

99102002060001

Apply for child allowance as an electronic income tax deduction feature

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/250/L100022>

Modul	Sachverhalt
Leistungsschlüssel	99102002060001
Leistungsbezeichnung I	Apply for child allowance as an electronic income tax deduction feature
Leistungsbezeichnung II	Apply for child allowance as an electronic income tax deduction feature
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Baden-Württemberg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	

Modul	Sachverhalt
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<p>Einkommensteuergesetz (EStG):</p> <ul style="list-style-type: none"> • § 39 Lohnsteuerabzugsmerkmale • § 39e Verfahren zur Bildung und Anwendung der elektronischen Lohnsteuerabzugsmerkmale • § 32 Kinder, Freibeträge für Kinder, Haushaltsfreibetrag
Teaser	<p>As a parent, you receive monthly child benefit during the calendar year. When calculating your annual income tax, the tax office will check whether the allowances for children are more favourable for you than the child benefit.</p>
Volltext	<p>As a parent, you receive monthly child benefit during the calendar year. When calculating your annual income tax, the tax office will check whether the allowances for children are more favourable for you than the child benefit.</p> <p>Allowances for children are the child allowance and the allowance for care and education or training needs.</p> <p>These allowances are not taken into account when calculating income tax during the year. However, they do affect the amount of the solidarity surcharge and church tax. So that the employer can calculate these deductions correctly, the number of child allowances is created as electronic wage tax deduction characteristics (ELStAM).</p> <p>Parents face more challenges than those without children due to the upbringing, care and education of their children. They receive tax relief either through child benefit or through tax-free allowances.</p>

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Erforderliche Unterlagen	<ul style="list-style-type: none"> • If applying for the first time after the birth of a child who is not registered with you: Birth certificate of the child • If applying for a child over the age of 18: Proof of initial education
Voraussetzungen	<p>You</p> <ul style="list-style-type: none"> • are an employee and • have a child to be taken into account.
Kosten	none
Verfahrensablauf	<p>Children under the age of 18 are automatically included in tax classes I to IV as ELStAM if they are registered in your home.</p> <p>If you want a child allowance to be created in the ELStAM for the birth of a child who is not registered with you, you must apply for this once. To do this, use the form "Application for income tax reduction and for income tax deduction features" and the "Child attachment".</p> <p>For calendar years in which children are over 18 years of age, you will only receive child tax allowances as ELStAM if you apply and if the relevant requirements are met. To do this, use the form "Application for income tax reduction and for income tax deduction features" and the "Child attachment".</p>
Bearbeitungsdauer	
Frist	You must submit the application for the current calendar year by 30 November.
weiterführende Informationen	
Hinweise	You can submit the "Application for income tax reduction with the child annex" to the tax office in the "My Elster" online portal at www.elster.de . Registration is required for the electronically authenticated transmission. To do this, you must register once on the website www.elster.de . The registration process can take up to two weeks.

Modul	Sachverhalt
Rechtsbehelf	<p>If you disagree with the content and result of an administrative act (decision) issued by a public authority, you can usually lodge an objection against it.</p> <p>The objection procedure is intended to help avoid legal disputes</p>
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	