



Baden-Württemberg

LANDESAMT FÜR BESOLDUNG UND VERSORGUNG

Merkblatt für Beamtinnen und Beamte, Richterinnen und Richter, Beamtenanwärterinnen und Beamtenanwärter – *Information Sheet for Civil Servants, Judges and Civil Service Candidates*

1 General information on your remuneration payments

1.1 Responsibility

The Landesamt für Besoldung und Versorgung Baden-Württemberg (LBV) is in charge of paying out your remuneration as well as the child-related portion of family benefit and *Beihilfe* in cases of birth, illness, long-term care and death. In addition, we calculate *Heilfürsorge* payments for police officers of the Land of Baden-Württemberg and civil servants of the technical service at the Landesfeuerwehrschule in Bruchsal. In order to calculate these amounts, we require certain information from you, for instance on your marital status and tax bracket.

1.2 Personnel number

Once you have started your employment and submitted all documents necessary for the payment of your remuneration, you will receive several personnel numbers from us. The first eight digits of all numbers are identical. The digits after the slash differ according to the different departments responsible for your payments. These different numbers are necessary because your remuneration, the child-related portion of family benefit, *Beihilfe* and *Heilfürsorge* are managed by different departments. The individual numbers help us determine which of our staff is responsible for you in each case. You can find your current personnel number on your last remuneration statement.

Please state your personnel number and the relevant department during every phone call and on every letter, form, or attachment. Please do not staple your paper documents as all incoming mail is read in electronically.

1.3 Electronic wage tax criteria/ Certificate of wage tax deduction

Your ELStAM information (Elektronische LohnSteuerAbzugsMerkmale - electronic wage tax deduction criteria), which we retrieve from the Federal Central Tax Office, includes for instance your tax bracket, tax exemptions, and religion, and is used to calculate your wage tax. Your remuneration statement includes all current ELStAM information.

At the beginning of your new employment, you have to submit your current tax criteria (such as tax bracket and religion) and tax identification number to your new employer. You also need to indicate whether this is your main employment or a secondary employment relationship. Please use the declaration for the payment of remuneration for civil servants ("Erklärung zur Auszahlung der Bezüge", form LBV 5031) to provide us with the necessary information.

Your tax identification number is then used to retrieve the ELStAM data registered with the Federal Central Tax Office for the employment relationship in question. If your ELStAM information is not yet available for your first remuneration payment, the tax information you provided will be used to calculate your wage tax provisionally.

If the indicated tax criteria differ from the ELStAM information registered with the Federal Central Tax Office, your taxes will be calculated on the basis of the ELStAM information.

Please note that you can only have your ELStAM information corrected or updated by the local tax office responsible for you. Employers have to calculate the wage tax on the basis of the ELStAM information and are not allowed to make any changes to the information themselves.

Since 1 November 2012, employees can access their ELStAM information online at the ElsterOnline-Portal (www.elsteronline.de).

To use this service, you have to register with your tax identification number. The registration is free of charge. In addition, the tax office responsible for you can provide you with information on your ELStAM data.

Useful information for employees about the ELStAM system is available at [ELSTER - ELStAM \(Privatpersonen\)](#) (only in German).

Even if you are not obliged to pay income tax in Germany according to section 1 subsection 1 of the federal income tax act (EStG), you can request a tax identification number from the Finanzamt Stuttgart-Körperschaften. Only in certain cases are you required to obtain a paper certificate:

- if you are subject to the extended unlimited tax liability under section 1 subsection 2 EStG,
- if you are subject to unlimited income tax liability upon request under section 1 subsection 3 EStG,
- if you have applied for a tax exemption under section 39a EStG, or
- if you have applied for an exemption from or a reduction of the wage tax deduction on grounds of an applicable double taxation agreement.

If you have requested a paper certificate due to one of these reasons, please send it to us as soon as possible.

1.4 Capital formation

If you would like to request capital-forming benefits under the act on capital formation (*Vermögensbildungsgesetz*, VermBG) or report changes concerning these payments, please attach a copy of the contract including your bank account and the contract number. All civil servants have the possibility to invest part of their remuneration in capital-forming contracts in accordance with the act on capital formation.

However, please note that capital-forming benefits by the employer are only granted to civil servants in the intermediate service (*mittlerer Dienst*). Also note that you can only receive capital-forming payments retroactively for the last two months before your remuneration was paid.

Please use form LBV 507 to request capital-forming benefits or to report changes (see no. 1.5).

1.5 Information/ Forms

Please turn to your employer to obtain forms for notifications or requests. You can also download information sheets and forms from <https://lbv.landbw.de> (German only).

1.6 Client portal

You can opt to receive your remuneration statement, *Beihilfe* notifications and other letters electronically via our client portal, which you can access via the internet or intranet. You will receive more information on your account and your log-in data once you have started your employment.

2 Remuneration statement

On the last workday of each month, you will receive your remuneration for the following month. The components of your remuneration are listed in your remuneration statement („Mitteilung über die Zusammensetzung der Bezüge“). If you receive your mail electronically via the client portal, you can view your remuneration statement there. **You will only receive a new remuneration statement if there were any changes to your gross or net remuneration.** Please check whether the information in your remuneration statement is correct and complete.

3 Changes

3.1 Changes concerning your employment

Your employer will report changes concerning your employment such as promotions, transfers, or unpaid leaves of absence directly to us.

3.2 Changes concerning your personal situation

We can only pay out your remuneration and, if applicable, family benefit if we receive all relevant information in time. In order for us to take changes into account in your next remuneration payment, you have to notify us **by the 5th of the month** at the latest. Please use form LBV 527 (see no. 1.5) to report changes and make sure to always indicate your current personnel number.

Please always report the following changes:

- Change of bank details.
- Beginning or end of a job of your spouse or the other parent in the public service or with an employer applying a collective agreement for the public service (TVöD, TV-L or similar).
- Acquisition of a private pension plan ("Riesterrente").
Please use form LBV 510 to report changes (see no. 1.5).
- **For civil service candidates:** Income from other jobs in or outside of the public service or from a job performed within the scope of your vocational training in case the salary exceeds the remuneration of civil service candidates.
- If you take a child into your household or a child leaves your household.
- Any changes that may affect whether your child can be taken into account for your payments must be reported immediately. This is especially the case if you no longer receive child benefit for your child.

3.3 Consequences of failing to report changes

Should you receive higher payments because you failed to report changes or did not do so in time, you must pay back the excess amount.

Sincerely,
Landesamt für Besoldung und
Versorgung Baden-Württemberg