

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 details 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 details of their employees from this database. The latest date for the employer to enter the ELStAM procedure is the last payslip for the year 2013. All replacement certificates for wage tax deduction (e.g. wage tax card 2010, special certificate for wage tax deduction 2011, 2012, 2013) available and used up to this date will then lose their validity.

If the employer has not retrieved the ELStAM of their employees electronically, income tax would generally have to be deducted according to tax class VI.

Requirements

- To retrieve the ELStAM, the employer must have the following from the employee
- Identification number
- Date of birth
- Statement as to whether the employment relationship in question is the first or second employment relationship

If applicable, whether and to what extent an allowance is to be taken into account when deducting income tax.

The employer must authenticate himself to retrieve the data. This requires an organization certificate. The employer receives this by registering in the ElsterOnline portal

Procedure

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

https://www.elster.de/arbeitsg_elstam.php

There you will find comprehensive information on the ELStAM procedure.

How long does it take to process

not applicable