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BADEN-WÜRTTEMBERG  
LANDESAMT FÜR BESOLDUNG UND VERSORGUNG

**Information for employees and trainees/apprentices, LBV Vordruck 42607**  
German original: *Merkblatt für Arbeitnehmerinnen, Arbeitnehmer und Auszubildende*

## **1. General information on salary payments**

### **1.1 Our responsibilities**

We are responsible for paying your salary and, if applicable, *Kindergeld* (child benefit). We also determine your obligation to pay taxes and to take out compulsory insurance, and we deduct the corresponding amounts due. To be able to do so, we need some information, such as your marital status, your taxation category and your social security details.

### **1.2 Staff number**

As soon as you have started your job and submitted all documents required for salary payments, you will receive your staff number. This staff number is then assigned to your contact person in the Human Resources Division. You can find your current staff number on your last salary statement.

**Please always indicate this staff number and where you work if you phone us, write to us, or submit a document. Please do not staple your letter and the attachments together, as we process our incoming mail electronically.**

### **1.3 Tax liability information for deducting income taxes**

"ELStAM" (Elektronische LohnSteuerAbzugsMerkmale) is income tax information, e. g. *Steuerklasse* (taxation category), *Freibetrag* (tax-free amount), *Konfession* (religious denomination) that is stored at the *Bundeszentralamt für Steuern* (Federal Central Tax Office). We have access to this data and use it as the basis for calculating your income tax. You can find the "ELStAM" information we use on your salary statement.

When you start to work for us, you need to give us your tax identification number (Steuer-ID) and individual tax liability information: *Steuerklasse* (taxation category), *Freibetrag* (tax-free amount), *Konfession* (religious denomination). In addition, you have to determine whether we use the ELStAM system as your main employer or secondary employer. You can state these details in the *Erklärung zur Auszahlung der Bezüge* (Declaration for payment of earnings), *Vordruck* (form) LBV 42101.

With your tax identification number (*Steuer-ID*) we can access the "ELStAM" information for this employment contract at the *Bundeszentralamt für Steuern* (Federal Central Tax Office). If we calculate your first salary without having received any "ELStAM" information, we calculate your income tax based on the information you have provided.

If the tax information you have provided differs from the information from "ELStAM", your income tax will be calculated based on "ELStAM".

To update/correct data contained in "ELStAM", you need to contact your local *Finanzamt* (tax office). Employers are required to calculate your income tax based on the "ELStAM" information and cannot make changes to this information.

You can view your "ELStAM" information in the Elster online portal ([www.elsteronline.de](http://www.elsteronline.de)). To do so, you need to register once and free of charge with your tax ID number.

For more information on your "ELStAM" data, please contact your local *Finanzamt* (tax office).

Here you can find detailed information (in German) on the "elektronische Lohnsteuerkarte" (electronic tax card) containing your individual tax liability information:

[https://www.elster.de/arbeitn\\_elstam.php](https://www.elster.de/arbeitn_elstam.php) LBV 42607 – 12/14

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#### **1.4. Capital-forming benefits**

If you would like to begin receiving or make changes to your capital-forming benefits, please file an application called *Antrag auf vermögenswirksame Leistungen* and attach a copy of the applicable contract including the contract number and bank details. Please note that we can invest part of your salary in a capital-forming way no more than 2 months retroactively. Please use *Vordruck* (form) LBV 507 (see no. 1.5).

#### **1.5 Information/Vordrucke (forms)**

If you need *Vordrucke* for applications and information purposes, you will get them from your employer. You can also find and download these documents from our website [www.lbv.bwl.de](http://www.lbv.bwl.de) (in German).

#### **1.6 Customer portal**

You can receive your salary statements and other information electronically via our customer portal. You can access the customer portal via the internet or intranet. As soon as your contract starts, you will receive further information and your access data from us.

#### **2. Salary statement**

You will receive your salary on the last day of the month. Details about your salary are included in your salary statement ("*Mitteilung über die Zusammensetzung der Bezüge*"). If you receive your mail electronically via the customer portal, you can access your salary statement there. You will only receive a salary statement when there are changes in your gross or net salary. Please make sure all details on your salary statement are complete and correct.

#### **3. Changes**

##### **3.1 Job-related changes**

Your employer reports all job-related changes directly to us, such as pay scale, weekly working hours, vacation, illness.

##### **3.2 Changes in your personal circumstances**

We can only pay your salary and, if applicable, child benefit, in due time if we have received all required information in time. Please report any changes to your place of work no later than the 5th of the month, in order for us to take this information into account for the next salary payment. If you report changes to us, please always include your current staff number. Please use *Vordruck* (form) LBV 527 (see no. 1.5).

##### **Please inform us about:**

- Changes in your bank details
- Change of health insurance provider
- If you have a child aged 18 or above and receive child benefit for this child, please inform us immediately about any changes in your child's circumstances that might affect the eligibility for child benefit.

You can find more information on your duty to report any changes in our "*Kindergeld-Merkblatt*" (information on child benefit, in German) (LBV KG2), which you can get from your employer or download from [www.lbv.bwl.de](http://www.lbv.bwl.de)

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### **3.3 Consequences of not-reporting or belated reporting**

If you have received overpayment because you have failed to report changes in time, you will have to refund the overpaid amount.

Please note that your entitlement to payments usually is subject to a bar period of six months. This means that claims you do not put forward in writing within this period will entirely or partially expire and will no longer be granted.

Your

Landesamt für Besoldung und Versorgung Baden-Württemberg (LBV)