

99102036063000, 99102036063000

# Blocking Electronic Wage Tax Deduction Characteristics (ELStAM)

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/394032059/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99102036063000, 99102036063000
Leistungsbezeichnung I	Blocking Electronic Wage Tax Deduction Characteristics (ELStAM)
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Sperrung (063)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100), Steuern und Abgaben für

Modul	Sachverhalt
	Mitarbeiter (2040100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	26.11.2020
Fachlich freigegeben durch	Free and Hanseatic City of Hamburg Tax Authority - Tax Administration -
Handlungsgrundlage	<p>Section 39e (6) of the Income Tax Act (Einkommensteuergesetz - EStG)</p> <p>You can find the legal basis on the Internet on the website of the Federal Ministry of Justice</p> <p>&lt;<a href="https://www.gesetze-im-internet.de/estg/">https://www.gesetze-im-internet.de/estg/</a>&gt;</p>
Teaser	<p>You can block the income tax deduction characteristics (tax class, child allowances) by notifying your tax office. Your employing company will then tax your salary according to tax class VI.</p>
Volltext	<p>Only your current employer or Your current employer is entitled (and obliged) to retrieve the electronic income tax deduction characteristics. Upon termination of the employment relationship, this entitlement of your employer ceases to apply.</p> <p>If you have the call blocked for your employer, your employer is no longer entitled to retrieve your electronic income tax deduction characteristics. This also applies if the employment relationship still exists.</p> <p>You can contact your local tax office (see further information)</p> <ul style="list-style-type: none"> <li>• designate an employer who may retrieve your electronic income tax deduction characteristics (positive list),</li> <li>• designate an employer who is not allowed to retrieve the electronic wage tax deduction characteristics (negative list),</li> <li>• have the provision of electronic income tax deduction characteristics generally blocked (full lock).</li> </ul> <p>If your company or business is not authorized to</p>

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	<p>retrieve your electronic income tax deduction characteristics due to the blocking, it is obliged to tax your wages according to tax class VI.</p> <p>The block takes effect at the earliest from the day of submission by the clerk in the tax office; a retroactive blocking is not possible.</p> <p>The blocking is valid until you apply to the tax office of your place of residence to lift the block (see further information).</p>
Erforderliche Unterlagen	None
Voraussetzungen	
Kosten	None
Verfahrensablauf	<p>If you would like to exercise your right to block the employer's call-up, inform your responsible tax office on the officially prescribed form (see further information).</p> <p>If you want to have the blocked employer call activated again, inform your responsible tax office on the officially prescribed form (see further information).</p>
Bearbeitungsdauer	Depends on the workload of the responsible tax office.
Frist	None
weiterführende Informationen	
Hinweise	
Rechtsbehelf	None
Kurztext	<p>\- Electronic wage tax deduction characteristics blocking</p> <p>\- Electronic income tax deduction characteristics are, for example, the tax class, the number of child allowances or the amount of an allowance for income-related expenses</p> <p>\- Employer may (and must) retrieve the electronic wage tax deduction characteristics</p> <p>\- Based on the wage tax deduction characteristics,</p>

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	<p>wage tax is calculated in the correct amount</p> <p>\- Employees can have the employer call blocked</p> <p>\- Employer must then pay tax on wages according to tax class VI</p> <p>\- Responsible: Tax Office</p>
Ansprechpunkt	Please contact your local tax office.
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	Elektronische Lohnsteuerabzugsmerkmale (ELStAM) sperren lassen, Blocking Electronic Wage Tax Deduction Characteristics (ELStAM)