

99102002060000, 99102002060000

Tax allowances Entry

Heruntergeladen am 05.07.2025

<https://fimportal.de/xzufi-services/100071916/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102002060000, 99102002060000
Leistungsbezeichnung I	Tax allowances Entry
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Eintragung (060)
SDG-Informationsbereich	
Lagen Portalverbund	Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	05.10.2023

Modul	Sachverhalt
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/2
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_39a.html https://www.gesetze-im-internet.de/estg/_39a.html
Teaser	Here you can find out how you can save tax with an individual tax-free allowance when you pay your wages.
Volltext	<p>By creating an allowance as an electronic wage tax deduction feature (ELStAM), the wage tax that the employer has to withhold from your wages is reduced. You can apply to the tax office for allowances if you have certain expenses or are entitled to lump sums.</p> <p>An allowance for increased income-related expenses, increased special expenses or extraordinary expenses can only be made if the expenses or deductible amounts exceed a total application limit of 600 euros. To determine whether the application limit is exceeded, the income-related expenses may not be recognized in full, but only in the amount that exceeds the employee lump sum of EUR 1,230 or the lump sum for pension payments of EUR 102. Special expenses are to be reduced by the special expenses lump sum of EUR 36 or EUR 72 for spouses/registered partners. Married employees or registered partners can submit the application if the expenses to be taken into account or the deductible amounts of both spouses/registered partners together amount to more than EUR 600.</p> <p>The application limit does not apply to - the formation of the tax-free allowance in tax class VI (with simultaneous formation of an additional amount in tax classes I to V), - the lump sums for people with disabilities and surviving dependants, - the increased amount for additional children living in the single parent's household in the case of the relief amount for single parents, - the allowances for children in special cases, - the tax reduction for household-related jobs/services/handicraft services or - negative income from other types of income.</p> <p>Anyone who has an allowance set up as ELStAM is</p>

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generally obliged to submit an unsolicited income tax return at the end of the calendar year. Exceptions to this are cases in which only the lump sum for people with disabilities, the lump sum for surviving dependants, an increased amount for additional children living in the single parent's household in the case of the relief amount for single parents or the relief amount for single parents in special cases has been created as ELStAM or the number of child allowances has been changed. You are also exempt from the obligation to declare if you only receive low wages that do not exceed the basic allowance plus the employee and special expenses lump sum. If in doubt, please contact your local tax office.

Erforderliche Unterlagen
Voraussetzungen
Kosten

None

Verfahrensablauf

To apply for an allowance, please use the official form "Application for income tax reduction" (main form) and the corresponding annexes to the application for income tax reduction ("Annex on income-related expenses to the application for income tax reduction", "Annex on children to the application for income tax reduction", "Annex on special expenses/extraordinary burdens to the application for income tax reduction", "Annex on household-related expenses/energy-related measures to the application for income tax reduction"). The "Instructions for the application for income tax reduction" can be used as an aid for completing the forms.

If you are only applying for the tax-free amount that was already calculated in the previous year, you only need to complete the main form.

Employees can apply for a tax-free allowance for a maximum period of two calendar years at their local tax office. If the circumstances for the tax-free allowance change to the disadvantage of the employee (e.g. shortening of the journey to the first place of work and therefore lower income-related expenses), the employee is obliged to notify the tax office

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	immediately.
Bearbeitungsdauer	
Frist	Tax allowances can be applied for the following calendar year from October 1 of the current year. Tax allowances for the current calendar year can be applied for by November 30 at the latest. After this date, a tax allowance for the previous year can only be taken into account in the income tax return. The tax allowance generally becomes effective for tax purposes on the 1st of the month following the application.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	A tax allowance reduces the wage tax that your employer has to withhold from your wages. You can apply for tax allowances from the tax office if you have certain expenses or are entitled to lump sums.
Ansprechpunkt	
Zuständige Stelle	Contact the tax office responsible for you. You can find this out using the tax office search on the website of the Federal Central Tax Office. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html
Formulare	<p>Application for income tax reduction and, in individual cases, the associated attachments: - Appendix Income-related expenses to the application for income tax reduction - Attachment Children to the application for wage tax reduction - Appendix Special expenses/extraordinary burdens to the application for income tax reduction - Attachment Household-related expenses / energy measures to the income tax reduction application form</p> <p>You can obtain forms and applications for income tax from all tax offices or on the website of the Federal</p>

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	<p>Ministry of Finance under "Application for income tax reduction".</p> <p>You also have the option of submitting the application electronically via ELSTER. https://www.elster.de/eportal/formulare-leistungen/all-eformulare/elevermaessigung https://www.formulare-bfinv.de/ https://www.elster.de/eportal/formulare-leistungen/all-eformulare/elevermaessigung https://www.formulare-bfinv.de/</p>
Ursprungsportal	Tax allowances Entry, Steuerfreibeträge Eintragung