

99102036063000

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/2915/L100042>

| Modul | Sachverhalt |
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| Leistungsschlüssel | 99102036063000 |
| Leistungsbezeichnung I | |
| Leistungsbezeichnung II | Electronic wage tax deduction features; release and blocking |
| Typisierung | 2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug |
| Quellredaktion | Bayern |
| Freigabestatus Katalog | unbestimmter Freigabestatus |
| Freigabestatus Bibliothek | unbestimmter Freigabestatus |
| Begriffe im Kontext | |
| Leistungstyp | |
| Leistungsgruppierung | |
| Verrichtungskennung | |
| SDG-Informationsbereich | |
| Lagen Portalverbund | |
| Einheitlicher Ansprechpartner | |

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| Fachlich freigegeben am | 28.02.2025 |
| Fachlich freigegeben durch | Bayerisches Staatsministerium der Finanzen und für Heimat (Bavarian State Ministry of Finance and Regional Identity) |
| Handlungsgrundlage | http://bundesrecht.juris.de/estg/_38b.html http://bundesrecht.juris.de/estg/_38b.html http://www.gesetze-im-internet.de/estg/_39.html http://www.gesetze-im-internet.de/estg/_39.html |
| Teaser | The features relevant for the wage tax deduction procedure are made available to employers for electronic retrieval. You can release or block these features for certain employers. |
| Volltext | <p>The characteristics that are decisive for the wage tax deduction procedure, such as tax class, the applicable factor, number of child allowances, other allowances, but also the church tax deduction characteristic, are stored by the tax authorities for all employees in a central database. The tax authorities make this information available to employers for electronic retrieval (ELStAM - LohnSteuerAbzugsMerkmale).</p> <p>Since 2011, the tax offices have been responsible for changing the wage tax deduction features. However, the municipalities are still responsible for changes to the registration data itself (e.g. marriage, birth, joining or leaving the church). Only if you comply with your statutory reporting obligation and the municipalities send the relevant data to the tax authorities can the tax authorities automatically create the correct ELStAM. For example, the number of child allowances is automatically adjusted after the birth of a child or the income tax class is automatically adjusted after a marriage. On request, however, a less favorable tax class or a lower number of child allowances can also be created as wage tax deduction characteristics. If the ELStAM differs from the actual circumstances in your favor, you are obliged to notify the tax office (see also under "Related topics").</p> <p>When you start a new job, you only need to give your employer your date of birth and your tax identification</p> |

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number (IdNr.) once and tell them whether it is your main or secondary employment relationship. With the help of this information, your employer can electronically retrieve the ELStAM required for wage tax deduction from the tax authorities.

The ELStAM are shown in your employer's payslips. However, you can also view your ELStAM after registering once free of charge at [\[www.elster.de\]\(http://www.elster.de/\)](http://www.elster.de/) under the heading "Forms & services". In addition, the tax office responsible for you is your point of contact for information.

Only current employers are authorized to retrieve the ELStAM. When the employment relationship ends, this authorization ceases and the employer is obliged to deregister from the ELStAM database for this employee. You can obtain information on which employers have retrieved the ELStAM in the last two years after registering once free of charge at [\[www.elster.de\]\(http://www.elster.de/\)](http://www.elster.de/) or from your local tax office.

Among other things, you can request that no more ELStAM be created for you in future, release the ELStAM for certain employers (positive list) or have it blocked for certain employers (negative list). If no ELStAM is made available for an employer due to a block, the employer will be notified of the block and must calculate the income tax according to tax class VI.

The tax office is exclusively responsible for changes and entries in the ELStAM database. If your ELStAM is incorrect, please notify the relevant tax office of the correct information (see also "Related topics").

Erforderliche Unterlagen

Voraussetzungen

Kosten

Verfahrensablauf

Bearbeitungsdauer

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|------------------------------|--|
| Frist | |
| weiterführende Informationen | https://www.bestellen.bayern.de/shoplink/06003017.htm https://www.bestellen.bayern.de/shoplink/06003017.htm |
| Hinweise | |
| Rechtsbehelf | |
| Kurztext | |
| Ansprechpunkt | |
| Zuständige Stelle | |
| Formulare | |
| Ursprungsportal | BayernPortal, BayernPortal |