

99102036011000

Determination of electronic income tax deduction items (ELStAM), consideration of a less favorable tax class or number of child allowances

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/6000267/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102036011000
Leistungsbezeichnung I	Determination of electronic income tax deduction items (ELStAM), consideration of a less favorable tax class or number of child allowances
Leistungsbezeichnung II	Determination of electronic income tax deduction items (ELStAM), consideration of a less favorable tax class or number of child allowances
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus

Modul	Sachverhalt
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	• § 38b Abs. 3 [Einkommensteuergesetz (EStG)](https://www.gesetze-im-internet.de/estg/) – Lohnsteuerklassen, Zahl der Kinderfreibeträge
Teaser	You can apply for the consideration of less favorable electronic income tax deduction items in the ELStAM procedure.
Volltext	#### Application for the consideration of a less favorable tax class or a lower number of child allowances in accordance with § 38, Section b of the German Income Tax Act (_Einkommensteuergesetz_ , EStG). You can apply for the consideration of less favorable electronic income tax deduction items in the ELStAM procedure. Such an application is conceivable if you do not wish to inform your employer of your current marital status. For example, you can apply to keep tax class I so that your employer is not notified of your marriage by a change to tax class IV, which is usually applied to married employees. The same applies if you do not want your employer to know that you have children.

Modul	Sachverhalt
Erforderliche Unterlagen	Form "Anträge zu den Elektronischen Lohnsteuerabzugsmerkmalen – ELStAM"
Voraussetzungen	
Kosten	None
Verfahrensablauf	You can apply for changes to the electronic income tax deduction items - ELStAM (e.g. tax class, tax allowances) in writing (application form) or in person at your local tax office. There is also an electronic alternative to the paper form: Applications can also be submitted in the online tax office "My ELSTER" (www.elster.de) or with offers from other software manufacturers. As a rule, the request is granted. If, exceptionally, this is not possible, the tax office will issue a notice.
Bearbeitungsdauer	
Frist	None
weiterführende Informationen	
Hinweise	
Rechtsbehelf	appeal, if applicable (details on the procedure in the decision)
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	