

99102008002000, 99102008002000

Pay income tax

Heruntergeladen am 24.06.2025

<https://fimportal.de/xzufi-services/207765/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99102008002000, 99102008002000
Leistungsbezeichnung I	Pay income tax
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_2.html https://www.gesetze-im-internet.de/estg/_2.html
Teaser	
Volltext	Income tax is a tax levied on the income of natural persons. The basis of assessment is the taxable income. Income tax is one of the state's most important sources of revenue. The income tax payable is calculated by applying the tax rate to the taxable income. Numerous regulations (e.g. allowances, exemption limits, lump sums, special expenses, extraordinary expenses, variable tax rate) take into account your personal ability to pay tax. Income tax is levied on income from • Agriculture and forestry, • business operations, • self-employed work, • self-employed work, • capital assets, • letting and leasing and • other income specified in Section 22 of the Income Tax Act (EStG) (e.g. income from a pension from statutory pension insurance or income from private sales transactions).
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	

Modul

Sachverhalt

Hinweise

To make it easier to process tax returns, the federal and state tax administrations have developed a procedure for the electronic transmission of tax return data to the tax offices. Citizens who do not require any further assistance in completing their tax returns can use the digital Elster form provided free of charge by the administration. The electronic tax return, the Elster software, is also made available free of charge to commercial providers for integration into tax, financial and payroll accounting software.

Income tax return and more with ELSTER

Tax returns can also be submitted electronically (without paper) via "My ELSTER - your online tax office". Personal data is already available electronically and can be transferred to the return at the click of a mouse. Other advantages are the estimated tax calculation for the tax return and the electronic transfer of the tax assessment to the personal ELSTER account. ELSTER Online

Citizens with pension and/or retirement income can simply use ELSTER for their tax return. To do so, they must first apply for an access number. This is sent by post. Once you have received the access number, you can start using einfachELSTER and complete and submit your income tax return online. It is not possible to calculate a tax estimate for the tax return.

<https://www.elster.de/eportal/start>

<https://www.elster.de/eportal/start>

<https://einfach.elster.de/erklaerung/ui/>

<https://mf.sachsen-anhalt.de/steuern/elster>

<https://www.elster.de/eportal/start>

<https://www.elster.de/eportal/start>

<https://einfach.elster.de/erklaerung/ui/>

<https://mf.sachsen-anhalt.de/steuern/elster>

Rechtsbehelf

Kurztext

Ansprechpunkt

Please contact your local tax office.

Zuständige Stelle

Modul	Sachverhalt
Formulare	https://mf.sachsen-anhalt.de/steuern/steuervordrucke https://mf.sachsen-anhalt.de/steuern/steuervordrucke
Ursprungsportal	Pay income tax, Einkommensteuer zahlen