

99102051013000

Wage tax registration by the employer

Heruntergeladen am 10.07.2025

<https://fimportal.de/xzufi-services/6000409-99102051013000/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102051013000
Leistungsbezeichnung I	Wage tax registration by the employer
Leistungsbezeichnung II	Wage tax registration by the employer
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	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<ul style="list-style-type: none"> • § 41a Einkommensteuergesetz (EStG) – Anmeldung und Abführung der Lohnsteuer • § 51a EStG – Festsetzung und Erhebung von Zuschlagsteuern, zum Beispiel Solidaritätszuschlag und Kirchensteuer • §§ 149 bis 153 Abgabenordnung (AO) – Steuererklärungen, -anmeldungen • Solidaritätszuschlagsgesetz 1995 (SolZG) • Gesetz über die Erhebung von Steuern durch Kirchen, Religionsgemeinschaften und gleichgestellte Vereinigungen im Freistaat Sachsen (Sächsisches Kirchensteuergesetz – SächsKiStG)
Teaser	You must declare the amounts to be withheld and paid by you as employer for wage tax, solidarity surcharge and, if applicable, church tax to the tax office in a wage tax declaration.
Volltext	<p>You must declare the amounts to be withheld and paid by you as employer for wage tax, solidarity surcharge and, if applicable, church tax to the tax office in a wage tax declaration.</p> <p>Note: The exception is the two-percent uniform flat-rate tax for marginally employed workers - the Deutsche Rentenversicherung Knappschaft-Bahn-See (Minijob-Zentrale) is responsible for this.</p> <p>The wage tax declaration is a tax declaration within the meaning of the German Fiscal Code (Abgabenordnung). You must pay the amounts declared to the tax office.</p> <p>In principle, a wage tax registration is required for each wage tax registration period. The tax amounts are not to be listed separately for each employee, but are to be summarised in one wage tax declaration for each declaration period for all employees of the wage tax permanent establishment.</p>

Modul

Sachverhalt

As a rule, the payroll tax permanent establishment is your business or the part of your business in Germany where the total wage is calculated, i.e. where the individual wage tax components are combined to form the wage that is decisive for the implementation of the wage tax deduction.

You must authenticate the wage tax return to the tax authorities by remote data transmission. The ELSTER certificate required for this is issued free of charge when registering under "ELSTER: Your Online Tax Office" (www.elster.de).

Registration period

The registration period is always the calendar month. Depending on the amount of income tax for the previous year, the registration period may be different from this

- the calendar quarter (if the wage tax of the previous calendar year was more than EUR 1,080 but not more than EUR 5,000) or
- the calendar year (if the wage tax of the previous calendar year did not exceed EUR 1,080).

In the year of the opening of the business, the wage tax of the current year is exceptionally decisive for determining the filing period - the wage tax to be paid in the first full calendar month after the opening is extrapolated to an annual amount. For the following year, the wage tax to be paid in the opening year is to be converted to an annual amount.

Attention! As an employer, you are liable to the tax office for the correct calculation and payment of the tax amounts. You are only released from the obligation to file or submit wage tax returns if you no longer employ employees for whom you are required to withhold or pay wage tax and you inform the tax office of this fact.

Erforderliche Unterlagen

Modul	Sachverhalt
Voraussetzungen	
Kosten	<p>none</p> <p>Note: For services and software from third-party providers, you may have to expect additional costs.</p>
Verfahrensablauf	<ul style="list-style-type: none"> • Determine the tax amounts to be paid to the tax office and summarise them for the wage tax registration. • Submit the wage tax return to the tax office within the specified period using authenticated remote data transmission, e.g. via "My ELSTER" (online tax office www.elster.de). • The wage tax registration is equivalent to a tax assessment subject to review. If the tax office deviates from the declared tax, it issues an assessment.
Bearbeitungsdauer	
Frist	<ul style="list-style-type: none"> • Wage tax declarations: at the latest by the tenth day after the end of the wage tax declaration period • Payment of the declared tax withholding amounts: at the latest by the tenth day after the end of the wage tax filing period If the relevant day falls on a Saturday, Sunday or public holiday, the end of the deadline shall be postponed to the next following working day.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	appeal, if applicable (details on the procedure in the decision)
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	