

99102036011000, 99102036011000

Electronic wage tax deduction features Change

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/100035761/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102036011000, 99102036011000
Leistungsbezeichnung I	Electronic wage tax deduction features Change
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Änderung (011)
SDG-Informationsbereich	Rechte und Pflichten im Bereich der sozialen Sicherheit in der Union (Registrierung als Arbeitgeber, Registrierung von Beschäftigten, Mitteilung über das Ende eines Vertrags eines Beschäftigten, Zahlung von

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	Sozialbeiträgen, Rechte und Pflichten im Zusammenhang mit Renten)
Lagen Portalverbund	Steuern und Abgaben für Mitarbeiter (2040100), Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	22.11.2023
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/2
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_39.html https://www.gesetze-im-internet.de/estg/_39e.html https://www.gesetze-im-internet.de/estg/_39.html https://www.gesetze-im-internet.de/estg/_39e.html
Teaser	If your personal circumstances have changed - e.g. due to marriage - your personal income tax deduction details will usually also be changed.
Volltext	Since 2014, it is no longer necessary to submit a certificate for wage tax deduction to the employer. The employer receives the wage tax deduction details (ELStAM) electronically from the tax authorities. To retrieve the data, the employer only needs the employee's date of birth and tax identification number as well as information on whether the employment relationship is the main or secondary one. In the case of existing employment relationships, the employer already has this information. The tax offices are responsible for the following changes**:** • Change of tax class • Consideration of adult children • Consideration of children who are registered outside the parent's municipality of residence • Income tax reduction procedure The registration office is responsible for the following

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changes

- Changes of address
- changes at the registry office, e.g. due to joining or leaving the church, marriage, birth, adoption or death

These are still managed by the citizens' offices of the cities and municipalities and automatically transmitted to the tax authorities to change the personal income tax deduction features.

There is an ****obligation to notify**** the tax office if the taxpayer

- the prerequisite for a less favorable tax class has occurred (e.g. the entry of tax class I due to "permanently separated" in the previous year and thus the elimination of the prerequisite for tax class III),
- a lower number of child allowances must be taken into account,
- the requirement for a tax class II granted on application no longer applies.

Other changes to the ELStAM ****can**** be applied for:
e.g. :

- Entry of tax class II due to the birth of a child for single persons,
- Voluntary entry of a less favorable tax class, for example tax class I instead of III or IV
- Tax class change between III/V, IV/IV or IV/IV with factor

Please refer to the relevant service for details of the respective change:

- \- Change on marriage or establishment of a civil partnership
- \- Change on joining the church

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	\- Change on leaving the church \- Change on separation \- Change on resumption of marital union \- Change of tax class for single parents \- Change of tax class for spouses \- Change of tax class for registered civil partnerships \- Change on the death of a spouse \- Change of address and personal data \- Change for several employment relationships in parallel with several employers
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	A change to the electronic wage tax deduction characteristics (ELStAM) due to a change in personal circumstances can be made both ex officio and at the employee's request.
Ansprechpunkt	
Zuständige Stelle	Depending on the constellation, either your local tax office or your municipality of residence https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
Formulare	Forms for changing the electronic wage tax deduction characteristics (ELStAM) by the tax office and for wage tax reduction are available online at ELSTER and can be

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obtained in paper form from the tax office or via the forms server of the Federal Tax Administration.

If changes need to be made by your local authority, please contact them.

<https://www.elster.de>

<https://www.formulare-bfinv.de>

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Ursprungsportal

Electronic wage tax deduction features Change,
Elektronische Lohnsteuerabzugsmerkmale Änderung