

Wage tax reduction procedure - applying for tax allowances

Would you like to save tax and have allowances taken into account when you pay your wages? Find out more here.

Competent Department

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

Basic information

By creating an allowance as an electronic wage tax deduction feature (ELStAM), the wage tax that the employer has to withhold from your wages is reduced. You can apply to the tax office for allowances if you have certain expenses or are entitled to lump sums.

Requirements

- An application for income tax reduction is only permissible if the income-related expenses, special expenses, extraordinary expenses and so on total more than 600 euros.
- 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, 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" must be used.
- Note: Due to the large number of possible and conceivable circumstances, it is unfortunately not possible to provide a detailed explanation. If you have any specific individual questions, you should contact an institution 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.

What documents do I need?

- To apply for an allowance, please refer to the explanations under Procedure

Appropriate evidence is required for some expenses. Please submit these with your application.

Procedure

- You can submit the application electronically via my ELSTER, by post or in person to your tax office.
- To apply for an allowance in the income tax deduction procedure, please use the official form "Antrag auf Lohnsteuer-Ermäßigung und zu den Lohnsteuerabzugsmerkmalen" (main form) and the corresponding attachments to the income tax reduction application:
 - "Appendix Income-related expenses to the application for income tax reduction"
 - "Attachment children to the income tax reduction application"
 - "Special expenses/extraordinary expenses attachment to the income tax reduction application"
 - "Attachment household-related expenses / energy measures to the income tax reduction application"
- You can find the application form and the attachments contained therein under "Further information" - "Forms".
- The "Instructions for applying for income tax reduction" will help you fill in the forms.
- If you are only applying for the tax-free amount that was already determined in the previous year, you only need to complete the main form with the personal details and lines 4 to 6 in the "Simplified application/other" attachment.
- Employees can submit the application for a tax-free allowance for a maximum period of two calendar years to their local tax office. If the circumstances for the tax-free allowance change to the disadvantage of the employee (e.g. shortening of the commute to the first place of work and thus lower income-related expenses), the employee is obliged to notify the tax office immediately.
- If the tax office approves your application, you will not receive a separate confirmation of the allowance granted. You will be informed of your tax-free allowance in the payslip issued by your employer. Your tax office will only contact you in the event of a rejection.
- If an allowance is taken into account in the income tax deduction procedure, you are generally obliged to submit an income tax return. However, this does not apply to, for example
 - the lump sum for people with disabilities and surviving dependants,
 - the relief amount for single parents,
 - and changes to the number of child allowances.

Legal bases

- [§ 32 Einkommensteuergesetz \(EStG\)](#)
 - [§ 32 Absatz 4 Einkommensteuergesetz \(EStG\)](#)
 - [§ 33b Einkommensteuergesetz \(EStG\)](#)
 - [§ 33b Absatz 4 Einkommensteuergesetz \(EStG\)](#)
 - [§§ 33b Absatz 3, 4 und 6 Einkommensteuergesetz \(EStG\)](#)
 - [§ 38b Absatz 2 Einkommensteuergesetz \(EStG\)](#)
-

- [§ 39 Einkommensteuergesetz \(EStG\)](#)
- [§ 39a Einkommensteuergesetz \(EStG\)](#)
- [§ 46 Absatz 2 Nr. 4 Einkommensteuergesetz \(EStG\)](#)

What deadlines must be paid attention to?

Tax allowances can be applied for the following calendar year from October 1 of the current year. Tax allowances for the current calendar year can be applied for by November 30 at the latest. After this date, a tax allowance for the previous year can only be taken into account in the income tax return. The tax allowance generally becomes effective for tax purposes on the 1st of the month following the application.

How long does it take to process

As a rule, processing is immediate.

What are the costs?

None.