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Energiepreispauschale

Heruntergeladen am 17.06.2025

<https://fimportal.de/xzufi-services/S1000030001488225/S100003>

Modul	Sachverhalt
Leistungsschlüssel	99146008000000
Leistungsbezeichnung I	Energiepreispauschale
Leistungsbezeichnung II	Energy price flat rate
Typisierung	2 - Bundesauftragsverwaltung: Regelung
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	31.01.2025

Modul	Sachverhalt
Fachlich freigegeben durch	
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_112.html https://www.gesetze-im-internet.de/renteppg/BJNR198510022.html https://www.gesetze-im-internet.de/eppsg/
Teaser	Do you need information about the energy price flat rate (also called energy bonus or energy flat rate) and would you like to know how the energy price flat rate is paid and whether you are eligible? Find out more here.
Volltext	<p>The energy price flat rate (EPP) is a one-off payment of 300 euros to all employed persons in Germany who are liable for income tax.</p> <p>The EPP is intended to provide relief for those sections of the population who typically incur travel costs in earning their income and who are thus heavily burdened as a result of the current energy price trend. It is generally taxable, so that the net relief is reduced in line with the personal tax burden. The law stipulates that the entitlement to the EPP for employed persons arises on September 1, 2022.</p> <p>Important note on the energy price flat rate for pensioners:in the 2022 income tax return: As a pensioner:in, have you claimed the energy price flat rate for pensioners in December 2022 through</p> <ul style="list-style-type: none"> • the pension service of Deutsche Post AG or • the German Pension Insurance Knappschaft-Bahn-See or • received the agricultural pension fund <p>the amount paid out is exceptionally not to be reported in the income tax return for 2022.</p> <p>Your tax office will automatically receive an electronic notification of the payment and will ex officio take this energy price lump sum into account in the income tax assessment for 2022.</p> <p>The energy price lump sum for students and (vocational) students is a one-time payment of 200 euros. Further information is available on the information page www.einmalzahlung200.de.</p>
Erforderliche Unterlagen	No documents required.

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Voraussetzungen

The following persons are entitled to the EPP:
You have had your residence or habitual abode in Germany for at least one day in 2022 and have earned income from one of the following:

- Agriculture and forestry (Income Tax Act §13)
- Trade or business (Income Tax Act §15)
- Self-employment (Income Tax Act §18)
- Income as an employee from active employment (Income Tax Act §19)

On December 1, you are a resident of Germany and are entitled to, as well as the partial payment of, the following permanent benefits (Pension Benefits Act §1):

- of the statutory pension insurance
- the old-age insurance of farmers

Kosten

Verfahrensablauf

For employees applies:

Employees receive the EPP paid by their domestic employer if they are subject to unlimited tax liability and, on September 1, 2022, are

- are in a current first employment relationship and
- are classified in one of the tax classes I to V or receive wages taxed at a flat rate within the scope of marginal employment pursuant to Section 40a (2) of the German Income Tax Act ("mini-jobber") and confirm in writing to the employer that this is the first employment relationship. The employer must also pay the EPP to the employee in cases of receipt of wage replacement benefits that entitle the employee to receive the EPP (e.g. sick pay, parental allowance, short-time allowance).

The following applies to tradesmen, self-employed persons, farmers and foresters:

If an advance income tax payment for profit income (Section 13, Section 15 or Section 18 EStG) has been determined for September 10, 2022, this advance payment is reduced by 300 euros.

In Bremen, the beneficiary recipients of income from profits will each receive a notice of the reduced advance payments. Separate advance payment notices will therefore be sent to around 12,000 citizens from July 27, 2022.

In the explanations of the advance payment notice,

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there is a note that the energy price flat rate has been taken into account once for the advance payment as of September 10, 2022. These notices indicate the amount to be paid to the tax office as of September 10, 2022. If the tax office has a SEPA mandate (direct debit authorization) for the advance payments, nothing further needs to be arranged. The tax office will then collect the reduced amount from the bank account. From the 4th quarter onwards, the unreduced advance payment amount will apply again.

If the advance payments amount to less than 300 euros, they will be reduced to 0 euros. The excess amount will be taken into account when processing the income tax return for 2022.

For pensioners applies:
 Pensioners receive the EPP as a separate one-off payment from Deutsche Post AG, Deutsche Rentenversicherung Knappschaft-Bahn-See or the Landwirtschaftliche Alterskasse if they have unlimited tax liability.

Bearbeitungsdauer
Frist

There are no deadlines to be observed.

weiterführende Informationen

<https://www.bundesfinanzministerium.de/Content/DE/FAQ/energiepreispauschale.html>

Hinweise

The Federal Ministry of Finance has updated the FAQs on the flat-rate energy tax (EPP) with the supreme tax authorities of the federal states (as of July 20, 2022). Questions answered include eligibility, assessment with income tax assessment, payment to employees by employers, advance income tax payment procedure, and tax liability. To learn more, see "More Information" - "Where Can I Learn More?" - "FAQs Energy Price Flat Rate (EPP)."

Rechtsbehelf
Kurztext
Ansprechpunkt

Modul	Sachverhalt
Zuständige Stelle	
Formulare	https://www.deutsche-rentenversicherung.de/SharedDocs/FAQ/energiepreispauschale/energiepreispauschale_liste.html https://www.deutsche-rentenversicherung.de/SharedDocs/FAQ/energiepreispauschale/energiepreispauschale_liste.html
Ursprungsportal	Serviceportal der Freien Hansestadt Bremen, Service portal of the Free Hanseatic City of Bremen