

# Information sheet

## Lower Austrian Chamber of Agricultural Workers



England

### **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- Without risk (application can be withdrawn again as a rule)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 13,308 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)

