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Income tax

Heruntergeladen am 24.06.2025

<https://fimportal.de/xzufi-services/538/L100022>

Modul	Sachverhalt
Leistungsschlüssel	99102008000000
Leistungsbezeichnung I	Income tax
Leistungsbezeichnung II	Income tax
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Baden-Württemberg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	

Modul
Sachverhalt

Fachlich freigegeben durch

Handlungsgrundlage

Einkommensteuergesetz (EStG)

Teaser

The subject of income tax is the income of natural persons. Income tax is generally levied on certain income through tax deductions (e.g. wage tax and capital gains tax).

Volltext

The subject of income tax is the income of natural persons. Income tax is generally levied on certain income through tax deductions (e.g. wage tax and capital gains tax).

Income tax is levied on income

1. from agriculture and forestry
2. from trade and business,
3. from self-employed work,
4. from employment,
5. from capital assets,
6. from renting and leasing, and
7. the other income mentioned in § 22 EStG (e.g. income from a pension from the statutory pension insurance or from a private funded pension insurance or income from private sales transactions).

Income is profit in the case of agriculture and forestry, business operations and self-employment. The profit is to be determined by comparison of business assets or as the surplus of business income over business expenses or, in the case of smaller agricultural enterprises, according to average rates. In the case of the other types of income, all expenses which are intended to acquire, secure and maintain the income (income-related expenses) are to be deducted from the income from the respective type of income in order to determine the income. Expenses for living (e.g. expenses for food, clothing or housing) may not be deducted as business expenses or income-related expenses.

In order to determine the sum of income, positive and negative income may in principle be offset within one type of income and, in addition, between the individual

Modul

Sachverhalt

types of income without restriction.

The following amounts are deducted from this sum of income if the legal requirements are met:

- Old-age relief amount according to § 24a EStG for tax citizens over 64 years of age
- Relief amount for single parents according to § 24b EStG
- Tax-free allowance for farmers and foresters according to § 13 para. 3 EStG

After deducting these amounts, the so-called total amount of income remains.

To determine the income, the following amounts are to be taken into account as a reduction under certain conditions:

- Loss deduction according to § 10d EStG (loss carry forward, loss carry back)
- Special expenses according to §§ 10, 10a, 10b, 10c EStG (e.g. pension expenses, church tax, childcare costs, expenses for own vocational training, school fees, maintenance payments to the divorced or permanently separated spouse/life partner, donations)
- Extraordinary burdens according to §§ 33, 33a, 33b EStG (e.g. medical expenses, maintenance expenses and expenses for vocational training, lump sums for disabled persons, surviving dependants and caregivers)

The maximum amounts deductible as special expenses for old-age provision expenses (e.g. statutory pension insurance contributions, contributions to one's own old-age provision) are as follows

- in 2019, a maximum of EUR 21,388,
- 2020 a maximum of EUR 22,541,
- 2021 a maximum of EUR 23,724,
- 2022 a maximum of EUR 24,100,
- 2023 a maximum of EUR 26,528 and
- 2024 a maximum of EUR 27,566.

In the case of jointly assessed spouses/life partners,

Modul

Sachverhalt

the maximum amount is doubled. In the case of employees, this amount is to be reduced by the tax-free employer's contribution to the statutory pension insurance.

The contributions to private and statutory basic health and long-term care insurance and the contributions to the remaining other provident insurance (e.g. liability insurance, unemployment insurance, contribution shares for "comfort benefits" in health insurance) are taken into account as special expenses up to the following maximum annual amounts:

- for entrepreneurs or self-employed persons: up to EUR 2,800
- for employees and civil servants: up to EUR 1,900

The basic contributions to health and long-term care insurance are fully deductible even if the maximum amounts are exceeded. In this case, however, the deduction of the remaining other provident insurances does not apply.

If you do not provide evidence of higher special expenses, a lump sum of EUR 36,00 for single persons and EUR 72,00 for married persons or life partners will be deducted for these (special expenses lump sum).

As a final step in determining the taxable income, the tax-free allowances for children according to §§ 31, 32 EStG must be deducted from the income, if applicable. In 2022, the child allowance amounts to EUR 5,620 and the allowance for care and education or training needs to EUR 2,928. Within the framework of the family benefit equalisation scheme, it is checked whether the child benefit including the child bonus or the tax-free allowances for children have a more favourable effect on your income tax assessment. If the deduction of the tax-free allowances for children is more favourable from a tax point of view, these will be deducted from your income and the child benefit including child bonus already received will be offset.

In the case of a parent couple with unlimited income tax liability who do not live together, the person in

Modul

Sachverhalt

whose care the child is receives the child benefit as a matter of priority. The parent who receives the child benefit also receives the child bonus. In principle, each parent receives half of the child allowance and, if applicable, the allowance for the need for care and education or training. Half of the child benefit and half of the child bonus are then offset against each other. A transfer of the tax-free allowance for children to one parent is possible under certain conditions.

The taxable income determined in this way forms the assessment basis for the standard income tax. The standard income tax, reduced by the domestic and, if applicable, foreign taxes to be credited and possibly further tax reductions (e.g. for expenses for household-related employment/services), increased by certain amounts, is the income tax to be assessed.

The advance income tax payments made for this year and the wage tax and, if applicable, capital gains tax are credited against the income tax assessed. If the settlement results in a surplus to your disadvantage, you must pay this amount as a final payment. If there is a surplus in your favour, this amount will be refunded to you.

The income tax to be paid by you depends on the income tax rate.

It is structured as follows in 2023:

- Tax exemption up to the basic tax-free allowance of EUR 10,908 for single persons / EUR 21,816 for married couples or civil partners
- Tax rate of 14% from a taxable income of EUR 10,909 / EUR 21,818 (initial tax rate)
- Tax rate of up to 45% from a taxable income of EUR 277,826 / EUR 555,652 (top tax rate)

In the case of extraordinary income, you can claim tax relief to avoid hardship that may arise as a result of progressive tax rates. In these cases, at least the basic tax rate must be applied.

Erforderliche Unterlagen

You do not have to submit any receipts. It is sufficient if

Modul	Sachverhalt
	you keep them at home.
Voraussetzungen	<p>The prerequisite for the income tax assessment is that you either</p> <ul style="list-style-type: none"> • Have your residence or habitual abode in Germany (unlimited tax liability) or • you do not have a residence or habitual abode in Germany, but you have earned certain domestic income (limited income tax liability). <p>In addition, there is the extended unlimited tax liability and the unlimited tax liability upon application.</p> <p>Spouses or civil partners who are both subject to unlimited tax liability and have lived together for at least one day in the year can choose between single assessment and joint assessment if these conditions existed at the beginning of the calendar year or occurred in the course of the year.</p> <ul style="list-style-type: none"> • In the case of individual assessment, the income received by each spouse or partner is attributed to them. The amounts to be deducted as special expenses, extraordinary burdens and household-related employment/services are taken into account for the spouse or civil partner who has paid them. On application by both spouses/partners, the deductions may be divided equally. If the amounts were transferred from a joint account, the amounts are divided equally. The tax to be assessed is based on the basic tax rate. • In the case of joint assessment, the income earned by the spouses or partners is added together, attributed jointly to the spouses or partners and the spouses or partners are treated jointly as one taxpayer. Income tax is calculated according to the splitting method. Here, the tax is calculated for half of the joint income according to the basic rate and the amount thus determined is doubled. As a rule, this procedure results in a lower tax than the single assessment.
Kosten	There are no procedural costs.
Verfahrensablauf	You must submit an income tax return on an official

Modul

Sachverhalt

form to the competent tax office at your place of residence, which you must sign.

If you have income from

- A trade or business,
- self-employment or
- Agriculture and forestry

or are involved in these types of income, you must submit the tax return electronically. This applies - irrespective of the type of profit determination - not only to the Annex EÜR (income surplus statement) and the balance sheet, but also to the entire income tax return.

You also have the option of submitting your tax return authenticated electronically. You authenticate yourself with the ELSTER certificate. It has the function of an electronic signature and is intended to guarantee the

- Confidentiality,
- Identity of the sender and
- Inalterability of the content

of the data sent.

To obtain a certificate, you must register in the ELSTER online portal. This requires several steps (e.g. sending the registration data, sending a confirmation e-mail through the ELSTEROnline portal, sending the activation code by post). You should therefore register in good time so that you can prepare and submit your tax return on time.

If you have registered in the ELSTEROnline portal, you can also use the advantages of the pre-filled tax return. The pre-filled tax return is a free service offered by the tax administration to make it easier for you to prepare your tax returns for the years from 2012 onwards. For this purpose, the tax administration provides you with the following personal data and documents:

- Wage tax certificates sent by your employer,
- Notifications of receipt of pension benefits,

Modul

Sachverhalt

- Contributions to health and long-term care insurance, and
- Pension expenses (e.g. Riester or Rürup contracts)

If you have registered for voucher retrieval, you can automatically transfer this data when preparing your income tax return.

Tip: The tax administration provides the forms free of charge.

Bearbeitungsdauer

Frist

• For mandatory income tax assessments in 2022: November 2, 2023 • For compulsory income tax assessments in 2023: September 2, 2024 The tax office can extend these deadlines on request. If your income tax return is prepared by a member of the tax advisory professions, a generally extended submission deadline applies from 2018 until February 28/29 of the second following year. In view of the exceptional situation caused by the coronavirus pandemic, the filing deadline for 2022 will be extended until July 31, 2024 for taxpayers who have received advice. The submission deadline for the 2023 income tax return is extended to June 2, 2025. • For application assessments for income tax 2020: December 31, 2024 • For application assessments for income tax 2021: December 31, 2025 • For application assessments for income tax 2022: December 31, 2026 • For income tax application assessments for 2023: December 31, 2027 Your tax return must be signed by hand to ensure that it is received by the tax office on time. Attention: If you do not submit your tax return authenticated electronically, i.e. without an ELSTER certificate, the return will not be received by the tax office until the hand-signed compressed tax return is submitted. The sole electronic transmission of the tax return is not sufficient in this case. This is especially important for the application assessment. If you do not submit the compressed tax return to the tax office until after the four-year deadline has expired, your application is considered late.

weiterführende

Modul	Sachverhalt
Informationen	
Hinweise	<p>You can also obtain information from your tax office.</p> <p>If you are an entrepreneur, you must submit the balance sheet or the surplus income statement electronically.</p>
Rechtsbehelf	none
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	