99102008000000

Pension taxation, general information

Heruntergeladen am 07.06.2025
https://fimportal.de/xzufi-services/S1000020010000009798/S100002

Modul	Sachverhalt
Leistungsschlüssel	99102008000000
Leistungsbezeichnung I	Pension taxation, general information
Leistungsbezeichnung II	Pension taxation, general information
Typisierung	2a - Bundesauftragsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Retirement Income Act</div>, <div lang="en-x-mtfrom-de">Pension receipt notification procedure - Pension taxation</div>, <div lang="en-x-mtfrom-de">RBM</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	

Modul	Sachverhalt
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	30.08.2022
Fachlich freigegen durch	
Handlungsgrundlage	
Teaser	
Volltext	**How are retirement pensions taxed?** Annuity insurance policies in which the acquired entitlements cannot be lent against, cannot be inherited, cannot be sold, cannot be transferred and cannot be capitalized (statutory annuity insurance, professional provision and comparable private annuity insurance) have been subject to income tax since 2005 with the so-called taxation portion (taxable portion of the pension). For the year 2005, the tax portion is 50% of the gross pension. This applies to all existing pensions (pensions started before 2005) and to pensions paid for the first time this year. The taxable portion of the pension will be increased in 2% increments to 80% by 2020 for each **new** pension, and then in 1% increments to 100% by 2040. The tax-free part of the pension is determined using the relevant percentage of the gross pension of the year following the start of the pension and applies to the entire term of the pension. **From how much pension do taxes have to be paid?** Whether pensioners have to file a tax return and pay taxes depends on the amount of their taxable income. This includes not only pension income, but also other income, for example rental income or a company pension. An income tax return is required if a pensioner's income exceeds the basic income tax allowance. The basic allowance for individual assessments is:

Modul	Sachverhalt
	• 2018: 9,000 euros • 2019: 9,168 euros • 2020: 9,408 euros • 2021: 9,744 euros • 2022: 10,347 euros • 2023: 10,908 euros These amounts are doubled for married couples/partners who are assessed together. **pensioners with no other income** Pensions are partially tax-free. The taxable portion of a pension depends on the year in which the pension begins. For those who retire in 2005 and earlier, it is 50 percent. Income-related expenses and special expenses can still be deducted from the taxable part of the pension. **pensioners with other incomes** If, in addition to the old-age pension from the statutory pension insurance, other taxable income is drawn (e.g. company or company pensions) or if the spouse/life partner who is assessed together with the pensioner works as an employee and earns income from dependent work, income tax will often also have to be assessed for the taxable part of the pension.
Erforderliche Unterlagen	No
Voraussetzungen	
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	https://www.hamburg.de/fb/steuerformulare/ https://www.hamburg.de/fb/steuerformulare/ https://www.hamburg.de/contentblob/25214/data/merkblatt-besteuerung-renten-2009.pdf https://www.hamburg.de/contentblob/25214/data/mer

Modul	Sachverhalt
	kblatt-besteuerung-renten-2009.pdf https://www.finanzamt.bayern.de/Informationen/Steuerinfos/Steuerberechnung/Alterseinkuenfte-Rechner/ https://www.finanzamt.bayern.de/Informationen/Steuerinfos/Steuerberechnung/Alterseinkuenfte-Rechner/ https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Steuerliche_Themengebiete/Altersvorsorge/2020-05-05-Rentenbesteuerung-Eine-Frage-der-Gerechtigkeit.html https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Steuerliche_Themengebiete/Altersvorsorge/2020-05-05-Rentenbesteuerung-Eine-Frage-der-Gerechtigkeit.html https://www.hamburg.de/fb/renten-und-versorgungsbezuege/ https://www.hamburg.de/fb/renten-und-versorgungsbezuege/ https://www.hamburg.de/contentblob/16973102/e30a14f54fad975cb65f939f7fe2585f/data/rentenratgeber.pdf https://www.hamburg.de/contentblob/16973102/e30a14f54fad975cb65f939f7fe2585f/data/rentenratgeber.pdf
Hinweise	You can obtain **tax assistance from:** • voluntary **pension advisors,** • **Income tax aid associations** and • Members of the **tax advisory professions** . The information and collection points of the Hamburg tax offices are available for issuing **tax return forms** and **clarifying individual questions.** There is currently a simplified country form for pensioners that is only valid as a tax return in: Brandenburg, Bremen, Mecklenburg-Western Pomerania and Saxony. The Hamburg tax offices refuse to accept the country form as a tax return. Therefore, please use the general forms for the income tax return (see links) or submit the tax return electronically, e.g. via ELSTER. From the tax assessment period 2019 onwards, the preparation of a tax return is much easier because the

Modul	Sachverhalt
	tax office automatically takes over data that is available electronically (e.g. pension amounts and contributions to health and long-term care insurance). If you only receive pension and / or pension income, it is sufficient in many cases to submit the completed and signed cover sheet.
Rechtsbehelf	
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/9798)
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)