

99102047012000, 99102047012000

Certificate for wage tax deduction Issue

Heruntergeladen am 14.06.2025

<https://fimportal.de/xzufi-services/100076327/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102047012000, 99102047012000
Leistungsbezeichnung I	Certificate for wage tax deduction Issue
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Ausstellung (012)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Mitarbeiter (2040100), Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	01.02.2024
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/2
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	<p>The wage tax deduction features are usually created at the beginning of an employment relationship on the basis of an application submitted by the employee (or employer, if applicable) to the tax authorities.</p>
Volltext	<p>Every employer is generally notified electronically of the wage tax deduction details of their employees (electronic wage tax deduction details - ELStAM). Paper certificates (income tax card, replacement certificate) are generally no longer relevant.</p> <p>The employer only needs the employee's tax identification number, date of birth and information as to whether the employment relationship is primary or secondary.</p> <p>A (replacement) certificate for wage tax deduction on paper is only issued in order to enable an accurate wage tax deduction in the event of incorrect data that cannot be corrected immediately. For this purpose, an application must be submitted to the tax office with proof of the correct personal data. The annual certificate for the wage tax deduction must be submitted to the employer, who will then no longer use the electronic wage tax deduction features as the basis for the certificate. At the same time, the employer's access to the employee's ELStAM is blocked.</p> <p>Once the error has been clarified with the registration authority, the employer automatically receives a message from the tax office that the block has been lifted and the corrected ELStAM can be accessed. The</p>

Modul

Sachverhalt

employee does not receive any notification from the tax office. The correction of the ELStAM can be seen on the payslip.

Special features for foreign employees:

1\ employees who move from abroad and establish their residence in Germany are automatically assigned a tax identification number.

If a tax identification number has not yet been issued to the employee, the local tax office will issue a certificate for the deduction of income tax for the duration of a calendar year at the employee's request. The employee must submit this to their employer. In these cases, the certificate also replaces the employer's obligation and authorization to retrieve the ELStAM.

2\ foreign employees who do not have a place of residence in Germany and are only staying here for a short period (maximum of six months) (persons with limited tax liability) must apply for a tax identification number from their employer's tax office in order to participate in the ELStAM procedure for the correct tax deduction. The employer can also apply for the allocation of an identification number if the employee has authorized them to do so.

However, if certain tax exemptions or tax allowances are to be claimed, the permanent establishment tax office will continue to issue a certificate for wage tax deduction (in paper form) at the employee's request for submission to the employer and blocks the employer's access to the ELStAM. The employer can also apply for the certificate if the employee has authorized him to do so.

3\ foreign employees who are not resident in Germany but have their usual place of residence (= stay of more than six months) and who are not subject to compulsory registration are not yet able to participate in the ELStAM procedure. Upon request, you will receive a "certificate for wage tax deduction" in paper form from your local tax office (= tax office responsible for the place of habitual residence).

Modul	Sachverhalt
Erforderliche Unterlagen	Identity card or passport as proof of identity
Voraussetzungen	Commencement of a service / employment relationship
Kosten	No costs are incurred on the part of the tax authorities.
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Wage tax deduction features are required for wage tax deduction by the employer • Wage tax deduction features are officially created and managed by the tax authorities
Ansprechpunkt	Your responsible tax office https://www.bzst.de/gemfa https://www.bzst.de/gemfa
Zuständige Stelle	
Formulare	Forms for the income tax deduction features are available online in ELSTER. Alternatively, you can obtain the forms in paper form from your tax office or download them from the Forms Management System (FMS) of the Federal Tax Administration are available. https://www.elster.de https://www.formulare-bfinv.de https://www.elster.de https://www.formulare-bfinv.de
Ursprungsportal	Certificate for wage tax deduction Issue, Bescheinigung für den Lohnsteuerabzug Ausstellung