

ELStAM procedure for employers; mandatory for all from the end of 2013

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With the last payroll accounting in 2013, every employer is obliged to electronically retrieve the wage tax deduction characteristics (ELStAM) of its employees.

Competent Department

- [Finanzamt für Außenprüfung](#)
[-Arbeitgeberstelle-](#)

Basic information

The wage tax deduction characteristics of all persons registered in Germany are stored in a central database using the registration data and additional data from the tax authorities. Employers of employees registered in Germany are obliged to retrieve the wage tax deduction characteristics of their employees from this database. The latest date for the employer to enter the ELStAM procedure is the last payroll accounting for the year 2013. All replacement certificates for the wage tax deduction available and applied up to this date (e.g. wage tax card 2010, special certificate for the wage tax deduction 2011, 2012, 2013) then lose their validity.

If the employer did not retrieve the ELStAM of his employees electronically, a wage tax deduction according to tax class VI would generally have to be made.

Requirements

- In order to retrieve ELStAM, the employer must have information from his employee:
- identification number
- Date of birth
- Statement whether the employment relationship in question is a first or further employment relationship

if applicable, whether and to what extent a tax allowance is to be taken into account for the deduction of income tax.

The employer has to authenticate himself to retrieve the data. An organization certificate is required for this. The employer obtains this by registering with the ElsterOnline portal

Procedure

Reference to https://www.elster.de/arbeitg_elstam.php and to the list of frequently asked questions at https://www.elster.de/faq_ag_nw.php

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There you will find comprehensive information on the ELStAM procedure.

How long does it take to process

not applicable