99102047012001, 99102047012001

Certificate for wage tax deduction Issued as a replacement certificate

Modul	Sachverhalt
Leistungsschlüssel	99102047012001, 99102047012001
Leistungsbezeichnung I	Certificate for wage tax deduction Issued as a replacement certificate
Leistungsbezeichnung II	Apply for a certificate for income tax deduction
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Nordrhein-Westfalen
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

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	Ende eines Vertrags eines Beschäftigten, Zahlung von Sozialbeiträgen, Rechte und Pflichten im Zusammenhang mit Renten)
Lagen Portalverbund	Steuern und Abgaben für Mitarbeiter (2040100), Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	19.12.2022
Fachlich freigegen durch	Ministry of Finance of the State of North Rhine-Westphalia
Handlungsgrundlage	§ Section 39 (1) sentences 2 and 3 and Section 39e (8) of the Income Tax Act (EStG) 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 features (ELStAM) is not possible.
Volltext	As a rule, your employer will deduct income tax for you on the basis of the electronic income tax deduction characteristics (ELStAM). In some cases, however, it is not possible to retrieve the ELStAM, e.g. 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 have unlimited tax liability and are subject to registration in Germany, • you belong to a group of people who cannot yet participate in the ELStAM procedure because they are not subject to registration in Germany: • Employees with unlimited tax liability who do not have a place of residence (e.g. homeless people, prisoners) • Employees with limited tax liability within the meaning of § 1 para. 4 EStG who apply for an

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	allowance in the income tax reduction procedure • Employees with extended unlimited tax liability within the meaning of § 1 Para. 2 EStG • 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" upon request, 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, they must deduct income tax according to tax class VI.
Erforderliche Unterlagen	Depending on the reason for application
Voraussetzungen	Retrieval of the electronic wage tax deduction features (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	This service is provided by the tax offices. Find your local tax office at [https://ias.fin-nrw.de/.](https://ias.fin-nrw.de/)
Rechtsbehelf	
Kurztext	• If it is not possible for the employer to retrieve the electronic wage tax deduction features (ELStAM), the wage tax deduction can be carried out on the basis of a "certificate for wage tax deduction" (so-called substitute certificate). • This is issued by the responsible tax office upon request. • The tax office can issue a certificate for wage tax

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	deduction if it is not possible to retrieve the electronic wage tax deduction features (ELStAM).
Ansprechpunkt	You can find the tax office responsible for your place of residence via the tax office search on the website of the Federal Central Tax Office. The tax office responsible for your employer can be found on your payslip or the printout of the electronic wage tax statement. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche_node.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche_node.html
Zuständige Stelle	Responsibility lies with the tax office responsible for you (depending on the reason for the application: generally your local tax office, 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 wage tax deduction 20__" • Form "Application for a certificate for wage tax deduction 20__ for employees with limited income tax liability" • Form "Application for 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
Ursprungsportal	Bescheinigung für den Lohnsteuerabzug Ausstellung als Ersatzbescheinigung, Certificate for wage tax deduction Issued as a replacement certificate