

99102036011000, 99102036011000

Electronic wage tax deduction features (ELStAM)

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/195987444/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99102036011000, 99102036011000
Leistungsbezeichnung I	Electronic wage tax deduction features (ELStAM)
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Rheinland-Pfalz
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
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	09.01.2023
Fachlich freigegeben durch	Ministry of Finance Rhineland-Palatinate
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/ https://www.gesetze-im-internet.de/estg/
Teaser	
Volltext	ELStAM stands for Elektronische LohnSteuerAbzugsMerkmale. These are the individual tax characteristics that the employer needs to carry out the wage tax deduction and which were previously entered on the front of the wage tax card. These so-called ELStAM are • the tax class • the number of child allowances, • the so-called religious characteristic, which certifies membership of a religious community that levies church tax, • and any tax allowances. The ELStAM are initially generated directly from the registration data stored by the local registration authorities. This applies in particular to the tax class, which depends on whether the employee is single or married, the number of child allowances and the religious characteristic. At the employee's request, the tax office can add certain other individual tax bases (e.g. allowances for income-related expenses) or change them (e.g. tax class change for married couples/life partners working on both sides, tax class combinations IV/IV and III/V). The employee is informed

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	of the ELStAM taken into account by the employer when deducting income tax in their payslip. If you have any discrepancies or questions about the stored ELStAM, please contact your local tax office. **Change of tax class:** A tax class change can be made by November 30 of the current year at the latest. It is also possible to change tax class several times in the current calendar year. A tax class change takes effect on the 1st of the month following the application.
Erforderliche Unterlagen	Your local tax office will inform you about the documents required in individual cases.
Voraussetzungen	
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	Changes to the ELStAM with effect for the following calendar year can be taken into account from October 1, and changes for the current calendar year can be taken into account by November 30 at the latest.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	Please contact the tax office responsible for you. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html
Zuständige Stelle	

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Formulare	Electronic applications and forms can be created and submitted free of charge via the online portal of the tax authorities (ELSTER). Paper forms for income tax returns are available from all tax offices in Rhineland-Palatinate. The forms can also be downloaded from the homepage of the State Tax Office. https://www.elster.de/ https://www.lfst-rlp.de/service/vordrucke https://www.elster.de/ https://www.lfst-rlp.de/service/vordrucke
Ursprungsportal	Elektronische Lohnsteuerabzugsmerkmale (ELStAM), Electronic wage tax deduction features (ELStAM)