

99102047012002, 99102047012002

Certificate for wage tax deduction Issued in the event of incorrect reporting data

Heruntergeladen am 24.05.2025

<https://fimportal.de/xzufi-services/100076333/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102047012002, 99102047012002
Leistungsbezeichnung I	Certificate for wage tax deduction Issued in the event of incorrect reporting data
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

Modul	Sachverhalt
Lagen Portalverbund	Steuern und Abgaben für Mitarbeiter (2040100), Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	02.02.2024
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/_39.html
Teaser	Tax office can issue certificate for wage tax deduction if retrieval of electronic wage tax deduction features (ELStAM) is not possible due to incorrect reporting data.
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. The responsible tax office will then issue you with a "certificate for wage tax deduction" on 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	
Voraussetzungen	Retrieval of the electronic wage tax deduction features (ELStAM) by the employer is not possible.
Kosten	None
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende	

Modul	Sachverhalt
Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	• If the employer is unable to retrieve the electronic wage tax deduction features (ELStAM) due to incorrect reporting data, 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 data (ELStAM).
Ansprechpunkt	
Zuständige Stelle	Responsibility lies with the tax office responsible for your place of residence You can find the tax office responsible for your place of residence using the tax office search. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche_node.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche_node.html
Formulare	Form: "Application for the issue of a certificate for wage tax deduction 20__" There is no online procedure for this. https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034002 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034002
Ursprungsportal	Certificate for wage tax deduction Issued in the event of incorrect reporting data, Bescheinigung für den Lohnsteuerabzug Ausstellung bei fehlerhaften Meldedaten