

99102047012001, 99102047012001

Apply for a certificate for income tax deduction

Heruntergeladen am 24.05.2025

<https://fimportal.de/xzufi-services/100076332/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102047012001, 99102047012001
Leistungsbezeichnung I	Apply for a certificate for income tax deduction
Leistungsbezeichnung II	Apply for a certificate for income tax deduction
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	02.02.2024
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/2
Handlungsgrundlage	<p>§ Section 39 (1) sentences 2 and 3 and Section 39e (8) of the Income Tax Act (EStG)</p> <p>https://www.gesetze-im-internet.de/estg/_39.html</p> <p>https://www.gesetze-im-internet.de/estg/_39e.html</p> <p>https://www.gesetze-im-internet.de/estg/_39.html</p> <p>https://www.gesetze-im-internet.de/estg/_39e.html</p>
Teaser	Tax office can issue certificate for wage tax deduction if retrieval of electronic wage tax deduction features (ELStAM) is not possible.
Volltext	<p>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</p> <p>\- Reporting data is incorrect,</p> <p>\- your employer does not participate in the ELStAM procedure,</p> <p>\- you have not (yet) been allocated an identification number, although you have unlimited tax liability and are subject to registration in Germany,</p> <p>\- you belong to a group of people who cannot yet participate in the ELStAM procedure because they are not subject to registration in Germany:</p> <ul style="list-style-type: none"> • 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 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

Modul
Sachverhalt

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 the application

Voraussetzungen

Retrieval of the electronic wage tax deduction features (ELStAM) by the employer is not possible.

Kosten

none

Verfahrensablauf
Bearbeitungsdauer
Frist
**weiterführende
Informationen**
Hinweise
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 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.

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/gemfa>

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	https://www.bzst.de/gemfa
Zuständige Stelle	<p>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 possibly your employer's permanent establishment tax office).</p> <p>https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche_node.html</p> <p>https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche_node.html</p>
Formulare	<p>Depending on the reason for the application:</p> <ul style="list-style-type: none"> • 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 <p>https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034002</p> <p>https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034005</p> <p>https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034004</p> <p>https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034002</p> <p>https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034005</p> <p>https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034004</p>
Ursprungsportal	<p>Bescheinigung für den Lohnsteuerabzug beantragen, Apply for a certificate for income tax deduction</p>