

99102036109000

Retrieve electronic wage tax deduction features

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/2135/L100022>

Modul	Sachverhalt
Leistungsschlüssel	99102036109000
Leistungsbezeichnung I	Retrieve electronic wage tax deduction features
Leistungsbezeichnung II	Retrieve electronic wage tax deduction features
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Baden-Württemberg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<p>Einkommensteuergesetz (EStG):</p> <ul style="list-style-type: none"> • 39e Verfahren zur Bildung und Anwendung der elektronischen Lohnsteuerabzugsmerkmale • 40a Pauschalierung der Lohnsteuer
Teaser	<p>As an employer, you must calculate income tax, the solidarity surcharge and, if applicable, church tax for wage payments according to the personal tax characteristics of the person employed, withhold it from their wages and pay it to the relevant tax office.</p>
Volltext	<p>As an employer, you must calculate income tax, the solidarity surcharge and, if applicable, church tax for wage payments according to the personal tax characteristics of the person employed, withhold it from their wages and pay it to the relevant tax office.</p> <p>Tax characteristics are, for example, tax class, religious affiliation and registered allowances. This data is stored in a database of the tax authorities as electronic wage tax deduction characteristics (ELStAM).</p> <p>As an employer, you must register your employees in the ELStAM procedure and regularly retrieve their ELStAM.</p> <p>You must use the retrieved ELStAM until</p> <ul style="list-style-type: none"> • the tax authorities make amended ELStAM available for retrieval (you will then receive a notification by e-mail) or • You inform the tax authorities electronically about the termination of the employment or service relationship. <p>Please note the wages of part-time employees and temporary staff can be taxed at a flat rate under</p>

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certain conditions. In this case, you can dispense with the retrieval of ELStAM. If, for example, you employ an employee as part of a so-called mini-job, the flat-rate contributions for income tax, health insurance and pension insurance are not to be reported to the tax office, but to the German Pension Insurance Knappschaft-Bahn-See.

Erforderliche Unterlagen

none

Voraussetzungen

Registration

As an employer, you must identify (authenticate) yourself to the tax authorities. This is to ensure that you can be identified as the authorised employer if you wish to retrieve ELStAM from the database. You will receive the electronic certificate required for authentication in the form of a file after you have successfully registered on the website [www.elster.de](https://www.elster.de/eportal/start) under "My ELSTER". There are several options available to you for registering/logging in to "My ELSTER". It is advisable to register for an organisation certificate.

If you have your payroll accounting done by a tax consultant or a service provider and have it transmitted directly by them, you do not need to register yourself. It is sufficient if the authorised representative is registered.

Software

You need suitable software to participate in the ELStAM procedure. You can use commercial products or the programme provided free of charge by the tax authorities. The programme can be downloaded from the Internet at www.elster.de.

Data of the employed person

To retrieve the personal ELStAM of the individual employee, you must provide the following data electronically to the tax authorities using the software and the organisation certificate:

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- the employee's tax identification number and date of birth
- Information as to whether this is the main employment relationship or an additional employment or service relationship
- in the case of a secondary employment relationship, additionally: whether and to what extent an allowance determined for this is to be claimed

You will receive this information from your employee.

Kosten

You must pay for software and services from third-party providers.

Verfahrensablauf

One-off registration

Every employee whose wages are not to be taxed at a flat rate must be registered once electronically with the tax authorities. The software you use provides you with the corresponding options. In certain cases in which electronic retrieval is blocked, you cannot register the employee. For example, retrieval is blocked if the employee has requested this from the tax office or if incorrect registration data has been saved and the tax office has blocked the data. As a rule, you must use tax class VI as a basis in these cases. In some cases, the tax office will also issue a paper wage tax certificate, which the employee must submit to you. You must then take this into account.

Retrieving the ELStAM

You will receive the ELStAM and its validity date electronically for retrieval for the employees you have registered. Retrieve them at the time of payroll calculation with the software you use. You must transfer the ELStAM to the employee's payroll account and apply it from the date of validity.

Monthly change lists

If an employee's individual ELStAM has changed, for example because he or she has applied for a first-time

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	<p>or higher tax-free allowance and the tax authorities have entered this in the data, you will find these changes in lists that you must call up monthly. On the website www.elster.de under "My ELSTER", you can request that the tax authorities inform you by e-mail when new or amended ELStAM are available.</p> <p>Deregistration of the employee</p> <p>After termination of the employment relationship, you must deregister the employee in the ELStAM database using the software. Deregistration is also possible in the case of an existing employer call-off block.</p> <p>If the employed person dies, the tax authorities will automatically block the retrieval of ELStAM. In the case of salary payments to heirs or surviving dependants, you must register them as employees so that the tax authorities can create ELStAM and make it available for retrieval.</p>
Bearbeitungsdauer	
Frist	none
weiterführende Informationen	
Hinweise	<p>You may not change the ELStAM. If the data is incorrect, the employee must contact the tax office themselves and have it corrected.</p> <p>If you do not yet have the technical means at your disposal, in particular if you do not have a sufficient internet data connection, please contact the relevant office.</p>
Rechtsbehelf	none
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	

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Ursprungsportal