99102036063000, 99102036063000

Electronic wage tax deduction characteristics blocking

Modul	Sachverhalt
Leistungsschlüssel	99102036063000, 99102036063000
Leistungsbezeichnung I	Electronic wage tax deduction characteristics blocking
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Sperrung (063)
SDG-Informationsbereich	Rechte und Pflichten im Bereich der sozialen Sicherheit in der Union (Registrierung als Arbeitgeber, Registrierung von Beschäftigten, Mitteilung über das Ende eines Vertrags eines Beschäftigten, Zahlung von

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	Sozialbeiträgen, Rechte und Pflichten im Zusammenhang mit Renten)
Lagen Portalverbund	Einkommensteuer und Kirchensteuer (1060200), Steuern und Abgaben für Mitarbeiter (2040100), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	26.11.2020
Fachlich freigegen durch	Free and Hanseatic City of Hamburg Financial Authority - Tax Administration -
Handlungsgrundlage	Section 39e (6) of the German Income Tax Act (EStG) You can find the legal basis on the Internet on the page of the Federal Ministry of Justice <https://www.gesetze-im-internet.de/estg/>
Teaser	You can have the wage tax deduction features (tax class, child allowances) blocked by notifying your tax office. Your company of employment will then tax your wages according to tax class VI.
Volltext	Only your current employer is authorised (and obliged) to retrieve the electronic wage tax deduction features. Upon termination of the employment relationship, this authorisation of your employer ceases to apply. If you have the retrieval blocked for your employer, your employer is no longer entitled to retrieve your electronic wage tax deduction characteristics. This also applies if the employment relationship still exists. You can contact your competent tax office (see further information) to \- name an employer who is permitted to call up your electronic wage tax deduction details (positive list), \- name an employer who is not permitted to call up your electronic employment tax deduction details (negative list), \- have the provision of the electronic wage tax deduction features blocked in general (full block).

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	If your company or business is not authorised to call up your electronic wage tax deduction features due to the block, this company or business is obliged to tax your wages according to tax class VI. The block takes effect at the earliest from the day of entry by the processing department in the tax office; a retroactive block is not possible. The block is valid until you apply for the block to be lifted at your tax office of residence (see further information).
Erforderliche Unterlagen	None
Voraussetzungen	
Kosten	None
Verfahrensablauf	If you wish to exercise your right to block the employer's call-off, please notify your competent tax office using the officially prescribed form (see further information). If you wish to reactivate the blocked employer call-off, please inform your competent tax office using the officially prescribed form (see further information).
Bearbeitungsdauer	Depends on the workload of the responsible tax office.
Frist	None
weiterführende Informationen	You can find your local tax office on the Internet via the authority guide, tax office search, on the website of the Federal Central Tax Office <https://www.bzst.de/gemfa> The form "Applications for the electronic wage tax deduction features (blocking / activation of the employer retrieval)" can be found on the Internet on the website of the Federal Tax Administration under

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	"Taxes", "Wage tax (employees)" [https://www.formulare-bfinv.de/](https://www.formulare-bfinv.de/ffw/form/display.do?%24context=38635A4273246A91A513)
Hinweise	
Rechtsbehelf	None
Kurztext	\- Electronic wage tax deduction features blocking \- Electronic employment tax deduction features are, for example, the tax class, the number of child allowances, or the amount of an allowance for income-related expenses. \- Employers can (and must) call up the electronic employment tax withholding characteristics. \- The correct amount of wage tax is calculated on the basis of the wage tax deduction characteristics. \- Employees can have the employer's retrieval blocked \- Employer must then pay tax on wages according to tax class VI \- Responsible: Tax office
Ansprechpunkt	
Zuständige Stelle	
Formulare	The blocking of the ELStAM or its activation must be applied for in writing on the officially prescribed form at the responsible tax office (see further information).
Ursprungsportal	Electronic wage tax deduction characteristics blocking, Elektronische Lohnsteuerabzugsmerkmale Sperrung