

for LBV personnel number

Name, first name, poss. maiden name	Date of birth
Address	Phone no.

Declaration of Intent Concerning the Payment of the Flat-Rate Tax in Case of Marginal Employment

For my remuneration from marginal employment, I apply for the payment of a flat-rate tax according to Section 40a EStG (Einkommensteuergesetz, Income Tax Act) as from _____ instead of the individual taxation according to my tax card or the payroll tax form.

I commit to reimburse the flat-rate tax to the amount of 2% that is paid by the employer. The Landesamt für Besoldung und Versorgung NRW is entitled to charge the flat-rate tax against my remuneration.

I am aware, that this application cannot be revoked retroactively. The revocation comes into effect on the first of the calendar month following the receipt of my written revocation request and my current tax card.

**This English version of the form
“Erklärung für die Übernahme der Pauschsteuer
bei geringfügig entlohnter Beschäftigung”
is intended as fill-in help only. Do not sign this form!**

Remarks on the transfer of a flat-rate tax in case of marginal employment

As from April 01, 2003, the employer may waive the presentation of the tax card in case of a marginal employment and instead pay a flat-rate tax to the amount of 2% of the remuneration that is subject to employer-flat-rate contributions to the pension fund. However, the employee is not entitled to this procedure as the payment of the flat-rate tax is not an obligatory prescription. The payment of the flat-rate tax is obsolete if the employee presents a tax card and if the remuneration is thus to be taxed according to the individual tax type of the tax card. In case of remuneration up to the amount of 450 EUR, the taxation according to tax types I – IV does not result in a wage-tax deduction.

Due to the additional costs that incur, your application for the payment of the flat-rate tax according to the principles above, resulting in the employer having to pay the tax, is considered only if the employer has agreed to the payment of the flat-rate tax and is actually going to pay.

Legal bases:

- Section 40a para. 2 EStG (Income Tax Act)
- Section 8 para. 1 clause 1 or Section 8a SGB IV (German Social Code Book IV)
- Section 168 para. 1 clause 1b or 1c SGB VI (German Social Code Book VI)
- Section 172, para. 3 or 3a SGB VI (German Social Code Book VI)