

99102146080000

Granting of mobility bonus

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/100072893/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102146080000
Leistungsbezeichnung I	Granting of mobility bonus
Leistungsbezeichnung II	Granting of mobility bonus
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Gewährung (80)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Steuererklärung (1060100), Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	11.03.2024
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/2
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/BJNR010050934.html#BJNR010050934BJNG024200123 https://www.gesetze-im-internet.de/estg/BJNR010050934.html#BJNR010050934BJNG024200123
Teaser	Relief for long-distance commuters from the 21st kilometer for the journey from the home to the first place of work or business as well as for weekly family trips home in the case of double household management instead of the increased distance allowances for the years 2021 to 2026.
Volltext	<p>Long-distance commuters will receive an increased commuting allowance of 35 cents in 2021 and 38 cents in the years 2022 to 2026 as income-related expenses or business expenses for journeys to a primary place of work or place of business as well as for weekly family trips home in the case of double housekeeping from the 21st kilometer of distance, instead of the usual 30 cents per kilometer of distance. However, the increase is of no benefit to taxpayers whose taxable income is below the basic tax-free allowance.</p> <p>Instead of taking the increased commuting allowances into account, commuters with a taxable income up to the amount of the basic tax-free allowance can therefore apply for a mobility bonus. Like the increased commuting allowances, this mobility allowance will only be granted for the years 2021 to 2026 for journeys between home and first place of work or place of business and for one family home journey per week as part of a double household management.</p> <p>This will also provide relief for long-distance commuters whose taxable income is below the initial tax rate. However, this only applies to employees if the commuting allowances would also have had a tax effect if their income had been higher due to exceeding the employee lump sum.</p>

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	The mobility bonus is not taxable income within the meaning of the Income Tax Act.
Erforderliche Unterlagen	
Voraussetzungen	Persons with unlimited or limited tax liability are eligible. An application is only required for commuters who have a taxable income up to the amount of the basic tax-free allowance and who travel at least 21 kilometers to their first place of work or first place of business (long-distance commuters) or who make corresponding family trips home as part of a double household management.
Kosten	none
Verfahrensablauf	The application for assessment of the mobility allowance must be submitted together with the income tax return by ticking the appropriate box at the top of the main form of the income tax return and completing and submitting the corresponding annex Mobility Allowance. An assessment will only be made if the mobility bonus amounts to at least 10 euros. It will be offset against the income tax to be assessed.
Bearbeitungsdauer	
Frist	The application deadline is 4 years after the end of the year for which the application is made.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	In the years 2021 to 2026, long-distance commuters whose taxable income is within the basic tax-free allowance will have the opportunity to apply for a mobility allowance as an alternative to the increased commuting allowances from the 21st kilometer onwards for journeys from home to the first place of work or place of business and for weekly family home journeys in the case of dual household management. This will also provide relief for those citizens for whom a higher income-related expense deduction or

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	business expense deduction as a result of the increased commuting allowances from 2021 will not lead to any corresponding tax relief.
Ansprechpunkt	
Zuständige Stelle	Your local tax office https://www.gemfa.de https://www.gemfa.de
Formulare	Main form for submitting the income tax return with the corresponding "mobility bonus" attachment In addition to the option of submitting your return via the Elster online portal, you can also submit the form in paper form to your tax office or download it from the Federal Tax Administration's forms server. https://www.elster.de https://www.formulare-bfinv.de https://www.elster.de https://www.formulare-bfinv.de
Ursprungsportal	Granting of mobility bonus, Mobilitätsprämie Gewährung