

99102051013000

Register and certify income tax

Heruntergeladen am 10.07.2025

<https://fimportal.de/xzufi-services/592-99102051013000/L100022>

Modul	Sachverhalt
Leistungsschlüssel	99102051013000
Leistungsbezeichnung I	Register and certify income tax
Leistungsbezeichnung II	Register and certify income tax
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):

- § 41a Anmeldung und Abführung der Lohnsteuer
- § 41b Abschluss des Lohnsteuerabzuges

Abgabenordnung (AO):

- § 93c Datenübermittlung durch Dritte
- § 149 Abgabe der Steuererklärungen
- § 150 Form und Inhalt der Steuererklärungen

Teaser

As an employer, you must deduct income tax, the solidarity surcharge and, if applicable, church tax from your employees' wages each time they are paid.

Volltext

As an employer, you must deduct income tax, the solidarity surcharge and, if applicable, church tax from your employees' wages each time they are paid.

You must calculate the amounts according to the personal tax characteristics, which are stored in the tax authorities' database as wage tax deduction characteristics (ELStAM) and must be retrieved by you.

At the end of each registration period, you must summarise the deduction amounts of all employed persons in a wage tax registration, transmit them electronically to the tax authorities and transfer them there. You will not receive a tax assessment notice.

The registration period can be

- the calendar month,
- the quarter or
- the calendar year.

This depends on the amount of tax to be paid.

At the end of the year, you must also submit the data for the entire calendar year, print it out and give it to the employee as an electronic wage tax statement.

Attention: The wages of part-time employees and

Modul	Sachverhalt
	<p>temporary staff may be subject to flat-rate taxation under certain conditions. For example, if you employ an employee as part of a so-called mini-job, you must pay the flat-rate contributions to payroll tax and health insurance contributions to income tax, health insurance and pension insurance not to the tax office, but to Deutsche Rentenversicherung Knappschaft-Bahn-See.</p>
Erforderliche Unterlagen	none
Voraussetzungen	<ul style="list-style-type: none"> • You are an entrepreneur, • employ other people on a full-time or part-time basis and • the taxation of wages is not subject to flat-rate taxation (e.g. mini-job of a maximum of EUR 556.00 (2024: EUR 538.00 wages per month)).
Kosten	You must pay for services and software from third-party providers.
Verfahrensablauf	<p>Income tax return</p> <p>Send the summary electronically to the relevant office using the software you use. You can obtain the necessary signature certificate free of charge at Elster.de if you register there once. You have several options for registering/logging in to "My Elster".</p> <p>You must keep a payroll account for the respective calendar year for each person employed. Among other things, the type and amount of wages paid as well as the wage tax withheld, solidarity surcharge and, if applicable, church tax must be entered in this account.</p> <p>Electronic wage tax statement</p> <p>At the end of the year, you must total the wages and the tax and social security amounts in the payroll account. Send this electronically to the tax authorities using the programme you use. Once the tax authorities have confirmed that the data has been transmitted, print out the data and hand it over to the employee.</p> <p>An exception applies to employers without automated payroll accounting who accompany that only employ mini-jobbers in their private household. Please contact</p>

Modul
Sachverhalt

the relevant office for more information.

Bearbeitungsdauer
Frist

Income tax registration Registration and transfer of the amounts to the tax office must take place on the following dates: • monthly by the 10th of the following month if the wage tax in the previous calendar year amounted to more than EUR 5,000 • quarterly by the 10th of the month following the respective quarter (e.g. for the first calendar quarter on 10 April) if the wage tax in the previous calendar year was more than EUR 1,080 but not more than EUR 5,000 • annually by 10 January of the following year if the wage tax in the previous calendar year did not exceed EUR 1,080 In the year in which the business is opened, the wage tax to be paid for the first full calendar month after the opening, converted to an annual amount, is decisive, based on the tax amount in the first full calendar month after the opening. Electronic wage tax certificate You must submit the electronic wage tax statement to the tax authorities by the last day of February of the following year.

weiterführende Informationen
Hinweise

The tax authorities will check your wage tax calculations as part of separate external audits.

If you do not have the technical means to do this online, please contact the relevant office.

For easier processing, you can issue a SEPA direct debit mandate.

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.

Kurztext
Ansprechpunkt

Modul	Sachverhalt
-------	-------------

Zuständige Stelle	
-------------------	--

Formulare	
-----------	--

Ursprungsportal	
-----------------	--