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Taxation in another Member State

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/102835434/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99154009000000
Leistungsbezeichnung I	Taxation in another Member State
Leistungsbezeichnung II	Income tax
Typisierung	11 - SDG: Allgemeine Rechte und Pflichten
Quellredaktion	Bund
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt
Leistungsgruppierung	SDG allgemeine Rechte und Pflichten (154)
Verrichtungskennung	
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Einkommensteuer und Kirchensteuer (1060200), Sonstige Steuern (1060800)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	25.11.2022

Modul	Sachverhalt
Fachlich freigegeben durch	Federal Ministry of Finance (Bundesministerium der Finanzen - BMF)
Handlungsgrundlage	
Teaser	If you stay in Germany for an extended period, you will have to pay taxes on your income. Here you will find information on your rights and obligations in relation to the payment of income tax.
Volltext	<p>Income tax in Germany</p> <p>What income is taxable in Germany?</p> <ul style="list-style-type: none"> • Have you been living in Germany for more than 6 months? A continuous stay of more than 6 months constitutes a habitual residence in Germany. Having your habitual residence or a domicile in Germany means that you are fully liable for taxes in Germany and that you must pay tax in Germany on your worldwide income. • Have you been living in Germany for no more than 6 months? If you have neither a domicile nor your habitual residence in Germany, you only pay taxes in Germany on the income you earn there (limited tax liability). In this case, you are subject to limited tax liability. • Do you receive income from other countries of the European Union (EU)? Make sure that you are not paying taxes twice on the same income. <p>How much do you need to pay?</p> <p>What is left over from your gross income in Germany after paying tax?</p> <p>The taxable income is determined from the total value of all income categories, taking into consideration various tax allowances and deductions. The standard income tax payable on this income is determined according to the following thresholds:</p> <ul style="list-style-type: none"> • taxable income of up to EUR 10 347, marginal tax rate of 0% in 2022 (2023: up to EUR 10 908) • taxable income of EUR 10 348 to EUR 14 926,

Modul

Sachverhalt

marginal tax rate of 14% to 24% in 2022 (2023: EUR 10 909 to EUR 15 999)

- taxable income of EUR 14 927 to EUR 58 596, marginal tax rate of 24% to 42% in 2022 (2023: EUR 16 000 to EUR 62 809)

- taxable income of EUR 58 597 to EUR 277 825, marginal tax rate of 42% in 2022 (2023: EUR 62 810 to EUR 277 825)

- taxable income of EUR 277 826 or above, marginal tax rate of 45% in 2022

In addition, a solidarity surcharge amounting to 5.5% of your income tax is levied above a threshold of EUR 16 956 in 2022 and EUR 17 543 in 2023.

In addition, if you are a member of a religious community that raises church tax, you must pay church tax. Church tax is also calculated based on income tax at a rate of 8% (in Bavaria and Baden-Württemberg) or 9% (in other Länder).

When calculating income tax on earnings, certain deductions are taken into consideration.

When and how do you pay as an employee?

Your employer withholds the income tax payable on your salary or wages and sends this amount to the tax office. You can find out how much tax you can expect to pay on your earned income using the Interactive Wages and Income Tax Calculator of the German Federal Ministry of Finance.

Apart from the taxes payable, employee contributions for statutory social security are also withheld directly from salary payments by your employer. These include contributions for pension, care, unemployment and health insurance.

Is your salary your only source of income? If this is the case, you generally do not need to file a tax return. However, there are exceptions, such as when you have earned wages from more than one employer simultaneously.

Modul

Sachverhalt

Would you like to file a tax return in order to benefit from certain tax allowances? If you wish to do so, send your tax return to your competent tax office before the deadline in the following year.

- Tax returns for 2022: by 30 September 2023
- Tax returns for 2023: by 30 August 2024
- Tax returns for 2024: by 31 July 2025
- Tax returns for 2025 and onwards: by the end of July of the following year

Your tax office will inform you of your rights and obligations. You can get detailed advice from tax consultants or lawyers, who can also provide you with legal representation in dealings with official agencies and courts.

Objections or appeals

You can lodge an objection to your tax assessment with the tax office within one month of it being issued. You can appeal to the Finance Court against the decision made regarding your objection.

When and how do you pay as a self-employed worker?

You may have to make prepayments on your taxes based on your income from the previous year to offset your anticipated final tax bill, if such prepayments have been set by the tax office.

Have you founded a new business?

If you found an agricultural, forestry or trading business, or open business premises, you must register the fact with the municipality in which the business is established or the business premises are opened. The municipality will forward the information to the competent tax office. If you start working freelance, you must report this to the competent tax office immediately.

Apart from that notice of commencement of work, the tax office requires further information about the legal and substantive circumstances of relevance to

Modul

Sachverhalt

taxation. This information will be covered by the tax registration questionnaire (Fragebogen zur steuerlichen Erfassung), which you must send unsolicited to your tax office within one month of starting work.

Based on the information you provide in the questionnaire, the tax office will determine the level of prepayments to be paid against your tax bill.

As long as your business exists, you must file your tax returns with the competent tax office before the relevant deadline:

- Tax returns for 2022: by 30 September 2023
- Tax returns for 2023: by 30 August 2024
- Tax returns for 2024: by 31 July 2025
- Tax returns for 2025 and onwards: by the end of July of the following year

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You can file an objection to your tax assessment with the tax office within one month of it being issued, and you can appeal to the Finance Court against the decision made regarding your objection.

<https://bmf-steuerrechner.de/>

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Erforderliche Unterlagen

Voraussetzungen

Kosten

Verfahrensablauf

Bearbeitungsdauer

Frist

Modul	Sachverhalt
weiterführende Informationen	<ul style="list-style-type: none"> Federal Ministry of Finance website (Bundesministerium der Finanzen - BMF) https://bundesfinanzministerium.de/Web/DE/Themen/Steuern/Steuerarten/Einkommensteuer/einkommensteuer.html https://bundesfinanzministerium.de/Web/EN/Home/home.html
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Besteuerung in einem anderen Mitgliedstaat, Taxation in another Member State