

99102051013000

# Employers register and pay income tax

Heruntergeladen am 10.07.2025

<https://fimportal.de/xzufi-services/100076346/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102051013000
Leistungsbezeichnung I	Employers register and pay income tax
Leistungsbezeichnung II	Employers register and pay income tax
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Informationserteilung (013)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Mitarbeiter (2040100), Anmeldepflichten (2010100), Mitarbeiterbezogene Meldepflichten (2030400)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	15.02.2024
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/2
Handlungsgrundlage	<p>§§ Sections 39 and 41a of the Income Tax Act (EStG)</p> <p><a href="https://www.gesetze-im-internet.de/estg/_39.html">https://www.gesetze-im-internet.de/estg/_39.html</a></p> <p><a href="https://www.gesetze-im-internet.de/estg/_41a.html">https://www.gesetze-im-internet.de/estg/_41a.html</a></p> <p><a href="https://www.gesetze-im-internet.de/estg/_39.html">https://www.gesetze-im-internet.de/estg/_39.html</a></p> <p><a href="https://www.gesetze-im-internet.de/estg/_41a.html">https://www.gesetze-im-internet.de/estg/_41a.html</a></p>
Teaser	<p>As the employer, you withhold income tax from the wages paid and, after electronically transmitting the income tax registration to the responsible tax office, pay the income tax to it.</p>
Volltext	<p>As a domestic employer, you are obliged to withhold income tax from every wage payment to your employees. You must register the withheld wage tax with your competent tax office and pay the wage tax.</p> <p>You must submit the wage tax registration to your tax office on a monthly, quarterly or annual basis. The income tax registration period is - generally the calendar month, - the calendar quarter if the wage tax to be paid for the previous calendar year amounted to more than EUR 1,080 but not more than EUR 5,000, - the calendar year if the wage tax to be paid for the previous calendar year did not exceed EUR 1,080.</p> <p>If your business did not exist for the entire previous calendar year, the wage tax to be paid for the previous year must be converted to an annual amount for the determination of the wage tax registration period. If your business did not yet exist in the previous calendar year, the wage tax to be paid for the first full calendar month after opening the business is decisive. To determine the wage tax registration period, this must be converted to an annual amount.</p> <p>As an employer, you are legally obliged to submit the wage tax registration electronically. You can only do this with an authenticated electronic certificate. You</p>

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## Sachverhalt

will receive the certificate once you have registered with ELSTER. Please note that registration can take up to 2 weeks.

Only in exceptional cases can your competent tax office waive electronic transmission of the income tax return upon request (so-called hardship case regulation). If you are granted an exemption, you must submit the income tax registration on the officially prescribed form.

In order to avoid queries from the tax office, please always enter the number of your employees in the field provided for this purpose in the wage tax registration.

If you discover that an income tax return that has already been submitted is incorrect or incomplete, you must submit a corrected income tax return for the relevant registration period. Entries must also be made in the lines in which no changes have occurred.

The amount of income tax depends in particular on the ELStAM. ELStAM stands for Elektronische Lohnsteuer Abzugs Merkmale (electronic wage tax deduction characteristics). These are the individual tax characteristics that you as an employer need to carry out the wage tax deduction for your employees and which are provided to you electronically by the tax authorities for data retrieval.

These ELStAM are - the tax class, - the number of child allowances, - the so-called religious characteristic, which certifies membership of a religious community that levies church tax, - any tax allowances (e.g. for income-related expenses) - the amount of monthly contributions for private health insurance and compulsory private long-term care insurance - and the exemption of wages in accordance with a double taxation agreement.

For the withholding of church tax for wage tax, the data on membership of a tax-collecting religious community that can be retrieved in addition to the electronic wage tax deduction features (ELStAM) is decisive.

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	<a href="https://www.elster.de">https://www.elster.de</a> <a href="https://www.elster.de">https://www.elster.de</a>
Erforderliche Unterlagen	<p>Your local tax office will inform you about the documents required in individual cases.</p> <p>To add a new employee to the system, the following information is generally only required from the employee: - Date of birth - Tax identification number - Type of employment relationship (main employment relationship: tax class 1 to 5 or secondary employment relationship: tax class 6)</p>
Voraussetzungen	<p>You have employees and have registered as an employer with your local tax office.</p> <p>For ELStAM, employers need an organization certificate from ELSTER and a payroll program that supports ELStAM.  <a href="https://www.elster.de">https://www.elster.de</a>  <a href="https://www.elster.de">https://www.elster.de</a></p>
Kosten	
Verfahrensablauf	<p>First, inform your local tax office that you employ people. For the authenticated transmission of income tax returns to the tax authorities, register with ELSTER and apply for a certificate. Once you have successfully submitted your income tax return, keep the transmission log. This serves as proof of electronic submission and is intended for your records.</p> <p>Your employees' ELStAM data is initially generated directly from the registration data stored by the local registration authorities. This applies in particular to the tax class, which depends in particular on whether the employee is single or married/partnered, the number of child allowances and the religious characteristic. At the employee's request, the tax office can add certain other individual tax bases (e.g. allowances for income-related expenses) or change them (e.g. change of tax class for both working spouses/partners, tax class combinations IV/IV and III/V).</p> <p>The employee will be informed in their payslip about the ELStAM taken into account by you as the employer</p>

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	<p>when deducting income tax. In the event of discrepancies or questions about the stored ELStAM, employees should contact their local tax office.</p> <p><a href="https://www.elster.de">https://www.elster.de</a></p> <p><a href="https://www.elster.de">https://www.elster.de</a></p>
Bearbeitungsdauer	
Frist	<p>You must have registered and paid the wage tax to be withheld by the 10th day after the end of each wage tax registration period at the latest.</p>
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	<p>The amount of wage tax deducted is determined electronically with the help of so-called wage tax deduction features. Registration and payment to the tax office is the responsibility of the employer.</p>
Ansprechpunkt	<p>Your responsible tax office</p> <p><a href="https://www.bzst.de/gemfa">https://www.bzst.de/gemfa</a></p> <p><a href="https://www.bzst.de/gemfa">https://www.bzst.de/gemfa</a></p>
Zuständige Stelle	
Formulare	
Ursprungsportal	<p>Employers register and pay income tax, Lohnsteuer anmelden und bezahlen durch Arbeitgeberinnen und Arbeitgeber</p>