

99102051013000

# Registering and paying wage tax by employers

Heruntergeladen am 10.07.2025

<https://fimportal.de/xzufi-services/420454941/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99102051013000
Leistungsbezeichnung I	Registering and paying wage tax by employers
Leistungsbezeichnung II	Registering and paying wage tax by employers
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Informationserteilung (013)
SDG-Informationsbereich	Rechte und Pflichten im Bereich der sozialen Sicherheit in der Union (Registrierung als Arbeitgeber, Registrierung von Beschäftigten, Mitteilung über das Ende eines Vertrags eines Beschäftigten, Zahlung von

Modul	Sachverhalt
	Sozialbeiträgen, Rechte und Pflichten im Zusammenhang mit Renten)
Lagen Portalverbund	Steuern und Abgaben für Mitarbeiter (2040100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	23.02.2021
Fachlich freigegeben durch	State Tax Office of Lower Saxony
Handlungsgrundlage	<p>§ 41a German Income Tax Act (EStG)</p> <p>The legal basis can be found on the Internet on the pages of the Federal Ministry of Justice:  <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></p>
Teaser	As the employer, you withhold the wage tax from the wages paid and, after electronically transmitting the wage tax registration to the responsible tax office, pay the wage tax to it.
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 transfer the employment tax declaration to your tax office monthly, quarterly, or annually.</p> <p>The employment 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 paid 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</p>

## Modul

## Sachverhalt

year, the wage tax to be paid for the first full calendar month after the opening of the business is decisive. To determine the wage tax registration period, this must be converted to an annual amount.

As an employer, you are required by law to submit the employment tax return electronically.

You can only submit the employment tax return authenticated with an electronic certificate. You will receive the certificate if 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 application (so-called hardship clause). If you are granted an exemption, 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 an income tax return already submitted is incorrect or incomplete, you must submit a corrected income 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 competent tax office.

### Kosten

Gebühr: Es fallen keine Kosten an

### 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.

Modul	Sachverhalt
Bearbeitungsdauer	Basically none; the wage tax declarations are usually processed exclusively with the help 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	<p>Information for employers can be found on the Internet on the ELSTER Your Online Tax Office page <a href="https://www.elster.de/elsterweb/infoseite/arbeitgeber">https://www.elster.de/elsterweb/infoseite/arbeitgeber</a></p> <p>You can apply for the certificate for the electronic transmission of the income tax declaration on the Internet on the ELSTER page Your Online Tax Office <a href="https://www.elster.de">https://www.elster.de</a></p> <p>Online registration / authentication is possible on the Internet at the ELSTER Your Online Tax Office page <a href="https://www.elster.de/eportal/registrierung-auswahl">https://www.elster.de/eportal/registrierung-auswahl</a></p> <p>Programs for the electronic transmission of income tax returns are available on the Internet at the ELSTER Your Online Tax Office page <a href="https://www.elster.de/elsterweb/softwareprodukt">https://www.elster.de/elsterweb/softwareprodukt</a></p> <p>You can find your responsible tax office on the website of the Federal Central Tax Office <a href="https://www.bzst.de/gemfa">https://www.bzst.de/gemfa</a></p>
Hinweise	
Rechtsbehelf	The wage tax registration is a tax declaration within the meaning of § 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 objection can be lodged against this (§§ 347, 357 AO; see further information).
Kurztext	<p>- Registration and payment of wage tax by the employer</p> <p>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</p>

Modul	Sachverhalt
Ansprechpunkt	
Zuständige Stelle	The responsibility lies with the tax office.
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	Registering and paying wage tax by employers, Lohnsteuer anmelden und bezahlen durch Arbeitgeberinnen und Arbeitgeber