

99102036011000

# Electronic wage tax deduction characteristics (ELStAM), claiming wage tax reduction

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<https://fimportal.de/xzufi-services/6000442/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102036011000
Leistungsbezeichnung I	Electronic wage tax deduction characteristics (ELStAM), claiming wage tax reduction
Leistungsbezeichnung II	Electronic wage tax deduction characteristics (ELStAM), claiming wage tax reduction
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	

Modul	Sachverhalt
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<ul style="list-style-type: none"> <li>• § 2 Abs. 8 [Einkommensteuergesetz (EStG)](<a href="https://www.gesetze-im-internet.de/estg/">https://www.gesetze-im-internet.de/estg/</a>) – eingetragene Lebenspartnerschaft</li> <li>• § 9 EStG – Werbungskosten</li> <li>• § 9a EStG – Pauschbeträge für Werbungskosten</li> <li>• § 10 EStG – Sonderausgaben</li> <li>• § 24b EStG – Entlastungsbetrag für Alleinerziehende</li> <li>• § 33 EStG – Außergewöhnliche Belastungen</li> <li>• § 33a EStG – Außergewöhnliche Belastungen in besonderen Fällen</li> <li>• § 33b EStG – Pauschbeträge für Menschen mit Behinderungen, Hinterbliebene und Pflegepersonen</li> <li>• § 35a EStG – Steuerermäßigung für haushaltsnahe Beschäftigungsverhältnisse, Dienstleistungen und Handwerkerleistungen</li> <li>• § 35c EStG – Steuerermäßigung für energetische Maßnahmen bei zu eigenen Wohnzwecken genutzten Gebäuden</li> <li>• § 39 EStG – Lohnsteuerabzugsmerkmale</li> <li>• § 39a EStG – Freibetrag und Hinzurechnungsbetrag</li> <li>• § 39e EStG – Elektronische Lohnsteuerabzugsmerkmale</li> <li>• § 347 ff. [Abgabenordnung (AO)](<a href="https://amt24.sachsen.de/fehler-link-nicht-gefunden">https://amt24.sachsen.de/fehler-link-nicht-gefunden</a>) \- Einspruch</li> </ul>
Teaser	In principle, expenses that you can claim as tax-reducing are taken into account after the end of the calendar year as part of the income tax assessment.
Volltext	In principle, expenses that you can claim as tax-reducing are taken into account after the end of the calendar year as part of the income tax assessment.

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However, it is possible to claim certain expenses from the tax office in the wage tax reduction procedure and to apply for an allowance for them. If an allowance is created as an electronic wage tax deduction feature (ELStAM), the wage tax that the employer must withhold from your wages is already reduced during the calendar year.

**#### Obligation to file an income tax return**

If an allowance has been set up for you as ELStAM, you must always submit an income tax return to the tax office after the end of the calendar year without being asked to do so. Unless you are obliged to file a return for other reasons, you are only obliged to file a tax return because of the tax-free allowance if you (in the case of joint assessment: and your spouse/life partner) have earned a total salary in the calendar year that exceeds certain amount limits:

**#### Single assessment**

- 2017: EUR 11,200
- 2018: EUR 11,400
- 2019: EUR 11,600
- 2020: EUR 11,900
- 2021: EUR 12,250
- 2022: EUR 13,150
- 2023: EUR 12,174
- 2024: EUR 12,870

**#### Joint assessment**

- 2017: EUR 21,250
- 2018: EUR 21,650
- 2019: EUR 22,050
- 2020: EUR 22,600
- 2021: EUR 23,350
- 2022: EUR 24,950
- 2023: EUR 23,118
- 2024: EUR 24,510

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If the tax office has only taken into account the lump-sum allowance for persons with disabilities and / or the lump-sum allowance for surviving dependants, there is no tax declaration obligation due to the allowance alone (but possibly due to other circumstances).

The tax-free allowance can be taken into account for example for:

- Income-related expenses from employment (insofar as they exceed the employee lump sum of EUR 1,000)
- Special expenses
- extraordinary burdens
- other reasons for tax reduction

### #### Income-related expenses from employment

(to the extent that they exceed the lump-sum employee allowance of EUR 1,200 for the year 2022 or EUR 1,230 from the year 2023 onwards)

Examples:

- Expenses for travel between home and first place of work ("commuter allowance")
- Expenses for work equipment, such as technical literature, tools or typical work clothing

### #### Special expenses

(insofar as they exceed the special expenses lump sum of EUR 36.00 for single persons and EUR 72.00 for married persons and civil partners in a registered civil partnership who are assessed jointly)

Examples:

- Maintenance payments to the divorced /

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permanently separated spouse or civil partner

- church tax paid (except church tax on final withholding tax)

### #### Extraordinary burdens

Examples:

- Allowance for special needs in the case of vocational training of a child of full age
- Maintenance expenses for persons legally entitled to maintenance
- Lump sum for persons with disabilities
- Lump sum for surviving dependants

### #### Other reasons for tax reduction

Examples:

- Increase in the relief amount for single parents
- negative income from capital assets (which does not fall under the ban on loss compensation)

You can also apply for the tax reduction for expenses for household-related employment, for the use of household-related services and craftsmen's services as well as for energy measures in buildings used for your own residential purposes in the income tax reduction procedure.

## Erforderliche Unterlagen

- Application for wage tax reduction (forms & online services)
- Receipts (if applicable)

## Voraussetzungen

You can only have an allowance for extraordinary expenses, increased income-related expenses or increased special expenses created as ELStAM if these expenses or the deductible amounts exceed an application limit of EUR 600.00 in total.

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### #### Calculation of the application limit

- Income-related expenses only count if they exceed the employee lump sum of EUR 1,200 for 2022 or EUR 1,230 from 2023.
- Insurance contributions (e.g. to pension, health and long-term care insurance) also belong to the special expenses, but cannot be claimed in the reduction procedure. These pension expenses are already taken into account in the current wage tax deduction via the so-called pension lump sum.

This application limit does not apply to the lump sums for persons with disabilities and surviving dependants.

**Kosten**

none

**Verfahrensablauf**

If you want your expenses to have a tax-reducing effect when deducting income tax during the course of the calendar year, you must submit an application for income tax reduction to the tax office.

An application for a wage tax reduction can be made for a period of no more than two calendar years.

### #### Application

- Use the form "Antrag auf Lohnsteuer-Ermäßigung" (Application for wage tax reduction), which you can obtain from the tax office and online at Amt24 (Forms & Online Services), stating the calendar year for which you are applying for the allowance.
- If the tax-free allowance is also to be taken into account in the second calendar year (subsequent year), tick this in the line provided for this purpose on page 1 of the form; a separate application for wage tax reduction for the subsequent year is then not necessary.
- Submit the completed application to the tax office in person, in writing or electronically; if you submit it in person, your application will usually be examined immediately.

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**\*\*Tip:\*\*** As an electronic alternative to the paper form, applications can also be submitted in the online tax office "My ELSTER" or with offers from other software manufacturers.

### #### Formation of the tax-free allowance

- The tax office checks whether and to what extent an allowance can be created.
- It stores the tax-free amount as an income tax deduction feature in the ELStAM database so that it can be made available to your employer for electronic retrieval. In certain cases, it will enter the tax-free amount on the certificate for the wage tax deduction; you should then submit this to your employer.

### #### Change request / change notification

- You can have the tax-free allowance adjusted if the circumstances relevant for the tax-free allowance change in your favour (for example: extension of the journey to the first place of work and consequently higher travel costs as income-related expenses).
- If the circumstances relevant for the tax-free allowance change to your disadvantage (for example: shortening of the journey to the first place of work and consequently lower travel expenses as income-related expenses), you are obliged to report this to the tax office immediately so that the tax-free allowance can be corrected.

If the tax office is unable to comply with the application for a wage tax reduction or cannot comply with it in full, it issues a notice of assessment.

## Bearbeitungsdauer

## Frist

#### Application for the creation of an allowance from

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01.10. of the previous year until 30.11. of the (first) year to which the allowance applies at the latest Examples: • for 2024 or 2024/2025 from 01.10.2023 to 30.11.2024 • for 2025 or 2025/2026 from 01.10.2024 to 30.11.2025 ##### Notice: After this period, you can only claim the tax reduction reasons as part of the assessment for income tax (income tax return) after the end of the calendar year. ##### Change request / change notification • Change request (in your favour): by 30.11. of the year for which the changed tax allowance is to be taken into account • Notification of change (to your disadvantage): immediately ##### Income tax return As a rule, you must submit your income tax return for a given year by • by 31.07. of the following year (from 2018 income tax return) to the tax office.

## weiterführende Informationen

## Hinweise

## Rechtsbehelf

appeal, if applicable (details on the procedure in the decision)

## Kurztext

## Ansprechpunkt

## Zuständige Stelle

## Formulare

## Ursprungsportal