99102002060000

Heruntergeladen am 26.06.2025
https://fimportal.de/xzufi-services/557/L100042

Modul	Sachverhalt
Leistungsschlüssel	99102002060000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Wage tax allowance; application
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	18.02.2025

Modul	Sachverhalt
Fachlich freigegen durch	Bayerisches Staatsministerium der Finanzen und für Heimat (Bavarian State Ministry of Finance and Regional Identity)
Handlungsgrundlage	http://bundesrecht.juris.de/estg/__39a.html http://bundesrecht.juris.de/estg/__39a.html
Teaser	You can already save taxes when deducting income tax if you have expenses that are likely to be incurred in the calendar year recorded in advance as an allowance in the electronic income tax deduction features (ELStAM).
Volltext	By creating an allowance as a wage tax deduction feature, the wage tax that your employer must withhold from your wages is reduced. An allowance can be entered for the following expenses, for example: • Income-related expenses from employment, insofar as they exceed 1,230 euros, e.g.Expenses for travel to work (so-called commuting allowance)Expenses for work equipment (e.g. specialist literature, tools or typical work clothing)Travel expenses on the occasion of a so-called external activity (insofar as these are not already reimbursed tax-free by the employer)Expenses for further professional trainingAdditional expenses due to a double household management for professional reasons • certain special expenses if they exceed the lump sum of 36 euros for single persons and 72 euros for spouses/life partners, e.g.Maintenance payments to the divorced / permanently separated spouse or partnerChurch tax paid (excluding church tax on flat-rate withholding tax)Expenses for your own first vocational training or first degree courseChildcare costs • Extraordinary expenses, e.g.Allowance for special needs for vocational training of an adult childMaintenance expenses for persons legally entitled to maintenanceLump sum for people with disabilitiesLump sum for surviving dependants • Losses from other types of income, e.g.Commercial, freelance or agricultural activityLosses from a rented property

Modul	Sachverhalt
Erforderliche Unterlagen	
Voraussetzungen	The allowable income-related expenses, special expenses and extraordinary expenses must exceed the application limit of EUR 600 in total.
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	The application can be submitted at the earliest on November 1 of the previous year for which the allowance is to apply. For consideration in the current calendar year, the application for income tax reduction must be received by the tax office by November 30 of the year. The tax-free allowance can be applied for two years at once.
weiterführende Informationen	https://www.bestellen.bayern.de/shoplink/06003017.htm https://www.bestellen.bayern.de/shoplink/06003017.htm
Hinweise	
Rechtsbehelf	Objection
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal