

99102008000000

Heruntergeladen am 07.06.2025

<https://fimportal.de/xzufi-services/S1000020010000009747/S100002>

| Modul                     | Sachverhalt  |
|---------------------------|--|
| Leistungsschlüssel        | 99102008000000   |
| Leistungsbezeichnung I    |  |
| Leistungsbezeichnung II   | Income tax return, employee submission   |
| Typisierung               | 2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug   |
| Quellredaktion            | Hamburg  |
| Freigabestatus Katalog    | unbestimmter Freigabestatus  |
| Freigabestatus Bibliothek | unbestimmter Freigabestatus  |
| Begriffe im Kontext       | <div lang="en-x-mtfrom-de">Income tax declaration - employee submission</div>, <div lang="en-x-mtfrom-de">Tax return - employee submission</div> |
| Leistungstyp              |  |
| Leistungsgruppierung      |  |
| Verrichtungskennung       |  |
| SDG-Informationsbereich   |  |
| Lagen Portalverbund       |  |

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|-------------------------------|--|
| Einheitlicher Ansprechpartner | Nein   |
| Fachlich freigegeben am       |  |
| Fachlich freigegeben durch    |  |
| Handlungsgrundlage            |  |
| Teaser                        |  |
| Volltext                      | <p>In certain cases, employees are obliged to submit an income tax return without prior request by the tax office, because the actual annual tax liability can only be determined by means of an assessment.</p> <p>This is the case, for example, when</p> <ul style="list-style-type: none"> <li>• the positive sum of the income that has not been subject to wage tax deduction, such as income from textile business, agriculture and forestry, self-employed work or pensions from the statutory pension insurance, is more than 410 euros per year or</li> <li>• the positive sum of certain wage replacement benefits, such as short-time work allowance, unemployment benefit and sickness benefit, was more than 410 euros per year or</li> <li>• both spouses have received wages and one of them is taxed according to tax class V or VI or</li> <li>• the factor method has been used for tax class IV or</li> <li>• an employee has received wages from several employers (including pensions) at the same time, or</li> <li>• An exemption has been granted by the tax office as part of the wage tax reduction procedure (ELStAM) (except for the number of child allowances or lump sum for disabled people) and the total wage achieved in the 2020 calendar year is 11,900 euros (2021: 12,250 euros), for spouses / partners who are assessed together Exceeds 22,600 euros (2021: 23,350 euros).</li> </ul> <p>Anyone who is asked to do so by the tax office is also required to submit an income tax return. However, the obligation to submit an income tax return does not necessarily mean that an additional income tax</p> |

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|                              | <p>payment can be expected. In fact, in these cases, too, there is often a tax refund, especially if there is no further income or tax-increasing facts.</p>  |
| Erforderliche Unterlagen     | No  |
| Voraussetzungen              |   |
| Kosten                       | Gebühr: Es fallen keine Kosten an   |
| Verfahrensablauf             |   |
| Bearbeitungsdauer            |   |
| Frist                        | see links.  |
| weiterführende Informationen | <p> <a href="https://www.hamburg.de/fb/steuerformulare/">https://www.hamburg.de/fb/steuerformulare/</a><br/> <a href="https://www.hamburg.de/fb/steuerformulare/">https://www.hamburg.de/fb/steuerformulare/</a><br/> <a href="https://www.formulare-bfinv.de">https://www.formulare-bfinv.de</a><br/> <a href="https://www.formulare-bfinv.de">https://www.formulare-bfinv.de</a><br/> <a href="https://www.hamburg.de/service/info/11440572/">https://www.hamburg.de/service/info/11440572/</a><br/> <a href="https://www.hamburg.de/behoerdenfinder/hamburg/11440572/">https://www.hamburg.de/behoerdenfinder/hamburg/11440572/</a><br/> <a href="https://www.hamburg.de/service/info/11439993/">https://www.hamburg.de/service/info/11439993/</a><br/> <a href="https://www.hamburg.de/behoerdenfinder/hamburg/11439993/">https://www.hamburg.de/behoerdenfinder/hamburg/11439993/</a> </p> |
| Hinweise                     | <p>In addition to the information and collection points of the responsible tax office, you can also go to the information and collection points of the other Hamburg tax offices.</p> <p>In the tax office that is not regionally responsible, there is no access to the procedure and inquiries about specific tax cases cannot be answered.</p> <p>If employees generate income from agriculture and forestry, from commercial operations or from self-employed work of more than EUR 410 per year, the tax return must generally be transmitted to the tax office using the officially prescribed data set by remote data transmission (electronically).<br/>The tax office in whose district the employee is domiciled at the time of filing the income tax return is responsible for the income tax assessment.</p>  |
| Rechtsbehelf                 |   |

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| Kurztext          |  |
| Ansprechpunkt     | If you want to find out exactly who is responsible for your request, please follow the link to [Authority finder Hamburg](https://www.hamburg.de/service/info/hasi/9747) |
| Zuständige Stelle | Tax offices  |
| Formulare         |  |
| Ursprungsportal   | Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)   |