 27.5% and is thus usually subject to final taxation, i.e. no further income tax is levied. 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 a domestic securities account), they are, as a rule, also taxed at 25 % or 27.5 % through income tax assessment.
6. Income from rentals and leasing is earned, e.g. when an apartment or a house is rented out.
7. Miscellaneous earnings include earnings from private sales of real estate (taxed at a flat rate of 30 %, as a rule collected through real estate gains tax—Immobilienversteuerung, 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^{Rz 645–669b; 930 ff}

These include wages and salaries, as well as company pensions, but also remunerations in kind provided by the employer, as well as remuneration from marginal employment and income from a service voucher. Service vouchers can be obtained at post offices, tobacconist shops and online at dienstleistungsscheck-online.at. They can be used to pay for simple services typical in private households (e.g. cleaning jobs, babysitting, simple jobs in connection with running a household, or simple gardening jobs). Income from service vouchers is not subject to wage tax in the course of a year. In the context of the employee tax assessment, your income from service vouchers is also included in the taxation of your annual income.

- Pensions under the statutory social security system^{Rz 684 ff}

These include, inter alia, pensions from pension insurance institutions for employees, farmers or the commercial sector. Only a quarter of the increase in value resulting from voluntary additional insurance is subject to tax.

- Rehabilitation and reintegration benefit^{Rz 669c}, sickness benefits^{Rz 671 ff}
- Benefits paid by pension funds^{Rz 680 ff}

Benefits and pension benefits attributable to employer contributions are fully subject to wage tax. Remunerations and pension benefits attributable to employee contributions are taxable only at 25%. Pensions from a premium-aided pension scheme (see page 182), a premium-aided provident scheme (see page 180) or a company pension fund are tax-exempt.

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

Note

Work performed under a freelance service contract or a contract for work and services is generally classified as income from business activities. Therefore, no wage tax is deducted. Such income is income from self-employment or commercial operations. In many instances, a “Disclosure pursuant to section 109a Austrian Income Tax Act” must be filed with the tax office (see page 173).

When is income from employment taxable?

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.

In the case of employee tax assessment, the tax is re-calculated on the basis of the actual income earned during a calendar year.

If income subject to wage tax was not received for the entire calendar year, or was received in varying amounts, the annual calculation usually results in a credit.

In the event of a subsequent claim for tax payment, please refer to the information in chapter “The procedure at the tax office” (see page 159).

E. Remunerations in kind^{Rz 138–222d}

What exactly are remunerations in kind?

Usually, employees are paid in cash. 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^{Rz 168–187}, uniform values have been established, which are applied throughout Austria.

However, certain remunerations in kind are expressly tax-exempt under 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).^{Rz 78 ff, 93 ff}

Examples of taxable remunerations in kind:

- Company car^{Rz 168–187}

If an employee uses a company-owned motor vehicle for private journeys, then this is to be considered 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 CO₂ emission value is below a certain limit. This limit depends on the date of first registration of the motor vehicle. If the first registration took place in calendar year 2025, the limit for the more favourable tax rate is 126 grams per kilometre. No benefit-in-kind value is applied to motor vehicles with CO₂ emissions of 0 grams per kilometre. 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 home and work. If a motor vehicle owned by the employer is available to an employee/a

worker for travelling between home and work, the employee/worker is entitled neither to a lump sum for commuters nor to a commuter euro.

- Carport or garage space^{Rz 188–203}

If an employer provides an employee with a carport 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 by the employer and salary advances^{Rz 207k–207w}

Up to an amount of € 7,300, no remuneration in kind needs to be entered for interest-free or low-interest salary advances and loans by the employer. Starting on 1 January 2024, the computation of the monthly remuneration in kind must differentiate between whether the salary advance or loan by the employer is subject to a fixed or variable interest rate. For salary advances and loans by the employer with a variable interest rate, an interest saving of 4.5% is to be applied in 2025 and of 3% in 2026. If no interest rate or fixed interest rate has been agreed, the monthly monetary benefit is to be determined by reducing the lending rate published by the Austrian National Bank in the month the contract was concluded (lending rate for new loans to private households for housing with an initial interest rate fixed for ten years) by 10%, and then calculating the difference between this interest rate and the agreed fixed interest rate. The monetary benefit thus determined is to be applied for the entire repayment period.

- Company accommodation^{Rz 149–162e}

If an employer provides an employee with company accommodation free of charge or at a reduced rate, this also constitutes a taxable remuneration in kind. If the accommodation is close to the workplace but is not the focal point of the employee’s life, no remuneration in kind is to be

applied up to a size of 35 m². At a size of more than 35 m², but not more than 45 m², the amount taxed at a preferential rate is to be reduced by 35% if the accommodation is close to the workplace and is provided by the same employer for a continuous period of no more than twelve months.

- Incentive trip^{Rz 220}

Incentive trips offered to motivate staff members are a taxable remuneration in kind.

Examples of tax-exempt remunerations in kind:

- Laptop, desktop computers^{Rz 214a}

If an employee is provided with a laptop or desktop computer that is used regularly for professional purposes but can also be used privately, this does not constitute a taxable remuneration in kind.

- (Mobile) telephone^{Rz 214}

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^{Rz 41 ff}
- Childcare benefits^{Rz 45}
- 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 provided by the employer are also tax-exempt (see page 58).

Which tax-exempt benefits may have an effect on income tax?

There are certain income substitutes that are tax-exempt but increase the tax on other income in the event of a tax assessment (known as the special progression clause). These include the following remunerations:

- Unemployment benefits, poverty relief assistance or training allowance, as well as temporary assistance for Federal employees^{Rz 45}
- Certain remunerations pursuant to the Austrian Army Fees Act (Heeresgebührengesetz)^{Rz 105}
- Certain remunerations pursuant to the Austrian Civil Service Act (Zivildienstgesetz)^{Rz 106}

If, during a calendar year, a person receives both the aforementioned tax-exempt income substitutes and other taxable income (e. g. salary, pension), this taxable income must be notionally extrapolated for the purpose of calculating the full tax progression, as if it had also been received (continued to be received) during the period in which the income substitutes were received. The notional 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.

However, the tax may not be higher than that which would result if the income and the income substitutes were taxed together.^{Rz 113 ff}

Tax-exempt flat-rate travel allowances^{Rz 92k}

Since 2023, flat-rate travel allowances paid by non-profit sports associations to athletes are tax-exempt up to an amount of € 120 per day of engagement, or a maximum of € 720 per month. These amounts are tax-free allowances: If higher flat-rate travel allowances are paid, the excess amounts must be taxed. Payment is allowed only for days of engagement, meaning days on which training or a competition occurs. If only tax-exempt flat-rate travel allowances

are paid in calendar year 2025, the sports club must submit a notification to the tax office using Form L 19 by the end of February 2026 at the latest. If a pay slip is submitted (e.g. because other remunerations are also present), the flat-rate travel allowances must be included in the pay slip (Form L 16). The received travel allowances do not have to be declared if the association has already recorded and submitted them to the tax office using Form L 16 or L 19.

Note

If the conditions for the payment of flat-rate travel allowances to athletes are not met, or if an excessive amount remains untaxed, you, as the recipient of the payment, are required to submit a tax return to the tax office (see page 168).

Tax-exempt lump-sum allowance for volunteers

As of calendar year 2024, voluntary contributions from a non-profit, benevolent or ecclesiastical organisation to volunteers are exempt from income tax up to € 30 per day or € 1,000 per year (small lump-sum allowance for volunteers), provided the volunteer does not receive a flat-rate travel allowance from the organisation or an associated entity and does not earn any income from self-employment, employment or commercial operations, or other income from an activity requiring comparable training or qualifications.

For certain volunteer activities (e.g. in connection with charitable purposes, disaster relief operations, or roles as trainers or instructors), up to € 50 per day or € 3,000 per year can be left tax-free (large lump-sum allowance for volunteers). These must constitute a voluntary allowance and not payments made, for example, under an employment relationship.

If activities for both small and large lump-sum allowances for volunteers are exercised in a calendar year, no more than € 3,000 can be received tax-free in the calendar year. Any amounts exceeding this limit are considered

to be income from benefits (other income). The organisation must maintain records of payments made to volunteers and, if the statutory limits are exceeded, submit the required information using the official form (E 29) to the tax office by the end of February of the following year.

G. Tax-reducing expenses

Which expenses reduce taxable income?

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

Other expenses that reduce taxable income but are not related to income generation are special expenses (see page 75) and extraordinary burdens (see page 106).



II.

Tax scales and tax deductions

Different tax rates are applied in Austria depending on the level of income. In addition, there are certain tax deductions that 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 scales and how you can calculate your tax payment

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

A. Tax scale^{Rz 767}

What amount is due as wage tax or income tax?

Tax on taxable income is calculated according to the income tax scale. In any event, no tax is due on income up to € 13,308 per year. There are six tariff levels for higher incomes. 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 amount of income tax due.

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

Tax deductions in calendar year 2025

Family Bonus Plus up to 18 years	€ 166.68/month
Family Bonus Plus from 18 years	€ 58.34/month
Transportation deduction	€ 487/year
increased transportation deduction	up to € 838/year
Transportation deduction bonus	up to € 790/year
Pensioner deduction	up to € 1,002/year
increased pensioner deduction	up to € 1,476/year
Single-earner tax credit	€ 601/year (in case of one child)
Single-parent tax credit	€ 601/year (in case of one child)
Support money deduction	€ 37–€ 73/month and child
Child deduction*	€ 70.90/month and child
Child bonus for child deduction*	€ 60/month and child
Multiple-child bonus	€ 24.40/month from the third child

* The child deduction and child bonus on the child deduction are paid together with the family allowance.

Tax deductions in calendar year 2026

Family Bonus Plus up to 18 years	€ 166.68/month
Family Bonus Plus from 18 years	€ 58.34/month
Transportation deduction	€ 496/year
increased transportation deduction	up to € 853/year
Increased transportation deduction	up to € 804/year
Pensioner deduction	up to € 1,020/year
increased pensioner deduction	up to € 1,502/year
Single-earner tax credit	€ 612/year (in case of one child)
Single-parent tax credit	€ 612/year (in case of one child)
Support money deduction	€ 38–€ 75/month and child
Child deduction*	€ 70.90/month and child
Child bonus for child deduction*	€ 61.60/month and child
Multiple-child bonus	€ 24.40/month from the third child

* The child deduction and child bonus on the child deduction are paid together with the family allowance.

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

	2025	2026
with one child	€ 601	€ 612
with two children	€ 813	€ 828
with three children	€ 1,081	€ 1,101
for each additional child	+ € 268	+ € 273

How to calculate your tax for 2025

Tax rates 2025	Marginal tax rate*
In 2025, the income tax rate is	
for the first € 13,308	0%
for income over € 13,308 and up to € 21,617	20%
for income over € 21,617 and up to € 35,836	30%
for income over € 35,836 and up to € 69,166	40%
for income over € 69,166 and up to € 103,072	48%
for income over € 103,072	50%
Income over € 1 million is taxed at 55%.	

* The marginal tax rate indicates the tax you can expect to pay when earning additional income in the respective tax bracket.

Tax deductions applicable to you (e.g. Family Bonus Plus, transportation deduction or pensioner deduction) need to be subtracted from the calculated tax. Pensioners with taxable pension income between € 21,245 and € 30,957 or between € 24,196 and € 30,957 per year must respect the phasing-in rule for pensioner deductions and increased pensioner deductions.

Tax regulations for inflation adjustment

Certain amounts in the Austrian Income Tax Act 1988 are adjusted annually to inflation. The inflation rate to be used for inflation adjustment is calculated from the annual inflation rates of the consumer price index published by the Federal Statistics Office in Austria.

The following values are included in inflation adjustment:

- The limiting amounts that are relevant for the application of the tax rates for income up to € 1,000,000 are,

- single-earner and single-parent tax credit as well as support money deduction,
- transportation deduction, increased transportation deduction and surcharge on transportation deduction,
- pensioner deduction,
- refund of the single-earner and single-parent tax credit as well as social security refund and social security bonus.
- the income limits for partner income for the single-earner tax credit and for the increased pensioner deduction,
- the amounts for the phase-in of the increased transportation deduction, the surcharge on the transportation deduction and the pensioner deduction,
- the tax-exempt amount for miscellaneous remunerations,
- the child deduction,
- the multiple-child bonus,
- the family allowance.

B. Tax deductions^{Rz 768 ff}

Family Bonus Plus^{Rz 769 ff, Rz 789a–789c}

Amount: € 166.68 per month (€ 2,000.16 per year) for children up to their 18th birthday or € 58.34 per month after their 18th birthday (€ 700.08 per year) as long as this 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 person liable for support money who pays statutory 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 applied for during the year from the employer or within the framework of the employee tax assessment (see page 129).

When applying for 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 taking the Family Bonus Plus into consideration. If the family allowance continues to be received for the child, the (reduced) Family Bonus Plus can again be applied for from the employer using Form E 30 and submitting the relevant evidence.

If the Family Bonus Plus is already considered by the employer in the payroll accounting, and if the circumstances on which the application is based change, the employee must report this to the employer. A change notification using Form E 31 is required, for example, in the following cases:

- a change of person entitled to the family allowance,
- a lapse of the family allowance,
- a termination of a marriage or partnership,
- a 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^{Rz 805–808}

Amount: € 487 per year (€ 496 in 2026)

Entitlement: Employees

Information: The transportation deduction is automatically considered by the employer. The expenses for journeys between home and work are thus compensated on a flat-rate basis. Employees who live further from their place of work or who are unable 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 47).

If you are entitled to a lump sum for commuters, the transportation deduction increases to € 838 if your income does not exceed € 14,812 in the calendar year. The increased transportation deduction decreases evenly between an income of € 14,812 and € 15,782 to € 487. In the assessment for 2025, the transportation deduction will increase by € 790 (supplement) if the taxpayer's income does not exceed € 19,424 in the calendar year. The increased transportation deduction decreases evenly between an income of € 19,424 and € 29,743 to zero. The surcharge is considered in the context of the employee tax assessment.

Commuter euro^{Rz 808a–808c}

In case of entitlement to a lump sum for commuters (see page 47), there is also entitlement to a commuter euro. The commuter euro is two euros (or six euros as of 2026) per kilometre of the one-way distance between home and work per calendar year and can be seen in the commuter calculator.

Pensioner deduction^{Rz 809f}

Amount: Up to € 1,002 per year (up to € 1,020 in 2026)

Entitlement: Pensioners

Information: The pensioner deduction is automatically taken into account by the pension provider. For a pension income up to € 21,245 per year it amounts to € 1,002. The phasing-in rule, applicable to the pensioner deduction, is

applied to pension payments between € 21,245 and € 30,957. If you receive only a small domestic pension in addition to a foreign pension, a phasing-in calculation may also be applied. Pensioner deductions may not be claimed for higher pension payments.

Increased pensioner deduction^{Rz 809b–809c}

Amount: Up to € 1,476 per year (up to € 1,502 in 2026)

Entitlement: Pensioners

Information: The increased pensioner deduction is applicable if:

- the current pension income does not exceed € 24,196 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 generated an income of no more than € 2,673 per year, and
- there is no entitlement to the single-earner tax credit.

This tax deduction decreases evenly between a taxable current pension income of € 24,196 and € 30,957 to zero. Even if the benefits have already been considered during the year by the pension provider (to be requested from the pension provider using Form E 30), do not forget to also apply for these in the employee tax assessment (Form L 1). Failure to do so will result in unintentional subsequent taxation.

Note

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

Single-earner and single-parent tax credit^{Rz 771 ff}

As a rule, the single-earner/single-parent tax credit is due if there is a claim to the child deduction pursuant to section 33(3) Austrian Income Tax Act 1988 for more than six months in the calendar year. From the second child onwards, there are tapered tax deductions.

Increase	Number of children	Single-earner tax credit/ single-parent tax credit 2025
	1 child	€ 601
2nd child: € 212	2 children	€ 813
3rd child: € 268*	3 children	€ 1,081

* The amount of € 268 also applies to any further child.

The amounts for 2026 can be found on page 27.

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 section 106(1) 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/partner subject to unlimited tax liability, or
- lives in a domestic partnership with a person with unlimited tax liability, and
- the spouse/partner receives income in 2025 of no more than € 7,284 in the calendar year (€ 7,411 in 2026).

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 earns any income, or if their incomes are equal, the tax deduction may be claimed by the person running the household.

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 a community 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?^{Rz 774}

The taxable income including other remunerations such as 13th/14th monthly salary (if and insofar as it exceeds the tax-exempt amount of € 2,570 per year in 2025; in 2026, the tax-exempt amount is € 2,615), 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, difficult or hazardous 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 when calculating income limits.

By contrast, the income of the spouse/partner from private sales of real estate—unless exempted from taxation pursuant to section 30(2) Austrian

Income Tax Act 1988 (EStG, Einkommensteuergesetz)—and from capital assets (e. g. interest, stock dividends) is to be considered even if they are subject to final taxation.

Furthermore, tax-exempt maternity allowance must be included in the income limit, as must tax-free income from temporary employment and tax-free earnings from privileged foreign employment, development aid activities and other activities that are tax-exempt on the basis of intergovernmental (e. g. double tax conventions) or international law (e. g. UNIDO, IAEA) agreements.

Example

Calculation of the income limit for 2025 (taxpayer with one child)

Gross remunerations	€ 8,400.00
– Social security contributions for current remunerations	€ 1,285.08
– Lump sum for income-related expenses	€ 132.00
– Other remunerations (incl. social security benefits)	
within the tax-exempt limit	€ 1,200.00
<hr/>	
Income from employment	€ 5,782.92

If the taxpayer had also received a severance payment of € 1,600, he/she would have exceeded the relevant limit on income, i. e. € 7,284.

How is the limiting amount determined upon marriage, divorce or death of a spouse/partner or in case of a registered partnership?^{Rz 775}

The income for the whole year is always taken as the 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 pension provider 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 to one employer only. 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 pension provider 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. Failure to do so will result in unintentional subsequent taxation of the single-earner or single-parent tax credit.

Support money deduction^{Rz 795–804}

Amount: € 37/month for the first child, € 55/month for the second child and € 73/month 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 (alimony)

- 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 support money deduction becomes effective only later in the course of the employee tax assessment.

For children not living in the household in European Union/European Economic Area (EEA) or Switzerland, the support money deduction may likewise be claimed. For children not living in the household outside the EU/EEA or Switzerland, one-half of the adequate child support can be claimed as an extraordinary burden.

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 obligation to provide support. Proof of payment must be provided upon request by presenting written documents (proof of payment, confirmation of receipt). If alimony was only paid in part, the tax credit is to be granted only for the months for which the full amount of alimony can be calculated. If half of the maintenance is paid for a calendar year, the support money deduction is therefore payable for six months.

No support money deduction may be claimed for grown-up children, 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 131.

Child deduction^{Rz 790–792}

Amount: € 70.90 per month and child (€ 70.90 in 2026). The child deduction is paid together with the family allowance.

Entitlement: Persons receiving family allowance

Information: The child deduction does not have a direct effect on the tax calculation. No child deduction may be claimed for children who reside abroad permanently (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 the child deduction in addition to the family allowance.

Child bonus for low-income earners^{Rz 1242–1243}

Amount: € 60 per month and child (€ 61.60 in 2026)

Entitlement: Low-income single earners or single parents

Information: From 2025, single earners and single parents with children under 18 years of age who have only a low income will receive a supplement to the

child deduction. This supplement amounts to € 60 per month and child and is paid together with the child deduction.

Multiple-child bonus^{Rz 793–794}

Amount: € 24.40/month for the third and each additional child (€ 24.40 in 2026).

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 multiple-child bonus when the person receiving the family allowance waives their entitlement.

Information: The multiple-child bonus is paid by the tax office upon application.

What amount of family income is allowed when claiming the multiple-child bonus?

If the family income did not exceed the amount of € 55,000 in 2025, there is an entitlement to the multiple-child bonus for 2026. The family income is the total taxable income of the person filing the claim plus the taxable income of the spouse/partner. However, the incomes are combined 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 multiple-child bonus?

As a rule, the multiple-child 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 multiple-child 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 the family allowance for the children, applies for the multiple-child bonus for 2026 in his/her employee tax assessment for 2025. In 2025, the taxpayer had an income of € 25,000, while the spouse/partner had an income of € 28,000; this adds up to a total 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 multiple-child bonus.

C. Tax deductions in case of low income (refunds of tax deductions, social security refund and additional child allowance)^{Rz 810a, 811 ff}

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 the income tax is less than zero, the single-earner tax credit or the single-parent tax credit will be refunded. Income that is tax-exempt based on bilateral (double tax conventions) or international-law agreements (e.g. UNIDO, IAEA) is considered taxable income for the purpose of calculating the refund.

If entitlement to the transportation deduction exists and an income tax below zero results, 55% of the social security contributions will be refunded, up to a maximum of € 487 per year (social security refund), or up to a maximum of € 608 if there is an entitlement to a lump sum for commuters. If you are entitled to the surcharge on the transportation deduction, the maximum social security refund also increases by up to € 790.

Where a claim for the pensioner deduction exists and an income tax below zero results, 80% of the social security contributions will be refunded

up to a maximum of € 710 per year (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

Persons who earn no or a low income receive an additional child allowance under certain conditions in the employee tax assessment for 2025. The following requirements must be met:

1. Income or childcare benefits, maternity allowance or caregiver leave benefits

At least

- 30 days of taxable income from business or employment must have been earned in 2025 or
- only benefits under the Childcare Benefits Act, maternity allowance or caregiver leave benefits must have been received throughout 2025.

2. No or low income

In addition, the income (and the resulting income tax) must not have exceeded a certain limit. The income limit depends on the number of children for which family allowance was paid to you or your spouse / partner for more than six months in 2025. The limit is as follows:

- Approximately € 16,803 (income tax less than € 700)* for one child
 - Approximately € 20,303 (income tax less than € 1,400)* for two children
 - Approximately € 23,077 (income tax less than € 2,100)* for three children
 - Approximately € 25,410 (income tax less than € 2,800)* for four children
- * before tax deductions
- For more children, the income limit increases accordingly: An increase in income tax of € 700 must be taken into account for each child

3. Single earner /single parent or low income of (spouse) partner

If you meet the requirements under items 1 and 2, you are entitled to the additional child allowance if

- you are entitled to the single-earner tax credit or the single-parent tax credit (see page 33) or
- your spouse/partner also has no or a low income. For the income limit for your spouse/partner, the limits listed under item 2 apply. In this case, only the person who received the family allowance for the child is entitled to the additional child allowance.

Please note: In order for the additional child allowance to be taken into account in the tax assessment, you must confirm in the tax return that the requirements are met. This is covered by point 6 in Form L 1 and point 4.2 in Form E 1.

If the additional child allowance is due, it will be automatically calculated and taken into account.



III.

Wage tax computation 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 work—lump sum for commuters and transportation organised by an employer; Public transport ticket (Öffi-Ticket)
- Tax-exempt services by your employer (e.g. childcare 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 holiday pay, Christmas bonus and severance payments
- Miscellaneous bonuses, supplements and overtime

A. General provisions

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

When calculating your wage tax, your employer already takes several tax exemptions and tax benefits into account. 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, discretionary assessment of evidence). 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.^{Rz 1208} Your employer must also provide you with a statement of account for the wages/salary paid during the calendar month, either as a hard copy or electronically.^{Rz 1199}

This statement must comprise the following data:

- Gross earnings
- Basis for mandatory contributions (social security contributions)
- Mandatory contributions
- Tax base for your contribution to a company pension fund and the amount paid
- Tax base for wage tax
- Withheld wage tax
- The considered Family Bonus Plus

As a rule, after the end of a calendar year the employer must submit the (annual) pay slips^{Rz 1220 ff} for the year in electronic form to the tax office or to the Austrian Health Insurance Fund by the end of February. The pay slips must correspond to the official form (Form L 16).

Even if payroll accounting is done “in paper form”, 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 program of the Austrian Health Insurance Fund, can be used. If no internet connection is available, the paper-based pay slips may be sent to the tax office before the deadline at 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 for your personal information only. Please do not send this pay slip to the tax office.

B. Travelling between home and work^{Rz 248a ff}

How are the costs of travelling between home and work recognised?

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

Under certain circumstances, you may also claim the “small” or the “large” lump sum for commuters^{Rz 248a–276} and a commuter euro.

Go to bmf.gv.at/pendlerrechner for a commuter calculator. This serves to determine the distance between home and work, and to assess whether use of public transport is reasonable or not. These results are used to determine the amount of any lump sum for commuters and commuter euro that may be due. Actual travel costs cannot be claimed. The lump sum for commuters reduces the tax base for wage tax, and wage tax is then recalculated based on this reduced amount. The tax savings depend on the marginal tax rate. The commuter euro is a tax deduction that directly reduces the wage tax.

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 between home and work is travelled on at least eleven calendar days in the calendar month, the full lump sum for commuters is applicable. If the route between

home and work 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 between home and work 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 maternity leave. When determining the distance, the decisive factor is whether or not the use of public transport is reasonable. If the use of public transport is reasonable, the distance in kilometres plus the distance travelled on foot or by vehicle to and from the respective boarding and alighting points are decisive. If the use of public transport is not reasonable, the fastest road link between home and work must be used.

When is it unreasonable to use public transport? ^{Rz 253 ff}

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 work and home).
- If the disability passport contains an entry stating that the use of public transport is unreasonable or if a certificate pursuant to section 29b Road Traffic Regulations (Straßenverkehrsordnung) 1960 is available (or the person is exempt from motor vehicle tax due to disability).
- If the travel time between home and work is more than 120 minutes each way.
- If the travel time is between 60 and 120 minutes each way (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 distance between home and work each way, but no more than 120 minutes. If this distance-dependent maximum time is exceeded, use of public transport is unreasonable.

Example

The workplace, which is 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 distance from “home to work” exceeds the distance-dependent maximum time, 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.

Tables for the calendar year 2025

In the following two tables you will find the monthly amounts applicable for the calendar year 2025 for the small and large lump sum for commuters as well as the pro-rata amounts for $\frac{2}{3}$ or $\frac{1}{3}$ entitlement.

Small lump sum for commuters 2025

According to the commuter calculator, use of public transport on most of the route is possible and reasonable.

Small lump sum for commuters

Distance	Monthly amount	Annual amount
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

Distance	Monthly amount	Annual amount
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

$\frac{1}{3}$ of the small lump sum for commuters

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

Large lump sum for commuters 2025

According to the commuter calculator, use of public transport on most of the route is not possible or unreasonable.

Full large lump sum for commuters

Distance	Monthly amount	Annual amount
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

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

Distance	Monthly amount	Annual amount
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

$\frac{1}{3}$ of the large lump sum for commuters

Distance	Monthly amount	Annual amount
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

Application for lump sum for commuters and commuter euro

You may apply to your employer for the lump sum for commuters and the commuter euro in the course of the year. Make sure that your employer has fiscally considered the lump sum for commuters and the commuter euro from the start of your employment or from the beginning of the year, respectively (see “Recalculation by the employer”, page 70).

If your employer has taken account of the lump sum for commuters and the commuter euro, you need not claim the amount in the course of the assessment. If the lump sum for commuters and the commuter 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 to your commute.

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 commuter euro in an employee tax assessment, and to pay any additional wage tax.^{Rz 274}

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

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

If another means of transport or another route is actually 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 whether the use of public transport is reasonable.

Lump sum for commuters in case of multiple employments^{Rz 272 ff}

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.

Commuter euro^{Rz 808a ff}

In addition to the lump sum for commuters, a commuter euro is applicable. The amount of the commuter euro is calculated based on the distance between home and work, and reduces the wage tax as a tax deduction. This tax deduction amounts to € 2 per kilometre (€ 6 from 2026) 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 pro-rated, the commuter euro is to be pro-rated to the same extent.

Example

The distance from home work is 30 kilometres (large lump sum for commuters). Employee A travels this distance eight times a month. Therefore, the pro-rated large lump sum for commuters (two-thirds of the tax-exempt amount) is applicable for a distance of 20–40 km. Furthermore, a pro-rated commuter euro is applicable (two-thirds of the tax deduction).

Lump sum for commuters (monthly tax-exempt amount):

$$€ 1,476 / 12 \times 2 / 3 = € 82$$

Commuter euro (monthly tax deduction):

$$(30 \times € 2) / 12 \times 2 / 3 = € 3.33$$

Employer-organised transportation^{Rz 742 ff}

Employer-organised transportation is defined as the transportation which an employer organises to transport his/her employees from home to work and back in vehicles similar to those used by public transport. The monetary benefit that employees derive from employer-organised transportation does not constitute a taxable remuneration in kind.^{Rz 742}

If an employee is transported mainly in tax-free employer-organised transportation during the wage-payment period, the employee is not entitled to a lump sum for commuters. Employer-organised transportation is the main means of transport if the employee is transported in tax-free employer-organised transportation on more than half the working days in the wage-payment period. If employees have to pay for employer-organised transportation, this expense is deductible as an income-related expense up to the maximum amount corresponding to the lump sum for commuters applicable in the specific case. In this case, they employees cannot claim the commuter euro.^{Rz 748}

If an employee has to travel certain distances between his/her home and the pick-up point for the employer-organised transportation, despite the existence of such transportation, this distance will be considered in the same manner as if it were the distance between his/her home and place of work. For the purposes of the lump sum for commuters, the pick-up point for boarding the employer-organised transportation is thus equated with the workplace. The amount of the lump sum for commuters for the leg, however, is limited to the notional lump sum for commuters for the whole journey (including employer-organised transportation).^{Rz 750}

Public transport ticket (Öffi-Ticket) from the employer^{Rz 750a ff}

If the employer provides a weekly, monthly or annual ticket for public transport, or covers all or part of the costs, this does not constitute taxable salary if the ticket is valid at least at the place of residence or at the place of work.

Public transport ticket (Öffi-Ticket) and lump sum for commuters^{Rz 271a}

If the employer provides employees with a weekly, monthly or annual public transport ticket (“Öffi-Ticket”) free of charge or covers part of the costs, this may affect their entitlement to the lump sum for commuters. Therefore, the lump sum for commuters for the entire distance from home to work must first be calculated as if no public transport ticket (“Öffi-Ticket”) were provided by the employer. The reimbursement of the cost of a public transport ticket (“Öffi-Ticket”) must be deducted from the lump sum for commuters calculated using the commuter calculator. For a public transport ticket (“Öffi-Ticket”) valid for several months, the cost must be evenly distributed over the months of validity. This reduces the lump sum for commuters. However, the (increased) transportation deduction and the commuter euro remain unchanged despite a reduction in the lump sum for commuters.

Example 1: Consideration by the employer in payroll accounting

A is entitled to the full (small) lump sum for commuters for the entire calendar year 2025. The distance from home to work is 62 kilometres, and using public transport is deemed reasonable according to the commuter calculator. A’s employer has taken into account the lump sum for commuters and the commuter euro in the monthly payroll accounting. Starting January 2025, the employer covers the cost of the annual Wiener Linien ticket, amounting to € 365. This ticket is valid from January to December 2025.

Step 1: Calculation of the lump sum for commuters without provision of a public transport ticket (Öffi-Ticket)

January to December 2025	€ 168/month	€ 168 × 12 months = € 2,016
Annual amount		€ 2,016

Step 2: Calculation of the reduced amount for the duration of validity in calendar year 2025

January to December (12 months)	€ 365/year = € 30.42/month
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Step 3: Lump sum for commuters after deducting the reduced amount

January to December	€ 168 - € 30.42 = € 137.58/month
Lump sum for commuters after deducting the reduced amount	€ 137.58 × 12 months = € 1,650.96
Annual amount	€ 1,650.96

The amount of the commuter euro remains unchanged despite the employer providing the public transport ticket (“Öffi-Ticket”). The commuter euro for 2025 is calculated as follows:

Calculation of the commuter euro for 2025

Commuter euro 2025	62 km × € 2 = € 124
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Example 2: Consideration in the employee tax assessment

B is entitled to the full large lump sum for commuters for the entire calendar year 2025. The distance between home and work is 25 kilometres, and using public transport is not deemed reasonable according to the commuter calculator. B’s employer has not hitherto taken into account the lump sum for commuters and the commuter euro in the monthly payroll accounting. Therefore, B intends to claim the lump sum for commuters and the commuter euro in the employee tax assessment. Starting April 2025, the employer covers the cost of the Austria-wide climate ticket amounting to € 1,095. This ticket is valid from April 2025 to March 2026.

Step 1: Calculation of the lump sum for commuters without provision of a public transport ticket (Öffi-Ticket)

January to December 2025	€ 123/month	€ 123 × 12 months = € 1,476
Annual amount		€ 1,476

Step 2: Calculation of the reduced amount for the duration of validity in calendar year 2025

Since the climate ticket is valid for 12 months, its value must be uniformly distributed over the months of validity	€ 1,095 : 12 months = € 91.25
Reduced amount 2025 (April to December)	€ 91.25 × 9 months = € 821.25
Reduced amount 2026 (January to March)	€ 91.25 × 3 months = € 273.75

Step 3: Lump sum for commuters after deducting the reduced amount

Therefore, the annual total actually due must be entered in Form L 1 for 2025 under code 718.	€ 1,476 – € 821.25 (reduced amount 2025) = € 654.75
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The amount of the commuter euro remains unchanged despite the employer providing the public transport ticket (“Öffi-Ticket”). The commuter euro for 2025 is calculated as follows:

Calculation of the commuter euro for 2025

Commuter euro 2025	25 km × € 2 = € 50
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Therefore, the annual total actually due of € 50 must be entered in Form L 1 for calendar year 2025 under code 916.

C. Tax-exempt payments by the employer

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 a reduced price—which the employer makes available to all or specific groups of employees. This comprises, for example, recreation homes and health resorts, 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.^{Rz 77}
- Childcare grants up to a maximum amount of € 2,000 per child and calendar year that the employer makes available to all or specific groups of employees. The employees must have received family allowance for the child for more than six months of the year, and the child must not yet have reached the age of 14 at the beginning of the calendar year.^{Rz 77c ff}
- Voluntary contributions by the employer towards the funeral expenses 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.^{Rz 101}
- 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.^{Rz 78 ff}
- 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 employee.^{Rz 81 ff} This may also be achieved by converting remunerations into such pension contributions.^{Rz 81e} This tax-exempt amount may be claimed for every employer; it may thus also be claimed two or more times per year.

- Voluntary social contributions by the employer to the works council fund and voluntary contributions to repair damage caused by disasters.^{Rz 92}
- Free or discounted transfer of employee shareholdings in the employer's company to all or specific groups of employees up to € 3,000. Such employee shareholdings must be held for five years before finally becoming tax-exempt.^{Rz 85 ff}
- Employee profit-sharing scheme: Since 2022, employers can grant active employees a tax-exempt share of profits. The prerequisite is that it is granted to all employees or certain groups of employees. The earnings before interest and taxes under company law for the business years ending in the last calendar year are used. The benefit amounts to up to € 3,000 per year per employee.^{Rz 112e}
- Start-up employee profit-sharing: Since calendar year 2024, there has been a tax benefit for start-up employee profit-sharing. If the requirements are met, the monetary benefit from the transfer of company shares to employees is not taxed when profit-sharing is granted, but—as a rule—only when the shares are actually sold.^{Rz 1125d-1125x}
- Employee bonus: Allowances and bonus payments additionally granted by the employer in 2025 for objective, business-related reasons are tax-free up to an amount of € 1,000. If both an employee profit-sharing payment and an employee bonus were paid by the employer in 2025, a total of only € 3,000 can be treated as tax-exempt for both payments combined.^{Rz 1403e}
- Free or reduced-price meals and beverages at work.^{RZ 93 ff} Restrictions apply if meal vouchers were issued instead. Meal vouchers will remain tax-exempt up to € 8 per working day, food vouchers up to € 2 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 the normal course of 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-exempt amount of € 1,000 is applicable, with the employer having to disclose all discounts granted during a calendar year that exceed 20%.^{Rz 103}

Teleworking flat rate (previously home office flat rate)^{Rz 766h–766j}

To compensate for the costs arising from teleworking, the employer can pay a so-called teleworking flat rate. Up to € 3 per teleworking day can be paid tax-exempt for a maximum of 100 days in calendar year 2025. A teleworking day is when professional activities are carried out exclusively at home or at a location chosen by the employee and not belonging to the company, based on an agreement made with the employer. The term “home” refers not only to the employee’s private flat or house, but also to the home of close relatives (e. g. a partner). If the total amount of € 300 per year (€ 3/day × 100 days) is not used up, for example, because the employer disbursed only € 2 per teleworking day, then the difference is taken into account in the employee tax assessment if the teleworking days are indicated in the pay slip (see page 102).

D. Business trips^{Rz 700–741}

What reimbursements for business trips remain tax-exempt?

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

- Travel costs (e.g. mileage allowance)
- Per-diem allowances
- Overnight 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 business trip must be undertaken on instructions from the employer. However, the distinction is important for the period of granting tax-exempt per-diem allowances (see “Per-diem allowances”, page 63).

Travel costs

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

Vehicle	Mileage allowance to 30 June 2025	Mileage allowance from 1 July 2025
Passenger car	€ 0.50	€ 0.50
For each person taken along	€ 0.15	€ 0.15
Motorcycle	€ 0.50	€ 0.25
Bicycle	€ 0.50	€ 0.25

The mileage allowance for passenger cars may be paid up to 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 motorway toll sticker, motorway and tunnel toll payments, as well as parking charges. The bicycle mileage allowance is limited to 3,000 km.

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

What is the procedure for reimbursing the cost of business trips commencing from home?

If journeys to a place of work commence directly from home on the majority of days in a calendar month, journeys between home and work for this place of work are covered by the transportation deduction or, if applicable, the lump sum for commuters from the following month onwards. 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 € 30 per day is tax-exempt. The business trip must last for more than three hours. From that duration onwards, one twelfth of € 30 (i. e. € 2.50 per hour) can be left tax-exempt for each commenced hour.

What is the tax procedure for per-diem allowances in respect of local business trips?

If your business trips are local (up to 120 km, as a rule) and 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, your per-diem allowances are no longer tax-exempt if you return home every day from the point at which the external posting becomes a new centre of activity. We speak of a new centre of activity if a person^{Rz 300–310}

- spends more than five consecutive days 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 € 30 per day (€ 2.50 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 the following types of work:

- Sales force
- Drivers
- Construction-site and assembly jobs

- Hiring-out of labour
- Temporary jobs at a place of deployment in another municipality for 6 months
- Travel expense allowances for 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 € 30 per day may be paid when working at the same place for six months.

Overnight 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 € 17 per night is tax-exempt if no receipts are submitted.

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 submitting a receipt, these costs are deemed to amount to € 4.50 for trips in Austria and € 5.85 per overnight stay when travelling abroad.

Trips abroad^{Rz 1405}

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 overnight accommodation costs, including breakfast, may also be paid in the actually incurred amounts when receipts are produced. Below is the current list of per-diem and overnight accommodation allowances for the countries bordering on Austria, as well as the United States:

Country*	Per-diem allowance	Accommodation allowance
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 will find the complete list of rates for business trips abroad in the Annex to the Austrian Wage Tax Guidelines 2002 at bmf.gv.at (Richtlinien/Guidelines, Lohnsteuerrichtlinien/Wage Tax Guidelines, Anhang/Annex).

E. Employer contributions to pension funds^{Rz 756–766g}

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 employer contributions are fully subject to tax liability.^{Rz 758} 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 premium-aided pension premium, the future pension is tax-exempt in its entirety (see page 183). The exemption from wage tax also applies to employer contributions to relief funds or foundations promoting employees.

F. Miscellaneous remunerations^{Rz 1050 ff}

What are miscellaneous remunerations?

Miscellaneous remunerations are payments that are received on a one-off basis or at major intervals, in addition to regular wages. The most important types of miscellaneous remunerations are holiday pay and Christmas bonus (13th and 14th 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 bonus

How are holiday pay and Christmas bonus taxed?

If employees receive a 13th and 14th monthly 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 onwards, 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:

$$\frac{\text{The regular (gross) remunerations accruing in a calendar year}}{\text{number of calendar months expired (since the beginning of the year)}} \times 2$$

If the remunerations remain the same, the “one-sixth of the year” thus corresponds to two monthly remunerations, which is precisely the 13th and 14th monthly salary. 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 € 1,285) an amount of up to € 2,570 is tax-exempt in 2025. In 2026 the tax-exempt amount is € 2,615. For a monthly gross salary of up to approximately € 1,307.50, no wage tax is applied to miscellaneous remunerations.

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

Severance payments^{Rz 1070 ff}

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, a distinction must be made between 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 or after 2003.

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, the following options are available:

- Freezing the “old” severance payment 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.^{Rz 1087c}
- 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. There is also no possibility of taxing a collective-agreement severance payment at the flat tax rate of 6%. However, the provisions regarding voluntary severance payments continue to apply unchanged.^{Rz 1087d}
- 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.^{Rz 1087 f}

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 transferred to a provident scheme (e.g. a pension fund), the full amount is tax-exempt. ^{Rz 1079a ff} The subsequent pension payout by an insurance company or pension fund is also tax-free. ^{Rz 1079a} Severance payment claims under collective agreements that arise after the date of transfer to the new system no longer benefit from taxation at the flat tax rate of 6%. ^{Rz 1087g}

How are voluntary severance payments taxed?

Voluntary severance payments^{Rz1084 ff} that 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 not exceeding nine times the maximum monthly 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 business assessment fund (new severance payment system), the remunerations are taxed at the current rate.

Other miscellaneous remunerations

Are there other miscellaneous remunerations that are tax privileged?

Special rules apply to the following other miscellaneous remunerations:

- Additional tax payments^{Rz 1105 ff}, dismissal compensations^{Rz 1104a ff} and settlement awards^{Rz 1103} are taxed according to the tax scale. After deduction 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 key date.^{Rz 1102b}
- Compensation payments^{Rz 1108 ff} 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^{Rz 1109 ff} are to be taxed at half the tax rate only if their cash value in 2025 does not exceed € 15,900. If the pension settlement 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 settlement to a pension fund (not taxable), in order to avoid taxation.
- Up to an amount of € 22,000, social-plan payments^{Rz 1114a} benefit from half of the applicable tax rate.

G. Bonuses and supplements^{Rz 1126 ff}

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 € 400 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 compared to generally accepted 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 overtime bonuses, are also tax-exempt up to a maximum amount of € 400 per month.

H. Overtime^{Rz 1145 ff}

How is “normal” overtime taxed?

The basic pay for overtime must always be taxed according to the current tax scale. In 2025, supplements for the first 18 (in 2026 the first 10) hours of overtime per month are tax-exempt up to no more than 50% of the basic pay, up to a monthly maximum total amount of € 200 (€ 120 in 2026).

I. Supplements for night work and night overtime^{Rz 1142 ff}

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

For tax purposes, night-time is defined as the period from 19:00 hours to 07:00 hours. 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.^{Rz 1152 f} For these employees, the tax-exempt amount of € 400 per month increases by 50% to € 600 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^{Rz 1189 ff}

What does recalculation by the employer mean?

As a voluntary and special service, the employer or the pension insurance provider may, among other things, balance out differences in amounts in connection with the monthly tax assessment base in the course of a "recalculation of the wage tax". No application is required for this procedure.

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

If you have worked for your employer all year, or if you have received a pension from your pension insurance provider all year, and no tax-exempt amount was recognised for you, the employer or the pension insurance pro-

vider can consider your trade union dues (this obviously requires timely presentation of the documents) 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 asserted in the employee tax assessment?

The following items are deductible at the end of the year:

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

Details of the tax deductions (including multiple-child bonus) can be found in Chapter II.

This chapter focuses on:

- Special expenses
(e.g. church tax payments, specific donations)
- 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

A. Special expenses^{Rz 429 ff}

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 simultaneously income-related expenses or operating expenses, 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, consideration 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 as a taxable consideration 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^{Rz 579} of insurance periods to unlimited amounts
- Church tax payments—up to a maximum amount of € 600^{Rz 558–560}
- Tax-consultancy costs—in an unlimited amount^{Rz 561–564a}
- Donations to humanitarian institutions (charitable organisations, development aid or disaster relief organisations)
- Donations to volunteer fire departments and regional fire-fighting associations

Donations are deductible only to the extent that they do not exceed 10% of total earnings for the year of assessment. Preferentially taxed remunerations (e.g. holiday pay, Christmas bonus) are not taken into account when calculating the maximum amount for special expenses.^{Rz 586}

Note:

Special expenses for voluntary continued insurance (including the subsequent acquisition of insurance periods) under the statutory social security pension scheme, church tax payments and deductible donations will be sent electronically directly to the tax administration by the receiving organisation. Hence, these no longer need to be asserted in the tax return. In order to send these, 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. Therefore, receipts relating to these special expenses do not need to be retained (see page 77).

When may special expenses be claimed?

Generally, the relevant point in time is when the payment is made. The unlimited contributions to a voluntarily continued insurance coverage (subsequent acquisition of insurance periods) can be split over ten years upon application.

Rz 483 ff

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

Contributions to continued payments to the statutory social security scheme, subsequent acquisition of insurance periods for time spent at school, self-insurance of relatives and church tax payments are also deductible if made for a spouse/registered partner not living separated on a permanent basis or for a child for which there is an entitlement to child deduction or support money deduction. The same applies to a partner in a domestic partnership with child.^{Rz 575}

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.

Notes on Supplement L 1d 2025

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

- for tax advisory fees
- for pensions or long-term expenses
- for foreign donations/foreign church tax payments
- for subsequent acquisition of insurance periods and voluntary continued insurance
- when considering a contribution to a domestic church or religious community, if the data transfer differs
- for compulsory pension contributions in the case of leisure activities and for non-business-related carry-forward of allowances
- For special expenses deduction of business donations and correction of a special expenses data transmission for business donations (only as a Supplement to Form E1).

For more information, please refer to the instructions for completing Supplement L 1d (L1d-Erl-2025).

B. Types of special expenses

Insurance premiums

Which insurance premiums may be deducted?

Contributions to voluntarily continued insurance cover under the statutory social security pension scheme and payments for the subsequent acquisition of insurance periods under the statutory social security scheme^{Rz 579 f} are deductible to the full amount without any limit on maximum amounts (no quartering).

When must tax on insurance premiums be paid retroactively?

If claims are settled by a capital payment, before or when the annuity payments commence, tax must be paid retroactively for the amounts deducted as special expenses.^{Rz 606} Subsequent taxation on insurance premiums must also be paid 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.

Church tax payments^{Rz 558–560}

To what extent can church tax payments be deducted?^{Rz 558–560}

Payments to state-recognised churches and religious communities may be claimed up to a maximum amount of € 600 per year. Compulsory contributions paid 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 return. In order to send these, 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?^{Rz 565–572}

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

- Universities, Universities of Applied Sciences
- Research Promotion Fund
- Austrian Academy of Science
- Austrian National Library, GeoSphere Austria, OeAD GmbH
- Federal Office of Monuments and certain museums
- Volunteer fire brigade, national fire brigade
- Diplomatic Academy
- International Anti-Corruption Academy

You can find a list of preferentially treated beneficiary institutions at bmf.gv.at. Donations paid to preferentially treated domestic organisations are directly communicated electronically by the receiving organisation to the tax administration. Hence, these no longer need to be asserted in the tax return. In order to send these, 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 apply for donations to foreign beneficiary organisations, please use Form L 1d.

What amount of donations can be deducted?^{Rz 586 ff}

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 only be deducted up to a maximum of 10% of the total income for the current year. Preferentially taxed remunerations (e.g. holiday pay, Christmas bonus) are not taken into account when calculating the maximum amount for special expenses.

Environmental special expenses^{Rz 573a–573h}

Since calendar year 2022, expenses for the thermal and energy renovation of buildings and expenses for replacing a fossil-fuel heating system for a climate-friendly heating system (“boiler replacement”) can be deducted as lump-sum special expenses. Consideration will be given under the following conditions:

- After 30 June 2022, a federal subsidy was paid out for the expenses under the Environmental Subsidy Act,
- the data has been transmitted to the tax administration and
- the expenses (minus paid subsidies from public funds) exceed the amount of € 4,000 for thermal and energy renovation of buildings or € 2,000 for a “boiler replacement”.

What is required to be granted the “lump sum for environmental special expenses”?

The declaration that the lump sum is to be claimed must be submitted to Kommunalkredit Public Consulting as part of the application for federal funding. In addition, authorisation to the transfer of data to the tax office is required.

In the case of condominium associations, the property management must electronically inform Kommunalkredit Public Consulting in the final invoice for the individual homeowners whether the lump sum for special expenses should be taken into account or not.

The required data is transmitted by Kommunalkredit Public Consulting. The due lump sum is then automatically taken into account by the tax office

as part of the employee tax assessment. There is no provision for a separate application as part of the assessment.

How much is the “lump sum for environmental special expenses”?

The annual lump sum for special expenses for subsidised thermal and energy renovation amounts to € 800 and for subsidised “boiler replacement” to € 400. These amounts will then be automatically taken into account in the employee tax assessment for five years. Further information on the subsidies can be found on the website of Kommunalkredit Public Consulting.

From when can the “lump sum for environmental special expenses” be taken into account?

Consideration was granted for the first time for assessment year 2022 if the application for funding was submitted after 31 March 2022 and the funding granted was paid out after 30 June 2022.

Examples of environmental special expenses:

Examples of thermal and energy renovation to improve the energy and heat efficiency of a building are insulation of external walls, insulation of roofs and replacement of windows. Replacement of a fossil heating system (e.g. oil, gas, coal, coke) or an electricity-based heating system (night or direct storage heaters) with a climate-friendly heating system occurs, for example, if the new heating involves local or district heating, a wood-fired central heating system or a heat pump.

C. Income-related expenses^{Rz 223 ff}

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, Chamber contributions 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 that is deducted automatically in the course of payroll accounting.^{Rz 243 ff}

Income-related expenses with effect on tax will reduce income tax payments by the amount of the respective marginal tax rate (see page 28).

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 also be claimed subsequently 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 in 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 burden only if their total amount is more than € 132 per year. ^{Rz 320 ff}

- Work clothes^{Rz 322 f}
- Tools and equipment^{Rz 277}
- Work room^{Rz 324 ff}
- Cost of basic, further and re-training^{Rz 358 ff}
- Works council contribution^{Rz 242}
- Computer^{Rz 339 f}
- Double budgeting^{Rz 341 ff} and trips home to visit the family^{Rz 354 ff}
- Specialist literature^{Rz 353}
- Bicycle^{Rz 356a}
- Travel costs
- Risk money^{Rz 357}
- Internet^{Rz 367}
- Motor vehicle^{Rz 369 ff}
- Travel expenses^{Rz 278 ff}
- Language courses^{Rz 363}
- Study trips^{Rz 389 ff}
- Telephone, mobile phone^{Rz 391}

D. Typology of income-related expenses^{Rz 322 ff}

Work clothing^{Rz 322 f}

Typical work clothing or protective clothing may be claimed under expenses for working clothing. Clothing that is usually worn in private as well cannot be claimed for. 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:

- Metalworkers' or painters' overalls, asbestos suits, mechanics' overalls and work overcoats
- Protective footwear and socks for occupations requiring prolonged standing
- Cooks' uniforms, butchers' aprons
- Uniforms or workwear bearing a company logo that are similar in nature to uniforms, as well as associated accessories

Note

The cost of cleaning your work clothing is deductible only in the event of extraordinary soiling during work (e.g. the work clothing of a car mechanic). The cleaner's bill must be submitted for the expense to be claimed.^{Rz 323}

Tools and equipment^{Rz 277}

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 € 1,000 are low-value assets. They may be written off completely in the calendar year in which they were bought. If the acquisition costs exceed € 1,000 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 June 30th of any year, only half the depreciation for wear and tear may be written off for the first year^{Rz 235} (see the example under “Computer” on page 91).

Work room^{Rz 324–336}

As a rule, the expenses for a study set up at home, including furniture, are not deductible. Expenses are deductible only if the study is used (almost) exclusively for professional purposes and constitutes the centre of all business and professional activities.

This applies, in particular, to home workers or accountants working from home, but not to teachers, judges, politicians or travelling sales staff. Expenses for a study that is necessary for work and located outside the home can be deducted as income-related expenses.^{Rz 335}

The following pro-rata costs can be considered as income-related expenses associated with a study:

- 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 production costs
- Cost of financing^{Rz 334}

Note

Furniture and objects used in private premises outside the tax-recognised study (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 professional activities. Keeping it on one’s premises is therefore not an issue, even if there is no fiscally recognised study.^{Rz 327}

Cost of basic, further and re-training^{Rz 358–366}

When can training measures be claimed as part of 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.^{Rz 358}

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 are considered income-related expenses. Basic commercial and office-management training (e.g. computer courses, Internet courses, obtaining the European computer license, introductory courses to accounting, cost accounting, payroll accounting or tax regulations) are deductible in the respective occupation, without review of the actual applicability of the knowledge being checked (see “Language courses” on 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, there is no need to distinguish between basic and further training because both types of training are deductible. 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 professional activity that is not related to one’s previous activity, and if the goal is to actually practise a different profession.

Below are examples for deductible re-training measures:

- Training of an employee who previously worked 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 during the year in which they undergo re-training, even if only menial or occasional.

Example

Commencement of a medical degree in October 2024 and commencement of employment as a taxi driver in February 2025. The costs of the degree can be offset as re-training costs from 2025 onwards.

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

If a profession was previously practised then unemployment intervening in the meantime does not prevent the deductibility of re-training costs or basic and further training costs, irrespective of whether unemployment benefits were received. As a pensioner does not pursue gainful employment, educational measures of any kind (further training, basic training, or re-training) cannot generally 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), dissatisfaction with one's current job, or an interest in pursuing another career direction. However, the taxpayer must prove or substantiate that he/she actually aims at practising another profession.

This may be assumed in any case if

- there is no further opportunity to realise income with the previous occupation due to unemployment, or
- 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 extent of the costs borne by the taxpayer themselves. 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.

Are the costs of studying tax-deductible?

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. specialist literature and travel costs, see page 90) 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 a higher technical college.

Can 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 licence (“B” licence), sports courses or personality development training. The costs for obtaining a Category C driving licence are deductible only if you need the driving licence for the occupation that you exercise or that is related to it.

Which costs for training measures can specifically be claimed as income-related expenses?

The following, in particular, may be claimed:

- Actual costs of courses (course fee)
- Costs of course material, specialist 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 home or place of work (see “Travel expenses”, page 99)
- Overnight accommodation costs

When and for what income are training costs deductible?

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 should be claimed as income-related expenses in connection with the current activity.

The costs for comprehensive re-training aimed at pursuing another occupation are so-called “anticipated income-related expenses”, and this can be offset against other income (including from employment). In individual cases, further training costs can also be granted as anticipated income-related expenses (e.g. a course about the law on securities as part of an offer of employment 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. In other words, 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 only claim the remaining amount of € 150 as costs for continued education in your employee tax assessment.

Works council contribution^{Rz 242}

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.

Computer^{Rz 339 f}

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 at home, the employee must prove or substantiate the extent to which he/she uses the computer for work-related purposes.

Without specific proof—if essential use as work equipment has been credibly substantiated—40% is assumed to be for private use. The purchase

cost of a computer may be written off by way of depreciation for wear and tear (AfA) on the basis of a minimum period of use of three years. The PC, the monitor and the keyboard constitute a single entity. If accessories –such as a mouse, printer or scanner –are subsequently purchased for less than € 1,000, they can be considered low-value assets and deducted in full for tax purposes (after deduction of a portion for private use).

All expenses in connection with the use of the computer such as a PC desk, software, memory sticks, manuals and paper, are also tax-deductible in accordance with occupational use. Please refer to the explanations in the chapter “Tax regulations for teleworking” on page 100.

Example

Purchase of a personal computer, including monitor and keyboard, for professional use at home, for a total of € 1,200 on 11 August 2025. The income-related expenses—without evidence of private use—are as follows, assuming a three-year service life:

Year	Total	40% private use	Deduction
Depreciation for wear (AfA) 2025	€ 200 *	€ 80	€ 120
Depreciation for wear (AfA) 2026	€ 400	€ 160	€ 240
Depreciation for wear (AfA) 2027	€ 400	€ 160	€ 240
AfA 2028	€ 200 *	€ 80	€ 120

* Six-month depreciation for wear and tear (AfA)

Double budgeting^{Rz 341 ff} and trips home to see the family^{Rz 354 ff}

If your place of work is too far away from your family residence to commute daily (in any case, if the distance is more than 80 km and the travel time with the means of transport actually used is more than one hour) and you therefore

need an apartment near your place of work, you can claim the expenses for this apartment as income-related expenses. A prerequisite for double budgeting 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 items of furniture or hotel costs up to a monthly amount of € 2,200 are deductible.^{Rz 349}

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 € 7,284 per year, or more than one tenth of the taxpayer's income).

If the partner is not gainfully employed, the costs of double budgeting 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 turnover, 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), a longer period may also be justified.^{Rz 346}

Specialist literature^{Rz 353}

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 specialist 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.^{Rz 394}

Bicycle^{Rz 356a}

Work-related journeys (does not apply to journeys between home and work) with a private bicycle can be claimed as income-related expenses in the form of the mileage allowance. The mileage allowance is € 0.50 per kilometre until June 2025 and € 0.25 from July 2025. For business travel by bicycle, 0.25 euros per kilometre (€ 0.50 per kilometre until 30 June 2025) can be claimed as income-related expenses up to a maximum of 3,000 kilometres per calendar year in 2025.

Travel costs

See “Travel Expenses” on page 96.

Risk money^{Rz 357}

Till shortages that the employee has to reimburse to their employer are considered income-related expenses.

Trade union dues^{Rz 240 f}

Trade union dues may be deducted as income-related expenses only if the employer has not withheld them and if they were not taking into account when calculating the wage tax.

Internet^{Rz 367}

The costs for using an Internet connection for work-related reasons are tax-deductible in accordance with occupational use. If a distinction is not possible, the allocation of 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 related to the occupational use (e.g. fees to use a legal information system) are deductible in full. These income-related expenses are

reduced by the teleworking flat rate. Please refer to the explanations in the chapter “Tax Regulations for Teleworking” (page 100).

Motor vehicles^{Rz 369–381}

Costs due to the work-related use of a private motor vehicle may be claimed as income-related expenses either in the form of a mileage allowance (see table on page 62) or to the actually established amounts. The mileage allowance for passenger cars amounts to € 0.50.

The mileage allowance covers the following costs:

- Depreciation for wear
- Fuels and oil
- Service and repair costs
- Additional accessories (winter tyres, car radio, navigation set, etc.)
- Taxes, (parking) fees, toll fees and motorway sticker
- Insurances of all kinds
- Membership fees for motoring organisations
- Financing costs

Mileage allowances may be deducted annually for a maximum of 30,000 km travelled on business. The actual costs incurred through occupational use may also be deducted instead of the mileage allowance.^{Rz 372, 375}

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.^{Rz 373}

A log book should be kept as proof of the business trips made 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 kilometres travelled per day for business purposes. If proof of your use of the motor vehicle can be provided by other means (e.g. by submitting a statement of travel expenses to your employer), you do not need to keep a logbook.

Travel expenses^{Rz 278–318}

The Austrian Income Tax Act (Einkommensteuergesetz) defines a business trip as being an activity carried out by the employee away from their place of work, as instructed by the employer. The term “business trip” is relatively broad (see the chapter “Business trips” on page 59). Travel expense reimbursements paid by the employer are tax-exempt within certain limits.

If the employee receives no or only part of the tax-deductible travel-expense allowances from the employer, they may claim their expenses in full or in part as income-related expenses. However, the requirements for a “work-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 work-related trip (except for travelling between home and work) as income-related expenses, unless they are reimbursed by the employer.

What is a work-related trip?

We speak of a work-related trip if an employee travels over a longer distance (a route with a minimum length of 25 km one way) for reasons related to their job. Domestic trips must have a minimum duration of three hours. Moreover, this must not create an additional centre of activity (see page 60). Travel costs may be claimed also when travelling shorter distances and shorter times.^{Rz 287 f}

In contrast to a business trip, a work-related trip 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 deductible expenses.

Travel costs

Travel costs for work-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. Travel costs are also generally payable for journeys between two or more centres of activity.^{Rz 294} Travel costs between home and work, however, are fully compensated by the transportation deduction and any applicable lump sum for commuters and the commuter euro.^{Rz 291 ff}

Please refer to the entry in section “Motor vehicle” (see 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 work-related domestic travel lasts more than three hours, € 2.50 may be claimed as a per-diem allowance for each commenced hour (up to a maximum of € 30 per day). If a journey lasts 4.5 hours, for example, a per-diem allowance of € 12.50 is due. This also applies if proof of higher expenses can be furnished. When travelling abroad, special rates apply (see “Trips abroad” on page 62). 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 60). When no assignments at the new centre of activity take place during a period of six months, the employee becomes entitled to claim per-diem allowances again.

Overnight accommodation costs

Where it is necessary to spend the night away from home on a work-related trip, you can either claim the costs, including breakfast, by submitting the receipt or the lump sum for overnight stays of € 17 per night.^{Rz 315} When staying abroad overnight, the relevant maximum rate for federal employees can be claimed per night if the expenses are not documented (see page 62).

If the employer provides overnight accommodation free of charge, no lump sum for overnight accommodation can be claimed. Possible additional expenses (e.g. for the breakfast) may, however, be claimed. Where no receipt is submitted, these costs are deemed to amount to € 4.50 for domestic trips and € 5.85 per overnight stay when travelling abroad.^{Rz 317}

Language courses^{Rz 363}

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^{Rz 389–390}

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 the acquired knowledge to one's job.
- 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.^{Rz 389}

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 work-related part of a study trip is clearly distinguishable from the private part, the costs related to the occupational training are deductible as income-related expenses (e.g. pro-rata hotel and air-travel costs, tuition fees, congress registration fees).^{Rz 390}

Telephone, mobile phone^{Rz 391}

The total amount of the actual costs for work-related telephone calls may be claimed as income-related expenses. In the case of private phones (mobile phones), the work-related part of the purchase cost of the telephone as well as basic fees 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 home. As a rule, trips to the company office are regarded as business trips.^{Rz 703a}

Telephone charges, expenses for an Internet connection, and—if there is a study—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. Tax regulations for teleworking (home office)

From 2025 onwards, income-related expenses in connection with working from home will be referred to as income-related expenses in connection with teleworking. Teleworking is when an employee regularly performs work (using the relevant information and communication technology) at home or at another location that does not belong to the company.

Note

As a rule, private living expenses (e.g. costs for food and everyday necessities) cannot be claimed in your employee tax assessment.

Study

If the conditions for a tax-deductible study at home are met, you can claim the expenses as income-related expenses (see page 85). If the prerequisites are not met, income-related expenses cannot be claimed. To clarify, here are two examples.

Example 1

An accountant working from home has set up a home office in her apartment, which she uses exclusively for professional purposes. She does not have a workplace available at her employer's office. Given the nature of her work, the home office is absolutely necessary and constitutes the focal point of her entire professional activity. In this case, there is a fiscal home office, and the costs can be claimed in the employee tax assessment.

Example 2

The accountant for a publishing house works from home twice a week. On their teleworking days, they use a room in their apartment as a workspace. For that purpose, they have purchased a desk and an office chair. They also have their own workspace at their place of work. In this case, a fiscal home office does not exist, so she cannot claim these costs in the employee tax assessment. However, if the desk and chair are ergonomically suitable, and other conditions are met, she may claim their costs in the employee tax assessment.

Internet and telephone costs

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). The costs for work-related telephone calls made using your private telephone can be claimed as income-related

expenses to the extent they are actually incurred. If it is not possible to precisely differentiate between work-related and private use (e.g. by means of an itemised record of individual conversations), a private portion is to be estimated and subtracted (see page 99).

Computer

If you worked from home in calendar year 2025 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 cost of these items includes income-related expenses. The extent of professional use must be credibly documented (see page 91). These income-related expenses are reduced by the teleworking flat rate.

Ergonomically suitable furniture^{Rz 277f+277g}

If you have teleworked on at least 26 days, you can claim your expenses for ergonomically suitable furniture (e.g. desk, swivel chair, lighting) amounting to a maximum of € 300 as income-related expenses in 2025 (code 158 in Form L 1 2025). If you spent more than € 300 in 2025, you can automatically claim the excess in 2026.

Teleworking flat rate (previously home office flat rate)^{Rz 277h-277i}

If the employer has allowed less than € 3 per teleworking day as a teleworking flat rate, the difference can be automatically claimed as part of your employee tax assessment. The prerequisite for this is that your employer has to show the teleworking days or the teleworking flat rate on your pay slip.

You can claim a teleworking flat rate up to a maximum of € 3 per day on up to 100 teleworking days per year. The flat rate is limited to € 300 in the calendar year 2025. If the maximum amount has already been disbursed as tax-exempt by your employer, you are not entitled to an additional teleworking flat rate. Only if less than € 3 per teleworking day has been allowed,

will you receive the difference as part of your employee tax assessment. If, for example, your employer has allowed € 2 per day for 100 teleworking days (= € 200), you will receive € 100 as part of your employee tax assessment in 2025 (maximum amount of € 300 minus € 200 = € 100).

Expenses for ergonomically suitable furniture and the teleworking flat rate do not count towards the general lump sum for income-related expenses of € 132.

Digital work equipment^{Rz 277}

Expenses for digital work equipment (e.g. computers, printers, routers) must be entered under code 169 in Form L 1 2025. These expenses are automatically reduced by a possible teleworking flat rate. Only the portion exceeding this amount can be taken into account as income-related expenses.

F. Lump sums for income-related expenses^{Rz 396–428}

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 (except the teleworking flat rate)

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.^{Rz 428}

Income-related expenses are provided for:

Occupational group	Lump sum for income-related expenses
Variety artists	5% of the tax base, maximum of € 2,628 per year ^{Rz 398}
Stage and movie actors/actresses	5% of the tax base, maximum of € 2,628 per year ^{Rz 399}
Persons working in the TV industry	7.5% of the tax base, maximum of € 3,942 per year ^{Rz 400}
Journalists	7.5% of the tax base, maximum of € 3,942 per year ^{Rz 401}
Musicians	5% of the tax base, maximum of € 2,628 per year ^{Rz 402}
Forestry workers without a power saw	5% of the tax base, maximum of € 1,752 per year ^{Rz 403}

Occupational group	Lump sum for income-related expenses
Forestry workers with power saw	10% of the tax base, maximum of € 2,628 per year ^{Rz 403}
Rangers and professional hunters in the forest ranger service	5% of the tax base, maximum of € 1,752 per year ^{Rz 403}
Caretakers ¹	15% of the tax base, maximum of € 3,504 per year ^{Rz 404}
Home workers	10% of the tax base, maximum of € 2,628 per year ^{Rz 405}
Travelling sales staff	5% of the tax base, maximum of € 2,190 per year ^{Rz 406}
Members of a municipal, local or town council ²	15% of the tax base, minimum of € 438 per year, maximum of € 2,628 per year ^{Rz 406a}
Expatriates ³	20% of the tax base, maximum of € 10,000 per year ^{Rz 406b}

¹ Caretakers are persons who fall under the Caretakers' Act and whose employment relationship began prior to 1 July 2000. If the employment relationship began after 30 June 2000, no lump sum for income-related expenses is deductible, only income-related expenses to the extent of the actually incurred amounts.

² The minimum amount may not result in negative income.

³ Expatriates are persons who have not been resident in Austria for the last ten years, who are temporarily employed in Austria on behalf of a foreign employer within the framework of an employment relationship with an Austrian employer (group company or domestic permanent establishment within the meaning of section 81 Austrian Income Tax Act 1988) and whose income is subject to Austrian taxation. The employment in Austria may not last longer than five years, and the employee must maintain their previous residence abroad with regard to the temporary employment.

If the activity does not cover the whole year, the lump sum for income-related expenses must be pro-rated accordingly.^{Rz 410} Reimbursements of costs paid as tax-exempt amounts by the employer (e. g. daily and accommodation allowances, mileage allowances for business trips), except the teleworking flat rate, reduce the respective lump sum amount. For expatriates, travel expense reimbursements do not reduce the lump sum.^{Rz 426} The pay slip for the calendar year in question is used to determine the correct tax base.^{Rz 413}

G. Extraordinary burdens^{Rz 814 ff}

What are extraordinary burdens?

Certain expenses and expenditures may be recognised as extraordinary burdens if they are indeed exceptional, unavoidable and significantly impair economic performance.

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

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

The deductible is calculated based on income:

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 you are 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 below € 7,284 in the year 2025 (€ 7,411 from 2026), you are married or in a registered partnership for more than six months of 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 wage (including 13th/14th monthly salary)

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

Example

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

Orthodontic treatment for a child	€ 580
Hospital expenses for the wife	€ 1,816
Personal medical expenses	€ 730
	<hr/>
	€ 3,126
- Health-insurance reimbursements	€ 364
	<hr/>
Total expenses	€ 2,762

The income relevant for determination of the deductible (the assessment base) is € 21,075. As a rule, the deductible of 10% 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 totalling € 2,762 is reduced by the deductible of € 1,475.25 (7% of € 21,075). For tax purposes, the extraordinary burden is therefore € 1,286.75. The income tax is reduced by the amount of the respective marginal tax rate (see page 26).

Note

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

H. Extraordinary burdens for dependants^{Rz 868 ff}

What payments for dependants may be claimed?

As a rule, payment of 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 expenses 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) there is no entitlement to claim a child deduction and (because no alimony is paid) there is no entitlement to claim a support money deduction either. This applies, for example, to support-money payments for children who live permanently in a country outside the EU/EEA or 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 is deductible. In practice, a lump sum is usually deducted (for a child normally: € 50 per month). A deductible is not calculated in this case.

I. Extraordinary burdens with deductibles

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

Medical expenses^{Rz 902}

In order for medical expenses to be recognised as an extraordinary burden, it must be proven that an illness exists, that the treatment is directly linked to the disease and that it constitutes a suitable measure to alleviate or cure the disease.

Medical expenses 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- or accident-insurance scheme, by a voluntary supplementary health- or accident-insurance policy or by another third party must be subtracted.

Medical expenses may also be incurred in connection with a disability (minimum of 25%), which may be claimed as costs of a therapeutic treatment without the deductible.^{Rz 851}

Absorption of costs incurred by low-income spouses/partners^{Rz 870}

As a rule, the diseased spouse/partner must bear his/her own medical expenses. If the medical expenses 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 their income would be less than the tax-exempt minimum subsistence level totalling € 13,308.

The minimum subsistence level for tax purposes is based on the income specified in section 33(1) Austrian Income Tax Act 1988 (EStG, Einkommensteuergesetz) (€ 13,308 per year), increased by the following benefits:

- Maternity allowance pursuant to section 3(1)(4)(a) Austrian Income Tax Act 1988 (EStG, Einkommensteuergesetz)
- The unemployment benefits and poverty-relief assistance as well as compensation pursuant to section 3(1)(5)(a) Austrian Income Tax Act 1988 (EStG, Einkommensteuergesetz)
- Incomes from benefited foreign employment pursuant to section 3 (1) (10) Austrian Income Tax Act 1988 (EStG, Einkommensteuergesetz)
- Income from development-aid activities pursuant to section 3(1)(11)(b) Austrian Income Tax Act 1988 (EStG, Einkommensteuergesetz)
- Income from private property sales, even if these are tax-exempt pursuant to section 30(2) Austrian Income Tax Act 1988
- Income from capital assets
- Income that is tax-exempt on the basis of intergovernmental or other international agreements

Medical expenses (dietary costs) with separate lump sums

Medical expenses may also include the costs of special diets, prescribed by a doctor due to an illness. They may be determined on the basis of the actually incurred costs, by way of receipts, or lump sums for the nutrition that the sick person requires:

Condition	Monthly tax-exempt amount
Diabetes	€ 70
Tuberculosis	€ 70
Coeliac disease	€ 70
AIDS	€ 70
Gall bladder condition	€ 51
Liver condition	€ 51
Kidney condition	€ 51
Stomach disease or other internal disease	€ 42

In the case of multiple conditions, the higher lump-sum amount is to be taken into account.

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” on page 115).

Health-resort costs^{Rz 903}

Costs of health resorts may be claimed as extraordinary burdens only if the stay at a health resort is directly linked to a condition or required for medical reasons. The prerequisites can be proven by a medical expert opinion issued before the start of the treatment or evidence of a subsidy from the social insurance.

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

Expense reimbursements 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 health-resort treatments due to a disability (25% or more) are considered to be costs of therapeutic treatment^{Rz 851} and must be recognised without deductible.

Costs of a retirement or nursing home^{Rz 887 ff} or of domestic care^{Rz 899 f}

The costs of accommodation in a nursing home are only regarded as an extraordinary burden if they are due to illness 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 care allowance (starting at class 1), special nursing care must in any case be assumed to be needed. When receiving 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 in connection with the attendance and care provided (e.g. the cost of nursing staff and expenses of a nursing-staff provider) 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), no extraordinary burden is assumed. A reduction must be made for cost reimbursements, the deductible and household savings.

Note

In cases of a disability (minimum level: 25%), the expenses of the person requiring nursing care are accepted without deductible. Upon granting the nursing care allowance, a level of disability of at least 25% is assumed (without proof). If the costs are borne by family members who are required to pay support, a deductible must generally be deducted.

Funeral expenses^{Rz 890}

Funeral costs including the gravestone must primarily be met from the estate (assets) and represent an extraordinary burden only insofar as they exceed the available assets. Funeral costs (incl. the gravestone) can constitute an extraordinary burden up to a total value of € 20,000. The costs for flowers and wreaths, for hosting the funeral attendants to a locally customary funeral meal, as well as for condolence cards are part of the funeral costs. The costs of funeral attire and grave maintenance are not tax-deductible. In order to

offset higher costs, proof of necessity must be provided (e.g. special transfer costs for the deceased or special regulations for the design of the gravestone).

Example

The actual costs of a funeral incl. grave marker amount to € 21,000.
The assets of the deceased person's estate amount to € 19,000.
€ 1,000 can be deducted as an extraordinary burden (maximum deductible costs for funeral and grave marker minus estate assets).

Childcare costs: Single parents

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

J. Extraordinary burdens without deductibles^{Rz 839 ff}

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

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

Lump sum for vocational training away from home^{Rz 873 ff}

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

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

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

Expenses to repair damage resulting from disasters^{Rz 838 ff}

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.

K. Extraordinary burdens resulting from disabilities^{Rz 839 ff}

What extraordinary burdens can disabled persons claim for?

In the event 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	Tax-exempt amount per year
25 % to 34 %	€ 124
35 % to 44 %	€ 164
45 % to 54 %	€ 401
55 % to 64 %	€ 486
65 % to 74 %	€ 599
75 % to 84 %	€ 718
85 % to 94 %	€ 837
over 95 %	€ 1,198

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

- Governor for persons receiving a victim's pension
- Social security agency in case of occupational illnesses or accidents at work involving employees
- The Service of the Federal Office for Social Matters in all other cases and in cases where the claimant suffers from multiple types of disability

The proof may also be established by means of a disability passport or a negative decision in this regard (indicating the level of disability). The disability pass 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 no longer need to worry about providing 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 or persons whose spouse/partner's income does not exceed € 7,284 in 2025 (€ 7,411 in 2026) may also claim the additional expenses if their spouse/partner suffers from a disability.

Aids^{Rz 850}

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 treatment^{Rz 851}

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 health-resort treatments and therapies
- Costs of disability-related medication

If a diet is prescribed on account of the disability, the lump sums for nutrition 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-exempt amount for persons with walking disabilities^{Rz 847}

Physically disabled persons may claim a tax-exempt amount 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 provide evidence of the mobility-related disability (i. e. that it is unreasonable to use public transport) (for example exemption from the motor-related insurance tax, a pass pursuant to section 29b Austrian Road Traffic Regulations, or a disability passport indicating that it is unreasonable for the person concerned to use public transport. Passes issued before 01 January 2001 pursuant to section 29b 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-exempt amount for a motor vehicle are met, but the disabled person does not have his/her own motor vehicle, the actual costs for trips by taxi up to a maximum of € 153 per month may be claimed.

What regulations apply to disabled pensioners?

Disabled pensioners can claim the aforementioned lump sums either from the tax office or directly from their pension provider (the institution that pays their pension). The pension provider will provide you with further information if you have any questions.

Absorption of disability-related costs for the spouse/partner^{Rz 839}

As a rule, the person suffering from an illness is required to bear their own medical expenses, whereby the ill person must be left with a tax-exempt subsistence minimum of € 13,308 (€ 13,539 in 2026). If the spouse's/partner's medical expenses are paid by their spouse/partner, they constitute an extraordinary burden without deductible for the paying spouse/partner if they receive the single-earner tax credit, or their spouse's/partner's income is below € 7,284 (€ 7,411 in 2026).^{Rz 839, Rz 773}

Please use Form E 30 to claim disability-related tax-exempt amounts pursuant to section 35 Income Tax Act for the spouse/partner directly from the agency paying out the respective pension.

Overview of possible tax-exempt amounts for disabled persons:

Tax-exempt amount

Lump-sum tax-exempt amount for disability levels of 25% and above

Lump-sum tax-exempt amount for diets

Tax-exempt amount for own motor vehicle for persons with walking disabilities

Tax-exempt amount for trips by taxi (if no own motor vehicle) for persons with walking disabilities

Expenses for appliances for disabled persons and costs of therapeutic treatment

	Spouse ¹		Spouse ¹ with child ²	
	Up to € 7,284	Above € 7,284	Up to € 7,284	Above € 7,284
Income of the spouse/partner	Up to € 7,284	Above € 7,284	Up to € 7,284	Above € 7,284
Special expenses (voluntary continued insurance including the subsequent purchase of insurance periods in statutory social security, church-tax payments)	Yes	Yes	Yes	Yes
Single-earner tax credit	No	No	Yes	No
Extraordinary burdens with deductibles	Yes ⁴	Yes ⁴	Yes ⁴	Yes ⁴
Reduced deductibles in case of extraordinary burdens	Yes	No	Yes	No
Extraordinary burdens incurred by disabled persons (without deductibles)	Yes	No ⁵	Yes	No ⁵

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

² if entitled to the child deduction for more than six months in the calendar year

³ living in a domestic partnership for more than six months per calendar year

⁴ as far as the medical expenses do not exceed the spouse's/partner's fiscal subsistence minimum (€ 13,308)

Disabled persons not receiving nursing care allowance	Disabled persons receiving nursing care allowance
yes	no (if nursing care allowance is received throughout a year)
yes	yes
yes	yes
yes	yes
yes	yes

Civil partner ³		Civil partner ¹ with child ²		Domestic partnership ³		Domestic partnership ³ with child ²	
Up to € 7,284	Above € 7,284	Up to € 7,284	Above € 7,284	Up to € 7,284	Above € 7,284	Up to € 7,284	Above € 7,284
Yes	Yes	Yes	Yes	No	No	Yes	Yes
No	No	Yes	No	No	No	Yes	No
Yes ⁴	Yes ⁴	Yes ⁴	Yes ⁴	Yes ⁴	Yes ⁴	Yes ⁴	Yes ⁴
Yes	No	Yes	No	No	No	Yes	No
Yes	No ⁵	Yes	No ⁵	No ⁶	No ⁶	Yes	No ⁵

⁵ disability-related expenses where the spouse's/partner's income is between € 7,284 and € 13,308 can be claimed with a deductible

⁶ if the amount remains below the spouse's/partner's fiscal subsistence minimum (€ 13,308), the disability-related expenses can be claimed with a deductible

L. Extraordinary burdens for disabled children^{Rz 852 ff}

What extraordinary burdens are deductible for disabled children?

Depending on the level of disability, various tax-exempt amounts are available which are not reduced by the deductible. A child is considered disabled if their level of disability is 25% or more.

Tax-exempt amounts 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 119). The following tax-exempt amounts apply in case of the following disability levels:

Level of disability	Tax-exempt amount per year
25 % to 34 %	€ 124
35 % to 44 %	€ 164
45 % to 49 %	€ 401

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

Tax-exempt amounts 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-exempt amounts. In addition, expenses for disability aids (e.g. glasses/contact lenses aids, wheelchair, adapting the home 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-exempt amount of € 262.

Tax-exempt amounts when receiving nursing care allowance for a disabled child

The amount of the nursing care allowance must be subtracted from the monthly tax-exempt amount of € 262 per month. The tax-exempt amounts 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 ^{Rz 850}
- Costs of therapeutic treatments ^{Rz 851}
- Compensation for attending a special school or for working in a workshop for disabled persons ^{Rz 858}
- Transport costs between the home of the disabled child and the special school or workshop for the disabled, which are incurred due to the use of public transport being unreasonable. ^{Rz 858} However, compensation for these journeys must be deducted.

If the nursing care allowance for accommodating the disabled person at 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 provincial governments) constitute an extraordinary burden.

Overview of the tax-exempt amounts for disabled children:

Tax-exempt amount	Minimum disability of 25% without increased family allowance	Disability with increased family allowance	Disability with increased family allowance and nursing care allowance
Lump-sum tax-exempt amount depending on disability level pursuant to section 35(3) Austrian Income Tax Act (EStG, Einkommensteuergesetz)	yes	no	no
Flat-rate tax-exempt amount of € 262	no	yes	yes (reduced by the nursing care allowance)
Lump-sum tax-exempt amount for diets	yes	no	no
Tax-exempt amount for own motor vehicle	no	no	no
Tax-exempt amount for trips by taxi	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

M. Official certifications and victim passes^{Rz 1244 f}

What tax-exempt amount can holders of official certifications and victim passes claim?

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

Pensioners can claim this tax-exempt amount directly from the pension provider by presenting their certification/pass. The tax-exempt amount is deductible after the end of the year in the course of the employee tax assessment, irrespective of the current payroll accounting.

N. Family Bonus Plus^{Rz 769 ff}

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.

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

- The Family Bonus Plus amounts to € 166.68 per month (€ 2,000.16 per year) for a child up to the child's 18th birthday.
- After the child's 18th birthday, a reduced Family Bonus Plus totalling € 58.34 per month (€ 700.08 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 € 2,000.16 or € 700.08 per child and year, respectively).

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 also due if the family benefits are higher abroad and the differential payment is therefore zero.

If, in the case of children of full age, family allowance is transferred directly to the child's account, the parent entitled to family allowance or the recipient of family allowance remains eligible 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:

- The recipient of the family allowance and their spouse/partner or
- The recipient of family allowance and the person liable for paying support money 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?

- Via the employer using Form E 30 (see page 30).
- As part of the employee tax assessment
 - using Supplement L 1k if your family situation has not changed in 2025
 - using Supplement L 1k-bF (Family Bonus Plus in special cases) 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 also be withdrawn?

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 enough income tax for the Family Bonus Plus (in full) to apply, but the other person entitled to it does.

When and how do I apply for the Family Bonus Plus using Supplement L 1k?

Supplement L 1k should be used if your family situation has not changed in 2025 (e.g. parents are married for the whole of 2025, parents live in a domestic partnership for the whole of 2025, or separately for the whole of 2025 and the support-money debt has been fully met). 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, 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.

No Family Bonus Plus is available for children in third countries. 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 whom the recipient of the family allowance

- is married,
- is in a civil partnership with, or
- has lived in a domestic partnership for more than six months of the 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 Family Bonus Plus and the spouse/partner applies for the full amount (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 person liable for paying support money 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 to avoid applying twice and to ensure that you are not liable to any additional tax payments. 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 obligation has been met in full:

1. The recipient of the family allowance applies for one-half of the Family Bonus Plus and the maintenance payer also applies for one-half of 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 Family Bonus Plus (under item 3.2 of Form L 1k), and the maintenance payer does not apply for Family Bonus Plus; or
3. the maintenance payer applies for the whole Family Bonus Plus (under item 3.2 of Form L 1k), and the recipient of the family allowance does not apply for 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 to avoid applying twice and to ensure that you are not liable to any retrospective tax payments. 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 obligation has NOT been fully met:

If the support money obligation was not fully met in 2025, you cannot apply for the Family Bonus Plus using Supplement L 1k. In this case, please use Supplement L 1k-bF, as a monthly review is required. For more information and examples, please refer to the completion instructions for Supplement L 1k-bF (L 1k-bf-Erl-2025).

If the support money obligation was not fulfilled in 2025—i.e. if the person liable for paying support money did not make any payments at all and did not provide any maintenance in kind either—, you have to apply for the Family Bonus Plus under item 3.1 of Form L 1k. In this case, the person liable

for paying support money is not entitled to a Family Bonus Plus, and the recipient(s) of the family allowance can apply for the whole Family Bonus Plus or share it with a new spouse/partner.

How do I apply for the support money deduction using Supplement L 1k?

The person liable for paying support money 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.

Back payments of maintenance must be considered in the year of payment. It does not matter when in 2025 the payments were made. For the Family Bonus Plus to be considered for 2025, the outstanding support money obligation in the year 2025 which dates back furthest in time is therefore repaid first.

If, in the case of parents living separately, the statutory support money obligation is met by maintenance in kind, the person liable for paying support money 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 in the form of confirmation by 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 obligation and the total amount of maintenance actually paid in the year. Where the monthly support money obligation changes during the year, the average value must be given.

Important

Average maintenance allowance rates for calendar year 2025

The average requirement rates (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.

Age group	Amount
0–5 years	€ 350
6–9 years	€ 440
10–14 years	€ 540
15–19 years	€ 670
20 years or older	€ 770

Example 1—Maintenance is paid in full:

A has to pay € 400 per month in maintenance for his daughter and honoured these payment obligations every month in 2025, 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 2025: € 4,800
- Amount of the monthly support money obligation: € 400

A can also apply for the Family Bonus Plus using 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 did not regularly meet his payment obligations and did not pay the maintenance in full in 2025; in 2025, he paid a total of € 2,600.

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

- Total maintenance payments made in 2025: € 2,600
- Amount of the monthly support money obligation: € 300

B can apply for the Family Bonus Plus using 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 2025:

C separated from his wife at the end of July 2025. From August 2025, he had to pay € 400 a month in maintenance for his son and continued to pay these € 400 each month from August to December, i.e. A paid $5 \times € 400 = € 2,000$

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

- Total maintenance payments made in 2025: € 2,000
- Amount of the monthly support money obligation: € 400

C can apply for the Family Bonus Plus using 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 using 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 2025 onwards the monthly maintenance to be paid increased, and D had to pay € 400, i. e. € 350 from January to March (3 months) 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 2025: € 4,650 Calculation:
 $(3 \times € 350) + (9 \times € 400) = € 1,050 + € 3,600 = € 4,650$
- Amount of the monthly support money obligation: € 387.50
Calculation: $€ 4,650 / 12 \text{ months} = € 387.50$

D can also apply for the Family Bonus Plus using 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 paid irregularly and did not pay the maintenance in full in 2025; in 2025 he paid a total of € 3,000.

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

- Total maintenance payments made in 2025: € 3,000
- Amount of the monthly support money obligation: € 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 using 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: $\text{€ } 3,000 / \text{€ } 379.17 = 7.91$; 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 average requirement is stated in such cases (average requirement 2025 for 7-year-olds: € 440 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 2025: € 5,280
- Amount of the monthly support money obligation: € 440

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 using Supplement L 1k-bF?

Supplement Attachment L 1k-bF (item 3) should be used if special circumstances in 2025 necessitate monthly consideration of the Family Bonus Plus, in particular in case of:

- Separation of spouses/partners in 2025
- Marriage or start of registered partnership in 2025
- Start of a domestic partnership that existed for more than six months in 2025
- Maintenance payments for the child were not paid in full in 2025
- Death of spouse/partner in 2025
- Change in family allowance during the year

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

You must fill out a separate Attachment L 1k-bF for each child. It is essential that you read the completion instructions (L 1k-bF-Erl) accompanying Supplement L 1k-bF.



V.

When should Form L 1i be filled in?

For the employee tax assessment, you must complete Form L 1i or Form L 17 in addition to Form L 1 if you receive the following income:

- income from employment without previous wage-tax deduction
- 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 do you have to complete Form L 1i despite only having 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
- redeeming bonus miles for private purposes, when the bonus miles were earned on business trips (if the employer is aware or should be aware of this, it must be considered in payroll accounting)
- lump-sum reimbursements of travel costs which international organisations (e.g. institutions of the European Union) pay directly to meeting participants
- Income from start-up employee profit-sharing.

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-exempt amount upon tax assessment”, page 174). If taxation from a start-up employee profit-sharing scheme is required in the year of declaration following the termination of an employment relation, point 7 must be completed, and the monetary benefit must be recorded under code 188.

Example

If in 2025 you used bonus miles earned on business trips for a private flight, the savings in air-travel costs (benefit from the employment relation) must be disclosed in Form L 1i (code 359) for the employee tax assessment for the year 2025.

B. Income from employment obtained from abroad

Who has income from abroad and has to file Form L 1i?

Income from employment obtained from abroad is income that you have received

- as a cross-border worker, 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, or
- on the basis of a double tax convention, or
- on the basis of the progression proviso that must be declared in Austria.

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 under code 453 in Form L 17 (wage statement / pay statement) or under code 359. For all other foreign income, in addition to

Supplement L 1i, an income tax return (Form E 1) must be used instead of Form L 1, and code 440 must be completed.

If you are subject to limited tax liability and have also received other income, use only Form E 7 (income tax return for limited tax liability). In this case, Supplement L 1i may not be used.

Who must complete Form L 17?

If the income is fully taxable in Austria and domestic tax benefits are to be taken into account, please submit 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 completing this form. You must in any case submit Form L 17 to the tax office if your foreign income subject to tax liability in Austria is paid out 13 or 14 times per calendar year (with extra payments). The tax benefits, such as the preferential tax rate for extra payments or taxes withheld in the source country related to this income, can be considered only by means of a fully completed Form L 17.

In Form L 1i, you must disclose the number of wage statements/salary statements, as well as all income-related expenses related to this foreign income that are not to be entered in Form L 1 or Form L 17. Private health insurance contributions on the basis of a foreign insurance obligation must, in any case, be entered under code 187 in Form L 1i. These private health insurance contributions must not be included under codes 357/347 in Form L 17. Other income-related expenses must be recorded in Form L 1i under code 154 or code 544.

If your employer has completed Form L 17 in full as required and filed it electronically via elda.at, there is no need to attach an additional Form L 17 to the tax assessment, provided you believe the information has been completed correctly.

Simplified procedure if you receive income from abroad without extra payments (Code 359 in Form L 1i)

If you receive foreign income (active or retirement income) for which Austria has the right of taxation, but which you only receive twelve times in a calendar year (without additional payments), you may simply record the amount of your foreign income (gross revenue minus income-related expenses) in Form L 1i under code 359. The social security contributions taken into account in determining income must be reported under code 183. For proper consideration of the statutory tax deductions, please inform the tax office also as to whether the foreign income includes only pension benefits. Please also notify the tax office of any foreign tax that may be credited in Austria under code 377.

If the two aforementioned requirements are met for your foreign income, you do not have to complete Form L 17. Foreign income subject to progression must only be entered under code 453 in Form L 1i.

Who must complete code 453 in Form L 1i?

In the case of unlimited tax liability in Austria, code 453 in Form L 1i must be used to report foreign income from employment (including pensions, unemployment benefits, sickness benefits, insolvency benefits, etc.) that is tax-exempt in Austria, but subject to a progression proviso. The amount of foreign income must be indicated when the national progression proviso or a double tax convention with exemption methods applies, or when an Austrian employer submitted a pay slip without withheld wage tax for work performed abroad.

Under code 453 of Form L 1i, income taxable abroad must be entered net of social security contributions that are due on these amounts and other income-related expenses (gross revenue minus income-related expenses). Social security contributions must be reported under code 184 in Form L 1i. In the checkbox field, it is mandatory to tick whether these social security contributions can be considered tax-reducing abroad (one of the boxes must be ticked). Other income-related expenses must be entered under code 493 in Form L 1i. These codes must be fully completed, and a value of zero should

be entered if applicable. For foreign pension income, you must also complete code 791 in Form L 1i to ensure that tax deductions are automatically taken into account.

When are you required to file employee tax assessment with Attachment L 1i (mandatory 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 2025 you had your place of residence or regular domicile in Austria and have received income:

- as a cross-border worker
- 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
- from third parties without wage-tax deduction
- from start-up employee profit-sharing
- that is also taxed abroad and where the double tax convention determines the credit method
- that is tax-exempt in Austria, but subject to the progression proviso.

A mandatory assessment with Supplement L 1i must also be filed if in 2025 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

- you 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 tax convention Austria has the right to tax this income.

A mandatory assessment will also be made if an employee subject to limited liability to pay tax

- has, at least temporarily, received income subject to wage tax from several employers at the same time that was taxed separately when deducting wage tax.
- if, in addition to income subject to wage tax, other income subject to assessment exceeding € 730 per year was received.

In this case, please submit Form L 1 along with Supplement L 1i. You can find general information about mandatory tax assessments in Chapter VI.

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

You have a limited liability to pay taxes because in 2025 you did not have a place of residence or your regular domicile in Austria, but received taxed 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 25% withholding tax, respectively, was deducted.

If wage tax is deducted in Austria for an employee with limited tax liability, the wage tax is calculated as for any other Austrian employee. However, if there is no mandatory assessment, in the case of a voluntary assessment of the tax assessment base, i.e. before calculating income tax, an amount of € 10,888 is added (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 tax convention between Austria and the respective source country. The double tax convention determines which country is entitled to collect taxes on these earnings (you will find a list of all double tax conventions at bmf.gv.at). This approach avoids income being taxed twice. For persons resident in Austria (pursuant to double tax conventions), as a rule Austria has the right to tax their global income. The domicile for tax purposes is the country in which the taxpayer is resident, as defined by the respective double tax convention, i.e. has a permanent residence. If an individual has a residence in both contracting states, this constitutes a so-called dual residence. Therefore, determining residency depends on where the focal point of vital interests lies. The distinction primarily considers the personal and economic circumstances of the taxpayer.

If the double tax convention determines that Austria has the right to tax, you must report these foreign incomes in Form L 1i under code 359 and possibly also in Form L 17. If you reside in Austria and the right of taxation is (also) allocated to the foreign country, it must be determined whether double taxation in Austria is avoided by applying the exemption or credit method.

Note

Persons who reside in Austria and receive pensions from Germany (retirement pensions) are sent tax forms from the tax office in Neuenbrandenburg. German pension payments from statutory social security are exempt from tax in Austria under the Austro-German double tax convention. 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, this creates equality between those taxpayers who receive pension income across the border and those who receive one or more pensions from Austrian employers/sources in Austria. The progression proviso in Austria is mandatory. Therefore, all German pension payments from statutory social security are to be declared in the context of income tax or employee tax assessment in Form L 1i under code 453. This income must not be included in code 359 or in the wage statement (Form L 17). For more information on completing Form L 1i and examples, see page 154.

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 this is regulated by a double tax convention between Austria and the respective source country. The foreign income itself is not taxed upon application of the exemption method in Austria. As Austria has the right to tax the worldwide income of persons with unlimited tax liability, foreign income must be taken into account when determining the tax rate to be applied to income that is taxable in Austria. Since foreign income is not taxed in Austria, it is not possible to credit foreign tax. Enter this income, which must be taken into account when determining the tax rate to apply the progression proviso, under code 453 in Form L 1i and, in case of pensions, enter it again under code 791. Social security contributions must be deducted from the income to be entered under code 453. The amount of the social security contributions taken into account must be entered under code 184. In any case, you must tick the box under point 4.2 in Form L 1i to indicate

whether these social security contributions can be deducted abroad to reduce tax. The “yes” box must be ticked if, for example, you are subject to unlimited tax liability in Germany or could opt for unlimited tax liability in Germany. In these cases, the social security contributions can also be taken into account abroad for tax-reducing purposes.

Any other income-related expenses that are related to German pension income must also be deducted from code 453 in Form L 1i and additionally entered under code 493.

How is double taxation avoided by application of the credit method?

If the double tax convention between Austria and the respective source country stipulates that foreign income taxed abroad is also taxed in Austria, then Austria, as the country of residence, will credit the foreign tax that corresponds to the Austrian tax (maximum credit amount). If the double tax convention requires the credit method to be applied and you have to complete Form L 17, please enter the foreign tax withheld in the source country under code 358. If you record income (excluding extra payments) under code 359 in Form L 1i, also complete code 377. The amount of social security contributions that were taken into account when determining the income for code 359 must be entered under code 183 in Form L 1i. If your employer submitted a pay slip (pay slip type 24), complete the fields in point 2.3 of Form L 1i.

Please note that only the withholding tax legitimately deducted for this income under the double tax convention can be credited. If a higher amount than stipulated in the double tax convention was withheld, you must apply for a refund of the excess tax in the respective source country. It is not possible to credit the excess amount.

Examples of income from abroad

To aid comprehension, here is an example of the full taxation of foreign income in Austria, examples to explain the terms “exemption with progression proviso” and “taxation with crediting” as well as an example of teleworking.

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 tax convention, 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 matters, the German pension income can be entered in Form L 1i under code 359. To ensure that the tax deductions are applied in the correct amount, it must also be indicated if code 359 contains only pension benefits. The amount of social security contributions that were deducted when determining the income must be entered under code 183 in Form L 1i. Form L 17 should only be completed if a foreign pension with extra payments was received. In this case, in addition to the necessary information in Form L 1i, Form L 17 must also be submitted. No entries must be made under code 359. Tax paid in Germany in error under the double tax convention cannot be credited (see page 147).

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 only in Germany according to the double tax convention. In Austria, this income is tax-exempt under the progression proviso. The German income (gross revenue minus income-related expenses) from the social security pension must therefore be entered in Form L 1i under code 453 and also under code 791. The amount of the social security contributions taken into account must be entered under code 184. You must tick the checkbox under point 4.2 to indicate whether these contributions could have been deducted for tax purposes abroad or not. One of the boxes must be ticked. The “yes” box must be ticked if, for example, you are subject to unlimited tax liability in Germany or could opt for unlimited tax liability. The “no” box must be ticked if, for instance, due to limited tax liability in another EU Member State, the statutory social security contributions cannot be deducted for tax-reducing purposes there. Any other income-related expenses (excluding code 184) must be entered under code 493.

These incomes may be included neither under code 359 nor in Form L 17. Tax paid abroad cannot be credited. The foreign income is not taxed upon application of the exemption method in Austria.

Example: How do I correctly complete the checkbox for code 184 in Form L 1i?

For the social security contributions recorded under code 184 in Form L 1i, you are required to indicate whether the social security contributions entered under code 184 can be considered for tax-reducing purposes abroad (one of the checkboxes must be ticked). Whether you could be treated as a person with unlimited tax liability in Germany can be determined from the reason provided in your German income tax assessment.

- **Tick Yes** if your application in Germany was approved.
- **Tick No** if your application in Germany was not approved, and you were assessed as a person with limited tax liability.

Note

Statutory social security contributions are generally to be deducted when calculating the related income. However, in cases where limited tax liability in another EU member state prevents these statutory social security contributions from being deducted there, they may be deducted from Austrian income.^{Rz 244a}

If your social security contributions were not deducted abroad to reduce tax, you should tick “no” in the box under code 184 under point 4.2 in Form L 1i 2025. You are required to tick the appropriate box.

Example: Taxation with crediting in Austria (credit method)

A resident of Austria derives income from employment (active income) as a cross-border worker in Liechtenstein. Liechtenstein, as the country of activity, is permitted by the double tax convention to retain a gross withholding tax of 4% from cross-border workers, which should be offset in Austria under the double tax convention. In addition to the information provided in Form L 1i (point 2.2), Liechtenstein-based income must be reported in Form L 17, and the tax legitimately withheld in Liechtenstein under the double tax convention must be recorded under code 358. It is not possible to credit an amount exceeding this in Austria. The refund of any excess tax withheld must be requested in the respective source country.

Example: teleworking (previously “home office”)

A resident of Austria derives income from employment (active income) while also working teleworking in Austria on some days. The remuneration must be divided between the country of residence and the country of employment according to the working days spent in each respective country. Working days spent teleworking in Austria are subject to taxation in Austria (code 359 in Form L 1i or L 17). Working days spent in Hungary are subject to taxation in Hungary, with Austria exempting them under a progression proviso (code 453 in Form L 1i). The number of teleworking days must be reported in Form L 17.

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 also taxable in Austria 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 section 99(1) Austrian Income Tax Act 1988 (EStG, Einkommensteuergesetz)?

An activity within the meaning of section 99(1)(1) 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 25%, respectively. Thus, the employee with limited liability to pay taxes has fulfilled his/her liability to pay tax in Austria (see page 8). A voluntary assessment of all income from employment is possible upon application (point 5.1 in Form L 1i).

How do you apply for assessment with limited tax liability?

If you are applying for assessment with limited tax liability, you are required to submit both Form L 1 and Form L 1i, with points 1 and 5 completed. The assessment upon application will only be processed by the tax office if you have ticked the corresponding box 5.1 or 5.2.

How do you apply for the option for unlimited tax liability?

If you wish to also apply for the option for unlimited tax liability (section 1(4) Austrian Income Tax Act 1988) during the assessment, you must fully complete points 1 and 6 in Form L 1i.

Who can apply for unlimited tax liability?

If you are subject to limited liability to pay taxes in 2025, because you had neither a place of residence nor your regular domicile in Austria, you can apply for unlimited tax liability in Austria on the basis that you are a citizen of an EU Member State or an EEA State or of a state with which Austria has double tax conventions with non-discrimination clauses. This applies only if at least 90% of your income in the calendar year is subject to Austrian income tax, or the income not subject to Austrian income tax amounts to no more than € 13,308. This must be proven by a corresponding certification of your country of residence (Form E 9).

Why is updating your personal data important?

You are required to inform the tax office of your current residential address. If you fail to notify the tax office of your current address but are aware of an ongoing procedure with the tax office, service may be carried out by deposit in accordance with the Service of Documents Act. If you are unaware of the ongoing procedure, service may be effected by public notice under the Service of Documents Act (e.g. in the case of estimates following mandatory tax assessments).

When can you file an application for refund with the Tax Authority for Large Traders?

An application for refund of wage tax withheld in Austria pursuant to a double tax convention under section 240 Austrian Federal Tax Code must be submitted to the Tax Authority for Large Traders.

The table below covers standard cases related to income from employment from neighbouring countries. Given that there are numerous exceptions and restrictions depending on the double tax convention (e.g. for teleworking days), it will often be essential that you consult the specific double tax convention or a competent authority (e.g. the tax office) to ensure that your tax is recorded correctly.

Income from ...	Tax treatment of income in/from	Active income (income from employment)	
		Domicile of no more than 183 days and no local employer or permanent DTC establishment	Domicile more than 183 days or local employer or permanent DTC 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 Republic	Abroad	Exemption	Taxation
	Austria	Full taxation	Exemption with progression proviso

Pensions

Cross-border workers	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 information about what you can claim from the tax office, this chapter will give you guidance on how best to proceed. 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 discretionary assessment of evidence?
- What is a disclosure pursuant to section 109a 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”)^{Rz 908a ff}

Employee tax assessment without application^{Rz 912e–Rz 912k}

Under certain circumstances, an “employee tax assessment without application” is provided for. 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 of at least € 5 resulting from this assessment will then be credited to your account without any further action on your part, provided that the tax administration has your account details. However, this employee tax assessment without application is legally subject to certain requirements:

- You are not subject to mandatory assessment (see page 166)
- You have not filed a tax return for the previous assessment year by June 30th
- Throughout the calendar year, you have only received income 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 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 five years (page 161) (Form L 1). This means that the decision issued is automatically cancelled, and an employee tax assessment is performed on the basis of your tax return.

When can an employee tax assessment be requested?

You have five years to apply for an employee tax assessment (e.g. the application for 2025 may be submitted by the end of December 2030). You can either submit your application electronically via FinanzOnline, send it by post 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 provide your bank details only if they are not yet known to your tax office or have changed. Only BIC (Bank Identifier Code) and IBAN (International Bank Account Number) can be used. You can find the codes (BIC, IBAN) on your bank statement and on your bank card. The tax office only completes an employee tax assessment 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?

Visit FinanzOnline at finanzonline.at and register using your ID Austria, your personal access to the tax office's online services.

If you already have your ID Austria, you can get started straight away. If you do not have one yet, you can apply quickly and easily at one of the many registration offices—for example, at the tax office, local authorities or selected service centres. For everything you need to know, please visit bmf.gv.at/ida

What are the advantages of FinanzOnline?

- Available 24/7 and free-of-charge
- Deal with the authorities from home or on the go
- Register securely with ID Austria
- Update your personal details anytime
- Personal dashboard with all your important details
- 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)
- Accesible application

As our mobile services are constantly being expanded, we recommend that you update your current email address and mobile phone number the next

time you access FinanzOnline. If you have forgotten your login details, you can have new access codes sent directly to your email address or mobile phone until October 2026. We therefore recommend that you switch to ID Austria straight away to access FinanzOnline. For assistance with technical issues, our chatbot “Fred” is available around the clock, and our FinanzOnline hotline is available via chat or telephone (+43 50 233 790) from Monday to Friday from 08:00 hours to 17:00 hours.

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 them in. Please send only original documents (no copies). If you want to continue filing your tax return by post or in person, you can order the forms at [bmf.gv.at](https://www.bmf.gv.at) (Formulare/Forms) from our order service. All forms can also be ordered by calling +43 50 233 710.

Note

The relevant forms for the employee tax assessment are L 1, L 1ab, L 1d, L 1k, L 1k-bF, L 1i, see page 192 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 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. 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.

Template

RICHTIG

5. Alleinverdienerabs

5.1 Alleinverdienerabsatzb

5.1.1 Alleinverdienerabs

5.1.2 Alleinerzieherabs

Hinweis zu Punkt 5.1.1 und 5.

5.1.3 Anzahl der K habe/hat. Zur

RICHTIG

1.1 FAMILIEN- oder NACHNAME

1.4 10-stellige Sozialversicherungsnummer laut e-card

1.7 Personenstand am 31.12.2022 (Bitte nur ein Kästchen ankreuzen)
 verheiratet/in eingetragener Partnerschaft lebend
 ledig dauernd getrennt lebend

2.1 STRASSE

ODER

agewerke, Zeitungen etc.)

inheimfahrten)

FALSCH

5. Alleinverdienerabs

5.1 Alleinverdienerabsatzb

5.1.1 Alleinverdienerabs

5.1.2 Alleinerzieherabs

Hinweis zu Punkt 5.1.1 und 5.

5.1.3 Anzahl der K habe/hat. Zur

FALSCH

1.1 FAMILIEN- oder NACHNAME

1.4 10-stellige Sozialversicherungsnummer laut e-card

1.7 Personenstand am 31.12.2022 (Bitte nur ein Kästchen ankreuzen)
 verheiratet/in eingetragener Partnerschaft lebend
 ledig dauernd getrennt lebend

2.1 STRASSE

- 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.

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 as part of standard payroll accounting.
- If you claim the tax-exempt amounts for income-related expenses, special expenses or extraordinary burdens that have not yet been granted in a discretionary assessment of evidence.

What should you do if you are asked to make an additional tax payment?

If an additional tax payment becomes due in exceptional cases, you may withdraw your application by way of objection, unless you are subject to a mandatory tax assessment.

When must a tax return be filed without a request by the tax office (mandatory tax assessment)?

If your income exceeds € 14,517, you are required 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. Capital 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 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 received incomes from capital assets or corresponding income from trade or business, and these are not subject to capital yields tax.
- You have obtained income from the 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 workers, pensions from abroad).
- A Family Bonus Plus was considered but the conditions were not met, or if an undue amount was considered.
- The teleworking flat rate was paid in excess and not taxed.
- An employee profit-sharing scheme of more than € 3,000 was considered tax-exempt.
- More than € 1,000 in employee bonuses was tax-exempt, or a total of more than € 3,000 in employee bonuses and profit sharing was tax-exempt.

- A public transport ticket (Öffi-Ticket) was provided by the employer or the costs of it were covered, but the requirements were not met or too high an amount remained untaxed.
- The conditions for the payment of flat-rate travel allowances to athletes are not met, or an excessive amount remains untaxed.
- A monetary benefit from a start-up employee profit-sharing scheme was received, and no or insufficient tax was withheld from the salary.

Note

Please provide full and complete information on the application form about your personal details and the number of entities paying the remunerations in order to expedite the processing of your application for employee tax assessment. Missing data delays 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, the tax office will prompt you to file a declaration and carry out a mandatory tax assessment in the following cases. If

- You were employed simultaneously by two or more employers.
- During the calendar year, you received rehabilitation or sickness benefits from statutory social security or awarded under the Army Fees Act (e.g. for weapons training), income from service vouchers, insolvency deficit money was paid in the event of insolvency proceedings, or compulsory social security contributions were refunded.
- For the respective calendar year, a discretionary assessment of evidence 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 were not met (e.g. the partner's income exceeds the limit on their 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-tax payers may have to make advance payments, if the additional tax payment amounts to more than € 300. In this case, an additional tax payment for the past year may exceptionally 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 additional tax payments will not be due for the current year.

Why can there be additional tax 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 insufficient wage tax is actually paid. 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 relationship but receives the same salary or pension as you receive from multiple sources of income.

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 September 30th of the following year. The interest rate is 2% above the basic interest rate and currently amounts to 3.53% (rate on copy date). No interest is calculated for additional payments or credit balances that amount to less than € 50.

Interest accrues irrespective of the date on which the tax return is filed. However, it is advisable 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^{Rz 1022 ff}

How are several pensions taxed?

The joint taxation of (several) statutory pensions, federal-employee pensions, retirement benefits from a previous employment relationship with a federal province, 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 take over the payment and taxation of your pension under the Austrian General Social Security Act. However, the employer cannot be obliged to do so. In the event of overlapping payments from company group insurance schemes, the pension insurance institute and/or the pension payment agency shall carry out joint taxation.

F. Discretionary assessment of evidence^{Rz 1039 ff}

What is a discretionary assessment of evidence?

A discretionary assessment of evidence relates to certain income-related expenses, special expenses or extraordinary burdens that the employer may already settle in the course of standard payroll accounting. Thus, you pay less wage tax during the year. A discretionary assessment of evidence is issued only upon application. At the same time, you will receive a notification for presentation to the employer. The discretionary assessment of evidence applies to the second year following the assessment period. Hence, the discretionary assessment of evidence and the notification to the employer for the calendar year 2027 are annexed to the income-tax assessment for the calendar year 2025. This discretionary assessment of evidence takes into account your allowances—based on the year 2025—provisionally for 2027. If the actual expenses in 2027 are higher than those in the discretionary assessment of evidence, this will be offset in 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, do not apply for a discretionary assessment of evidence as part of your employee tax assessment, in order to avoid additional tax payments. You can also request a discretionary assessment of evidence to lower the amount.

You can also amend the note to the employer to indicate a lower tax-exempt amount 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-exempt amounts, if certain expenses are obviously incurred only on a one-off basis.

Irrespective of the employee tax assessment, you may apply for a discretionary assessment of evidence for the current year under certain circumstances by 31st 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 resulting from disasters (floods, storm damage) will be incurred.

Note

No discretionary assessment of evidence will be issued

- for an annual tax-exempt amount 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 section 1(4) Austrian Income Tax Act 1988 (EStG, Einkommensteuergesetz).

G. Disclosure pursuant to section 109a Austrian Income Tax Act (EStG, Einkommensteuergesetz)

What is a disclosure pursuant to section 109a 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, Austrian 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 pursuant to section 4(4) 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) amounts to less than € 900 in a calendar year, and if the (total) remuneration, including possible cost reimbursements for every individual service, does not amount to more than € 450.

What must the person concerned do?

Remunerations for the aforementioned activities 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 surplus statement. 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 does not exceed € 730 (tax-exempt amount on assessment), it remains 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 objection 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 amounts to 3.53% (rate on copy date).

In case you have already paid the amount, you may be entitled to receive interest on the objection if your objection is upheld. The interest rate amounts to 3.53% (rate on copy date) for the disputed amount. Interest amounts less than € 50 will not be credited. This requires filing of an application for interest on the objection.

The application for interest on the objection must include:

- Designation of the objection, on whose settlement the amount of the payment was dependent
- Designation of the decision reducing the tax debt paid
- The information relevant for the assessment base of the interest

The current values are also available online at 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 to the Federal Fiscal Court to have the objection reviewed within one month.

I. Payment in instalments and deferred tax payment

How to obtain payment relief?

Upon your application, the tax office may defer the additional tax payment or approve payment in instalments

- if paying the full amount of the owed tax would constitute a considerable hardship, and
- if granting the deferment does not jeopardise the collection of the owed tax.

You should therefore specify all circumstances supporting your application for payment relief.

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 amounts to 6.03% (rate on 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 upon application. No fees are due on applications to the tax authority.



VII.

Other tax benefits

This chapter specifically deals with the premium-aided retirement scheme and the premium-aided pension scheme. Please remember that the state-subsidised premium is adjusted on an annual basis.

A. Premium-aided retirement scheme^{Rz 1365 ff}

The premium-aided retirement scheme 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 retirement scheme and what is the incentive?

The subsidy is paid as a lump sum calculated as a percentage of the premium paid in the respective calendar year. The retirement scheme premium will amount to 4.25% in 2026. The premium 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	Premium
2025	€ 6,450	€ 3,552.66	4.25% = € 150.99
2026*	€ 6,930	€ 3,817.04	4.25% = € 162.22

*expected values

The premium will be credited for the last time for the calendar year in which the taxpayer receives a statutory old-age pension for the first time. In addition to granting a premium, the institution running the pension fund for the credit institution that sells the premium-aided retirement scheme must provide a capital guarantee.

Where to apply for the premium?

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 payment of the full amount, or
- to transfer the entitlements to another retirement scheme, 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 Act, 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 retirement schemes 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 premiums 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^{Rz 1321 ff}

What is a premium-aided pension scheme and what is the amount?

As a rule, premium-aided retirement 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 (section 93 Austrian 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.

Like the building society premium, the pension scheme premium depends on the weighted average yield on federal bonds (period averages). In 2026, as in 2025, the premium will amount to 4.25% of the contributions. The maximum contribution basis is € 1,000.

How to claim the premium?

You must apply for payment of the premium 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 premium refund only for a maximum tax base of € 1,000.

The premium will be refunded for the year in which the contribution was paid. Advance payments of premiums as of the 15th December are already recognised for the subsequent year. However, back payments will not be accepted.

How are incomes from premium-aided pension schemes taxed?

No tax is due on incomes that are based on premium-aided contributions.

Example

Every year, a taxpayer pays € 1,500 into a pension investment fund. The premium was paid for € 1,000. The entire credit balance is transferred to a supplementary pension insurance scheme as a one-off premium. Pension payments relating to pension contributions of up to € 1,000 are tax-exempt. The pension payments attributable to the remaining € 500 are taxable.

Template

Name

Address

To the Tax Authority Austria

Subject: Decision of

Tax number

Within the period prescribed, I object to the decision referred to above, substantiating this as follows:

The calculation of the employee tax assessment did not take into account the

- Single-earner tax credit (single-parent tax credit)
- Higher income-related expenses
- Extraordinary burdens etc.

I therefore request that the collection of an amount of € be suspended in accordance with section 212a Austrian Federal Tax Code (BAO).

At the same time I request suspension of the collection of the disputed amount of €

Date, signature

Template

Name

Address

To the Tax Authority Austria

Subject: Decision of

Tax number

Request for payment in instalments or deferred tax payment

By the decision referred to above, I was required to pay
€ in backtaxes.

I request:

- Authorisation of payment in instalments of €
- Deferral of the tax payment until

Reason: Personal circumstances, helplessness, minors, support obligations, episodes of illness, several additional tax payments coinciding, 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.

2025

Datenschutzklärung auf bmf.gv.at/datenschutz oder auf Papier in allen Finanz- und Zolidienststellen

Erklärung L1 zur ArbeitnehmerInnenveranlagung 2025

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
- In dieser Erklärung ist auch die Verwendung einer anerkannten Volkssprachensprache zulässig

Welche Beilagen gibt es zu diesem Formular?

- L 1ab für außergewöhnliche Belastungen
- L 1k für Kinder
- L 1k-bF für den Familienbonus Plus in besonderen Fällen
- L 1d für Berücksichtigung von Sonderausgaben
- L 1f für nichtselbständige Einkünfte ohne Lohnsteuerabzug (insb. grenzüberschreitende Sachverhalte)

Ergänzende Informationen finden Sie auch im Steuerbuch 2026 (bmf.gv.at) und in der Ausfüllhilfe L 2

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/
 männlich offen

1.6 Geburtsdatum (wenn **keine** SV-Nummer vorhanden, **jedenfalls** auszufüllen)

1.7 Personenstand am 31.12.2025 (nur ein Kästchen ankreuzen)

- verheiratet/in eingetragener Partnerschaft¹⁾ in Lebensgemeinschaft¹⁾
 ledig dauernd getrennt geschieden verwitwet

seit (Datum bei ledig nicht erforderlich)

2. Derzeitige Wohnanschrift

2.1 STRASSE

2.2 Hausnummer

2.3 Stiege

2.4 Türnummer

2.5 WOHNSTADT²⁾

2.6 ORT

2.7 Postleitzahl

2.8 Telefonnummer

3. Partner*in¹⁾

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)

¹⁾ **Partner*in** sind Ehepartner*in, eingetragene*r Partner*in. Weiters Lebensgefährten*innen 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 „Partner*in“ bezeichnet.

²⁾ 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)



L 1-2025 Bundesministerium für Finanzen – 12/2025 (Auffl. 2025)

L 1, Seite 1, Version vom 09.10.2025

4. Anzahl (inländischer) Arbeitgeber*in/pensionsauszahlender Stellen

Anzahl der (inländischen) gehalts- oder pensionsauszahlenden Stellen im Jahr 2025
Achtung: Erfolgt keine Eintragung, verzögert sich die Verarbeitung.
 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“:
 Arbeitslosengeld, Krankengeld, Notstandshilfe, Wochengeld, Rehabilitationsgeld, Pflegegeld, Pflegekarenzgeld, Entschädigungen für Waffenübungen, Weiterbildungsgeld, Bildungsteilzeitgeld u. Ä., rückgezahlte Pflichtbeiträge, Bezüge aus dem Insolvenz-Entgelt-Fonds, Bezüge aus einer betrieblichen Vorsorge, Bezüge aus der Bauarbeiter-, Urlaubs- und Abfertigungskasse, Überbrückungshilfe, Bezüge auf Grund eines Dienstleistungschecks.
 Sollten Sie mehrere Pensionen bezogen haben, die bereits **gemeinsam lohnversteuert** 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)

Für (inländische und ausländische) Einkünfte aus nichtselbständiger Arbeit **ohne** Lohnsteuerabzug verwenden Sie die **Beilage L 1i**.

5. Alleinverdienerabsetzbetrag, Alleinerzieherabsetzbetrag

5.1 Alleinverdienerabsetzbetrag, Alleinerzieherabsetzbetrag

5.1.1 Alleinverdienerabsetzbetrag wird beantragt und ich erkläre, dass mein*e Partner*in diesen nicht in Anspruch nimmt.

5.1.2 Alleinerzieherabsetzbetrag wird beantragt.

Hinweis zu Punkt 5.1.1 und 5.1.2: Bezug von Familienbeihilfe für mindestens ein Kind laut Punkt 5.1.3 erforderlich.

5.1.3 Anzahl der Kinder, für die ich oder mein*e Partner*in für mindestens **sieben Monate** die Familienbeihilfe bezogen habe/ hat. Zur steuerlichen Berücksichtigung von Kindern verwenden Sie bitte für jedes Kind eine eigene **Beilage L 1k**.

6. Kindermehrbetrag³⁾

6.1 Ich habe den Alleinverdienerabsetzbetrag (Punkt 5.1.1) oder den Alleinerzieherabsetzbetrag (Punkt 5.1.2) **beantragt**:

Ich erkläre für einen allfälligen Kindermehrbetrag, dass ich 2025 an zumindest 30 Tagen betriebliche oder nichtselbständige Einkünfte oder im gesamten Kalenderjahr nur Leistungen nach dem Kinderbetreuungsgeldgesetz, Wochengeld oder Pflegekarenzgeld bezogen habe.

6.2 Ich habe den Alleinverdienerabsetzbetrag (Punkt 5.1.1.) oder den Alleinerzieherabsetzbetrag (Punkt 5.1.2) **nicht** beantragt und beziehe die **Familienbeihilfe**:

Ich erkläre für einen allfälligen Kindermehrbetrag, dass ich 2025 an zumindest 30 Tagen betriebliche oder nichtselbständige Einkünfte oder im gesamten Kalenderjahr nur Leistungen nach dem Kinderbetreuungsgeldgesetz, Wochengeld oder Pflegekarenzgeld bezogen habe und mein*e (Ehe-)Partner*in 2025 aus betrieblichen und/oder nichtselbständigen Einkünften ein Einkommen erzielt hat, aus dem sich eine Einkommensteuer vor Abzug der Absetzbeträge von weniger als 700 Euro ergibt. Dieser Betrag erhöht sich für jedes weitere Kind um 700 Euro.

7. Erhöhter Pensionistenabsetzbetrag

Ich beantrage den erhöhten Pensionistenabsetzbetrag.

Voraussetzungen: Eigene Pensionseinkünfte von nicht mehr als 30.957 Euro, kein Anspruch auf den Alleinverdienerabsetzbetrag, verheiratet oder in eingetragener Partnerschaft lebend und Einkünfte der*des Ehepartners*in oder der*des eingetragenen Partners*in nicht mehr als 2.673 Euro jährlich.

8. Mehrkinderzuschlag

Ich beantrage den Mehrkinderzuschlag für **2026**, da für 2025 zumindest zeitweise Familienbeihilfe für mindestens 3 Kinder bezogen wurde und das Haushaltseinkommen 55.000 Euro nicht überstiegen hat.

Hinweis: Wenn Sie mehr als 6 Monate in einer Ehe, Lebensgemeinschaft oder eingetragenen Partnerschaft gelebt haben, ist auch das Einkommen der*des (Ehe-)Partners*in bei der Berechnung der Grenze von 55.000 Euro zu berücksichtigen.

9. Pendlerpauschale/Pendlereuro

Nur ausfüllen, wenn der Betrag nicht bereits durch Ihre*n Arbeitgeber*in in richtiger Höhe berücksichtigt wurde. Die Kennzahlen sind gemeinsam auszufüllen. Die Berechnung erfolgt laut Pendlerrechner unter bmf.gv.at/pendlerrechner. Die Berechnungshilfe L 34a finden Sie unter: https://service.bmf.gv.at/service/anwend/formulare/show_mast.asp?s=L34a

9.1 Pendlerpauschale - tatsächlich zustehender Gesamtjahresbetrag

abzüglich eines Kostenersatzes für ein Öffi-Ticket

9.2 Pendlereuro (Absetzbetrag) - tatsächlich zustehender Gesamtjahresbetrag

10. Werbungskosten

10.1 Werbungskosten **ohne Anrechnung** auf das Werbungskostenpauschale

Achtung: Sofern kein Arbeitszimmer berücksichtigt wird, wird ein **Telearbeitspauschale** auf Grund der im /in den Lohnzettel(n) angegebenen Telearbeitstage automatisch berücksichtigt und ist daher **nicht** anzugeben.

10.1.1 Gewerkschaftsbeiträge und sonstige Beiträge zu Berufsverbänden und Interessensvertretungen - **tatsächlich Gesamtjahresbetrag** - ausgenommen Betriebsratsumlage. Nur ausfüllen, wenn nicht bereits durch Ihre*n Arbeitgeber*in (im Lohnzettel) in richtiger Höhe berücksichtigt.

³⁾ Hinweise zu den Voraussetzungen finden Sie in der Ausfüllhilfe L 2





Datenschutzklärung auf bmf.gv.at/datenschutz oder auf Papier in allen Finanz- und Zolidienststellen

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

2025

Beilage L 1k für 2025 zum Formular L 1 oder E 1 für:

- **Familienbonus Plus** (Punkt 3), **unbedingt ausfüllen** - auch wenn schon bei*m Arbeitgeber*in beantragt
- **Unterhaltsabsetzbetrag** (Punkt 4),
- **AuBergewöhnliche Belastungen für Kinder** (Punkt 5)
- **Nachversteuerung** des Arbeitgeber*innenzuschusses 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 - Betragsfelder in Euro und Cent

- Die stark umrandeten Felder sind jedenfalls auszufüllen
- Zutreffende Punkte sind anzukreuzen
- In dieser Erklärung ist auch die Verwendung einer anerkannten Volksgruppensprache zulässig

Ergänzende Informationen finden Sie auch im Steuerbuch 2026 (bmf.gv.at) und in der Ausfüllhilfe L 2

1. Angaben zur*zum Antragsteller*in

1.1 10-stellige Sozialversicherungsnummer laut e-card	1.2 Steuernummer ¹⁾	1.3 Geburtsdatum (wenn keine SV-Nummer vorhanden, jedenfalls auszufüllen)
<input type="text"/>	<input type="text"/>	<input type="text" value="T T M M J J J J"/>

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 Sozialversicherungsnummer des Kindes	
<input type="text"/>	<input type="text"/>	
2.4 Geburtsdatum (wenn keine SV-Nummer vorhanden, jedenfalls auszufüllen)	2.5 Kennnummer der europäischen Krankenversicherungskarte, wenn keine Sozialversicherungsnummer vorhanden ist	2.6 Wohnsitzstaat des Kindes ²⁾
<input type="text" value="T T M M J J J J"/>	<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*in berücksichtigt worden ist. **Sonst kann es zu einer ungewollten Nachzahlung kommen. Sie können auch eine andere Aufteilung als beim Arbeitgeber*in 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 2025 unverändert waren**:
 - 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 2025 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.
- Für besondere Fälle verwenden Sie bitte das Formular L 1k-bf

3.1 Ich habe oder mein*e (Ehe-)Partner*in hat für das Kind im Jahr 2025 keine Unterhaltszahlungen (Alimente) erhalten ³⁾		
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 Unterhaltszahlungen (Alimente) für das gesamte Jahr 2025 im vollen Umfang geleistet ⁴⁾		
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 ⁵⁾ geleistet und beantrage den	<input type="checkbox"/> halben	<input type="checkbox"/> ganzen Familienbonus Plus

1) Als Beilage zum Formular L 1 muss die Steuernummer (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) Für das Kind steht kein Unterhaltsabsetzbetrag zu.
 4) Für das Kind steht ein Unterhaltsabsetzbetrag zu.
 5) Punkt 4.1 muss jedenfalls ausgefüllt werden.

bmf.gv.at

Bundesministerium
Finanzen



Template

4. Unterhaltsabsetzbetrag und Unterhaltsleistungen

4.1 **Unterhaltsabsetzbetrag** für ein nicht haushaltszugehöriges Kind, für das ich den gesetzlichen Unterhalt geleistet habe (immer **beide** **Betragsfelder** ausfüllen)

Insgesamt im Jahr 2025 geleistete Unterhaltszahlungen:

--	--	--	--	--	--	--	--	--	--

Höhe der monatlichen Unterhaltsverpflichtung ⁶⁾:

--	--	--	--	--	--	--	--	--	--

4.2 **Summe der Unterhaltsleistungen für ein Kind, das sich ständig im Ausland (außerhalb der EU, Schweiz, Norwegen, Liechtenstein und Island) aufhält** und für das kein Unterhaltsabsetzbetrag zusteht

--	--	--	--	--	--	--	--	--	--

Zeitraum der Unterhaltsleistungen

von

M	M
---	---

 bis

M	M
---	---

 2025

5. Außergewöhnliche Belastungen für das Kind ⁷⁾

5.1 Ich mache **außergewöhnliche Belastungen** für ein Kind ohne Behinderung (zB Krankheitskosten) - **abzüglich Ersätze und Vergütungen** - geltend

--	--	--	--	--	--	--	--	--	--

5.2 Ich trage die **Kosten** für die auswärtige Berufsausbildung (Punkt 5.3) und die Behinderung des Kindes (Punkt 5.4) in nebenstehendem Prozentaussmaß

--	--

 %

5.3 Ich beantrage das Pauschale für **auswärtige Berufsausbildung** des Kindes (Kostentragung siehe Punkt 5.2)

5.3.1 Dauer der auswärtigen Berufsausbildung

in Monaten

--	--

5.3.2 Postleitzahl des Ausbildungsortes

--	--	--	--	--	--	--	--	--	--

5.3.3 Ausbildungsstaat (Kfz-Nationalitätszeichen) ²⁾

--	--

5.4 **Angaben zur Behinderung des Kindes** (Kostentragung siehe Punkt 5.2)

5.4.1 Ich beantrage für das Kind den **pauschalen Freibetrag für Behinderung** (§ 35 Abs. 3 EStG) **Voraussetzung: Mind. 25% Behinderung, kein Pflegegeldbezug, kein Bezug erhöhter Familienbeihilfe** und es werden in Punkt 5.4.7 **keine** tatsächlichen Kosten wegen Behinderung geltend gemacht (Achtung: Es darf keine Eintragung in Punkt 5.4.3 und 5.4.7 erfolgen)

Grad der Behinderung

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 %

5.4.2 Ich beantrage für das Kind den **pauschalen Freibetrag für Diätverpflegung** wegen:

- Zuckerkrankheit, Tuberkulose, Zöliakie, Aids
 Gallen-, Leber-, Nierenkrankheit
 Magenkrankheit, andere innere Erkrankung

5.4.3 Ich beantrage den pauschalen Freibetrag von monatlich 262 Euro für ein **erheblich behindertes Kind**, für das **erhöhte Familienbeihilfe** bezogen wird. Ich mache unter Punkt 5.4.7 **keine** tatsächlichen Kosten geltend. (Achtung: Es darf keine Eintragung in Punkt 5.4.1, 5.4.2 und 5.4.7 erfolgen)

von

M	M
---	---

 bis

M	M
---	---

 2025

5.4.4 Monatlicher Bezug einer pflegebedingten Geldleistung in Höhe von (Bei ganzjährigem Bezug steht kein Freibetrag für Behinderung gemäß Punkt 5.4.1 zu)

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Zeitraum der pflegebedingten Geldleistung

von

M	M
---	---

 bis

M	M
---	---

 2025

5.4.5 Schulgeld für eine Sonder(Pflege)-Schule bzw. Behindertenwerkstätte

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5.4.6 Unregelmäßige Ausgaben für Hilfsmittel (z.B. Rollstuhl, Hörgerät, Blindenhilfsmittel) sowie Kosten der Heilbehandlung (z.B. ärztliche Kosten, Medikamente) **Allfällige Kostenersätze habe ich abgezogen.**

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5.4.7 **Anstelle** der pauschalen Freibeträge (Punkt 5.4.1, 5.4.2 oder 5.4.3) werden tatsächliche Kosten geltend gemacht. **Allfällige pflegebedingte Geldleistungen habe ich abgezogen.** (Achtung: Es darf keine Eintragung in Punkt 5.4.1, 5.4.2, 5.4.3, 5.4.5 oder 5.4.6 erfolgen.) Soweit pauschale Freibeträge zustehen, müssen diese Werte in die Berechnung einbezogen 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

⁶⁾ Bei unterjähriger Änderung der monatlichen Unterhaltsverpflichtung geben Sie den Durchschnittswert an.

⁷⁾ Nur für ein Kind, für das Sie oder Ihr*e (Ehe-)Partner*in im Veranlagungsjahr mindestens 7 Monate die Familienbeihilfe bezogen haben/hat oder für welches Ihnen mindestens für 7 Monate der Unterhaltsabsetzbetrag zusteht (§ 106 EStG 1988). Punkt 5.3 ist davon nicht betroffen.



Template

6. Nachversteuerung des Arbeitgeber*innenzuschusses für Kinderbetreuung



Der Arbeitgeber*innenzuschuss für Kinderbetreuung ist bei der Lohnsteuerberechnung zu Unrecht steuerfrei belassen worden. Der Zuschuss ist nachzuversteuern in Höhe von

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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)

Datum, Unterschrift



L 1k-2025

L 1k, Seite 3, Version vom 25.04.2025

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.

2025

Datenschutzerklärung auf bmf.gv.at/datenschutz oder auf Papier in allen Finanz- und Zolidienststellen

Beilage L 1k-bF für 2025 zum Formular L 1 oder E 1 für den Familienbonus Plus in besonderen Fällen

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
- In dieser Erklärung ist auch die Verwendung einer anerkannten Volkssprache zulässig

Ergänzende Informationen finden Sie auch im Steuerbuch 2026 (bmf.gv.at) und in der Ausfüllhilfe L 2

1. Angaben zur*zum Antragsteller*in

1.1 10-stellige Sozialversicherungsnummer laut e-card (SV-Nummer)	1.2 Steuernummer ¹⁾	1.3 Geburtsdatum (wenn keine SV-Nummer vorhanden, jedemfalls auszufüllen)
<input type="text"/>	<input type="text"/>	T T M M J J J J J J

2. Angaben zum Kind (für jedes Kind ist eine eigene Beilage L 1k-bF auszufüllen)

2.1 FAMILIEN- ODER NACHNAME		
<input type="text"/>		
2.2 VORNAME	2.3 10-stellige SV-Nummer des Kindes	
<input type="text"/>	<input type="text"/>	
2.4 Geburtsdatum (wenn keine SV-Nummer vorhanden, jedemfalls auszufüllen)	2.5 Kennnummer der europäischen Krankenversicherungskarte, wenn keine SV-Nummer vorhanden ist	2.6 Wohnsitzstaat des Kindes ²⁾
T T M M J J J J J J	<input type="text"/>	<input type="text"/>

3. Familienbonus Plus in besonderen Fällen (Nähere Erläuterungen finden Sie in der Ausfüllhilfe L 1k-bF-Erl)

Im Jahr 2025 lagen besondere Verhältnisse vor, die eine monatliche Betrachtung des Familienbonus Plus erfordern - z.B.:

- Trennung der (Ehe-)Partner im Jahr 2025
- Begründung einer Ehe oder einer eingetragenen Partnerschaft im Jahr 2025
- Begründung einer Lebensgemeinschaft, die im Jahr 2025 mehr als sechs Monate bestanden hat
- Unterhaltszahlungen für das Kind wurden im Jahr 2025 nicht in vollem Umfang geleistet
- Tod der*des (Ehe-)Partners*in bzw. des Unterhaltzahlers im Jahr 2025
- Unterjähriger Wechsel im Bezug der Familienbeihilfe

2025 Monat	Meine Beziehung zum Kind			Ich beantrage den Familienbonus Plus	
	Ich bin Familienbeihilfen-bezieher*in	Ich bin (Ehe-)Partner*in des familienbeihilfenberechtigten Elternteiles	Ich bin Unterhaltszahler*in und habe Anspruch auf den Unterhaltsabsetzbetrag ³⁾	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 die Steuernummer (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.



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2025 Monat	Meine Beziehung zum Kind			Ich beantrage den Familienbonus Plus	
	Ich bin Familienbeihilfen- bezieher*in	Ich bin (Ehe-)Partner*in des familienbeihilfenberechtigten Elternteiles	Ich bin Unterhaltszahler*in und habe Anspruch auf den Unterhaltsabsetzbetrag	halb	ganz
Juni	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Juli	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
August	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
September	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Oktober	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
November	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Dezember	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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)

Datum, Unterschrift



Template

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.

2025

Eingangsvermerk

Datenschutzerklärung auf bmf.gv.at/datenschutz oder auf Papier in allen Finanz- und Zollstellen

Beilage L 1i für 2025 zum Formular L 1 oder E 1 für Einkünfte aus nichtselbständiger Arbeit ohne Lohnsteuerabzug bzw. mit Auslandsbezug

- **Zusatzangaben bei Erfüllung bestimmter grenzüberschreitender Kriterien**
- **Antrag auf Veranlagung bei beschränkter Steuerpflicht (§ 102 Abs. 1 Z 3)**
- **Antrag auf unbeschränkte Steuerpflicht (§ 1 Abs. 4)**
- **Start-Up-Mitarbeiterbeteiligung (§ 67a)**

Bei beschränkter Steuerpflicht beachten Sie bitte:

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 Einkommensteuererklärung für beschränkt Steuerpflichtige (Formular E 7); in diesem Fall darf diese Beilage (L 1i) nicht verwendet werden.

Ausführliche steuerliche **Informationen und Tipps** zur ArbeitnehmerInnenveranlagung finden Sie im Steuerbuch 2026 (bmf.gv.at) oder erhalten Sie bei Ihrem Finanzamt.

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
 - In dieser Erklärung ist auch die Verwendung einer anerkannten Volkssprachensprache zulässig
- Gesetzliche Bestimmungen beziehen sich auf das EStG 1988

1. Angaben zur Person

1.1 10-stellige Sozialversicherungsnummer laut e-card	1.2 Steuernummer ¹⁾	1.3 Geburtsdatum (wenn keine SV-Nummer vorhanden, jedenfalls auszufüllen)
<input type="text"/>	<input type="text"/>	<input type="text" value="TTMMJJJJ"/>

1.4 Ich hatte im Jahr 2025 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/einem ausländischen Arbeitgeber*in 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 Bezieher*in einer ausländischen Pension ²⁾
- 1.4.5 Bezieher*in von Einkünften von dritter Seite ohne Lohnsteuerabzug (zB Bonusmeilen, Provisionen) oder von Einkünften aus einer Start-Up-Mitarbeiterbeteiligung ³⁾
- 1.4.6 in einem Land tätig, für welches das Doppelbesteuerungsabkommen die Anrechnungsmethode vorsieht
- 1.4.7 Bezieher*in ausländischer nichtselbständiger Einkünfte, die in Österreich steuerfrei aber zum Progressionsvorbehalt heranzuziehen sind ⁴⁾

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 2025 keinen Wohnsitz oder gewöhnlichen Aufenthalt in Österreich und war

- 1.5.1 bei einer/einem Arbeitgeber*in beschäftigt, die*der einen Lohnsteuerabzug in Österreich vorgenommen hat (z.B. als Tagespendler*in, Saisonarbeiter*in, etc.) ⁵⁾
- 1.5.2 Bezieher*in einer österreichischen Pension ⁵⁾
- 1.5.3 bei einer/einem ausländischen Arbeitgeber*in ohne Verpflichtung zum Lohnsteuerabzug in Österreich beschäftigt
- 1.5.4 Bezieher*in von Einkünften von dritter Seite ohne Lohnsteuerabzug (Bonusmeilen, Provisionen etc.) oder von Einkünften aus einer Start-Up-Mitarbeiterbeteiligung ³⁾

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- 1) Als Beilage zum Formular L 1 muss die Steuernummer (das Feld 1.2) **nicht** ausgefüllt werden.
- 2) Wird dieser Punkt angekreuzt, ist Punkt 1.4.6 oder 1.4.7 nicht mehr anzukreuzen.
- 3) Tragen Sie Einkünfte von dritter Seite in Kennzahl 359 und Einkünfte aus einer Start-Up-Mitarbeiterbeteiligung in Punkt 7 ein.
- 4) Tragen Sie die Einkünfte in Kennzahl 453 ein, wenn ein Doppelbesteuerungsabkommen mit Befreiungsmethode oder aufgrund der unbeschränkten Steuerpflicht der nationale Progressionsvorbehalt zur Anwendung kommt.
- 5) Von der*dem Arbeitgeber*in bzw. der pensionsauszahlenden Stelle wird dem Finanzamt ein Lohnzettel (L 16) übermittelt.

L 1i-2025 Bundesministerium für Finanzen - 12/2025 (Aufg. 2025)

L 1i, Seite 1, Version vom 02.06.2025

Template

1.6 Ansässigkeitsstaat		Ansässigkeitsstaat ⁶⁾
1.6.1	Ich habe den Mittelpunkt meiner Lebensinteressen in dem angeführten Staat Bitte den Ansässigkeitsstaat jedenfalls mit dem Kfz-Nationalitätszeichen angeben - z.B. A für Österreich, D für Deutschland, H für Ungarn, I für Italien) 	
	<input checked="" type="checkbox"/> Ich verfüge über eine Ansässigkeitsbescheinigung (wenn der Ansässigkeitsstaat nicht Österreich ist)	
1.6.2	<input checked="" type="checkbox"/> Ich beziehe ausländische Einkünfte (nur auszufüllen, wenn der Ansässigkeitsstaat nicht Österreich ist) ⁷⁾	
2. Einkünfte aus nichtselbständiger Arbeit, für die Österreich das Besteuerungsrecht zusteht		
2.1 Einkünfte OHNE Lohnausweis (kein Formular L 17 vorhanden) ⁸⁾		
2.1.1	Einkünfte ohne Ausgaben für ergonomisch geeignetes Mobiliar für Telearbeit (Einnahmen abzüglich Werbungskosten ohne Kennzahl 158) Achtung: Ausgaben für ergonomisch geeignetes Mobiliar für Telearbeit sind im Formular L 1 (E 1) in Kennzahl 158 einzutragen und dürfen bei Ermittlung des Wertes für Kennzahl 359 nicht nochmals berücksichtigt werden.	359
	<input checked="" type="checkbox"/> Ich erkläre, dass die Kennzahl 359 ausschließlich Pensionsbezüge enthält.	
2.1.2	Bei Ermittlung der Einkünfte (Kennzahl 359) wurden Sozialversicherungsbeiträge berücksichtigt in Höhe von	183
2.1.3	Anzurechnende ausländische Steuer für Einkünfte gemäß Kennzahl 359	377
2.2 Einkünfte, für die ein Lohnausweis (Formular L 17) vorliegt		
	 Anzahl der Lohnausweise/Lohnbescheinigungen (Formular L 17) über meine Bezüge gemäß Punkt 1.4.1 bis 1.4.4 und 1.4.6 oder 1.5.3. Schließen Sie die Lohnausweise/Lohnbescheinigungen nur dann an, wenn diese von der auszahlenden Stelle nicht elektronisch übermittelt werden	
2.2.1		
2.2.2	Beiträge zu einer privaten Krankenversicherung auf Grund einer ausländischen Versicherungspflicht. Achtung: Die Beträge dürfen nicht im Formular L 1 oder im Formular L 17 eingetragen werden.	187
2.2.3	Werbungskosten betreffend Auslandseinkünfte ohne Anrechnung auf das Werbungskostenpauschale, die im Formular L 17 nicht berücksichtigt wurden Achtung: Pendlerpauschale und Ausgaben für ergonomisch geeignetes Mobiliar für Telearbeit sind im Formular L 1 (E 1) einzutragen und dürfen hier nicht noch- mals berücksichtigt werden.	154
2.2.4	Werbungskosten betreffend Auslandseinkünfte mit Anrechnung auf das Werbungs- kostenpauschale, die im Formular L 17 nicht berücksichtigt wurden ⁹⁾	544
2.3 Einkünfte für die ein Lohnzettel (Lohnzetteltart 24) ¹⁰⁾ vorliegt		
	Werbungskosten betreffend Auslandseinkünfte, die in diesem Lohnzettel nicht berücksichtigt wurden und die nicht Ausgaben für ergonomisch geeignetes Mobiliar für Telearbeit betreffen ¹²⁾	Anzurechnende ausländische Steuer
Tätigkeitsstaat ¹¹⁾	 	
	 	
3. Entlastung von der Auslandssteuer durch die ausländische Steuerverwaltung		
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	
3.3	<input checked="" type="checkbox"/> Die Entlastung habe ich beantragt, aber noch nicht erhalten	775
<p>⁶⁾ Geben Sie das Kfz-Nationalitätszeichen an - z.B. A für Österreich, D für Deutschland, H für Ungarn</p> <p>⁷⁾ Für ausländische Einkünfte aus nichtselbständiger Arbeit füllen Sie die Kennzahl 453 (bei Pensionseinkünften auch die Kennzahl 791) aus. Für alle anderen ausländischen Einkünfte ist eine Erklärung zur Einkommensteuer (Formular E1) notwendig und die Kennzahl 440 auszufüllen.</p> <p>⁸⁾ Einkünfte mit Sonderzahlungen müssen in einem Lohnausweis (Formular L 17) ausgewiesen werden. Einkünfte, die einem Progressionsvor- behalt unterliegen, sind nur in Kennzahl 453 einzutragen.</p> <p>⁹⁾ Achtung: Werbungskosten betreffend Auslandseinkünfte dürfen nicht zusätzlich im Formular L 1 oder E 1 eingetragen werden.</p> <p>¹⁰⁾ Lohnzettel für Zeiträume, für die dem ausländischen Staat gemäß Doppelbesteuerungsabkommen mit Anrechnungsmethode das Besteue- rungsrecht zugewiesen wurde</p> <p>¹¹⁾ Geben Sie das Kfz-Nationalitätszeichen an - z.B. I für Italien, GB für Großbritannien</p> <p>¹²⁾ Ausgaben für ergonomisch geeignetes Mobiliar für Telearbeit sind nicht hier, sondern im Formular L 1 (E 1) einzutragen.</p>		
L 1i-2025		

4. Progressionsvorbehalt bei Auslandseinkünften	
4.1 Unter Progressionsvorbehalt steuerbefreite Auslandseinkünfte aus nichtselbständiger Arbeit (einschließlich Pensionen, Arbeitslosengeld, Krankengeld, Insolvenzgeld, Einkommenssätze, etc.), nach Abzug der Sozialversicherungsbeiträge (Kennzahl 184) und allfälliger sonstiger Werbungskosten (Kennzahl 493) ¹³⁾	453 <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
4.2 Bei Ermittlung der steuerbefreiten Auslandseinkünfte (Kennzahl 453) wurden Sozialversicherungsbeiträge berücksichtigt in Höhe von	184 <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
Diese Sozialversicherungsbeiträge können im Ausland steuermindernd berücksichtigt werden (eines der Kästchen muss angekreuzt werden) <input type="checkbox"/> ja <input type="checkbox"/> nein	
4.3 Bei Ermittlung der steuerbefreiten Auslandseinkünfte (Kennzahl 453) wurden weitere Werbungskosten (ohne Kennzahl 184) berücksichtigt in Höhe von ¹⁴⁾ Gegebenenfalls den Wert 0 (Null) eintragen.	493 <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
4.4 Die Kennzahl 453 enthält ausländische Pensionseinkünfte in Höhe von	791 <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
5. Antrag auf Veranlagung bei beschränkter Steuerpflicht (§ 102 Abs. 1 Z 3)	
Die Antragsveranlagung wird nur dann durchgeführt, wenn das entsprechende Kästchen angekreuzt ist.	
5.1 <input checked="" type="checkbox"/> Ich beantrage die Veranlagung für meine Bezüge aus nichtselbständiger Arbeit aus der Tätigkeit im Sinne des § 99 Abs. 1 Z 1, von denen Lohnsteuer in Höhe von 20% oder 25% einbehalten wurde.	5.2 <input type="checkbox"/> Ich beantrage die Veranlagung für andere Bezüge aus nichtselbständiger Arbeit.
6. Antrag auf unbeschränkte Steuerpflicht (§ 1 Abs. 4)	
Der Antrag auf unbeschränkte Steuerpflicht kann nur berücksichtigt werden, wenn die Felder 6.1 bis 6.4 verpflichtend ausgefüllt sind. Für den Alleinverdienereinsatzbetrag oder außergewöhnliche Belastungen bei* m (Ehe-)Partner*in muss auch das Feld 6.5 ausgefüllt werden.	
6.1 <input checked="" type="checkbox"/> Ich hatte im Jahr 2025 in Österreich weder einen Wohnsitz noch meinen gewöhnlichen Aufenthalt	Ansässigkeitsstaat im Jahr 2025 ¹⁵⁾ <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> Staatsangehörigkeit ¹⁵⁾ <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
6.2 <input checked="" type="checkbox"/> Ich beantrage gemäß § 1 Abs. 4, im Jahr 2025 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).	
6.3 Einkünfte im Ansässigkeitsstaat im Jahr 2025 Summe (1) aus dem Formular E 9 in Euro Gegebenenfalls den Wert 0 (Null) eintragen.	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
6.4 Weitere Auslandseinkünfte aus anderen Staaten, sofern diese nicht in der Bescheinigung des Ansässigkeitsstaates enthalten sind. Gegebenenfalls den Wert 0 (Null) eintragen.	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
6.5 Einkünfte meiner*meines (Ehe-)Partners*in im Jahr 2025 (z.B. laut Formular E 9) in Euro Gegebenenfalls den Wert 0 (Null) eintragen.	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
7. Start-Up-Mitarbeiterbeteiligung (§ 67a)	
Nur auszufüllen, wenn im Jahr 2025 eine Besteuerung des geldwerten Vorteils aus einer Start-Up-Mitarbeiterbeteiligung nach Beendigung des Dienstverhältnisses zu erfolgen hat (§ 67a Abs. 4 Z 3).	
7.1 Zugewonnener geldwerter Vorteil ¹⁶⁾ aus einer Start-Up-Mitarbeiterbeteiligung	188 <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
7.2 <input checked="" type="checkbox"/> Es liegen die Voraussetzungen ¹⁷⁾ vor, dass auf 75% des Betrages laut Kennzahl 188 der Steuersatz von 27,5% anzuwenden ist (§ 67a Abs. 4 Z 2 und Z 3).	
¹³⁾ Diese Bezüge dürfen weder in der Kennzahl 359 , noch im Lohnausweis (Formular L 17) enthalten sein. ¹⁴⁾ Achtung: Werbungskosten betreffend Auslandseinkünfte dürfen nicht zusätzlich im Formular L 1 oder E 1 eingetragen werden. Allfällige Werbungskosten für ergonomisch geeignetes Mobiliar sind mit dem im jeweiligen Veranlagungsjahr zu berücksichtigenden Betrag anzusetzen. ¹⁵⁾ Geben Sie das Kfz-Nationalitätszeichen an - z.B. A für Österreich, D für Deutschland, H für Ungarn ¹⁶⁾ Veräußerungserlös oder gemeiner Wert im Zulusszeitpunkt abzüglich eventueller Anschaffungskosten gedeckelt mit Nennwert ¹⁷⁾ Dienstverhältnis hat mindestens zwei Jahre gedauert und Behaltsfrist von drei Jahren ist erfüllt oder Todesfall des Steuerpflichtigen.	
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 Vollständigkeitsklärung	
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) <div style="border: 1px solid black; height: 40px; width: 100%; margin-top: 5px;"></div>	Datum, Unterschrift <div style="border: 1px solid black; height: 40px; width: 100%; margin-top: 5px;"></div>



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.

2025

Eingangsvermerk

Datenschutzerklärung auf bmf.gv.at/datenschutz oder auf Papier in allen Finanz- und Zolldienststellen

Beilage L 1ab für 2025

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 - Betragsfelder in Euro und Cent

- Die stark umrandeten Felder sind jedenfalls auszufüllen
- Zutreffende Punkte sind anzukreuzen
- In dieser Erklärung ist auch die Verwendung einer anerkannten Volkssprache zulässig

Ergänzende Informationen finden Sie auch im Steuerbuch 2026 (bmf.gv.at) und in der Ausföhrhilfe L 2

1. Angaben zur Person		
1.1 10-stellige Sozialversicherungsnummer laut e-card	1.2 Steuernummer ¹⁾	1.3 Geburtsdatum (wenn keine SV-Nummer vorhanden, jedenfalls auszufüllen)
<input type="text"/>	<input type="text"/>	T T M M J J J J
2. Höhe der Einkünfte von Ehepartner*in oder eingetragene*r Partner*in		
<input checked="" type="checkbox"/> Ich erkläre, dass die jährlichen Einkünfte meiner*meines Ehepartners*in, meiner*meines eingetragenen Partners*in 7.284 Euro nicht überschritten haben. <i>Hinweis: In diesem Fall stehen ein geringerer Selbstbehalt bei außergewöhnlichen Belastungen und behinderungsbedingte Aufwendungen der*des Ehepartners*in oder der*des eingetragenen Partners*in zu (Formular L 1ab).</i>		
3. Außergewöhnliche Belastungen (je Kennzahl nur den Gesamjahresbetrag 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)		
3.1 Krankheitskosten (inkl. Zahnersatz)	730	<input type="text"/>
3.2 Begräbniskosten (soweit nicht gedeckt durch: Nachlassaktiva, Versicherungsleistungen, steuerfreie Ersätze durch Arbeitgeber*in, Vermögensübertragung innerhalb der letzten 7 Jahre vor Ableben)	731	<input type="text"/>
3.3 Kurkosten nach Abzug einer anteiligen Haushaltsersparnis für Verpflegung (Vollpension) in Höhe von 5,23 Euro täglich	734	<input type="text"/>
3.4 Sonstige außergewöhnliche Belastungen, die nicht unter 3.1 bis 3.3 fallen	735	<input type="text"/>
Außergewöhnliche Belastungen ohne Selbstbehalt		
3.5 Katastrophenschäden (abzüglich erhaltener Ersätze oder Vergütungen)	475	<input type="text"/>
Außergewöhnliche Belastung ab Behinderungsgrad von 25 % oder bei Pflegegeldbezug	Antragsteller*in	Partner*in ²⁾
3.6 Ich beantrage den Freibetrag für Behinderung (Voraussetzung: mind. 25% Behinderung, kein Pflegegeldbezug) und es werden keine tatsächlichen Kosten wegen Behinderung (Kennzahlen 439/418) geltend gemacht	Grad der Behinderung ³⁾ <input type="text"/> %	Grad der Behinderung ³⁾ <input type="text"/> %
3.7 Ich beantrage den pauschalen Freibetrag für Diätverpflegung wegen folgender Krankheit (Voraussetzung: Behinderungsgrad von mind. 25%, davon mind. 20% entfallend auf die Behinderung, aufgrund der Diät gehalten werden muss):	<input checked="" type="checkbox"/> Zuckerkrankheit, Tuberkulose, Zöliakie, Aids <input checked="" type="checkbox"/> Gallen-, Leber-, Nierenkrankheit <input checked="" type="checkbox"/> Magenkrankheit, andere innere Erkrankung	<input checked="" type="checkbox"/> Zuckerkrankheit, Tuberkulose, Zöliakie, Aids <input checked="" type="checkbox"/> Gallen-, Leber-, Nierenkrankheit <input checked="" type="checkbox"/> Magenkrankheit, andere innere Erkrankung
3.8 Pflegegeld, Blindenbeihilfe oder eine andere pflegebedingte Geldleistung wird bezogen (Hinweis: Bei ganzjährigem Bezug steht kein Freibetrag für Behinderung gemäß Punkt 3.6 zu)	Beginn <input type="text"/> Ende <input type="text"/> 2025	Beginn <input type="text"/> Ende <input type="text"/> 2025

- 1) Als Beilage zum Formular L 1 muss das Feld 1.2 **nicht** ausgefüllt werden.
- 2) **Partner*in** sind Ehepartner*in, eingetragene*r Partner*in. Weiters Lebensgefährten*innen 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 „Partner*in“ bezeichnet.
- 3) Ein Behindertenpass oder Bescheid über die Behinderteneinstufung liegt vor und ist über Aufforderung des Finanzamtes vorzulegen.

L 1ab-2025 Bundesministerium für Finanzen - 12/2025 (Aufl. 2025)

L 1ab, Seite 1, Version vom 02.06.2025

bmf.gv.at

Bundesministerium für Finanzen



Template

Außergewöhnliche Belastung ab Behinderungsgrad von 25 % oder bei Pflegegeldbezug	Antragsteller*in	Partner*in
3.9 Ich beantrage den pauschalen Freibetrag für das auf die behinderte Person zugelassene Kraftfahrzeug. Es liegt eine Mobilitätseinschränkung oder ein Ausweis gemäß § 29b StVO 1960 vor.	<input checked="" type="checkbox"/> ja	<input checked="" type="checkbox"/> ja
3.10 Ich mache nachweisbare Taxikosten wegen festgestellter Mobilitätseinschränkung geltend und es ist kein auf die behinderte Person zugelassenes Kraftfahrzeug vorhanden.	435 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	436 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
3.11 Ich mache unregelmäßige Ausgaben für Hilfsmittel wie zum Beispiel Rollstuhl, Hörgerät, Blindenhilfsmittel oder Kosten der Heilbehandlung wie ärztliche Kosten, Medikamente geltend. Erhaltene Kostenersätze habe ich abgezogen.	476 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	417 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Tatsächliche Kosten auf Grund einer Behinderung	Antragsteller*in	Partner*in
3.12 Ich mache anstelle der pauschalen Freibeträge für Behinderung die tatsächlichen Ausgaben geltend, wie zum Beispiel Kosten für ein Pflegeheim. Erhaltene pflegebedingte Geldleistungen und eine anteilige Haushaltersparnis von monatlich 156,96 Euro habe ich abgezogen. Beachten Sie: Wenn Sie die tatsächlichen Kosten einer Behinderung geltend machen, darf keine Eintragung unter den Punkten 3.6, 3.7, 3.9, 3.10 und 3.11 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.	439 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	418 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>



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)

Datum, Unterschrift



An das

Eingangsvermerk



Finanzamt Österreich
Postfach 260
1000 Wien

Tipp: Diese Erklärung können Sie auch papierlos über FinanzOnline (bmf.gvat.at) ausfüllen und einreichen - rund um die Uhr und ohne besondere Software.

2025

Datenschutzerklärung auf bmf.gvat.at/datenschutz oder auf Papier in allen Finanz- und Zolidienststellen

Beilage L 1d für 2025

zum Formular L 1, E 1 oder E 7 zur Berücksichtigung von Sonderausgaben:

- **Steuerberatungskosten** (Punkt 3)
- **Renten oder dauernde Lasten (z.B. Leibrenten, Versorgungsrenten, Punkt 4)**
- **Berücksichtigung ausländischer Spenden und/oder ausländischer Kirchenbeiträge** (Punkt 5)
- **Von der Datenübermittlung abweichende Berücksichtigung eines Beitrages an eine inländische Kirche oder Religionsgesellschaft** (Punkt 6)
- **Von der Sonderausgaben-Datenübermittlung abweichende Berücksichtigung bei freiwilliger Weiterversicherung oder beim Nachkauf von Versicherungszeiten** (Punkt 7)
- **Nachkauf von Versicherungszeiten (Zehnjahresverteilung einer im Erklärungsjahr geleisteten Einmalprämie)** (Punkt 8)
- **Nachkauf von Versicherungszeiten (Einmalzahlung vor 2017) und/oder Pensionspflichtbeiträge bei Liebhaberei** (Punkt 9)
- **Außerbetrieblicher Zuwendungsvortrag nach § 18 Abs. 1 Z 8 und Z 9 EStG** (Punkt 10)
- **Nur als Beilage zu E 1: Sonderausgabenabzug betrieblicher Spenden/Korrektur einer Sonderausgaben-Datenübermittlung bei betrieblichen Zuwendungen** (Punkt 11)

Wichtig:

- Zur Berücksichtigung des **Verlustabzuges** verwenden Sie das Formular **E 1** oder **E 7**.
- **Verpflichtende Beiträge an gesetzlich anerkannte inländische Kirchen oder Religionsgesellschaften, Spenden an begünstigte inländische Empfänger sowie Beiträge für die freiwillige Weiterversicherung in der gesetzlichen Pensionsversicherung und für den Nachkauf von Versicherungszeiten des Erklärungsjahres werden aufgrund einer Datenübermittlung automatisch berücksichtigt und müssen nicht erklärt werden.** Im Fall von Fehlern bei der Datenübermittlung ist dieses Formular nicht zu verwenden, sondern eine korrekte Datenübermittlung durch den Zahlungsempfänger zu veranlassen.
- Das „**Oko-Sonderausgabenpauschale**“ (für eine thermisch-energetische Gebäudesanierung und für einen „Heizkesseltausch“) wird auf Grund der Datenübermittlung von der fördergewährenden Stelle automatisch berücksichtigt. Eine Antragstellung ist daher in diesem Formular nicht möglich.

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 GROSSBÜCHSTABEN und nur mit schwarzer oder blauer Farbe ausfüllen
- Beträgsfelder in Euro und Cent
- Die stark umrandeten Felder sind jedenfalls auszufüllen
- Zutreffende Punkte sind anzukreuzen
- In dieser Erklärung ist auch die Verwendung einer anerkannten Volksgruppensprache zulässig

Ergänzende Informationen finden Sie in der Ausfüllhilfe L 1d-Erl und im Steuerbuch 2026 (bmf.gvat)

Gesetzliche Bestimmungen beziehen sich auf das Einkommensteuergesetz (EStG) 1988

1. Angaben zur Person

1.1 10-stellige Sozialversicherungsnummer laut e-card	1.2 Steuernummer ¹⁾	1.3 Geburtsdatum (wenn keine SV-Nummer vorhanden, jedenfalls auszufüllen)
<input type="text"/>	<input type="text"/>	<input type="text" value="TTMMJJJJ"/>

2. Partner*in ²⁾, Kind ³⁾ oder Elternteil (nur auszufüllen bei Anträgen zu Punkt 7., 8. oder 10.)

2.1 FAMILIEN- ODER NACHNAME	
<input type="text"/>	
2.2 VORNAME	2.3 TITEL
<input type="text"/>	<input type="text"/>
2.4 10-stellige Sozialversicherungsnummer laut e-card	2.5 Geburtsdatum (wenn keine SV-Nummer vorhanden, jedenfalls auszufüllen)
<input type="text"/>	<input type="text" value="TTMMJJJJ"/>

¹⁾ Als Beilage zum Formular L 1 muss das Feld 1.2 **nicht** ausgefüllt werden.

²⁾ **Partner*in** sind Ehepartner*in, eingetragene*r Partner*in. Weiters Lebensgefährten*innen mit mindestens einem Kind, für das mindestens sieben Monate im Jahr die Familienbeihilfe bezogen wurde (§ 106 Abs. 3). Sie werden im Folgenden – wenn nicht anders angeführt – als „Partner*in“ bezeichnet.

³⁾ **Kind** ist nur ein Kind, für welches Sie oder Ihre* Ihr Partner*in für mindestens sieben Monate im Jahr die Familienbeihilfe bezogen haben/ hat (§ 106 Abs. 1) oder für welches Ihnen mindestens für sieben Monate der Unterhaltsabsetzbetrag zusteht (§ 106 Abs. 2).



3. Steuerberatungskosten

Hier sind Beträge einzutragen, die für Steuerberatung an berufsrechtlich befugte Personen geleistet wurden und nicht als Betriebsausgaben oder Werbungskosten zu berücksichtigen sind.

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4. Renten oder dauernde Lasten

z.B. Leibrenten, Versorgungsrenten

Hinweis: Beiträge zu Lebensversicherungen, Krankenversicherungen und Pensionsvorsorge sind ab dem Jahr 2020 nicht mehr abzugsfähig und dürfen hier nicht eingetragen werden.

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5. Berücksichtigung ausländischer Spenden und/oder ausländischer Kirchenbeiträge

5.1 **Spenden** an begünstigte ausländische Organisationen (zB mildtätige Organisationen, Umweltorganisationen), die nicht zur Datenübermittlung verpflichtet sind, wurden gezahlt in Höhe von ⁴⁾

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5.2 **Verpflichtende Beiträge** an eine gesetzlich anerkannte ausländische Kirche oder Religionsgesellschaft mit Sitz in der EU bzw im EWR, die nicht zur Datenübermittlung verpflichtet ist, wurden gezahlt in Höhe von

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6. 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 Betrag Ihrer Ihres Partners*in oder Ihres Kindes bezahlt haben oder Ihre*Ihr Partner*in oder ein Elternteil Ihren Beitrag bezahlt hat.*

Es erfolgte für das Jahr 2025 eine elektronische Übermittlung eines Beitrages an eine inländische Kirche oder Religionsgesellschaft. **Abweichend** davon ist bei mir folgender Gesamtbetrag zu berücksichtigen

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- **Beachten Sie:** Haben Sie (auch) für Ihre*Ihren Partner*in oder ein Kind einen Beitrag 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*Ihr Partner*in 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

7. Von der Sonderausgaben-Datenübermittlung abweichende Berücksichtigung bei freiwilliger Weiterversicherung oder beim Nachkauf von Versicherungszeiten

Es erfolgte für das Jahr 2025 eine elektronische Übermittlung eines Betrages für eine freiwillige Weiterversicherung oder für einen Nachkauf von Versicherungszeiten. **Abweichend** davon ist bei mir folgender Betrag zu berücksichtigen

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Für den in der Kennzahl 284 angeführten Betrag beantrage ich die Zehnjahresverteilung ⁵⁾

Haben Sie für Ihre*n Partner*in 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 (Partner*in/Kind), die in Punkt 2 nicht genannt ist, die freiwillige Weiterversicherung/den Nachkauf von Versicherungszeiten bezahlt

Hat Ihr*e Partner*in 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.

8. Nachkauf von Versicherungszeiten (Zehnjahresverteilung einer im Erklärungsjahr geleisteten Einmalprämie)

Zu berücksichtigender Zehntelbetrag aus einer im Jahr 2025 gezahlten Einmalprämie

Haben Sie **im Jahr 2025** 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 2025 enthaltenen Einmalprämie ⁵⁾

⁴⁾ Hier dürfen nur Spenden an Organisationen eingetragen werden, die in der „Liste spendenbegünstigter Einrichtungen“ aufscheinen und keine feste örtliche Einrichtung im Inland haben.

⁵⁾ 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.



9. Nachkauf von Versicherungszeiten (Einmalzahlung vor 2017) und/oder Pensionspflichtbeiträge bei Liebhaberei



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. Im Fall von **Liebhaberei** sind Pflichtbeiträge zur **Pensionsversicherung** und zu **Versorgungs- und Unterstützungsseinrichtungen der selbständig Erwerbstätigen** als Beiträge zur **freiwilligen Weiterversicherung** in der gesetzlichen **Pensionsversicherung** absetzbar.

Zu berücksichtigender Zehntelbetrag aus einer vor 2017 gezahlten Einmalprämie und Pensionspflichtbeiträge im Fall von Liebhaberei

Haben Sie bereits **vor 2017** die Aufteilung der Einmalprämie für den Nachkauf von Versicherungszeiten auf zehn Jahre beantragt, tragen Sie hier das für 2025 zu berücksichtigende Zehntel ein. Auch wenn Sie für Ihre*n Partner*in oder Ihr Kind vor 2017 die Zehntelabsetzung beantragt haben, ist der auf 2025 entfallende Betrag hier einzutragen. Pensionspflichtbeiträge im Fall von Liebhaberei sind ebenfalls hier einzutragen.

Bei der Veranlagung 2025 ist folgender Betrag zu berücksichtigen

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10. Außerbetrieblicher Zuwendungsvortrag nach § 18 Abs. 1 Z 8 und Z 9 EStG

10.1 Im Vorjahr noch nicht berücksichtigte Zuwendungen zur Vermögensausstattung einer gemeinnützigen Stiftung, die nach dem 31.12.2023 erfolgt sind (außerbetrieblicher Zuwendungsvortrag, § 18 Abs. 1 Z 8 lit. b iVm § 4b)

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10.2 Im Vorjahr noch nicht berücksichtigte Zuwendungen zur Vermögensausstattung an die Innovationsstiftung für Bildung und/oder an deren Substiftungen, die nach dem 31.12.2023 erfolgt sind (außerbetrieblicher Zuwendungsvortrag, § 18 Abs. 1 Z 9 lit c iVm § 4c)

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11. Nur als Beilage zum Formular E 1: Sonderausgabenabzug betrieblicher Zuwendungen/Korrektur einer Sonderausgaben-Datenübermittlung bei betrieblichen Zuwendungen

11.1 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.

11.2 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.

+/- Vorzeichen immer angeben

Sonderausgabenabzug betrieblicher Spenden bzw. Korrektur einer Sonderausgaben-Datenübermittlung

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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)

--

Datum, Unterschrift



L 1d-2025

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First-hand information—How to contact the Tax Authority Austria

Electronically via FinanzOnline

The tax office interacts with citizens through the electronic service Finanz Online. This lets you handle your business conveniently from any device with internet access around the clock. For more information, visit finanzonline.at

Forms and additional information available at bmf.gv.at

At bmf.gv.at you will find comprehensive information and can comfortably download or order numerous forms.

Chat

At chat.bmf.gv.at or finanzonline.at, our chatbot “Fred” is available to answer your questions 24/7. If “Fred” cannot help you, you have the possibility to handle your request via live chat with a member of our staff during 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. Depending on the time of day, there may be longer waiting times.

On site at the Tax Authority Austria

If you would prefer to speak to someone in person, please make an appointment in advance at one of our tax office locations:

- Online at bmf.gv.at/terminvereinbarungen or
- By telephone on +43 50 233 700

This allows us to avoid waiting times, prepare for visits together with you properly, and quickly clarify your concerns.

The information centres are open at the following times (please make an appointment in advance):

	Vienna, Graz, Linz, Salzburg, Innsbruck and Klagenfurt	all other locations
Monday	07:30–15:30*	07:30–12:00
Tuesday	07:30–15:30*	07:30–12:00
Wednesday	07:30–12:00	07:30–12:00
Thursday	07:30–17:00*	07:30–15:30*
Friday	07:30–12:00	07:30–12:00

* In the **summer months** of July and August, all our tax offices nationwide are open from **Monday to Friday, 07:30 to 12:00**.

You can find all our contact details at bmf.gv.at/kundenservice

