99102036011000

Elektronische Lohnsteuerabzugsmerkmale Änderung

Heruntergeladen am 08.06.2025

https://fimportal.de/xzufi-services/S1000030000031098/S100003

Modul	Sachverhalt
Leistungsschlüssel	99102036011000
Leistungsbezeichnung I	Elektronische Lohnsteuerabzugsmerkmale Änderung
Leistungsbezeichnung II	Change employment tax deduction characteristics (tax class, religious affiliation, number of children, if applicable free and additional amounts)
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	Apply separately, Child allowance, Income tax class
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	

Modul	Sachverhalt
SDG-Informationsbereich	
Lagen Portalverbund	Steuern und Abgaben für Mitarbeiter (2040100), Steuererklärung (1060100), Einkommensteuer und Kirchensteuer (1060200)
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	29.02.2024
Fachlich freigegen durch	
Handlungsgrundlage	http://www.gesetze-im-internet.de/estg/index.html http://www.gesetze-im-internet.de/estg/__32.html https://www.gesetze-im-internet.de/estg/__33b.html
Teaser	Change income tax deduction characteristics
Volltext	The system of providing wage tax deduction data in electronic form - the so-called ELStAM - has been in use for some time. ELStAM - has been mandatory throughout Germany since the beginning of 2014. This means that every employer is obliged to electronically retrieve the income tax deduction data of its employees from the tax authorities. The electronic wage tax deduction characteristics are made available in a database of the tax authorities for electronic retrieval by the employer. The tax authorities notify the employer of changes to the wage tax deduction data by means of change lists. The common wage tax deduction features are generally formed automatically from the reporting data. These are regularly: \- the tax class (basis is the marital status)/ \- the characteristic about the church tax deduction (denomination or non-denominational) \- possible child allowances for minor children. This data is provided to the tax authorities by the registration authorities. Changes to the above data can only be made by the registration authorities. If tax allowances are claimed in addition, these must be claimed using the appropriate form at the relevant

	tax office. The same applies if spouses/life partners wish to apply for a tax class combination other than IV/IV or if single parents wish to apply for class II instead of tax class I. Likewise, a correction of an incorrectly formed tax class must be applied for on a form at the tax office. The change of tax class from VI to I (change of the first employment relationship) is made by the employee notifying the employer. The tax office is not involved in this process.
Erforderliche Unterlagen	• Identity card (for personal application to the tax office)
Voraussetzungen	The evidence to be enclosed depends on the type of application or is specified in the form. In principle, the identity card must be presented to the tax office when submitting the application in person. If the application is sent by mail, it is not necessary to present the identification document. The end or beginning of the obligation to pay church tax is made by a corresponding declaration to the church to which the taxpayer belongs. The registration office is notified of the end/beginning of the church tax liability by the church office where the resignation or entry has been declared. The registration office notifies the tax office of the beginning / end of the church tax liability.
Kosten	None
Verfahrensablauf	The change of the tax class, the entry of tax allowances, as well as the tax consideration of children of full age must always be formally applied for at the competent tax office. The relevant forms for Change of tax class by spouses: \- Application for change of tax class \- Declaration on permanent separation \- Declaration on resumption of marital union Application for tax class II:

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	\- Application for income tax reduction with annexes for children, special expenses/extraordinary expenses and income-related expenses Consideration of children of full age: \- Application for income tax reduction with annexes children, special expenses/extraordinary expenses and income-related expenses Entry of tax allowances: \- Application for income tax reduction with attachments for children, special expenses/extraordinary burdens and income-related expenses
Bearbeitungsdauer	As a rule, the processing takes 7-10 days.
Frist	Amendments for the current year up to 30 November of that year at the latest.
weiterführende Informationen	http://www.finanzen.bremen.de/sixcms/detail.php?gsid=bremen53.c.9726.de https://www.elster.de/elsterweb/infoseite/elstam_(privatpersonen) https://buergerservice-master.calypso.bremen.de/sixcms/media.php/9/Merkblatt_zur_Steuerklassenwahl_2023_vorl%C3%A4ufig_endg%C3%BCltig.pdf
Hinweise	As of 2014, only the "electronic wage tax deduction data" (ELStAM) will apply. Paper certificates for the deduction of wage tax will only be used in exceptional cases. An exception is the case in which the ELStAM provided by the tax office shows incorrect data. In this case, the taxpayer can request that the data be corrected. The tax office will then issue a paper certificate for the (remaining) duration of the calendar year for submission to the employer. Otherwise, a paper replacement certificate can only be requested if the citizen has not yet been assigned a tax identification number. Form for this case: "Application for the issue of a certificate for the deduction of income tax 20__".

Modul	Sachverhalt
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034008_24
	https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034008_24
	http://www.formulare-bfinv.de/ffw/action/invoke.do?id=034002
	http://www.formulare-bfinv.de/ffw/action/invoke.do?id=034002
	https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034003
	https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034003
	http://www.formulare-bfinv.de/ffw/action/invoke.do?id=034117
	http://www.formulare-bfinv.de/ffw/action/invoke.do?id=034117
	https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034116
	https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034116
Ursprungsportal	Serviceportal der Freien Hansestadt Bremen, Service portal of the Free Hanseatic City of Bremen