

Wage tax reduction procedure

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Save wage tax ? By taking into account allowances already in the calculation of income tax by the employer, you can reduce the monthly income tax burden.

Competent Department

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

Basic information

In principle, expenses that can be claimed as tax-reducing are taken into account as part of the income tax assessment. However, certain expenses can be taken into account in advance on application as an allowance as part of the wage tax deduction procedure.

You have the option of applying for the allowance for two years.

For example, the following can be taken into account as an allowance

- Income-related expenses

from the activity as an employee, as far as they exceed the employee lump sum of 1230 euros.

Income-related expenses include, for example, expenses for technical literature, work equipment, travel expenses incurred for work-related reasons and also expenses for travel between home and work (commuting allowance; every employee can claim this allowance, including members of a car pool).

- Special expenses

insofar as they exceed the special expenses lump sum of 36 euros for single persons or 72 euros for married persons.

Eligible special expenses in this context are, for example, maintenance payments to the divorced or permanently separated spouse, church taxes paid or expenses for one's own vocational training.

- Extraordinary expenses

Requirements

An application for income tax reduction is only permissible if the income-related expenses, special expenses, extraordinary expenses, etc. are higher than 600 euros in total. When calculating the application limit, income-related expenses only count if they exceed the employee lump sum of EUR 1230. The lump sum for the disabled can be entered regardless of the amount and is not included in the calculation of the application limit of 600 euros.

For recipients of pension payments, the lump sum of EUR 102 applies.

If you wish to apply for at most the same tax allowance or the same number of child allowances as for the previous year and the relevant circumstances have not essentially changed, it is sufficient to fill in the personal details on the main form and lines 4 to 6 on the "Simplified application/other" attachment.

If you are applying for a tax allowance for the first time or if a higher/different allowance than before is to be taken into account, you must use the form "Application for income tax reduction and for income tax deduction features with attachments for children, special expenses/extraordinary expenses, income-related expenses and household-related expenses/energy-related measures".

Note:

Due to the large number of possible and conceivable circumstances, it is unfortunately not possible to provide a detailed explanation. If you have specific individual questions, you should contact institutions authorized to provide tax assistance. In addition to tax advisors, these include, for example, your trade union and the Chamber of Employees in the state of Bremen.

Procedure

You submit an application for a reduction in income tax. You can obtain application forms from the central information and acceptance offices of the tax offices or on the Internet. You can submit the application in person or in writing by mail at the central information and acceptance offices of the tax offices or electronically via My Elster (www.elster.de).

Legal bases

- [Einkommensteuergesetz](#)
- [Einkommensteuer-Durchführungsverordnung](#)

What deadlines must be paid attention to?

The period for applying for a tax-free allowance begins on 01 October of the previous year for which the allowance is to apply. It ends on 30 November of the calendar year in which the allowance applies.

An application for an income tax reduction made during the course of the year is generally valid from the month following the month in which the application was made. An annual tax-free allowance is distributed over the remaining months of the current year.

How long does it take to process

As a rule, processing takes place immediately.

What are the costs?

There are no fees and costs for the application for wage tax reduction.

Frequently asked Questions

• What are extraordinary burdens?

A distinction must be made between extraordinary burdens in special cases and extraordinary burdens of a general nature. Extraordinary burdens of a general nature are, for example, medical expenses or the costs of burying relatives.

These costs are to be taken into account for tax purposes to the extent that they exceed the "reasonable personal burden". The reasonable personal burden is calculated on the basis of income and depends on marital status. It amounts to at least 1% of the total amount of income and at most 7%.

Extraordinary burdens in special cases are e.g. expenses for the maintenance of a dependent, special needs of a child in vocational training. These expenses are deductible under the conditions nominated by law. Furthermore, the lump sums for disabled persons belong to the extraordinary burdens.