

# Information sheet



## **Employee assessment in Austria Tax refund for foreign seasonal workers**

### Advantages when employed in Austria

- Taxes can be refunded on application  
e.g. social security contributions, commuting allowance etc.
- Without risk (application can be withdrawn again as a rule)
- also for past years (maximum of 5 years retroactively)

### Conditions for an employee assessment

- a) Residence in Austria or employment for longer than 6 months (exception: cross-border commuters/daily commuters)
    - ➔ Application using form L1
  - b) EU/EEA citizens + third-country nationals who do not have a residence in Austria but earn their main income (not more than EUR 11,000 in a foreign country) here in Austria
    - ➔ Application must include 3 forms
      - .) Form L1
      - .) Form L1i (points 1 and 6 must be filled in)
      - .) Form E9
- All applications and forms must state the IBAN and BIC, as well as the address of the applicant in their country of residence

### From what point is an application possible?

- At the earliest in March of the following year  
(e.g. in March 2022 for the working year 2021)

You can find translation help in various languages online at <https://service.bmf.gv.at/service/anwend/formulare> or via QR code (on the right)

