

99102002060000

Tax Allowances Registration

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/S1000020010000009763/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102002060000
Leistungsbezeichnung I	Tax Allowances Registration
Leistungsbezeichnung II	ELStAM, employees, allowances (income tax reduction)
Typisierung	2a - Bundesauftragsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	

Modul
Sachverhalt

Fachlich freigegeben durch

Handlungsgrundlage

Section 39a Income Tax Act (EStG)

Teaser

Volltext

By taking allowances into account in the wage tax deduction features, the wage tax that the employer has to withhold from wages is reduced. The allowance is saved as an electronic wage tax deduction feature (ELStAM) and made available to the employer. If an exemption is applied for for the first time, a complete 'Application for income tax reduction' must be submitted regularly. If at most the same tax allowance or the same number of child allowances as for the previous year is to be applied for and the relevant circumstances have not changed significantly, the section 'Income tax reduction in the simplified procedure' (lines 17 bis 19) to be completed. The exemption can be requested for a period of two calendar years. Anyone who allows an allowance to be taken into account is generally obliged to submit an income tax return. Exceptions are those cases in which only the lump sums for disabled people and surviving dependents, the relief amount for single parents or the number of child allowances has been changed. If an income tax exemption is not applied for, the corresponding expenses can also be claimed in an income tax return.

Erforderliche Unterlagen

Form 'Application for income tax reduction' with tax identification number and signature (if necessary, both spouses / life partners). This can be submitted as follows: In writing (by letter): with evidence of the expenses claimed, if available (not required in the simplified procedure) Personally: with evidence of the expenses claimed, if planned (not required in the simplified procedure) and identity papers By proxy: with evidence of the expenses claimed, if available (not required in the simplified procedure), identity paper of the proxy and written power of attorney Electronically: in My ELSTER; this requires an authentication certificate Hints: For the form see links. The required attachments (here: at least the "Advertising expenses" attachment) can be added to the main form by clicking

Modul	Sachverhalt
	on the appropriate box on the first page. If the application form is signed by both spouses/life partners, only one of them needs to be present when the application is submitted in person.
Voraussetzungen	Advertising costs, certain special expenses or extraordinary burdens arise or allowances are to be granted Application for income tax reduction is submitted to the tax office
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	
Bearbeitungsdauer	
Frist	The deadline for applying for a wage tax reduction begins on October 1st of the previous year. The application must be submitted by November 30 of the current year at the latest. After this point in time, the tax reduction can only be taken into account in the tax return. The tax exemption becomes effective on the 1st of the month following the application.
weiterführende Informationen	https://www.formulare-bfinv.de/ffw/catalog/openForm.do?path=catalog%3A%2F%2FSteuerformulare%2F1st%2F034008_24&setCurrentFolder=true https://www.hamburg.de/fb/formulare/15491792/lohnsteuerermaessigung2022 https://www.hamburg.de/service/info/11440346/ https://www.hamburg.de/behoerdenfinder/hamburg/11440346/ https://www.hamburg.de/service/info/11440329/ https://www.hamburg.de/behoerdenfinder/hamburg/11440329/ https://www.hamburg.de/service/info/11440312/ https://www.hamburg.de/behoerdenfinder/hamburg/11440312/
Hinweise	Hamburg citizens can contact any regional tax office in Hamburg for ELStAM matters. The registration offices are responsible for changing the civil status data in the register (e.g. marriage, establishing a civil partnership, birth).
Rechtsbehelf	

Modul	Sachverhalt
Kurztext	
Ansprechpunkt	<p>If you want to find out exactly who is responsible for your request, please follow the link to</p> <p>Authority finder Hamburg</p>
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)