99102036011000, 99102036011000

Electronic wage tax deduction characteristics (ELStAM): Apply for change

Modul	Sachverhalt
Leistungsschlüssel	99102036011000, 99102036011000
Leistungsbezeichnung I	Electronic wage tax deduction characteristics (ELStAM): Apply for change
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Änderung (011)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen

Modul	Sachverhalt
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	14.12.2018
Fachlich freigegen durch	Ministry of Finance Mecklenburg-Western Pomerania
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/__39e.html https://www.gesetze-im-internet.de/estg/__52b.html https://www.gesetze-im-internet.de/estg/__39e.html https://www.gesetze-im-internet.de/estg/__52b.html
Teaser	
Volltext	Since 2014, it has no longer been necessary to submit a certificate for payroll tax deduction. The employer receives the wage tax deduction characteristics (ELStAM) electronically from the tax authorities. To retrieve the data, the employer now only needs the employee's date of birth and tax identification number, as well as information on whether the employment relationship is primary or secondary. In the case of existing employment relationships, the employer already has this information. The employee's tax office of residence is responsible.
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	Applications for wage tax reduction can be submitted only until 30.11. of the year.
weiterführende Informationen	
Hinweise	**Competence of tax offices:** • Tax class change/change

Modul	Sachverhalt
	• (Non-)consideration of children (over 18/registered outside the municipality of residence of the parent/lack of maintenance) • Wage tax reduction **Responsibility of registration office:** Changes of address and changes in civil status, e.g. • Church entry or exit • Marriage and establishment of a civil partnership • birth, adoption or death are still managed by the citizens' offices of the cities and municipalities and automatically transmitted to the tax authorities for changes in personal income tax deduction characteristics. There is an **obligation to notify** the tax office if, in the case of the taxpayer • the prerequisite for a less favorable tax class has occurred (e.g. the entry of tax class I, due to "living permanently separated" in the previous year and thus the prerequisite for tax class III no longer applies), • a lower number of child allowances is to be taken into account, • the prerequisite for a tax class II granted on application has ceased to apply. Other changes to the ELStAM **can be** indicated, such as: • Entry of tax class 2 (for example, after the birth of a child in the case of a single person). • Entry of a less favorable tax class, for example, tax class 1 instead of 3 or 4 • Change of tax class between 3/5, 4/4 or 4/4 with factor

Modul	Sachverhalt
	You can find more information here: https://www.regierung-mv.de/Landesregierung/fm/Service/Publikationen/ https://www.steuerportal-mv.de/Service/Merkbl%C3%A4tter/ https://www.elster.de/elsterweb/infoseite/elstam_(privatpersonen) https://www.regierung-mv.de/Landesregierung/fm/Service/Publikationen/ https://www.steuerportal-mv.de/Service/Merkbl%C3%A4tter/ https://www.elster.de/elsterweb/infoseite/elstam_(privatpersonen)
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	Tax office of the employee's residence
Formulare	
Ursprungsportal	Electronic wage tax deduction characteristics (ELStAM): Apply for change, Elektronische Lohnsteuerabzugsmerkmale (ELStAM): Änderung beantragen