

99102047012004

Certificate for wage tax deduction Issued to employers without electronic retrieval

Heruntergeladen am 10.07.2025

<https://fimportal.de/xzufi-services/100076344/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102047012004
Leistungsbezeichnung I	Certificate for wage tax deduction Issued to employers without electronic retrieval
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

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Lagen Portalverbund	Steuern und Abgaben für Mitarbeiter (2040100), Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	13.11.2024
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/2
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_39e.html https://www.gesetze-im-internet.de/estg/_41b.html https://www.gesetze-im-internet.de/estg/_39e.html https://www.gesetze-im-internet.de/estg/_41b.html
Teaser	If employers are not in a position and cannot reasonably be expected to retrieve employees' wage tax deduction details (ELStAM) electronically, an alternative procedure is offered.
Volltext	<p>At the request of an employer for whom communication via the Internet is economically or personally unreasonable due to a lack of technical possibilities and requirements, the permanent establishment tax office may allow non-participation in the electronic ELStAM procedure to avoid undue hardship. Participation in this hardship procedure must be applied for each year, stating the reasons.</p> <p>The application will always be granted if the employer only employs people in marginal employment in his private household within the meaning of Section 8a of the Fourth Book of the German Social Code or Section 276a of the Sixth Book of the German Social Code without automatic payroll accounting and if he does not levy income tax on wages at a flat rate.</p> <p>The employer is then issued with an employer-related certificate for wage tax deduction purposes, which contains the wage tax deduction details of the individual employees valid for the respective calendar year. In the event of a change in wage tax deduction characteristics, the employer is automatically sent a certificate with the changed wage tax deduction characteristics. These certificates are only intended for</p>

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the requesting employer and may not be used by another employer as a basis for wage tax deduction.

Even after approval for non-participation in the ELStAM procedure, the employer can switch to the electronic retrieval procedure at any time without separate notification.

The employer must immediately notify the tax office of the date on which the employment relationship ends.

Erforderliche Unterlagen
Voraussetzungen

Communication via the Internet is economically or personally unreasonable for the employer due to a lack of technical possibilities and requirements.

Kosten

None

Verfahrensablauf

Application by the employer to his permanent establishment tax office required.

Bearbeitungsdauer
Frist
**weiterführende
Informationen**
Hinweise
Rechtsbehelf
Kurztext

- If the electronic retrieval of ELStAM data is economically or personally unreasonable for the employer, an alternative procedure will be offered on request.
- The application must be made annually using the officially prescribed form and signed by the employer.
- A list of the employees employed, stating the respective identification number and the employee's date of birth, must be attached.
- The permanent establishment tax office sends the employer an employer-related certificate with the employee's wage tax deduction details (certificate for wage tax deduction) and any changes for the purpose of carrying out wage tax deduction for a calendar year.

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	<ul style="list-style-type: none"> The employer must immediately notify the tax office of the date on which the employment relationship ends.
Ansprechpunkt	
Zuständige Stelle	Tax office of the employer
Formulare	Form "Employer's application for non-participation in the retrieval procedure for electronic wage tax deduction features (ELStAM) for 202_"
Ursprungsportal	Certificate for wage tax deduction Issued to employers without electronic retrieval, Bescheinigung für den Lohnsteuerabzug Ausstellung für Arbeitgeber ohne elektronischen Abruf