

99102036063000

Determination of electronic income tax deduction items (ELStAM), retrieval authorizations and blockings

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/6000633/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102036063000
Leistungsbezeichnung I	Determination of electronic income tax deduction items (ELStAM), retrieval authorizations and blockings
Leistungsbezeichnung II	Determination of electronic income tax deduction items (ELStAM), retrieval authorizations and blockings
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	

Modul	Sachverhalt
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	• § 39e [Einkommensteuergesetz (EStG)](https://www.gesetze-im-internet.de/estg/) – Verfahren zur Bildung und Anwendung der elektronischen Lohnsteuerabzugsmerkmale
Teaser	In the course of creating and applying electronic income tax deduction items (ELStAM), you have the following options vis-à-vis the tax office:
Volltext	#### Determination of authorizations to retrieve electronic income tax deduction items in accordance with § 39e of the German Income Tax Act (_Einkommensteuergesetz_ , EStG) In the course of creating and applying electronic income tax deduction items (ELStAM), you have the following options vis-à-vis the tax office: • Name one or more employers who are authorized to retrieve your ELStAM (retrieval authorization, positive list). • Exclude certain employers from the retrieval authorization (retrieval blocking, negative list). • Exclude all employers from retrieval (complete blocking). You are not obliged to make a declaration with regard to ELStAM retrieval. As a rule, after your employer has registered you with your date of birth and your tax ID, the ELStAM will be made available electronically to your employer for the duration of the employment

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	relationship. **Note:** Blockings will be communicated to employers. These employers must then determine the wage tax according to tax class VI.
Erforderliche Unterlagen	Form "Anträge zu den Elektronischen Lohnsteuerabzugsmerkmalen – ELStAM"
Voraussetzungen	
Kosten	None
Verfahrensablauf	You can apply for retrieval of your electronic income tax deduction items (ELStAM) to be authorized or blocked in writing (form) or in person at your tax office. There is also an electronic alternative to the paper form: Applications can also be submitted in the online tax office "My ELSTER" (www.elster.de) or with offers from other software manufacturers. As a rule, the request is granted. If, exceptionally, this is not possible, the tax office will issue a notice.
Bearbeitungsdauer	
Frist	None
weiterführende Informationen	
Hinweise	
Rechtsbehelf	appeal, if applicable (details on the procedure in the decision)
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	