

## Energy price flat rate

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.

### Competent Department

- [Finanzamt Bremen](#)
- [Finanzamt Bremerhaven](#)

### Basic information

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.

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.

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

- the pension service of Deutsche Post AG or
- the German Pension Insurance Knappschaft-Bahn-See or
- received the agricultural pension fund

the amount paid out is exceptionally not to be reported in the income tax return for 2022.

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.

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](http://www.einmalzahlung200.de).

## Requirements

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

## Procedure

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

1. are in a current first employment relationship and
2. 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, 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.

## Legal bases

- [§§ 112-122 Einkommensteuergesetz \(EStG\)](#)
- [Rentenbeziehende-Energiepreispauschalengesetz](#)
- [Studierenden-Energiepreispauschalengesetz \(EPPSG\)](#)

## More information

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)."

## What deadlines must be paid attention to?

There are no deadlines to be observed.

## Frequently asked Questions

- **Can I discuss with the tax office whether I have to pay out the energy price flat rate to my employees or whether I can have this "reimbursed" via the income tax return?**

This is not possible. The assessment is to be made by the employer himself or a representative of the consulting professions or bodies (tax consultants, lawyers, chambers, etc.).

- **How long does it take for me to receive the "refund" of the flat energy rate via the payroll tax return?**

This cannot be answered uniformly. The tax office must check whether the requirements for a "refund" are met. In complex cases, there may be queries that delay processing.

Likewise, there may be other points regarding the income tax return that need to be checked or clarified. This can also lead to queries and possibly cause delays. However, the processing will take place as quickly as possible.

- **How and when is the refund made or are so-called minus payroll tax filings possible?**

Employers may take the EPP separately from the total amount of payroll tax required to be withheld, which would be

1. For monthly filing periods, by September 12, 2022 (because September 10, 2022 is a Saturday),
2. in the case of a quarterly filing period, by October 10, 2022, and
3. by January 10, 2023, in the case of an annual filing period.

must be filed and remitted.

If the total EPP to be granted exceeds the amount to be remitted in total wage tax, the excess amount will be reimbursed to the employer by the tax office to which the wage tax is to be remitted. Technically, this is handled by means of a so-called minus wage tax declaration. A separate application by the employer is not required. In this case, the refund amount is transferred to the employer's account designated to the tax office.

The EPP is listed in the wage tax declaration with an additional code number. This is for statistical purposes.

- **Is it possible to postpone the refinancing of the EPP?**

Due to the legal requirement, the refinancing cannot be postponed.

Even in the event of a later payment, the cut-off date for the refinancing of the EPP remains September 12, 2022 for applications to be submitted on a monthly basis.

- **Do I always have to pay EPP to my employee?**

There are cases in which the employee receives the EPP only after filing an income tax return for the year 2022. These are, for example, cases of lump-sum taxation for mini-jobs, where it is not the first employment relationship or the employer is exceptionally not obliged to file an income tax return.

The assessment of whether such a case exists is to be made by the employer himself or a representative of the consulting professions or bodies (tax consultants, lawyers, chambers, etc.).

- **Do my mini-jobbers ("520-euro employees") get the energy price flat rate paid by me and if so, from whom do I get this "reimbursed"?**

If all requirements are met, mini-jobbers ("520-euro employees") receive the energy price flat rate from their employer. The employer can be "reimbursed" for the paid flat-rate energy allowance via the income tax return.

The assessment of whether such a case exists is to be made by the employer himself or a representative of the consulting professions or bodies (tax consultants, lawyers, chambers, etc.).

- **What should I keep in mind when filling out the payroll tax return regarding the energy price allowance?**

First of all, it is important that the wage tax to be declared is entered in full in the declaration. The energy price flat rate is not to be deducted here. The reduction is made by entering the energy price flat rate to be paid on line 22 a, item 35.

In addition, when calculating the wage tax to be declared, it is important to note that the flat-rate energy price allowance is subject to wage tax, i.e. it may lead to a corresponding increase in wage tax.

The payment of the EPP alone does not require the entry of a higher number of employees on line 15 of the wage tax return. An adjustment is only required here if the number of employees has actually increased compared to the previous month.

- **What is the basis/ official assistance for the payment of the energy price flat rate?**

In addition to the legal basis (§§ 112 ff. EStG as amended by the Tax Relief Act 2022 of May 23, 2022, BGBl I p. 749), there is the FAQ of the Federal Ministry of Finance.

You will find the link to this under "Further information".