

99102036000000

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/S1000020010000009754/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102036000000
Leistungsbezeichnung I	
Leistungsbezeichnung II	ELStAM, employee, comparison and correction of wage tax deduction features
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Incorrect tax bracket</div>, <div lang="en-x-mtfrom-de">wrong tax class</div>, <div lang="en-x-mtfrom-de">Electronic tax card</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	[Section 39e Income Tax Act (EStG)](http://www.gesetze-im-internet.de/estg/_39e.html)
Teaser	
Volltext	<p>If employees find that the electronic wage tax deduction features (ELStAM) deviate from the data on which the wage tax deduction was previously based, this can have various causes.</p> <p>1\.. If there are deviations in the tax exemption, this could be due to the fact that no new application for a wage tax reduction has been submitted for the current year.</p> <p>2\.. If the child allowances deviate from the previously entered ones, the reason may be that a child has come of age in the meantime and is only taken into account in the wage tax deduction upon application if certain conditions are met. A missing tax allowance for a child under the age of 18 can, however, also be related to an incorrect assignment of the child in the ELStAM database. The local tax office can make a correction here.</p> <p>3\.. In the case of deviations in the tax class, it is possible that the personal circumstances have changed:</p> <ul style="list-style-type: none"> • If tax fund I is shown instead of II, this could be due to the fact that a child has come of age in the meantime. If the relevant requirements are met, a new application for allocation to tax class II can be submitted. • If tax class I is now assigned instead of the previously applicable tax class III, IV or V, this could be

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related to the fact that personal circumstances have changed (permanent separation from spouse / life partner, divorce / dissolution of civil partnership, etc.).

- If the income tax deduction was incorrectly based on tax class VI, this may be due to the fact that the employer inadvertently failed to register as the 'main employer'. The employer must correct this. Tax class VI is also shown if access to the ELStAM data is blocked. For your own ELStAM, you can apply for the revocation of the blocking, provided that the blocking was applied for yourself. If the ELStAM has been blocked by the tax office because a 'certificate for wage tax deduction' has been issued, the employer must use this certificate instead of ELStAM as a basis for the wage tax deduction until the tax office has lifted the block.

4\.. If the deviations have other reasons, clarification by the tax office is recommended. In this case, the tax office checks the information and corrects the incorrect data or a block that is no longer up-to-date in the ELStAM database. If this is not possible immediately, for example because incorrect civil status data is available, the tax office will issue a certificate for the wage tax deduction with the correct wage tax deduction characteristics. These are to be used as a basis for the wage tax deduction until the electronic wage tax deduction features are corrected.

Erforderliche Unterlagen

Form 'Application for correction of wage tax deduction features' with tax identification number and signature (if applicable, both spouses / partners).

- In writing (by letter): documents proving the applicable income tax deduction features, e.g. marriage certificate, civil partnership certificate, child's birth certificate, church entry or exit certificate (a copy is sufficient)
- Personal: Identity paper, documents proving the applicable income tax deduction features, e.g. marriage certificate, civil partnership certificate, child's birth certificate, church entry or exit certificate (original)
- By proxy: identity paper of the proxy and written

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	power of attorney, documents to prove the applicable income tax deduction features, e.g. marriage certificate, civil partnership certificate, child's birth certificate, church entry or exit certificate (original).
Voraussetzungen	
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	https://www.hamburg.de/service/info/11440295/ https://www.hamburg.de/behoerdenfinder/hamburg/11440295/ https://www.hamburg.de/service/info/11440329/ https://www.hamburg.de/behoerdenfinder/hamburg/11440329/ https://www.hamburg.de/service/info/11440244/ https://www.hamburg.de/behoerdenfinder/hamburg/11440244/ https://www.hamburg.de/service/info/11440210/ https://www.hamburg.de/behoerdenfinder/hamburg/11440210/
Hinweise	<ul style="list-style-type: none"> • Hamburg citizens can contact any regional tax office in Hamburg for ELStAM matters. • The registration offices are responsible for changing the civil status data in the register (e.g. marriage, birth).
Rechtsbehelf	
Kurztext	
Ansprechpunkt	If you want to find out exactly who is responsible for your request, please follow the link to [Authority finder Hamburg](https://www.hamburg.de/service/info/hasi/9754)
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg

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(Currently this link is only available in german)