

99102036011000

Lohnsteuer-Ermäßigungsverfahren

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/S1000030000009514/S100003>

Modul	Sachverhalt
Leistungsschlüssel	99102036011000
Leistungsbezeichnung I	Lohnsteuer-Ermäßigungsverfahren
Leistungsbezeichnung II	Wage tax reduction procedure
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	Tax return, Investment, Income tax, Entry of tax allowances, Commuting allowance
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Steuern und Abgaben für Mitarbeiter (2040100), Steuererklärung (1060100), Einkommensteuer und Kirchensteuer (1060200)

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Einheitlicher Ansprechpartner	
Fachlich freigegeben am	29.02.2024
Fachlich freigegeben durch	
Handlungsgrundlage	http://www.gesetze-im-internet.de/estg/index.html http://www.gesetze-im-internet.de/estdv_1955/index.html
Teaser	<p>Save wage tax ? By taking into account allowances already in the calculation of income tax by the employer, you can reduce the monthly income tax burden.</p>
Volltext	<p>In principle, expenses that can be claimed as tax-reducing are taken into account as part of the income tax assessment. However, certain expenses can be taken into account in advance on application as an allowance as part of the wage tax deduction procedure.</p> <p>You have the option of applying for the allowance for two years.</p> <p>For example, the following can be taken into account as an allowance</p> <ul style="list-style-type: none"> • Income-related expenses <p>from the activity as an employee, as far as they exceed the employee lump sum of 1230 euros.</p> <p>Income-related expenses include, for example, expenses for technical literature, work equipment, travel expenses incurred for work-related reasons and also expenses for travel between home and work (commuting allowance; every employee can claim this allowance, including members of a car pool).</p> <ul style="list-style-type: none"> • Special expenses

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insofar as they exceed the special expenses lump sum of 36 euros for single persons or 72 euros for married persons.

Eligible special expenses in this context are, for example, maintenance payments to the divorced or permanently separated spouse, church taxes paid or expenses for one's own vocational training.

- Extraordinary expenses

Erforderliche Unterlagen

No documents required.

Voraussetzungen

An application for income tax reduction is only permissible insofar as the income-related expenses, special expenses, extraordinary burdens, etc. are higher than 600 euros in total. When calculating the application limit, income-related expenses only count insofar as they exceed the employee lump sum of 1230 euros. The disability lump sum can be entered regardless of the amount and does not count in the calculation of the application limit of 600 euros.'

If you wish to apply for no more than the same tax allowance or the same number of child allowances as for the previous year and the relevant circumstances have not changed significantly, it is sufficient to complete the section 'Wage tax reduction in the simplified procedure' (lines 18 to 20) in the main form in addition to the personal details.

If a tax allowance is being applied for the first time or if a higher/different tax allowance is to be taken into account than previously, the form "Application for wage tax reduction with annexes for children, special expenses/extraordinary burdens, income-related expenses and household-related expenses/energy-related measures" must be used.

Note:

Due to the large number of possible and conceivable circumstances, it is unfortunately not possible to provide a detailed description. With your special

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	individual questions you should turn to for the fiscal assistance of authorized mechanisms. In addition to tax advisors, these include your trade union and the Chamber of Employees in the state of Bremen.
Kosten	There are no fees and costs for the application for wage tax reduction.
Verfahrensablauf	You submit an application for a reduction in income tax. You can obtain application forms from the central information and acceptance offices of the tax offices or on the Internet. You can submit the application in person or in writing by mail at the central information and acceptance offices of the tax offices or electronically via My Elster (www.elster.de).
Bearbeitungsdauer	As a rule, processing takes place immediately.
Frist	The period for applying for a tax-free allowance begins on 01 October of the previous year for which the allowance is to apply. It ends on 30 November of the calendar year in which the allowance applies. An application for an income tax reduction made during the course of the year is generally valid from the month following the month in which the application was made. An annual tax-free allowance is distributed over the remaining months of the current year.
weiterführende Informationen	https://buergerservice-master.calypso.bremen.de/sixcms/media.php/9/2024-Lohnsteuer_Bundeseinheitlich_a_UA.pdf
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034008_24 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034008_24

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Ursprungsportal	Serviceportal der Freien Hansestadt Bremen, Service portal of the Free Hanseatic City of Bremen