

99102008000000

Moving expenses as income-related expenses for wage and income tax purposes

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Modul	Sachverhalt
Leistungsschlüssel	99102008000000
Leistungsbezeichnung I	Moving expenses as income-related expenses for wage and income tax purposes
Leistungsbezeichnung II	Moving expenses as income-related expenses for wage and income tax purposes
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	

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SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<ul style="list-style-type: none"> • § 3 Nr. 13 und 16 Einkommensteuergesetz (EStG) – Steuerfreie Einnahmen • § 3c EStG – Werbungskostenabzugsverbot bei steuerfreien Einnahmen • § 9 EStG – Werbungskosten • § 12 Nr. 1 EStG – Nicht abziehbare Kosten der Lebensführung • § 25 Abs. 3 EStG – Einkommensteuererklärung • § 39a EStG – Lohnsteuer-Ermäßigungsverfahren • § 46 Abs. 2 Nr. 8 EStG – Antragsveranlagungen • § 149 Abs. 2 Abgabenordnung (AO) – Abgabefrist der (Einkommen-)Steuererklärung • § 347 ff. AO – Einspruch • Gesetz über die Umzugskostenvergütung für die Bundesbeamten, Richter im Bundesdienst und Soldaten (Bundesumzugskostengesetz – BUKG) • Verordnung über die Umzugskostenvergütung bei Auslandsumzügen (Auslandsumzugskostenverordnung – AUV)
Teaser	<p>You can claim the costs of a move for professional reasons as income-related expenses when assessing your income tax. However, you can also apply for the deduction of income-related expenses during the current calendar year in the income tax reduction procedure.</p>
Volltext	<p>You can claim the costs of a move for professional reasons as income-related expenses when assessing your income tax. However, you can also apply for the deduction of income-related expenses during the current calendar year in the income tax reduction procedure.</p> <p>Income-related expenses are expenses that serve to</p>

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acquire, secure and maintain income. They may be deducted from taxable income (e.g. wages) and thus reduce the wage tax to be withheld by the employer or the income tax to be determined by the tax office.

If a change of residence is caused by work, the costs incurred are recognised as income-related expenses up to the maximum amount that could be paid to a federal civil servant as an allowance for relocation costs under the Federal Relocation Costs Act and the Foreign Relocation Costs Ordinance.

Deductible expenses

The following expenses are eligible for the deduction of income-related expenses:

- Travel expenses in accordance with the principles applicable to this for the search for and inspection of accommodation as well as for the relocation trip itself, for example, travel expenses, additional expenses for meals in the amount of the statutory lump sums and, if applicable, even overnight expenses
- necessary transport costs (including transport insurance) for the transport of the removal goods, for example by a forwarding agent
- necessary local brokerage fees for the procurement of a rented flat and a garage, but not the incidental costs incurred in the purchase of the property (for example, brokerage fees, notary fees and land registry fees)
- duplicate rental expenses, if applicable, if the new tenancy agreement does not immediately follow on from the previous tenancy agreement
- Costs for additional (extra) tuition for the children due to the move, for example as a result of a change of school
- Costs for the procurement (including connection) of a cooker and ovens in rented flats, if their procurement is necessary when moving into the new flat, for example because they are not provided by the landlord
- other removal costs such as: Costs for newspaper advertisements, telephone and internet as well as postage Fees for the change of personal and vehicle

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documents as well as the acquisition of new vehicle registration plates Subsistence costs for removal assistants

Lump sum

Instead of proving the other removal costs in detail, a lump sum can also be applied.

Amount of the lump sum for moves within the FRG if the move was completed after the date stated below:

Person moving

- 31.05.2020: EUR 860,00
- 31.03.2021: EUR 870,00
- 31.03.2022: EUR 886,00
- 29.02.2024: EUR 964.00

For each additional person who also belongs to the household after the move (spouse or civil partner as well as the unmarried children, stepchildren and foster children), the lump sum increases:

- after 31.05.2020 by EUR 573.00 each
- after 31.03.2020 by EUR 580.00 each
- after 31.03.2021 by EUR 590.00 each
- after 29.02.2024 by EUR 643.00 each

Changes to the lump sum

As a rule, the full lump sum can only be claimed by persons who had a dwelling before loading the removal goods and who re-establish a dwelling after the removal. A flat always requires at least one room with cooking facilities and a separate toilet.

If the person does not set up a flat at the new place of residence (for example, he/she only rents a furnished room) or if he/she did not have a flat before the move (for example, because he/she was still living in his/her parents' household), the lump sum may only be claimed proportionally. For moves after 31 May 2020, the following pro rata lump sum applies:

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- after 31.05.2020: EUR 172.00
- after 31.03.2021: EUR 174.00
- after 31.03.2022: EUR 177.00
- after 29.02.2024: EUR 193.00

The full lump sum applies exceptionally to the return move from abroad if the removal goods were placed in storage on the occasion of the previous occupational assignment abroad.

If the current move was preceded by a job-related change of residence in the same service/employment relationship within five years, the lump sum can be increased by a frequency surcharge of 50 percent, if applicable. It must be a case of relocation in which a dwelling was or is available before and after the move. The frequency surcharge is excluded if only the pro rata lump sum can be claimed for one or both moves or if the previous move was made on the occasion of recruitment (commencement of employment).

Your employer may also reimburse you for certain moving expenses tax-free. However, for moving expenses that you have been reimbursed tax-free, the deduction of income-related expenses is excluded.

Tip: Your tax advisor and your tax office can provide you with detailed information on whether and to what extent the costs incurred in connection with your move can be taken into account as income-related expenses and what special features need to be taken into account in the case of moves abroad.

Erforderliche Unterlagen

- for the wage tax reduction procedure: Application for wage tax reduction (main form) with annex income-related expenses
- for income tax assessment: income tax return (jacket form) with annex N
- Supporting documents (if applicable)

Voraussetzungen

The move must be for professional reasons.

This is the case, for example, if

- the entire business is moved to another location and

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the employee follows,

- an employee finds a new job in another municipality and moves there,
- the employer demands the move for operational reasons (for example, moving into or vacating a company flat), or
- the daily travel time to and from the place of work is reduced by at least one hour as a result of the move.

If, on the other hand, the move is not for work-related reasons but for private reasons, the moving costs are usually so-called costs of living, which are not tax-deductible.

Kosten

none

Verfahrensablauf

- You state the moving expenses you incurred in the section "Income-related expenses" of Annex N to the income tax return or in the annex Income-related expenses to the income tax reduction application and explain the professional reason (if necessary, on a separate sheet).
- Electronic alternative to the paper form: For the paperless submission of income tax returns and applications for wage tax reduction, you can use the free service offered by the online tax office "My ELSTER" or services offered by other software manufacturers.
- On the basis of the documents submitted, the tax office checks whether the relocation costs can be taken into account as income-related expenses.
- If the tax office cannot comply with the application for income tax reduction or cannot comply with it in full, it will issue a notice. If the claim is made in the context of the income tax return, the extent of the moving expenses taken into account is shown in the income tax assessment notice.

Keep the receipts for the removal costs in case the tax office has any queries. You do not have to state and prove the other moving costs in detail if you claim the lump sum for them.

Bearbeitungsdauer
Frist

- Application for income tax reduction: by 30.11. of the

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	<p>respective calendar year • Claiming within the framework of the income tax return: within specified submission deadlines (as of the 2018 income tax return, in principle by 31 July of the following year) • Application assessment: within the four-year assessment limitation period (no later than 31 December of the fourth following calendar year, for example for 2024 no later than 31 December 2028)</p>
weiterführende Informationen	
Hinweise	
Rechtsbehelf	Appeal, if applicable (details on the procedure in the decision)
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	