

99102036011000, 99102036011000

Electronic payroll tax deduction features change

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/108244737/L100041>

Modul	Sachverhalt
Leistungsschlüssel	99102036011000, 99102036011000
Leistungsbezeichnung I	Electronic payroll tax deduction features change
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Brandenburg
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
Lagen Portalverbund	Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100), Steuern und Abgaben für Mitarbeiter (2040100)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	12.08.2019
Fachlich freigegeben durch	Ministry of Finance of the State of Brandenburg
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_39e.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 characteristics will usually also be changed.
Volltext	Responsibility of the tax offices for the following changes^{**}:^{**} • Change / change of tax bracket • Consideration of adult children • Consideration of children registered outside the parent's municipality of residence • Income tax reduction procedure Responsibility of the registration authority for the following changes: Changes of address and civil changes, e.g. due to: • Entering or leaving the church • Marriage • Birth, adoption or death are still managed by the citizens' offices of the cities and municipalities and automatically transmitted to the tax authorities for the purpose of changing personal wage tax deduction characteristics. There is an ^{**}obligation to notify^{**} the tax office if the taxpayer • the requirement for a less favourable tax class has

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	occurred (e.g. the registration of tax class I, due to the "permanently separated" in the previous year and thus the elimination of the requirement 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 has ceased to apply. Other changes to the ELStAM **can** be requested: e.g. : • Registration of tax class II due to the birth of a child in the case of single persons, • Registration of a less favourable tax class, for example tax class I instead of III or IV • Change of tax class between III/V, IV/IV or IV/IV with factor
Erforderliche Unterlagen	Marriage certificate Birth certificate of the child
Voraussetzungen	Change in the employee's personal circumstances that affect the income tax deduction.
Kosten	Financial management: none Registration authority: not known here
Verfahrensablauf	For the change of registration data (e.g. name change) you must contact your responsible residents' registration office, for the change of tax office data (e.g. consideration of an allowance due to income-related expenses) you must contact your tax office of residence. This can be done both in person and in writing.
Bearbeitungsdauer	There are no legal deadlines for changing electronic wage tax deduction features. As a rule, requests for changes are processed immediately, in the case of a personal visit directly - with the respective application.
Frist	none

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weiterführende Informationen	Instructions on how to fill out the respective application form are contained in the forms. https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Lohnsteuer/2018-11-08-lohnsteuerabzug-im-verfahren-der-elektronischen-lohnsteuerabzugsmerkmale.html https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Lohnsteuer/2018-11-08-lohnsteuerabzug-im-verfahren-der-elektronischen-lohnsteuerabzugsmerkmale.html
Hinweise	
Rechtsbehelf	
Kurztext	A change in the electronic wage tax deduction characteristics (ELStAM) due to the change in personal circumstances can be made both ex officio and at the request of the employee.
Ansprechpunkt	As a rule, the service and information office of the tax office
Zuständige Stelle	Employee's tax office 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 the electronic wage tax deduction characteristics (ELStAM) and for the wage tax reduction are available online; either via the form center of the Federal Ministry of Finance (www.formulare-bfinv.de) or in the ELSTER online portal or on the website of your tax office (www.finanzeamt.brandenburg.de). The applications are also available in paper form at the tax office.
Ursprungsportal	Electronic payroll tax deduction features change, Elektronische Lohnsteuerabzugsmerkmale Änderung