

99102036063000, 99102036063000

Lock or unlock electronic wage tax deduction features for employees

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/100076308/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102036063000, 99102036063000
Leistungsbezeichnung I	Lock or unlock electronic wage tax deduction features for employees
Leistungsbezeichnung II	Lock or unlock electronic wage tax deduction features for employees
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Sperrung (063)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Mitarbeiter (2040100),

Modul	Sachverhalt
	Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	19.12.2023
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/2
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_39e.html https://www.gesetze-im-internet.de/estg/_39e.html
Teaser	You can have your income tax deduction details (tax class, child allowances) blocked by notifying your tax office. Your employer will then tax your wages according to tax class VI.
Volltext	Only your current employer is authorized (and obliged) to retrieve the electronic wage tax deduction features. This authorization of your employer ceases to apply when the employment relationship ends. If you have the retrieval blocked for your employer, your employer is no longer authorized to retrieve your electronic wage tax deduction details. This also applies if the employment relationship still exists. You can inform your responsible tax office \- name the employer who is authorized to retrieve your electronic wage tax deduction data (positive list), \- name the employer who is not allowed to retrieve the electronic wage tax deduction data (negative list), \- generally block the provision of electronic wage tax deduction features (full block). If your employer is not authorized to retrieve your electronic wage tax deduction details due to the block, they are obliged to tax your wages according to tax class VI. The block takes effect at the earliest from the date of entry by the tax office; retroactive blocking is not possible. The block is valid until you apply to the tax office at your place of residence to have the block lifted.

Modul	Sachverhalt
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	
Verfahrensablauf	If you would like to make use of your right to block the employer retrieval, please inform your responsible tax office via ELSTER or alternatively on the official form "Applications for electronic wage tax deduction features - ELStAM". If you want to reactivate the blocked employer retrieval, the procedure is the same. https://www.elster.de https://www.formulare-bfinv.de/ https://www.elster.de https://www.formulare-bfinv.de/
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	• Electronic wage tax deduction features blocking • Electronic wage tax deduction features are, for example, the tax class, the number of child allowances or the amount of an allowance for income-related expenses • Employer may (and must) retrieve the electronic wage tax deduction features • The correct amount of income tax is calculated based on the income tax deduction details • Employees can have the employer's retrieval blocked - employer must then pay tax on wages according to tax class VI • Responsible: Tax office
Ansprechpunkt	Your local tax office https://www.bzst.de/gemfa

Modul	Sachverhalt
	https://www.bzst.de/gemfa
Zuständige Stelle	
Formulare	You can block or activate the ELStAM online via ELSTER. Alternatively, the form "Applications for electronic wage tax deduction features - ELStAM -" is available in paper form from your tax office or for download from the forms server of the Federal Tax Administration. https://www.elster.de https://www.formulare-bfinv.de https://www.elster.de https://www.formulare-bfinv.de
Ursprungsportal	Lock or unlock electronic wage tax deduction features for employees, Elektronische Lohnsteuerabzugsmerkmale Arbeitnehmer sperren oder freischalten