

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- Without risk (application can be withdrawn again as a rule)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 13,539 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 2026 for the working year 2025)

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)

