

99102002060001

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/S1000020010000009766/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102002060001
Leistungsbezeichnung I	
Leistungsbezeichnung II	ELStAM, employees, child allowances for children under 18 years
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">Allowance</div>, <div lang="en-x-mtfrom-de">Child allowances for children under 18 years of age</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	Section 38b (2) of the Income Tax Act (EStG)
Teaser	
Volltext	<p>Physical and adopted (adopted) children as well as foster children are generally taken into account for tax purposes up to the end of the calendar year in which they turn 18. In the electronic wage tax deduction procedure (ELStAM), the employer is automatically notified of the change in the child allowance counter due to the birth of a child. The employee does not need to take action himself. If the employer is not to be informed of the number of children, this can be requested from the tax office using the form; for the application see links. Since the parents of a child generally receive child benefit, the child allowance and the allowance for care and upbringing or training needs do not affect the calculation of wage tax. However, these allowances have an impact on the amount of the solidarity surcharge and, if applicable, the church wage tax.</p> <p>1. Child allowance counter: So that the employer can calculate these deductions correctly, the number of child allowances is taken into account as a tax deduction feature. The child allowance counters are determined as follows: For each child to be taken into account, the numerator 0.5 generally applies. Deviating from this, the numerator 1.0 is only entered for married parents of a child who are not permanently separated in tax class IV / IV and in tax class III / V only for tax class III; for tax class V, no child allowance is assigned. This applies to both birth parents and adoptive parents (parts of) of a child. Unmarried parents of a child are assigned the child allowance counter 0.5. If married parents of a child separate or divorce, the child allowance counter is calculated as 0.5 for the year following the separation or divorce. The separation must be reported to the tax office, which will correct the child allowance counter</p>

Modul

Sachverhalt

accordingly (see links) The responsible tax office is available to answer questions about other constellations, e.g. if one of the parents remarries. 2. Transmission: At the request of one parent, the child allowance due to the other parent can be transferred to him or her if the other parent essentially fails to meet his or her maintenance obligation towards the child or is not liable for maintenance due to a lack of ability to pay or the other parent lives abroad and is not subject to unlimited income tax. Accordingly, no child allowance is allocated to the parent who does not provide maintenance. 3. Cheaper check: As part of any income tax assessment, the tax office checks whether taking the child into account for income tax purposes leads to a more favorable result than the child benefit paid over the course of the year. In this case, any difference will be refunded in favor. A subsequent payment cannot result from this so-called cheaper check.

Erforderliche Unterlagen

Only required in cases of transmission: Form 'Application for income tax reduction' with tax identification number and signature In writing (by letter): birth certificate or extract from the family book (a copy is sufficient) Personal: birth certificate or extract from the family book (original), identity paper By proxy: birth certificate or extract from the family book (original), identity paper of the proxy and written power of attorney. Hints: For the form see links. The required attachments (here: at least attachment "children") can be added to the main form by clicking the appropriate box on the first page. No receipts are required for the transfer of the child allowance due to insufficient maintenance. The 'Simplified application for income tax reduction' form no longer exists. Please use the form 'Application for income tax reduction' with the attachments children, special expenses / extraordinary burdens and advertising costs (see links).

Voraussetzungen

Children up to the age of 18. Automatic change of the child allowance counter after the birth of the child has been transmitted from the registry office via the registration office to the Federal Central Tax Office. The child allowance counter remains in effect until the end of the calendar year in which the child turns 18.

Modul	Sachverhalt
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	https://www.formulare-bfinv.de/ffw/catalog/openForm.do?path=catalog%3A%2F%2FSteuerformulare%2F1st%2F034008_24&setCurrentFolder=true https://www.hamburg.de/fb/formulare/15491792/lohnsteuerermaessigung2022
Hinweise	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, establishing a civil partnership, birth).
Rechtsbehelf	
Kurztext	
Ansprechpunkt	<p>If you want to find out exactly who is responsible for your request, please follow the link to</p> <p>Authority finder Hamburg</p>
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)