

99102036063000

# Electronic wage tax deduction features blocking

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/S1000020010000009760/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102036063000
Leistungsbezeichnung I	Electronic wage tax deduction features blocking
Leistungsbezeichnung II	Lock or unlock wage tax deduction features for employees
Typisierung	2a - Bundesauftragsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Partial closure</div> , <div lang="en-x-mtfrom-de">Positive list for employers</div> , <div lang="en-x-mtfrom-de">ELStAM</div> , <div lang="en-x-mtfrom-de">ELStAM, employees, block your own ELStAM</div> , <div lang="en-x-mtfrom-de">Employer call-off</div> , <div lang="en-x-mtfrom-de">Retrieval of electronic wage tax deduction features</div> , <div lang="en-x-mtfrom-de">Full lock</div> , <div lang="en-x-mtfrom-de">Negative lock</div> , <div></div>

Modul	Sachverhalt
	lang="en-x-mtfrom-de">Unlock</div>, <div lang="en-x-mtfrom-de">blocking</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	26.11.2020
Fachlich freigegeben durch	
Handlungsgrundlage	[Section 39e (6) of the Income Tax Act (EStG)]( <a href="http://www.gesetze-im-internet.de/estg/__39e.html">http://www.gesetze-im-internet.de/estg/__39e.html</a> )
Teaser	You can block wage tax deduction features (tax class, child allowances) by notifying your tax office. Your employment company will then tax your wages according to tax class VI.
Volltext	<p>Only your current employer is entitled (and obliged) to call up the electronic wage tax deduction features. This entitlement ceases upon termination of employment.</p> <p>If you block the retrieval, your employer is no longer authorized to retrieve your electronic wage tax deduction characteristics. This also applies if the employment relationship still exists.</p> <p>You can contact your local tax office</p> <ul style="list-style-type: none"> <li>• Name your employer who may call up your electronic income tax deduction details (positive list),</li> <li>• name an employer who is not allowed to call up the electronic wage tax deduction features (negative list),</li> <li>• have the provision of electronic wage tax deduction features generally blocked (full block).</li> </ul>

Modul	Sachverhalt
	<p>If your company or operation is not authorized to call up your electronic wage tax deduction characteristics due to the blocking, it is obliged to tax your wages according to tax class VI.</p> <p>The blocking takes effect at the earliest from the date of entry by the clerk in the tax office; a retrospective blocking is not possible.</p> <p>The blocking applies until you apply to the local tax office for the blocking to be lifted.</p>
Erforderliche Unterlagen	<p>"Applications for electronic wage tax deduction features" form with tax identification number and signature.</p> <p>Note: If your spouse or partner also wants to block the characteristics, a separate application must be submitted.</p>
Voraussetzungen	You want to prevent the employer from finding out about the electronic wage tax deduction features.
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	<p>If you would like to make use of your right to block the employer access, please inform your responsible tax office on the officially prescribed form.</p> <p>If you want to activate the blocked employer access again, inform your responsible tax office on the officially prescribed form.</p>
Bearbeitungsdauer	KA
Frist	No. The block takes effect at the earliest from the day it is entered by the clerk at the tax office. Retroactive blocking is not possible.
weiterführende Informationen	<a href="https://www.elster.de/elsterweb/infoseite/elstam%5F%28privatpersonen%29">https://www.elster.de/elsterweb/infoseite/elstam%5F%28privatpersonen%29</a> <a href="https://www.elster.de/elsterweb/infoseite/elstam%5F%28privatpersonen%29">https://www.elster.de/elsterweb/infoseite/elstam%5F%28privatpersonen%29</a> <a href="https://www.hamburg.de/service/info/11440227/">https://www.hamburg.de/service/info/11440227/</a> <a href="https://www.hamburg.de/behoerdenfinder/hamburg/1">https://www.hamburg.de/behoerdenfinder/hamburg/1</a>

Modul	Sachverhalt
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Hinweise	You can contact any regional tax office in Hamburg with regard to your income tax deduction characteristics.
Rechtsbehelf	KA
Kurztext	<ul style="list-style-type: none"> <li>• Electronic wage tax deduction features blocking               <ul style="list-style-type: none"> <li>• Electronic wage tax deduction characteristics are, for example, the tax class, the number of child allowances or the amount of an allowance for income-related expenses</li> <li>• Employers may (and must) call up the electronic wage tax deduction features</li> <li>• The correct amount of wage tax is calculated based on the wage tax deduction characteristics</li> <li>• Employees can have the employer call-off blocked</li> <li>• The employer must then pay tax on the wages according to tax class VI</li> <li>• Responsible: Responsible tax office</li> </ul> </li> </ul>
Ansprechpunkt	If you want to find out exactly who is responsible for your request, please follow the link to [Authority finder Hamburg](https://www.hamburg.de/service/info/hasi/9760)
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)