

99102036011000, 99102036011000

Electronic wage tax deduction characteristics (ELStAM) Request change

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/207300991/L100038>

Modul	Sachverhalt
Leistungsschlüssel	99102036011000, 99102036011000
Leistungsbezeichnung I	Electronic wage tax deduction characteristics (ELStAM) Request change
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Thüringen
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	Steuererklärung (1060100), Einkommensteuer und Kirchensteuer (1060200), Steuern und Abgaben für Mitarbeiter (2040100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	29.06.2023
Fachlich freigegeben durch	Thuringia Ministry of Finance
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 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	If there are any changes to your ELStAM, you must notify the relevant authority in good time. You can find information on this here.
Volltext	<p>The employer has been provided with the wage tax deduction characteristics electronically since the second calendar quarter of 2012.</p> <p>The characteristics that are decisive for the wage tax deduction procedure, such as tax class, if applicable the factor for this, number of child allowances, other allowances, but also the church tax deduction characteristic are stored by the tax administration for all employees in a central database. The tax authorities make this information available to employers for electronic retrieval (ELStAM - Elektronische LohnSteuerAbzugs Merkmale).</p> <p>When employment begins, the employer must register the employee with the tax authorities, retrieve the ELStAM provided by the tax authorities, transfer them to the payroll account and apply them for the duration of the employment relationship. The tax administration shall notify the employer electronically of any changes by means of change lists. The employer shows the ELStAM taken into account for the wage tax deduction in the respective wage/salary/remuneration statement.</p>

Modul

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If you enter into a new employment relationship, your new employer requires the following information for the ELStAM retrieval:

- Tax identification number (IdNr.),
- date of birth,
- information as to whether it is a main or secondary employment relationship
- and in addition, in case of a secondary employment: whether and in what amount an allowance for tax class VI determined by the tax office is to be retrieved.

Depending on whether taxation is to take place as part of a main or secondary employment, the employer retrieves the individual ELStAM with the more favorable tax class I to V (main employment) or tax class VI (secondary employment).

For you as an employee, it is also possible to name only one or more employer(s) authorized to retrieve ELStAM (retrieval authorization, positive list) or to exclude certain employers from the retrieval authorization (retrieval block, negative list). However, the lack of a call authorization means that the employer must deduct income tax according to tax class VI.

When creating the ELStAM, the respective actual circumstances are decisive.

If certain ELStAM are more favorable than your circumstances, you are legally obliged to have your ELStAM changed immediately by the tax office.

If something changes in your favor, you can have your ELStAM changed by your tax office. Marriages or the birth of a child are regularly taken into account as ELStAM by the tax authorities on the basis of corresponding notifications from the municipalities. You do not need to take any action here.

Erforderliche Unterlagen

For a change of the ELStAM:

Modul	Sachverhalt
	<ul style="list-style-type: none"> • Identity card or passport as proof of identity • Identity card of the spouse/life partner in the case of a change of tax class (if both spouses cannot appear) if a joint application is required • Proof of the change that has occurred or the existence of expenses / the requirements for lump sums in the original
Voraussetzungen	
Kosten	There are no fees to pay.
Verfahrensablauf	
Bearbeitungsdauer	
Frist	Changes to the ELStAM that are relevant for the calendar year must be applied for by November 30 of the year.
weiterführende Informationen	
Hinweise	<p>The municipalities continue to be responsible for managing registration data, e.g. marriage, birth, church entry or exit.</p> <p>https://finanzamt.thueringen.de/service/aktuell/ https://finanzamt.thueringen.de/service/aktuell/ https://finanzamt.thueringen.de/service/aktuell/ https://finanzamt.thueringen.de/service/aktuell/</p>
Rechtsbehelf	Objection pursuant to Sections 347 et seq. Tax Code
Kurztext	<ul style="list-style-type: none"> • Electronic wage tax deduction characteristics Change • Changes are automatically recorded or must be reported • Documents: <ul style="list-style-type: none"> • Identity card or passport as proof of identity • Identity card of the spouse/life partner in the case of a change of tax class (if both spouses cannot appear) if a joint application is required • Proof of the change that has occurred or the existence of expenses / the requirements for lump sums in the original • responsible: Tax office
Ansprechpunkt	To change the ELStAM, contact the tax office

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	<p>responsible for you.</p> <p>https://finanzamt.thueringen.de/service/zufi/</p> <p>https://finanzamt.thueringen.de/service/zufi/</p>
Zuständige Stelle	
Formulare	<ul style="list-style-type: none"> • Application for the issuance of a certificate for the deduction of income tax • Application for change of tax class for spouses • Application for wage tax reduction • Applications for ELStAM (published in the Federal FMS) <p>https://finanzamt.thueringen.de/service/formulare/</p> <p>https://finanzamt.thueringen.de/service/formulare/</p> <p>https://finanzamt.thueringen.de/service/formulare/</p> <p>https://finanzamt.thueringen.de/service/formulare/</p> <p>https://finanzamt.thueringen.de/service/formulare/</p> <p>https://finanzamt.thueringen.de/service/formulare/</p>
Ursprungsportal	<p>Elektronische Lohnsteuerabzugsmerkmale (ELStAM) Änderung beantragen, Electronic wage tax deduction characteristics (ELStAM) Request change</p>