

99102051013000, 99102051013000

Registration and payment of wage tax by the employer Provision of information

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/121389579/L100002>

Modul	Sachverhalt
Leistungsschlüssel	99102051013000, 99102051013000
Leistungsbezeichnung I	Registration and payment of wage tax by the employer Provision of information
Leistungsbezeichnung II	Employers register and pay income tax
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Nordrhein-Westfalen
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Informationserteilung (013)
SDG-Informationsbereich	Rechte und Pflichten im Bereich der sozialen Sicherheit

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	in der Union (Registrierung als Arbeitgeber, Registrierung von Beschäftigten, Mitteilung über das Ende eines Vertrags eines Beschäftigten, Zahlung von Sozialbeiträgen, Rechte und Pflichten im Zusammenhang mit Renten)
Lagen Portalverbund	Steuern und Abgaben für Mitarbeiter (2040100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	19.12.2022
Fachlich freigegeben durch	Ministry of Finance of the State of North Rhine-Westphalia
Handlungsgrundlage	<p>§ Section 41a of the Income Tax Act (EStG)</p> <p>The legal basis can be found on the website of the Federal Ministry of Justice[:](https://www.gesetze-im-internet.de/estg/)(https://www.gesetze-im-internet.de/estg/)(https://www.gesetze-im-internet.de/ao_1977/) https://www.gesetze-im-internet.de/ao_1977/ http://www.gesetze-im-internet.de/estg/_41a.html http://www.gesetze-im-internet.de/estg/_41a.html</p>
Teaser	As the employer, you withhold income tax from the wages paid and pay the income tax to the responsible tax office after electronically transmitting the income tax registration.
Volltext	<p>As a domestic employer, you are obliged to withhold income tax from every wage payment to your employees. You must register the withheld wage tax with your competent tax office and pay the wage tax.</p> <p>You must submit the wage tax registration to your tax office on a monthly, quarterly or annual basis.</p> <p>The income tax registration period is</p> <ul style="list-style-type: none"> • generally the calendar month, • the calendar quarter if the wage tax to be paid for the previous calendar year amounted to more than EUR 1,080 but not more than EUR 5,000,

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- the calendar year if the wage tax to be paid for the previous calendar year did not exceed EUR 1,080.

If your business did not exist for the entire previous calendar year, the wage tax to be paid for the previous year must be converted to an annual amount for the determination of the wage tax registration period.

If your business did not yet exist in the previous calendar year, the wage tax to be paid for the first full calendar month after opening the business is decisive. To determine the wage tax registration period, this must be converted to an annual amount.

As an employer, you are legally obliged to submit the wage tax registration electronically.

You can only submit the income tax return with an electronic certificate. You will receive the certificate if you have registered with My ELSTER. Please note that registration can take up to 2 weeks.

Only in exceptional cases can your competent tax office waive electronic transmission of the income tax return upon request (so-called hardship case regulation). If you are granted an exemption, you must submit the income tax registration on the officially prescribed form.

In order to avoid queries from the tax office, please always enter the number of your employees in the field provided for this purpose in the income tax registration form.

If you discover that an income tax return that has already been submitted is incorrect or incomplete, you must submit a corrected income tax return for the relevant registration period. Entries must also be made in the lines in which no changes have occurred.

Erforderliche Unterlagen

In principle, no documents are required.

Voraussetzungen

You have employees and have registered as an

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	employer with your local tax office.
Kosten	None
Verfahrensablauf	<ul style="list-style-type: none"> • First, inform your local tax office that you employ people. • Register with My ELSTER and apply for a certificate for the authenticated transmission of income tax returns to the tax authorities. • Once you have successfully submitted your income tax return, print out the transmission protocol. This serves as proof of electronic submission and is intended for your records.
Bearbeitungsdauer	Generally none; wage tax declarations are usually processed exclusively by automated means.
Frist	The wage tax to be withheld must be registered and paid no later than the 10th day after the end of each wage tax registration period.
weiterführende Informationen	<p>Information for employers can be found on the Internet on the ELSTER Your Online Tax Office page <https://www.elster.de/elsterweb/infoseite/arbeitgeber></p> <p>You can apply for the certificate for the electronic transmission of income tax declarations on the ELSTER Your Online Tax Office website <https://www.elster.de></p> <p>Online registration / authentication is possible on the Internet on the ELSTER Your Online Tax Office page <https://www.elster.de/eportal/registrierung-auswahl></p> <p>You can obtain programs for the electronic transmission of income tax returns on the Internet on the ELSTER Your Online Tax Office page <https://www.elster.de/elsterweb/softwareprodukt></p> <p>You can find your local tax office on the website of the Federal Central Tax Office <https://www.bzst.de/gemfa></p>
Hinweise	This service is provided by the tax offices. Find your local tax office at

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	[https://ias.fin-nrw.de/.](https://ias.fin-nrw.de/)
Rechtsbehelf	The income tax registration is a tax return within the meaning of Section 150 of the German Fiscal Code (AO). As a tax return, it is equivalent to a tax assessment subject to review (§§ 164, 168 AO). An objection can be lodged against this (Sections 347, 357 AO; see further information).
Kurztext	<ul style="list-style-type: none"> \- Registration and payment of income tax by the employer Provision of information \- Employment of persons in an employment relationship \- Information to the tax office about employer status \- Electronic transmission of the income tax registration for each registration period to the tax office (see further information); authentication is required for this \- Responsible: Tax office
Ansprechpunkt	
Zuständige Stelle	You can find the tax office responsible for you via the Internet, the authority guide on the website of the Federal Central Tax Office (tax office search), see further information
Formulare	In exceptional cases, the so-called hardship regulation, there is a written form requirement. You can obtain the income tax registration form from your local tax office (see further information).
Ursprungsportal	Anmeldung und Abführung der Lohnsteuer durch den Arbeitgeber Informationserteilung, Registration and payment of wage tax by the employer Provision of information