

99102036000000

# Retrieve electronic wage tax deduction characteristics (ELStAM)

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/6001070/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102036000000
Leistungsbezeichnung I	Retrieve electronic wage tax deduction characteristics (ELStAM)
Leistungsbezeichnung II	Retrieve electronic wage tax deduction characteristics (ELStAM)
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	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	

Modul	Sachverhalt
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<ul style="list-style-type: none"> <li>• § 39e [Einkommensteuergesetz (EStG)](<a href="https://www.gesetze-im-internet.de/estg/">https://www.gesetze-im-internet.de/estg/</a>) – Verfahren zur Bildung und Anwendung der elektronischen Lohnsteuerabzugsmerkmale</li> <li>• § 40a Einkommensteuergesetz (EStG) – Pauschalierung der Lohnsteuer</li> </ul>
Teaser	<p>You need wage tax deduction characteristics in order to calculate the tax amounts (wage tax, solidarity surcharge, if applicable, and church tax, if applicable) that you must withhold from your employees wages and pay to the tax office in accordance with the general regulations.</p>
Volltext	<p>#### Creation and application of the electronic wage tax deduction characteristics for the determination of wage tax by the employer</p> <p>You need wage tax deduction characteristics in order to calculate the tax amounts (wage tax, solidarity surcharge, if applicable, and church tax, if applicable) that you must withhold from your employees wages and pay to the tax office in accordance with the general regulations.</p> <p>For this purpose, there is the electronic procedure of the "electronic wage tax deduction characteristics" (ELStAM) with a database of the tax authorities in which this data is stored and made available to you as an employer for electronic retrieval.</p> <p>You as an employer, or the person you have appointed to deduct wage tax (e.g. a tax office), must register your employees in the ELStAM procedure and regularly retrieve their ELStAM.</p> <p>You must use the ELStAMs retrieved in accordance with the validity period for the deduction of wage tax</p>

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for your employees until

- the tax authorities make amended ELStAM available for retrieval, or
- You notify the tax authorities of the termination of the employment / service relationship. You must make this notification immediately and electronically in accordance with the officially prescribed data record (deregistration of the employee).

As an employer, you are bound by the ELStAM. If the information is incorrect, it is up to the employee to contact the tax office. Only at their request can the ELStAM be changed by or through the tax office.

### #### Flat-rate wage tax

Under certain conditions (for example, in the case of temporary or part-time employees), you can waive the requirement to call up the ELStAM for individual employees. The tax amounts are then calculated - instead of according to the personal taxation characteristics of the employee - according to a prescribed (flat-rate) tax rate. In this case, however, the tax amounts - instead of being withheld from the salary - must be paid by you in addition to the salary. Whether you can pass on the lump-sum taxes to the employee depends in particular on the regulations in the employment contract.

## Erforderliche Unterlagen

### Voraussetzungen

### #### Registration / ELSTER certificate

The ELStAM database is accessed electronically. As an employer, you must identify yourself to the tax authorities (authenticate).

The ELSTER certificate required for authentication is issued free of charge when registering under "ELSTER: Your online tax office" ([www.elster.de](http://www.elster.de)). Employers are recommended to register for a non-personal certificate (organisation certificate).

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If you have your payroll accounting done by a representative of the tax advisory professions or a service provider and have the data transmitted directly by them, you do not need your own registration. In this case, it is sufficient for the third party to register, as the third party acts as the data transmitter.

### #### Software

You need suitable software to participate in the ELStAM procedure.

### #### Data for ELStAM retrieval

To retrieve the ELStAM, you must provide the tax authorities with the following "key information" of the individual employee in the electronic procedure:

- tax identification number and date of birth
- Information on whether the employment relationship is the main employment relationship or another employment / service relationship (secondary employment relationship)
  - in the case of a secondary employment relationship, whether and to what extent an allowance is to be claimed

Employees are obliged to provide their employer with this information when entering into the employment / service relationship for the purpose of ELStAM retrieval.

## Kosten

none

**\*\*Note:\*\*** For services and software from third-party providers, you may have to expect additional costs.

## Verfahrensablauf

- All employees whose wages are not to be taxed at a flat rate must be registered once with the tax authorities via remote data transmission using the software you use.
  - In certain cases where the electronic employer

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call-off is blocked, you cannot register the employee; in principle, tax class VI must be applied in these cases.

- You will receive the ELStAM for retrieval for the employees you have registered. You retrieve them via the software you use. The ELStAM must be transferred to the wage account for the employee and applied from the validity date.

- If the ELStAM of individual employees have changed (for example, a first-time or higher tax-free allowance), these are provided to you by the tax authorities in the form of change lists. As a rule, you must query and retrieve the provided change lists on a monthly basis.

- Since in the majority of cases there are no monthly changes to the ELStAM, the tax authorities offer a notification service that informs you by e-mail about the provision of change lists. You can set up the notification service under "My ELSTER" (online tax office [www.elster.de](http://www.elster.de)).

- After the death of an employee, a retrieval of the ELStAM is automatically blocked in general. In the case of wage payments to heirs or surviving dependants, these must be registered by you as the employee so that the tax authorities can form ELStAM and make them available for retrieval.

## Bearbeitungsdauer

**Frist** none

## weiterführende Informationen

### Hinweise

For details on the ELStAM procedure, in particular on authentication, registration and deregistration of the employee as well as for retrieving the ELStAM, see "ELSTER: Your online tax office".

### #### Hardship rule in the ELStAM procedure

Upon your request, the tax office may allow non-participation in the ELStAM procedure in cases of hardship - especially as long as you do not yet have the technical means to communicate via the Internet. You must then participate in a substitute procedure in which the tax office provides you with the wage tax deduction characteristics of your employees and their

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	changes in writing for one calendar year.
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	