

99102146080000

Mobility bonus grant

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/S1000020010000013083/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102146080000
Leistungsbezeichnung I	Mobility bonus grant
Leistungsbezeichnung II	Apply for the mobility bonus
Typisierung	2 - Bundesauftragsverwaltung: Regelung
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Travel expenses tax</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	25.03.2024

Modul	Sachverhalt
Fachlich freigegeben durch	
Handlungsgrundlage	§§ 101 – 109 Income Tax Act (EstG) EStG - Income Tax Act (gesetze-im-internet.de)
Teaser	You can apply for the mobility bonus for the years 2021 to 2026 as part of your income tax return.
Volltext	As a taxpayer, you can claim the mobility bonus in addition to the travel allowance for the assessment periods 2021 to 2026. It applies to every full kilometer traveled from the 21st kilometer onwards. You can declare the mobility bonus as a business expense or operating expense. By using the mobility bonus, you reduce your taxable income.
Erforderliche Unterlagen	Officially prescribed application form
Voraussetzungen	They are subject to limited or unlimited tax liability. You have your income tax for the assessment period 2021 to 2026 determined as part of the income tax assessment. If you have income from employment, you can only receive the mobility bonus if the total business expenses to be taken into account in connection with your income from employment exceed the employee flat-rate amount. The mobility bonus is 14 percent of this calculated basis. The mobility premium will only be set if it is at least 10.00 euros.
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	You submit your application for the mobility bonus in writing or electronically. Please use the officially prescribed form. You submit the application together with the required documents to the responsible authority. The responsible authority will examine your application and your documents. If necessary, the responsible authority will request further documents or information from you. The responsible authority will decide on your application. You will receive a notification from the responsible authority. You can claim the mobility bonus as advertising expenses or business expenses in your income tax return.
Bearbeitungsdauer	No

Modul	Sachverhalt
Frist	Submit your application for the mobility bonus by the end of the fourth calendar year following the calendar year in which the mobility bonus arises.
weiterführende Informationen	
Hinweise	No
Rechtsbehelf	Objection within one month of receipt of the decision
Kurztext	Apply for the mobility bonus Taxable persons Taxable income below the basic allowance and travel costs above the employee flat rate + at least 21 kilometers of distance 14% of the assessment basis (distance allowance) only on request Income tax return Assessment periods 2021 to 2026 in addition to the travel allowance for each full kilometer of distance from the 21st kilometer to be claimed as advertising costs or business expenses reduces taxable income
Ansprechpunkt	If you want to find out exactly who is responsible for your request, please follow the link to Authority finder Hamburg
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)