

99102036011000, 99102036011000

# Electronic wage tax deduction features (ELSTAM)

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/8959139/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102036011000, 99102036011000
Leistungsbezeichnung I	Electronic wage tax deduction features (ELSTAM)
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Änderung (011)
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	29.07.2021
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/estg/index.html">https://www.gesetze-im-internet.de/estg/index.html</a> <a href="https://lsth.bundesfinanzministerium.de/lsth/2022/B-A-nhaenge/Anhang-13a/I/inhalt.html">https://lsth.bundesfinanzministerium.de/lsth/2022/B-A-nhaenge/Anhang-13a/I/inhalt.html</a> <a href="https://lsth.bundesfinanzministerium.de/lsth/2022/B-A-nhaenge/Anhang-13a/II/inhalt.html">https://lsth.bundesfinanzministerium.de/lsth/2022/B-A-nhaenge/Anhang-13a/II/inhalt.html</a> <a href="https://www.gesetze-im-internet.de/estg/index.html">https://www.gesetze-im-internet.de/estg/index.html</a> <a href="https://lsth.bundesfinanzministerium.de/lsth/2022/B-A-nhaenge/Anhang-13a/I/inhalt.html">https://lsth.bundesfinanzministerium.de/lsth/2022/B-A-nhaenge/Anhang-13a/I/inhalt.html</a> <a href="https://lsth.bundesfinanzministerium.de/lsth/2022/B-A-nhaenge/Anhang-13a/II/inhalt.html">https://lsth.bundesfinanzministerium.de/lsth/2022/B-A-nhaenge/Anhang-13a/II/inhalt.html</a>
Teaser	If there are any changes to your ELStAM, you must inform the competent authority promptly. You can find information on this here.
Volltext	<p>With the introduction of the electronic wage tax deduction features (ELStAM), the paper wage tax card has been replaced by an electronic procedure. Employers are obliged to retrieve their employees' ELStAM electronically and use it as a basis for wage tax deduction.</p> <p>Since January 1, 2020, this also applies in principle to employees without a place of residence or habitual abode in Germany (employees with limited tax liability). In these cases too, the ELStAM is assigned using the identification number. Affected employees can request them from their employer's tax office using the form "Application for the allocation of a tax identification number for persons not subject to registration by the tax office".</p>

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However, participation in the ELStAM procedure does not yet apply to employees for whom an allowance is taken into account when deducting income tax or for whom the salary is to be exempt from tax in accordance with the provisions of a double taxation agreement. In these cases, the wage tax deduction continues to be made on the basis of a paper certificate from the tax office of the place of business.

In order to be able to calculate the wage tax correctly, the employer needs the current ELStAM (including tax class, child allowances, tax-free amount). Employees should therefore inform their local tax office promptly of any **changes to the ELStAM**. The updated data will be made available to the employer electronically for retrieval at the beginning of the following month. You can retrieve the ELStAM data stored for you online after a one-off free registration.

The municipalities are still responsible for **changes to the registration data** (e.g. marriage, birth of a child, joining or leaving the church). In these cases, no additional application to your local tax office is required, as the data is automatically transferred to the tax authorities.

In the income tax reduction procedure, tax-reducing expenses (e.g. income-related expenses, special expenses or extraordinary expenses) are saved as an **allowance** at the employee's request. This reduces the wage tax to be paid by the employer. The tax-free allowance is taken into account for a maximum period of two calendar years. In these cases, the employee is generally obliged to submit an income tax return by July 31 of the following year. Employees receiving tax advice do not have to submit their tax returns until the end of February of the following year.

"The deadline for the submission of tax returns for advised taxpayers, which generally expires on February 28, 2021 for the 2019 calendar year, has been extended by law by 6 months (for advised farmers and foresters with a different financial year, the submission deadline, which generally expires on July 31, 2021, has been extended by 5 months). Tax returns for 2019 can

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therefore be submitted by the deadline of August 31, 2021 in advised cases (until December 31, 2021 for advised farmers and foresters with a different financial year).

For the 2020 assessment period, the deadline for submitting tax returns was generally extended by three months for all advised and non-advised taxpayers. Taxpayers who prepare their returns themselves can therefore submit their tax returns by the deadline of October 31, 2021 (in the case of farmers and foresters, by the end of the tenth month following the end of the financial year that began in the 2020 calendar year). Advised taxpayers can submit their returns by the deadline of May 31, 2022 (for advised farmers and foresters with a different financial year until October 31, 2022).

These extended return deadlines do not apply to tax returns that have to be submitted at an earlier date due to a separate order ("advance request")."

[https://www.elster.de/elsterweb/infoseite/elstam\\_\(arbeitsgeber\)](https://www.elster.de/elsterweb/infoseite/elstam_(arbeitsgeber))  
<https://finanzen.hessen.de/steuern>  
<https://www.formulare-bfinv.de>  
[https://www.elster.de/elsterweb/infoseite/elstam\\_\(arbeitsgeber\)](https://www.elster.de/elsterweb/infoseite/elstam_(arbeitsgeber))  
<https://finanzen.hessen.de/steuern>  
<https://www.formulare-bfinv.de>

## Erforderliche Unterlagen

**\*\*For changes to the registration data\*\***

- Identity card or passport as proof of identity
- corresponding proof of the change that has occurred (e.g. marriage certificate, child's birth certificate, certificate from the registry office about joining or leaving the church) in the original

**\*\*For changes to the ELStAM\*\***

The forms required for this can be downloaded. The following forms are available, among others:

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	<ul style="list-style-type: none"> <li>• "Application for income tax reduction" and attachments</li> <li>• "Application for tax class change for spouses / life partners"</li> </ul> <a href="https://www.formulare-bfinv.de/">https://www.formulare-bfinv.de/</a> <a href="https://www.formulare-bfinv.de/">https://www.formulare-bfinv.de/</a>
Voraussetzungen	
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	<p>Employers are obliged to retrieve their employees' ELStAM data electronically and use it as a basis for wage tax deduction. Since January 1, 2020, this also applies in principle to employees without a place of residence or habitual abode in Germany (employees with limited tax liability).</p> <p>However, participation in the ELStAM procedure does not yet apply to employees for whom an allowance is taken into account when deducting income tax or for whom the salary is to be exempt from tax in accordance with the provisions of a double taxation agreement. In these cases, wage tax is still deducted on the basis of a paper certificate from the tax office of the place of business.</p> <p>In order to be able to calculate the wage tax correctly, the employer requires the current ELStAM (including tax class, child allowances, tax-free amount). Employees should therefore inform their local tax office promptly of any <b>changes to the EL StAM</b>. The updated data will be made available to the employer electronically for retrieval at the beginning of</p>

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	the following month. You can retrieve the ELStAM data stored for you online after a one-off free registration.
Ansprechpunkt	<p>If you have general questions on the subject of taxes, you can call the service hotline of the State of Hesse free of charge on 0800 522 533 5 (Monday to Friday from 8:00 a.m. to 6:00 p.m.). Please note that the service hotline is not permitted to provide tax advice. Furthermore, it is not possible to deal with specific individual cases. If you have any questions about your personal tax return (e.g. queries about your tax assessment notice), please contact the tax office responsible for you. You can find this out below.</p> <p>If your registration data changes, please contact the relevant municipality.  <a href="https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche">https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche</a>  <a href="https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche">https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche</a></p>
Zuständige Stelle	
Formulare	
Ursprungsportal	Electronic wage tax deduction features (ELSTAM), Elektronische Lohnsteuerabzugsmerkmale (ELSTAM)