

99102051013000, 99102051013000

Employers register and pay income tax

Heruntergeladen am 08.06.2025

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

Modul	Sachverhalt
Leistungsschlüssel	99102051013000, 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

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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	30.01.2025
Fachlich freigegeben durch	Ministry of Finance Rhineland-Palatinate
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/ https://www.gesetze-im-internet.de/estg/
Teaser	Are you an employer and have to make payroll tax deductions for your employees? Then take note of the ELStAM regulations.
Volltext	As an employer, you must withhold income tax for your employees with every payroll and pay it to the tax office at your place of business. The amount of wage tax depends in particular on the ELStAM. ELStAM stands for**Elektronische****LohnSteuerAbzugsMerkmale**(**electronic** **wage tax deduction characteristics**). 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: • the tax class • the number of child allowances, • the so-called religious characteristic, which certifies membership of a religious community that levies church tax, • and any tax allowances.
Erforderliche Unterlagen	Your local tax office will inform you about the documents required in individual cases. To add a new employee to the system, the following information is required from the employee: • Date of birth

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	• Tax identification number • Type of employment relationship (main employment relationship: tax class 1 to 5 or secondary employment relationship: tax class 6).
Voraussetzungen	For ELStAM, employers need an organization certificate from "My ELSTER" and a payroll program that supports ELStAM. https://www.elster.de https://www.elster.de
Kosten	
Verfahrensablauf	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. 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 spouses/partners working on both sides, tax class combinations IV/IV and III/IV). The employee will be informed by the employer in their payslip about the ELStAM taken into account by the employer when deducting income tax. In the event of discrepancies or questions about the stored ELStAM, employees should contact their local tax office.
Bearbeitungsdauer	
Frist	Changes to the ELStAM with effect for the following calendar year can be taken into account from November 1 and changes for the current calendar year can be taken into account until November 30.
weiterführende Informationen	
Hinweise	The analog wage tax card was finally replaced by the "**Electronic**Wage Tax**Deduction**Characteristics**" database in 2013.

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Rechtsbehelf	
Kurztext	Income tax is deducted electronically with the help of so-called income tax deduction features.
Ansprechpunkt	Please contact the tax office responsible for you. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html
Zuständige Stelle	
Formulare	
Ursprungsportal	Lohnsteuer anmelden und bezahlen durch Arbeitgeberinnen und Arbeitgeber, Employers register and pay income tax