

99102051013000

# Pay payroll tax

Heruntergeladen am 10.07.2025

<https://fimportal.de/xzufi-services/213264043/L100038>

Modul	Sachverhalt
Leistungsschlüssel	99102051013000
Leistungsbezeichnung I	Pay payroll tax
Leistungsbezeichnung II	Registering and paying payroll tax by employers
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Thüringen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Informationserteilung (013)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Mitarbeiter (2040100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	26.09.2022

Modul	Sachverhalt
Fachlich freigegeben durch	Thuringia Ministry of Finance
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/estg/_41a.html">https://www.gesetze-im-internet.de/estg/_41a.html</a> <a href="https://www.gesetze-im-internet.de/estg/">https://www.gesetze-im-internet.de/estg/</a> <a href="https://www.gesetze-im-internet.de/ao_1977/">https://www.gesetze-im-internet.de/ao_1977/</a> <a href="https://www.gesetze-im-internet.de/estg/_41a.html">https://www.gesetze-im-internet.de/estg/_41a.html</a> <a href="https://www.gesetze-im-internet.de/estg/">https://www.gesetze-im-internet.de/estg/</a> <a href="https://www.gesetze-im-internet.de/ao_1977/">https://www.gesetze-im-internet.de/ao_1977/</a>
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 generally 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 is applicable. To determine the wage tax filing period, this must be converted to an annual amount.</p> <p>As an employer, you are required by law to submit the wage tax registration electronically.</p> <p>You can only submit the wage tax return authenticated with an electronic certificate. You will receive the</p>

**Modul**
**Sachverhalt**

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**

There are no fees to pay.

**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 paid no later than the 10th day after the end of each payroll tax filing period.

**weiterführende Informationen**

Modul	Sachverhalt
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 wage 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 declaration for each declaration period to the tax office; authentication is required for this purpose - responsible: tax office
Ansprechpunkt	
Zuständige Stelle	You can find the tax office responsible for you via the Internet, the Behördenwegweiser on the website of the Federal Central Tax Office (Finanzamtssuche),
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.
Ursprungsportal	Pay payroll tax, Lohnsteuer abführen