

99102051013000

# Employers register and pay income tax

Heruntergeladen am 10.07.2025

<https://fimportal.de/xzufi-services/225120019/L100039>

| 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            | Rheinland-Pfalz                                                                                                                                                                                                |
| Freigabestatus Katalog    | fachlich freigegeben (gold)                                                                                                                                                                                    |
| Freigabestatus Bibliothek | fachlich freigegeben (silber)                                                                                                                                                                                  |
| Begriffe im Kontext       |                                                                                                                                                                                                                |
| Leistungstyp              | Leistungsobjekt mit Verrichtung                                                                                                                                                                                |
| Leistungsgruppierung      | Steuern (102)                                                                                                                                                                                                  |
| Verrichtungskennung       | Informationserteilung (013)                                                                                                                                                                                    |
| 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 |

| Modul                         | Sachverhalt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
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|                               | Sozialbeiträgen, Rechte und Pflichten im Zusammenhang mit Renten)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Lagen Portalverbund           | Steuern und Abgaben für Mitarbeiter (2040100)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Einheitlicher Ansprechpartner | Nein                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Fachlich freigegeben am       | 23.09.2019                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Fachlich freigegeben durch    | FM                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Handlungsgrundlage            | <a href="https://www.gesetze-im-internet.de/estg/">https://www.gesetze-im-internet.de/estg/</a><br><a href="https://www.gesetze-im-internet.de/estg/">https://www.gesetze-im-internet.de/estg/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Teaser                        | Are you an employer and have to make payroll tax deductions for your employees? Then take note of the ELStAM regulations.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Volltext                      | <p>As an employer, you must withhold income tax for your employees with every payroll and pay it to the tax office at the place of business. The amount of wage tax depends in particular on the ELStAM. ELStAM stands for ElektronischeLohnSteuerAbzugsMerkmale. 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:</p> <ul style="list-style-type: none"> <li>• the tax class</li> <li>• the number of child allowances,</li> <li>• the so-called religious characteristic, which certifies membership of a religious community that levies church tax,</li> <li>• and any tax allowances.</li> </ul> |
| 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 required from the employee:</p> <ul style="list-style-type: none"> <li>• Date of birth</li> <li>• Tax identification number</li> <li>• Type of employment relationship (main employment relationship: tax class 1 to 5 or secondary employment</li> </ul>                                                                                                                                                                                                                                                                                                                                                 |

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|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                              | relationship: tax class 6).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Voraussetzungen              | <p>For ELStAM, employers need an organization certificate from "My ELSTER" and a payroll program that supports ELStAM.</p> <p><a href="https://www.elster.de">https://www.elster.de</a><br/> <a href="https://www.elster.de">https://www.elster.de</a></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Kosten                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Verfahrensablauf             | <p>The ELStAM are 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.</p> <p>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). The employee will be informed of the ELStAM taken into account by the employer when deducting income tax in their payslip. In the event of discrepancies or questions about the stored ELStAM, employees should contact their local tax office.</p> |
| Bearbeitungsdauer            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Frist                        | <p>Changes to the ELStAM with effect for the following calendar year can be taken into account from October 1, and changes for the current calendar year can be taken into account until November 30.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| weiterführende Informationen |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Hinweise                     | <p>The analog wage tax card was finally replaced by the "Electronic Wage Tax Deduction Characteristics" database in 2013.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Rechtsbehelf                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Kurztext                     | <p>Income tax is deducted electronically with the help of so-called income tax deduction features.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

| Modul             | Sachverhalt                                                                                                                                                                                                                                                                                                                                                                                                                                             |
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| Ansprechpunkt     | <p>Please contact the tax office responsible for you.</p> <p><a href="https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html">https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html</a></p> <p><a href="https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html">https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html</a></p> |
| Zuständige Stelle |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Formulare         |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Ursprungsportal   | <p>Lohnsteuer anmelden und bezahlen durch Arbeitgeberinnen und Arbeitgeber, Employers register and pay income tax</p>                                                                                                                                                                                                                                                                                                                                   |