

99102051013000

# Information on the income tax levy

Heruntergeladen am 10.07.2025

<https://fimportal.de/xzufi-services/389391289/L100008>

| Modul                         | Sachverhalt  |
|-------------------------------|--|
| Leistungsschlüssel            | 99102051013000   |
| Leistungsbezeichnung I        | Information on the income tax levy                     |
| Leistungsbezeichnung II       |  |
| Typisierung                   | 2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug |
| Quellredaktion                | Sachsen-Anhalt   |
| Freigabestatus Katalog        | unbestimmter Freigabestatus                            |
| Freigabestatus Bibliothek     | unbestimmter Freigabestatus                            |
| Begriffe im Kontext           |  |
| Leistungstyp                  | Leistungsobjekt mit Verrichtung                        |
| Leistungsgruppierung          | Steuern (102)  |
| Verrichtungskennung           | Informationserteilung (013)                            |
| SDG-Informationsbereich       | Sonstige Steuern: Zahlung, Sätze, Steuererklärungen    |
| Lagen Portalverbund           | Steuern und Abgaben für Mitarbeiter (2040100)          |
| Einheitlicher Ansprechpartner | Nein   |
| Fachlich freigegeben am       | 26.11.2020   |

| Modul                      | Sachverhalt   |
|----------------------------|---|
| Fachlich freigegeben durch | Free and Hanseatic City of Hamburg Tax Authority - Tax Administration -   |
| Handlungsgrundlage         | <p>§ 41a Income Tax Act (EStG)</p> <p>The legal basis can be found on the Internet on the website of the Federal Ministry of Justice:<br/> <a href="https://www.gesetze-im-internet.de/estg/">https://www.gesetze-im-internet.de/estg/</a><br/> <a href="https://www.gesetze-im-internet.de/ao_1977/">https://www.gesetze-im-internet.de/ao_1977/</a><br/> <a href="https://www.gesetze-im-internet.de/estg/_41a.html">https://www.gesetze-im-internet.de/estg/_41a.html</a><br/> <a href="https://www.gesetze-im-internet.de/estg/_41a.html">https://www.gesetze-im-internet.de/estg/_41a.html</a></p>   |
| Teaser                     | As an employer, you withhold income tax from the salary paid and, after electronic transmission of the wage tax declaration to the competent tax office, pay the wage tax to the competent tax office.  |
| Volltext                   | <p>As a domestic employer, you are obliged to deduct income tax from your wages from every salary payment to your employees. You must register the withheld income tax with your local tax office and pay the income tax.</p> <p>You must submit the income tax declaration monthly, quarterly or annually to your tax office.</p> <p>Income tax registration period is• in principle, the calendar month,• the calendar quarter, if the income tax to be paid for the previous calendar year amounted to more than EUR 1,080 but not more than EUR 5,000,• the calendar year if the income tax to be paid for the previous calendar year did not exceed EUR 1,080.</p> <p>If your business has not existed for the entire previous calendar year, the income tax to be paid for the previous year must be converted to an annual amount for the purpose of determining the income tax declaration period.</p> <p>If your business has not yet existed in the previous calendar year, the income tax to be paid for the first full calendar month after the opening of the business is decisive. In order to determine the income tax declaration period, this must be converted to an annual amount.</p> |

**Modul**
**Sachverhalt**

As an employer, you are legally obliged to submit your income tax declaration electronically.

You can only submit the income tax declaration authenticated with an electronic certificate. You will receive the certificate if you have registered with My ELSTER. Please note that registration can take up to 2 weeks.

Only in exceptional cases can your competent tax office waive an electronic transmission of the wage tax declaration upon application (so-called hardship regulation). If you are granted an exemption, you must submit the income tax declaration on an officially prescribed form.

In order to avoid queries from the tax office, please always enter the number of your employees in the field provided for this purpose in the wage tax registration.

If you discover that an already transmitted/submitted wage tax declaration is incorrect or incomplete, you must submit / submit a corrected income tax declaration for the relevant registration period. Entries must also be made in the lines in which no changes have occurred.

|                                 |   |
|---------------------------------|---|
| <b>Erforderliche Unterlagen</b> | In principle, no documents are required.  |
| <b>Voraussetzungen</b>          | You employ employees and have registered as an employer with your local tax office.   |
| <b>Kosten</b>                   | None  |
| <b>Verfahrensablauf</b>         | <ul style="list-style-type: none"> <li>• First of all, inform your local tax office that you employ people.</li> <li>• For the authenticated transmission of income tax declarations to the tax authorities, register with Mein ELSTER and apply for a certificate.</li> <li>• After successful submission of the income tax declaration, print out the so-called transfer protocol. This serves as proof of electronic submission and is intended for your records.</li> </ul> |
| <b>Bearbeitungsdauer</b>        | Basically none; as a rule, income tax declarations are processed exclusively with the aid of automation.  |

| Modul                               | Sachverhalt   |
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| <b>Frist</b>                        | The income tax to be withheld must be declared and paid no later than the 10th day after the end of each income tax registration period.  |
| <b>weiterführende Informationen</b> |   |
| <b>Hinweise</b>                     |   |
| <b>Rechtsbehelf</b>                 | The wage tax registration is a tax return within the meaning of § 150 Abgabenordnung (AO). As a tax declaration, it is equivalent to a tax assessment subject to verification (§§ 164, 168 AO). An objection can be lodged against this (§§ 347, 357 AO; see further information).  |
| <b>Kurztext</b>                     | - Registration and payment of income tax by the employer<br>Provision of information- Employment of persons in an employment relationship- Information to the tax office about the employer status- electronic transmission of the income tax declaration for each registration period to the tax office (see further information); this requires authentication- responsible: tax office |
| <b>Ansprechpunkt</b>                |   |
| <b>Zuständige Stelle</b>            |   |
| <b>Formulare</b>                    | In exceptional cases, the so-called hardship regulation, there is a written form requirement. You can obtain the wage tax registration form from your local tax office(see further information).  |
| <b>Ursprungsportal</b>              | Informationen zur Lohnsteuerabgabe, Information on the income tax levy  |