

99102051013000

Register and pay payroll tax by employers

Heruntergeladen am 10.07.2025

<https://fimportal.de/xzufi-services/123354536/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99102051013000
Leistungsbezeichnung I	Register and pay payroll tax by employers
Leistungsbezeichnung II	Register and pay payroll tax by employers
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Informationserteilung (013)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	
Einheitlicher	

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Ansprechpartner	Nein
Fachlich freigegeben am	21.09.2022
Fachlich freigegeben durch	Ministry of Finance M-V
Handlungsgrundlage	<p>§ 41a Income Tax Act (EStG)</p> <p>The legal basis can be found on the Internet on the pages of the Federal Ministry of Justice: https://www.gesetze-im-internet.de/estg/ https://www.gesetze-im-internet.de/ao_1977/ https://www.gesetze-im-internet.de/estg/_41a.html https://www.gesetze-im-internet.de/estg/_41a.html</p>
Teaser	As the employer, you withhold the wage tax from the wages paid and, after electronically transmitting the wage tax declaration to the competent tax office, pay the wage tax to the latter.
Volltext	<p>As a domestic employer, you are obliged to withhold wage tax from each wage payment to your employees. You must declare the withheld wage tax to your competent tax office and pay the wage tax.</p> <p>You must submit the wage tax declaration to your tax office on a monthly, quarterly or annual basis.</p> <p>The wage tax registration period is - the calendar month, - the calendar quarter, if the wage tax to be paid for the previous calendar year amounted to more than EUR 1,080 but not more than EUR 5,000, - the calendar year, if the wage tax to be withheld for the previous calendar year did not exceed EUR 1,080.</p> <p>If your business did not exist during the entire previous calendar year, the wage tax to be withheld for the previous year must be converted to an annual amount for the determination of the wage tax filing period.</p> <p>If your business did not exist in the previous calendar year, the payroll tax payable for the first full calendar month after the business opened shall be used. To determine the wage tax filing period, this must be converted to an annual amount.</p>

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As an employer, you are required by law to submit the wage tax registration electronically.

You can only submit the wage tax return authenticated with an electronic certificate. You will receive the certificate once you have registered with My ELSTER. Please note that registration can take up to 2 weeks.

Only in exceptional cases can your competent tax office waive electronic transmission of the income tax return upon request (so-called hardship clause). If you are granted a waiver, you must submit the wage tax registration on an officially prescribed form.

In order to avoid queries from the tax office, please always enter the number of your employees in the field provided for this purpose in the wage tax declaration.

If you discover that a wage tax return already submitted is incorrect or incomplete, you must submit a corrected wage tax return for the relevant filing period. In doing so, entries must also be made in the lines in which no changes have occurred.

Erforderliche Unterlagen

In principle, no documents are required.

Voraussetzungen

You employ workers and / or employees and have registered as an employer with your responsible tax office.

Kosten

None

Verfahrensablauf

- First, inform your responsible tax office that you employ persons. - For the authenticated transmission of the income tax returns to the tax authorities, register with My ELSTER and apply for a certificate. - After successful transmission of the income tax return, you print out the so-called transmission protocol. This serves as proof of the electronic submission and is intended for your records.

Bearbeitungsdauer

In principle, none; as a rule, payroll tax returns are processed exclusively with the aid of automation.

Frist

The payroll tax to be withheld must be declared and

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	paid no later than the 10th day after the end of each payroll tax filing period.
weiterführende Informationen	<p>Information for employers can be found on the Internet on the page ELSTER Your Online Tax Office https://www.elster.de/elsterweb/infoseite/arbeitgeber</p> <p>You can apply for the certificate for the electronic transmission of the income tax return on the Internet on the page ELSTER Your Online Tax Office https://www.elster.de</p> <p>Online registration / authentication is possible on the Internet on the page ELSTER Your online tax office https://www.elster.de/eportal/registrierung-auswahl</p> <p>Programs for the electronic transmission of the income tax return are available on the Internet on the page ELSTER Your Online Tax Office https://www.elster.de/elsterweb/softwareprodukt</p> <p>You can find your responsible tax office on the Internet on the page of the Federal Central Tax Office https://www.bzst.de/gemfa</p>
Hinweise	
Rechtsbehelf	The wage tax registration is a tax declaration within the meaning of Section 150 of the German Fiscal Code (AO). As a tax return, it is equivalent to a tax assessment subject to review (§§ 164, 168 AO). An appeal may be lodged against this (Sections 347, 357 AO; see further information).
Kurztext	- Registration and payment of income tax by the employer Provision of information - Employment of persons in an employment relationship - Information to the tax office about the employer status - electronic transmission of the wage tax registration for each registration period to the tax office (see further information); authentication is required for this purpose - responsible: tax office
Ansprechpunkt	
Zuständige Stelle	Tax office

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Formulare	In exceptional cases, the so-called hardship regulation, there is a written form requirement. You can obtain the form for wage tax registration from your responsible tax office. (see further information).
Ursprungsportal	Lohnsteuer anmelden und bezahlen durch Arbeitgeberinnen und Arbeitgeber, Register and pay payroll tax by employers