

99102002060001

Electronic income tax deduction characteristics (ELStAM), consideration of allowances for children under 18 years of age

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/6000027/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102002060001
Leistungsbezeichnung I	Electronic income tax deduction characteristics (ELStAM), consideration of allowances for children under 18 years of age
Leistungsbezeichnung II	Electronic income tax deduction characteristics (ELStAM), consideration of allowances for children under 18 years of age
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	

Modul	Sachverhalt
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<ul style="list-style-type: none"> • § 31 Einkommensteuergesetz (EStG) – Familienleistungsausgleich • § 32 EStG – Kinder, Freibeträge für Kinder • § 38b EStG – Lohnsteuerklassen, Zahl der Kinderfreibeträge • § 39 EStG – Lohnsteuerabzugsmerkmale • § 39e EStG – Verfahren zur Bildung und Anwendung der elektronischen Lohnsteuerabzugsmerkmale
Teaser	<p>Minor children are automatically taken into account in the tax authorities' database from the month of birth until they reach the age of 18, based on the registration data with the so-called child counter as an income tax deduction feature (ELStAM).</p>
Volltext	<p>Minor children are automatically taken into account in the tax authorities' database from the month of birth until they reach the age of 18, based on the registration data with the so-called child counter as an income tax deduction feature (ELStAM).</p> <p>The consideration of minor children who are not registered in the employee's home requires a one-time application to the tax office. The same applies to foster children.</p>
Erforderliche Unterlagen	<p>Minor children who are not registered with you and foster children:</p> <ul style="list-style-type: none"> • application for income tax reduction (forms & online services)

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	<ul style="list-style-type: none"> • birth certificate of the child or extract from the birth register • for foster children: proof of the foster relationship
Voraussetzungen	<p>The entry in the electronic wage tax deduction features (ELStAM) is made for:</p> <ul style="list-style-type: none"> • biological and adopted children of the taxpayer • Foster children <p>Foster children in the tax sense are children who have a family-like, long-term relationship with their foster parents and have been taken into their household, provided that the custodial and foster relationship with the natural parents no longer exists and the taking in of the child does not serve any gainful purposes.</p>
Kosten	none
Verfahrensablauf	<ul style="list-style-type: none"> • Minor children who are registered with you (except foster children): The child counter is automatically entered in the ELStAM on the basis of the registration data. You do not have to submit an application for this. • Minor children who are not registered with you and foster children: Complete the form "Antrag auf Lohnsteuer-Ermäßigung" (Forms & Online-Dienste) with attachment "Kinder". Submit this and the required documents to the tax office. • Electronic alternative to the paper form: Applications can also be submitted in the online tax office "Mein ELSTER" (My ELSTER) (www.elster.de) or with offers from other software manufacturers • Your employer will be provided with the amended ELStAM with the corresponding validity information in the electronic procedure for retrieval. <p>If the tax office is unable to comply with the application for a wage tax reduction or cannot comply with it in full, it issues a notice of assessment.</p> <p>Note: If you would like a printout of your ELStAM, please note this in the checkbox on the first page of the main form "Application for income tax reduction". You can also view your own ELStAM after registering free of charge at "ELSTER: Your online tax office"</p>

Modul	Sachverhalt
	(www.elster.de).
Bearbeitungsdauer	
Frist	Application for wage tax reduction: • from 01.10. for the following year for which the tax-free allowance / child counter is to apply • for the current year: by 30.11. at the latest.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	appeal, if applicable (details on the procedure in the decision)
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	