

Lock or unlock electronic wage tax deduction features for employees

You can have your income tax deduction details (tax class, child allowances) blocked by notifying your tax office. Your employer will then tax your wages according to tax class VI.

Competent Department

- [Finanzamt Bremen](#)
- [Finanzamt Bremerhaven](#)

Basic information

Only your current employer is authorized (and obliged) to retrieve the electronic wage tax deduction features. When your employment relationship ends, your employer is no longer authorized to do so.

If you have the retrieval blocked for your employer, your employer is no longer authorized to retrieve your electronic wage tax deduction details. This also applies if the employment relationship still exists.

You can contact your local tax office:

- Designate an employer who is allowed to retrieve your electronic wage tax deduction details (positive list),
- designate an employer who is not allowed to retrieve your electronic wage tax deduction details (negative list),
- have the provision of electronic wage tax deduction details generally blocked (full block).

If your company or business is not authorized to retrieve your electronic wage tax deduction details due to the block, it is obliged to tax your wages according to tax class VI.

The block takes effect at the earliest from the date of entry by the tax office. Retroactive blocking is not possible.

The block applies until you apply to the tax office at your place of residence to have the block lifted.

Requirements

- The officially prescribed form, completed and signed by hand, must be sent to the tax office.
- Alternatively, the blocking can also be requested via ELSTER.

What documents do I need?

- You do not need to submit any documents.

Procedure

If you would like to make use of your right to block the employer retrieval or if you would like to have the blocked employer retrieval reactivated, please inform your responsible tax office:

Online via the ELSTER portal:

- You can submit the declaration to the tax office online via ELSTER.
- ELSTER is a barrier-free and platform-independent access to the electronic services of the tax administration.
- You need a certificate for the electronically authenticated transmission. You will receive this following your registration on ELSTER.
- Please note that the registration process can take up to 2 weeks.

Written application:

- Complete the form "Application for income tax reduction and for income tax deduction features". You can find the application form under "Further information" - "Forms".
- For the declaration, you must also complete the "Anlage elektronische Lohnsteuerabzugsmerkmale (ELStAM)" (electronic wage tax deduction features attachment) contained there.
- Complete the application on the electronic terminal or print it out by hand and sign it.
- Send the application with attachments by post to your local tax office.

Legal bases

- [§ 39e Absatz 6 Einkommensteuergesetz \(EStG\)](#)

What deadlines must be paid attention to?

There are no deadlines.

How long does it take to process

The processing time depends on the capacity utilization of the responsible tax office.

What are the costs?

There are no costs.