

99102036011000

Apply for income tax reduction

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/272/L100022>

Modul	Sachverhalt
Leistungsschlüssel	99102036011000
Leistungsbezeichnung I	Apply for income tax reduction
Leistungsbezeichnung II	Apply for income tax reduction
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Baden-Württemberg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	

Modul
Sachverhalt
Fachlich freigegeben durch
Handlungsgrundlage

Einkommensteuergesetz (EStG):

- § 9 Werbungskosten
- § 9a Pauschbeträge für Werbungskosten
- § 10 Sonderausgaben
- § 33 Außergewöhnliche Belastungen
- § 39 Lohnsteuerabzugsmerkmal
- § 39a Freibetrag und Hinzurechnungsbetrag
- § 39e Verfahren zur Bildung und Anwendung der elektronischen Lohnsteuerabzugsmerkmale

Teaser

Some expenses can reduce your income tax. The tax office takes them into account after the end of the respective calendar year when assessing your income tax.

Volltext

Some expenses can reduce your income tax. The tax office takes them into account after the end of the respective calendar year when assessing your income tax.

You can have expenses that are likely to be incurred in the calendar year recognised in advance as an allowance in the electronic wage tax deduction features.

Note: This entry reduces the wage tax that the employer must withhold from your wages.

The following expenses are eligible for an allowance:

- Income-related expenses from employment, if these exceed the lump sum of EUR 1,230, for example:
 - Work equipment (e.g. specialist literature, tools, typical work clothing)
 - Travelling expenses (e.g. travel expenses, accommodation costs, additional meal expenses when working away from home), unless these are reimbursed tax-free by your employer
 - Journeys to work (so-called commuting allowance)
 - Special expenses if these exceed the lump sum of EUR 36 for single persons and EUR 72 for spouses/life partners, for example

Modul

Sachverhalt

- Maintenance payments to divorced or permanently separated spouses, to civil partners following the dissolution of a civil partnership or to permanently separated civil partners
 - under certain conditions, lifelong and recurring pension benefits as well as compensation payments to avoid a pension equalisation and compensation payments within the framework of pension equalisation
 - church tax paid in certain cases
 - Expenses for first-time vocational training or a first degree course up to EUR 6,000 per year
 - proven childcare costs amounting to 80% of the expenses, up to a maximum of EUR 4,800 per child belonging to the household
 - Extraordinary expenses, for example
 - Allowance for the special needs of a child in vocational training
 - Support payments to needy relatives
 - Lump sum for the disabled
 - Other allowances, for example negative income from:
 - Commercial, freelance or agricultural activity
 - Losses from a rented property (you can have the allowance taken into account for the first time in the calendar year following the acquisition or completion of the rented property)
 - in exceptional cases: Child allowances and allowances for childcare, education or training needs

If an allowance has been created as ELStAM, you must submit an income tax return to the tax office at the end of the calendar year if you have exceeded a certain income threshold.

The income threshold is calculated as the sum of the basic allowance, the employee lump sum and the special expenses lump sum. In the case of spouses/life partners, the basic allowance and the lump sum for special expenses are doubled. The Federal Ministry of Finance will make the new salary limits for the individual calendar years available on its

Modul
Sachverhalt

[website](https://www.bmf-steuerrechner.de).

There is also no reason for compulsory assessment if the lump sum for disabled persons, the lump sum for surviving dependants or a relief amount for single parents has been taken into account in special cases.

Erforderliche Unterlagen

Depending on the reason for the application, additional evidence of the expenses or separate explanations may be required.

Voraussetzungen

Your income-related expenses, special expenses and extraordinary expenses must total more than EUR 600.

The creation of the lump sum for disabled persons as ELStAM is independent of this application limit.

Please note: To determine whether the application limit is exceeded, the income-related expenses may not be recognised in full, but only with the amount that exceeds the employee lump sum of EUR 1,230, for example. Married employees or employees living in a partnership can submit the application if the expenses to be taken into account or the deductible amounts of both partners together amount to more than EUR 600.

Kosten

None

Verfahrensablauf

You must apply for income tax relief from the relevant office.

- If you are applying to the tax office for an allowance for the first time for calendar year 2025 or if you would like to apply for an allowance in relation to calendar year 2024 year, use the form "Application for income tax reduction and for income tax deduction characteristics" and the corresponding attachments.
- Apply for 2025 at most the tax-free amount that is already available for the calendar year 2024 calendar year 2024, use only use the main form and the attachment Simplified application / Other.

To apply for an allowance, you can use various attachments in addition to the main form:

Modul

Sachverhalt

- Appendix Income-related expenses
- Attachment Children
- Appendix Special expenses/extraordinary expenses
- Appendix Household-related expenses/Energetic measures

You can also apply for an income tax reduction electronically via My ELSTER if you are registered there.

You can apply for an allowance for two calendar years. If the circumstances for the tax-free allowance change to your disadvantage, you are obliged to inform the tax office immediately.

Note: Efactor for tax class IV can now also be taken into account for two years.

Bearbeitungsdauer

Frist

For the current calendar year: by 30 November

weiterführende Informationen

Hinweise

Use the instructions to complete the forms.

Rechtsbehelf

If you do not agree with the content and result of an administrative act (decision) issued by an authority, you can usually lodge an objection against it.

The objection procedure is intended to help avoid legal disputes. You have the option of lodging an appeal against a rejection with the tax court.

Kurztext

Ansprechpunkt

Zuständige Stelle

Formulare

Modul

Sachverhalt

Ursprungsportal