

## Change income tax deduction features

If there are any changes to your electronic wage tax deduction characteristics (ELStAM), you must notify the competent authority promptly if the changes are to your disadvantage and the notification is not made by the registration authority. Find out more [here](#).

### Competent Department

- [Finanzamt Bremen](#)
- [Finanzamt Bremerhaven](#)

### Basic information

The system for providing payroll tax deduction data in electronic form - known as ELStAM - has been in use for some time and has been mandatory throughout Germany since the beginning of 2014. This means that every employer is generally obliged to retrieve their employees' wage tax deduction data electronically from the tax authorities.

The electronic wage tax deduction features are made available to the employer in a database of the tax authorities for electronic retrieval. Changes to the wage tax deduction features are communicated to the employer by the tax authorities by means of change lists.

The usual wage tax deduction features are generally created automatically from the reported data. These are regularly

- the tax class (based on marital status)
- the characteristic regarding the church tax deduction (denomination or non-denominational)
- any child allowances for underage children.

This data is provided to the tax authorities by the registration authorities. Changes to this data are made by the registration authorities. However, changes to the tax class and child allowances can also be requested from the relevant tax office.

If additional tax allowances are claimed, these must be claimed from the relevant tax office using the appropriate form. The same applies if spouses/partners want a tax class combination other than IV/IV or if single parents want to apply for class II instead of tax

class I. A correction of an incorrectly formed tax class must also be requested from the tax office using a form.

The tax class change from VI to I (change of first employment relationship) is made by the employee notifying the employer. The tax office is not involved here.

## Requirements

- Joining and leaving the church
  - personal declaration of joining, re-joining or leaving the church to the religious community
  - the individual requirements depend on the respective religious community
- Marriage
  - You and your wife or husband are subject to unlimited income tax liability. This means that your place of residence or habitual abode is in Germany.
  - You and your wife or husband are not permanently separated.
- Change during the marriage or civil partnership
  - The marriage or civil partnership is intact
- Permanently separated
  - Permanent separation from
    - the spouse
    - the life partner or
  - Divorce or dissolution of the marriage or civil partnership
- Resumption of the marital/life partnership relationship of spouses/life partners after permanent separation
- Single parents
  - You are a single parent and your household includes at least one child for whom you are entitled to a child allowance or child benefit.
  - Furthermore, you must not share a household and joint economic management with another adult person for whom you are not entitled to a tax-free allowance for children or child benefit.
- Death of the spouse or life partner
  - You and your deceased partner were not permanently separated at the time of death

## What documents do I need?

- When changing address and personal data
  - Identity card or passport
- For marriages abroad
  - foreign marriage certificate
- In the case of several employment relationships with several employers at the same time
  - Identification number
  - Date of birth

# Procedure

You can find out more information and what you need to bear in mind for each change in the following individual service descriptions. You will find the links under "Further information" - "Where can I find out more?"

- Changing the church tax deduction when joining the church
- Changing the church tax deduction when leaving the church
- Marriage leads to a change in tax class
- Permanent separation of spouses and civil partners leads to a change in tax class
- Changing tax class after resuming marriage or civil partnership
- Applying for a change of tax class during marriage or civil partnership
- Change of tax class for single parents
- Death of the spouse or civil partner leads to a change of tax class
- Blocking or activating the wage tax deduction features for the employer leads to a change of tax class
- View electronic wage tax deduction features

## Legal bases

- [§ 39 Einkommensteuergesetz \(EStG\)](#)
- [§ 39e Einkommensteuergesetz \(EStG\)](#)

## What deadlines must be paid attention to?

Changes to the ELStAM can be requested

- from October 1 for the following calendar year
- by November 30 for the current calendar year

## How long does it take to process

As a rule, processing is immediate.

## What are the costs?

Fees may be incurred if address and personal details change. Please contact the responsible office.