

99102036063000, 99102036063000

Electronic wage tax deduction features (ELStAM): block or enable retrieval for employers

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/122818511/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99102036063000, 99102036063000
Leistungsbezeichnung I	Electronic wage tax deduction features (ELStAM): block or enable retrieval for employers
Leistungsbezeichnung II	Lock or unlock electronic wage tax deduction features for employees
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Sperrung (063)

Modul	Sachverhalt
SDG-Informationsbereich	Rechte und Pflichten im Bereich der sozialen Sicherheit in der Union (Registrierung als Arbeitgeber, Registrierung von Beschäftigten, Mitteilung über das Ende eines Vertrags eines Beschäftigten, Zahlung von Sozialbeiträgen, Rechte und Pflichten im Zusammenhang mit Renten)
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	26.11.2020
Fachlich freigegeben durch	Free and Hanseatic City of Hamburg Tax Authority - Tax Administration -
Handlungsgrundlage	§ Section 39e (6) of the Income Tax Act (EStG) You can find the legal basis on the website of the Federal Ministry of Justice <https://www.gesetze-im-internet.de/estg/>
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. When your employment relationship ends, your employer is no longer authorized to do so. 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 contact your local tax office (see further information) \- Name an employer who is authorized to retrieve your electronic wage tax deduction details (positive list), \- nominate an employer who is not permitted to retrieve your electronic wage tax deduction data

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	(negative list), \- generally block the provision of electronic wage tax deduction features (full block). If your company or business is not authorized to retrieve your electronic wage tax deduction details due to the block, it is 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 applies until you apply for the block to be lifted at your local tax office (see further information).
Erforderliche Unterlagen	None
Voraussetzungen	
Kosten	None
Verfahrensablauf	If you wish to exercise your right to block the employer call-off, please inform your competent tax office using the officially prescribed form (see further information). If you wish to have the blocked employer call-off reactivated, please inform your competent tax office using the officially prescribed form (see further information).
Bearbeitungsdauer	Depends on the capacity utilization of the responsible tax office.
Frist	None
weiterführende Informationen	You can find your local tax office on the Internet via the authority guide, tax office search, on the website of the Federal Central Tax Office <https://www.bzst.de/gemfa> The form "Applications for the electronic wage tax deduction features (blocking / activation of the employer call-off)" can be found on the website of the Federal Tax Administration under "Taxes", "Wage tax

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	(employees)" [https://www.formulare-bfinv.de/](https://www.formulare-bfinv.de/ffw/form/display.do?%24context=38635A4273246A91A513)
Hinweise	
Rechtsbehelf	None
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 features \- Employees can have the employer's retrieval blocked \- Employer must then pay tax on wages according to tax class VI \- Responsible: Tax office
Ansprechpunkt	
Zuständige Stelle	You can find the tax office responsible for you via the Internet, the authority guide (tax office search), see further information
Formulare	The blocking of the ELStAM or its activation must be applied for in writing on the officially prescribed form at the responsible tax office (see further information).
Ursprungsportal	Electronic wage tax deduction features (ELStAM): block or enable retrieval for employers, Elektronische Lohnsteuerabzugsmerkmale (ELStAM): Abruf für Arbeitgeber sperren oder freischalten