

99102047012001, 99102047012001

Electronic wage tax deduction characteristics (ELStAM): Apply for replacement certificate for wage tax deduction

Heruntergeladen am 20.06.2025

<https://fimportal.de/xzufi-services/118513735/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99102047012001, 99102047012001
Leistungsbezeichnung I	Electronic wage tax deduction characteristics (ELStAM): Apply for replacement certificate for wage tax deduction
Leistungsbezeichnung II	Request certificate for payroll tax deduction
Typisierung	2a - Bundesauftragsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)

Modul	Sachverhalt
Verrichtungskennung	Ausstellung (012)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	30.09.2021
Fachlich freigegeben durch	Ministry of Finance Mecklenburg-Western Pomerania
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_39.html https://www.gesetze-im-internet.de/estg/_39e.html https://www.gesetze-im-internet.de/estg/_39.html https://www.gesetze-im-internet.de/estg/_39e.html
Teaser	Tax office can issue certificate for wage tax deduction if retrieval of electronic wage tax deduction characteristics (ELStAM) is not possible.
Volltext	<p>The wage tax deduction is usually carried out for you by your employer on the basis of the electronic wage tax deduction characteristics (ELStAM). In some cases, however, it is not possible to retrieve the ELStAM, e.g. because</p> <ul style="list-style-type: none"> • Reporting data is incorrect, • Your employer does not participate in the ELStAM procedure, • you have not (yet) been assigned an identification number, even though you have unlimited tax liability and are required to register in Germany, <ul style="list-style-type: none"> • Employees with unlimited tax liability who do not have a place of residence (e.g. homeless persons, detainees). • Employees with limited tax liability within the meaning of Section 1 (4) of the Income Tax Act (EStG) who apply for an allowance in the wage tax reduction procedure <ul style="list-style-type: none"> • Employees with extended unlimited tax liability within the meaning of § 1 (2) EStG <ul style="list-style-type: none"> • Employees to be treated as employees with unlimited tax liability within the meaning of Sec. 1 (3) EStG upon application • you belong to a group of people who cannot yet

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	<p>participate in the ELStAM procedure because they are not required to register in Germany: Upon request, the responsible tax office will then issue you with a "certificate for wage tax deduction", which can be used as a substitute by your employer as a basis for wage tax deduction (so-called substitute certificate). If your employer does not have such a certificate, he must deduct the wage tax according to tax class VI.</p>
Erforderliche Unterlagen	Depending on the reason for application
Voraussetzungen	Retrieval of the electronic wage tax deduction characteristics (ELStAM) is not possible.
Kosten	none
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	Letter from the Federal Ministry of Finance dated November 8, 2018 (BStBl I p. 1137) and November 7, 2019 (BStBl I p. 1097).
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • If it is not possible for the employer to retrieve the electronic wage tax deduction data (ELStAM), the wage tax deduction can be carried out on the basis of a "certificate for the wage tax deduction" (so-called substitute certificate). • Issued by the competent tax office upon request. • The tax office can issue a certificate for the deduction of wage tax if it is not possible to retrieve the electronic wage tax deduction data (ELStAM).
Ansprechpunkt	<p>You can find the tax office responsible for your place of residence using the tax office search function on the website of the Federal Central Tax Office.</p> <p>You can find the tax office responsible for your employer's place of business on your pay slip or on the printout of the electronic wage tax certificate.</p>

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	https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtssuche/finanzamtssuche_node.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtssuche/finanzamtssuche_node.html
Zuständige Stelle	Responsibility lies with the tax office responsible for you (depending on the reason for the application: generally your tax office of residence, in cases with a foreign connection the permanent establishment tax office of your employer).
Formulare	<p>Depending on the reason for the request:</p> <ul style="list-style-type: none"> • Form "Application for the issue of a certificate for the deduction of income tax 20__". • Form "Application for issuance of a certificate for wage tax deduction 20__ for employees with limited income tax liability". • Form "Application for issuance of a certificate for wage tax deduction 20__ for extended unlimited income tax liability and for other recipients of wages from domestic public funds". • Online procedure possible: no • Written form required: yes • Personal appearance required: no <p> https://www.formulare-bfinv.de/ffw/form/display.do?%24context=59C27B55B72296B930AB https://www.formulare-bfinv.de/ffw/form/display.do?%24context=5EAD0388AF2596BBADE6 https://www.formulare-bfinv.de/ffw/form/display.do?%24context=DBA6745E473A96BD1CB1 https://www.formulare-bfinv.de/ffw/form/display.do?%24context=59C27B55B72296B930AB https://www.formulare-bfinv.de/ffw/form/display.do?%24context=5EAD0388AF2596BBADE6 https://www.formulare-bfinv.de/ffw/form/display.do?%24context=DBA6745E473A96BD1CB1 </p>
Ursprungsportal	Elektronische Lohnsteuerabzugsmerkmale (ELStAM): Ersatzbescheinigung für den Lohnsteuerabzug beantragen, Electronic wage tax deduction characteristics (ELStAM): Apply for replacement certificate for wage tax deduction