

99102036109000, 99102036109000

Granting access to electronic wage tax deduction characteristics

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/370662899/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102036109000, 99102036109000
Leistungsbezeichnung I	Granting access to electronic wage tax deduction characteristics
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Einsicht gewähren (109)
SDG-Informationsbereich	Rechte und Pflichten im Bereich der sozialen Sicherheit in der Union (Registrierung als Arbeitgeber, Registrierung von Beschäftigten, Mitteilung über das

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	Ende eines Vertrags eines Beschäftigten, Zahlung von 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	22.05.2024
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_39e.html
Teaser	The electronic wage tax characteristics used for wage tax deduction can be taken from your payslip and viewed in various ways.
Volltext	Your current electronic wage tax characteristics (ELStAM) are shown in every payslip. ELStAM data includes the following information, for example: • Tax class, • religious affiliation, • number of child allowances and • exemptions and allowances. Your employer is responsible for registering and deregistering you at the start or end of your employment relationship. The same applies to the retrieval of ELStAM in order to carry out the wage tax deduction. You can view your ELStAM data and your employer's retrievals electronically at any time via the online tax office "My ELSTER". Alternatively, you can request a written notification from your responsible office. You can also request that

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	• ELStAM no longer be created for you in future or • the ELStAM be blocked or activated for certain employers. Only the relevant tax and registration offices can make changes to the entries.
Erforderliche Unterlagen	• For written notification: form "Applications for the electronic wage tax deduction features - ELStAM"
Voraussetzungen	
Kosten	There are no costs.
Verfahrensablauf	If you want to view your income tax deduction details, you can do this electronically as follows: • Visit "ELSTER - Ihr Online-Finanzamt" on the Internet. • Log in with your access data and your personal security procedure. • Once you are logged in, click on "Forms & services" in the navigation menu and select "Information on the electronic income tax card (ELStAM)". • You will be shown a brief information message and if you click on "Next page", you can send the electronic form. • You will receive a notification in "My inbox" when the list of your income tax deduction details has been completed. Alternatively, you can request to view the ELStAM in writing: • Visit the Federal Finance Administration's "Form Management System (FMS)" website. • Download the PDF form "Applications for electronic wage tax deduction features - ELStAM" and fill it out. • Print out the completed document, sign it and send it to the relevant tax office. • You will receive written information about your income tax deduction details.

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Bearbeitungsdauer	It usually takes a few days to process your request.
Frist	There is no deadline.
weiterführende Informationen	Information on how to view the electronic wage tax deduction features can be found on the website of the Federal Central Tax Office or the online tax office "ELSTER" https://www.bzst.de/DE/Service/Behoerdenwegweiser/FinanzverwaltungLaender/finanzverwaltunglaender_no_de.html https://www.elster.de/eportal/start
Hinweise	
Rechtsbehelf	
Kurztext	• Viewing electronic wage tax deduction features • Current electronic wage tax characteristics (ELStAM) are shown in every payslip • ELStAM data, for example: • Tax class • Religious affiliation • Number of child allowances • Exemption and add-back amounts • Self-disclosure via online tax office "My ELSTER" possible at any time • Alternatively, written notification can be requested from the responsible office • Employer takes over • Registration and deregistration at the beginning or end of the employment relationship and • Retrieval of ELStAM data to carry out the wage tax deduction • The taxable person can request that • ELStAM no longer be created for them in future or • the ELStAM be blocked or activated for certain employers • Changes to entries only by the responsible tax and registration offices • Responsible: locally responsible tax office
Ansprechpunkt	
Zuständige Stelle	

Modul	Sachverhalt
Formulare	
Ursprungsportal	Granting access to electronic wage tax deduction characteristics, Elektronische Lohnsteuerabzugsmerkmale Einsicht gewähren