

99102002060002

Electronic wage tax deduction features (ELStAM), consideration of allowances for children aged 18 and over

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/6000444/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102002060002
Leistungsbezeichnung I	Electronic wage tax deduction features (ELStAM), consideration of allowances for children aged 18 and over
Leistungsbezeichnung II	Electronic wage tax deduction features (ELStAM), consideration of allowances for children aged 18 and over
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	

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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 • § 39a EStG – Freibetrag und Hinzurechnungsbetrag • § 39e EStG – Verfahren zur Bildung und Anwendung der elektronischen Lohnsteuerabzugsmerkmale
Teaser	Children of full age who fulfil the requirements for claiming tax-free allowances for children can be taken into account in the tax authorities' database using the so-called child counter as an income tax deduction feature (ELStAM).
Volltext	<p>Children of full age who fulfil the requirements for claiming tax-free allowances for children can be taken into account in the tax authorities' database using the so-called child counter as an income tax deduction feature (ELStAM).</p> <p>On request, the tax office will determine the number of tax-free allowances to be taken into account for children over the age of 18.</p> <p>For underage children, the ELStAM entry is made automatically.</p> <p>Tip: The tax office can take into account child allowances for several years. Children who have</p>

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reached the age of 18 can, for example, be taken into account for the duration of their vocational training.

Erforderliche Unterlagen

- Application for income tax reduction (forms & online services)
- Proof / documents relating to the requirements (e.g. school or training certificate)
- for foster children: proof of the foster care relationship

Voraussetzungen

The entry in the electronic wage tax deduction features (ELStAM) is made for

- natural and adopted children of the taxpayer
- Foster children

Foster children in the tax sense are children who are in a family-like, long-term relationship with their foster parents and have been taken into their household, provided that the custody and care relationship with the biological parents no longer exists and the taking in of the child does not serve any gainful purposes.

Requirements for children aged 18 and over

For children of full age, tax-free allowances are only recognised under certain conditions:

- 18 years of age until the child reaches the age of 21, if the child is unemployed or only has a mini-job and is registered as a jobseeker with an employment agency.
- 18 years up to the age of 25, if the child is in vocational training is in a transitional period of no more than four months between two periods of training or between one period of training and voluntary service, is doing a voluntary social or ecological year, a European or development policy voluntary service, a voluntary service of all generations, an international youth voluntary service or a federal voluntary service, is unable to start or continue vocational training due to a lack of a training place.

The amount of the adult child's own income and earnings is no longer relevant. However, children between the ages of 18 and 25 are only recognised for

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tax purposes after completing their first vocational training or first degree if they are not in gainful employment with more than 20 hours of regular weekly working hours. However, a training service relationship or a mini-job are harmless.

Note:

If children are unable to support themselves due to a physical, mental or psychological disability, the tax-free allowances for children are generally granted without age limit if the disability occurred before the child reached the age of 25. (Exception: The previous age limit of 27 years applies to children who became disabled before 1 January 2007)

Kosten

none

Verfahrensablauf

- Complete the "Application for income tax reduction" form (Forms & online services) with the "Children" attachment. 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 "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.

If you would like a printout of your ELStAM, please note this in the tick box 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: Ihr Online-Finanzamt" (www.elster.de).

If the tax office cannot grant the application for income tax reduction or cannot grant it in full, it will issue a notification.

Please note! You are obliged to notify the tax office if the conditions for the child allowance of the adult child no longer apply so that the tax office can change the number of child allowances accordingly.

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Bearbeitungsdauer	
Frist	Application for income 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 (more details on the procedure in the notification)
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	