99102047012001, 99102047012001

Certificate for wage tax deduction Issue as replacement certificate

Modul	Sachverhalt
Leistungsschlüssel	99102047012001, 99102047012001
Leistungsbezeichnung I	Certificate for wage tax deduction Issue as replacement certificate
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Ausstellung (012)
SDG-Informationsbereich	Rechte und Pflichten im Bereich der sozialen Sicherheit in der Union (Registrierung als Arbeitgeber, Registrierung von Beschäftigten, Mitteilung über das

Modul	Sachverhalt
	Ende eines Vertrags eines Beschäftigten, Zahlung von Sozialbeiträgen, Rechte und Pflichten im Zusammenhang mit Renten)
Lagen Portalverbund	Einkommensteuer und Kirchensteuer (1060200), Steuern und Abgaben für Mitarbeiter (2040100), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegen durch	Hessian Ministry of Finance
Handlungsgrundlage	Section 39 (1) sentences 2 and 3 and Section 39e (8) of the German Income Tax Act (EStG) 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	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, for example, because • Reporting data is incorrect, • Your employer does not participate in the ELStAM procedure, • you have not (yet) been allocated an identification number, although you are subject to unlimited tax liability and are required to register in Germany, • you belong to a group of persons who cannot yet participate in the ELStAM procedure because they are not required to register in Germany: • Employees with unlimited tax liability who do not have a place of residence (e.g. homeless persons, prisoners). • Employees with limited tax liability within the meaning of § 1 (4) EStG who apply for an allowance in the wage tax reduction procedure • Employees with extended unlimited tax liability

Modul	Sachverhalt
	within the meaning of § 1 Para. 2 EStG • Employees who are to be treated as employees with unlimited tax liability within the meaning of § 1, para. 3 EStG upon application. The responsible tax office will then issue you with a "certificate for wage tax deduction" on application, 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.
Erforderliche Unterlagen	Depending on the reason for the 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 8.11.2018 (BStBl I p. 1137) and 7.11.2019 (BStBl I p. 1097)
Hinweise	
Rechtsbehelf	
Kurztext	• If it is not possible for the employer to retrieve the electronic wage tax deduction characteristics (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 responsible tax office upon application. • 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).

Modul	Sachverhalt
Ansprechpunkt	You can find the tax office responsible for you via the tax office search on the website of the Federal Central Tax Office. You can find the permanent establishment tax office responsible for your employer on your payslip or on the printout of the electronic income tax certificate. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche_node.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche_node.html
Zuständige Stelle	The responsibility lies with the tax office responsible for you (depending on the reason for the application: in principle, your tax office of residence, in cases with a foreign connection, the permanent establishment tax office of your employer).
Formulare	Depending on the reason for application: • Form "Application for the Issue of a Certificate for the Deduction of Income Tax 20__" • Form "Application for the issue of a certificate for the deduction of income tax 20__ for employees with limited income tax liability". • Form "Application for the issue of a certificate for the deduction of income tax 20__ for employees with 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 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
Ursprungsportal	Certificate for wage tax deduction Issue as replacement certificate, Bescheinigung für den Lohnsteuerabzug Ausstellung als Ersatzbescheinigung