

99102047012000

Certificate for income tax deduction issuance

Heruntergeladen am 10.07.2025

<https://fimportal.de/xzufi-services/108244739/L100041>

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

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	16.04.2020
Fachlich freigegeben durch	Ministry of Finance and for Europe of the State of Brandenburg
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_39.html https://www.gesetze-im-internet.de/estg/_39.html
Teaser	As a rule, the wage tax deduction characteristics are formed at the beginning of an employment relationship on the basis of an application by the employee (possibly by the employer) to the tax authorities.
Volltext	<p>Each employer is generally informed electronically of the wage tax deduction characteristics of his employees (electronic wage tax deduction characteristics - ELStAM). As a rule, paper certificates (income tax card, replacement certificate) no longer have any meaning. The employer only needs the employee's tax identification number, date of birth and information as to whether the employment relationship is a main or secondary employment relationship for electronic data retrieval.</p> <p>A (replacement) certificate for the wage tax deduction will only be issued in order to enable an accurate wage tax deduction in the event of incorrect data that cannot be corrected immediately.</p> <ul style="list-style-type: none"> • For this purpose, an application must be submitted to the tax office with proof of the correct civil status data. • The incorrect data will be passed on by the tax office to the registration office for clarification and correction. • 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 a basis, but those of the certificate. At the same time, the employer's access to the employee's ELStAM is blocked. • After clarifying the error with the registration

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authority, the employer automatically receives a message from the tax office that the blocking has been lifted and that the corrected ELStAM can be retrieved.

- The employee does not receive any notification from the tax office. The correction of the ELStAM can be seen from the payroll.
- If the ELStAM has been blocked before the first retrieval by this employer, the employee will receive a corresponding message from his tax office. He must inform his employer of this.

Special features for foreign workers:

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 for the employee, the tax office of residence will issue a certificate for the wage tax deduction for a period of one calendar year at the employee's request.
- The employee must present this to his employer. In these cases, too, the certificate replaces the employer's obligation and entitlement to retrieve the ELStAM.

2. Foreign workers who are not resident in Germany and who are staying here only for a short period of time (maximum 6 months) and who wish to claim certain tax exemptions or tax allowances will not receive a "(replacement) certificate" for wage tax deduction, but a "certificate for employees subject to limited income tax".

- This is issued by the employer's permanent establishment tax office at the request of the employee.
- The employee can also instruct his employer to submit the application.

3. Foreign employees who do not have a place of residence in Germany but have their habitual residence (= residence of more than six months) will receive a "certificate for wage tax deduction" from their tax office of residence (= tax office responsible for the place of habitual residence) upon request.

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Erforderliche Unterlagen	<p>For the formation of income tax deduction characteristics:</p> <p>- Identity card or passport to prove identity</p>
Voraussetzungen	Commencement of a service/employment relationship
Kosten	<p>Financial management: none</p> <p>Employee / employer: not known here</p>
Verfahrensablauf	The formation of the wage tax deduction characteristics is carried out by the resident tax office or permanent establishment tax office.
Bearbeitungsdauer	none
Frist	The income tax deduction characteristics must be applied for by the end of the calendar year to which they are to apply.
weiterführende Informationen	<p>https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Lohnsteuer/2018-11-08-lohnsteuerabzug-im-verfahren-der-elektronischen-lohnsteuerabzugsmerkmale.html</p> <p>https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Lohnsteuer/2019-11-07-elektronische-lohnsteuerabzugsmerkmale-ELStAM.html</p> <p>https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Lohnsteuer/2018-11-08-lohnsteuerabzug-im-verfahren-der-elektronischen-lohnsteuerabzugsmerkmale.html</p> <p>https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Lohnsteuer/2019-11-07-elektronische-lohnsteuerabzugsmerkmale-ELStAM.html</p>
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Wage tax deduction characteristics are required for wage tax deduction by the employer • Income tax deduction features are officially prepared and managed by the tax authorities

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Ansprechpunkt	<p>As a rule,</p> <ul style="list-style-type: none"> - the service and information centre of your responsible tax office of residence, - the wage tax employer office of the permanent establishment tax office responsible for your employer - Your employer
Zuständige Stelle	<p>Responsible tax office https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</p>
Formulare	<p>Forms on the income tax deduction characteristics are available online; either via the form center of the Federal Ministry of Finance (www.formulare-bfinv.de) or in the ELSTER online portal or on the website of your tax office (www.finanzamt.brandenburg.de).</p> <p>However, the applications are also available in paper form at the tax office.</p>
Ursprungsportal	<p>Certificate for income tax deduction issuance, Bescheinigung für den Lohnsteuerabzug Ausstellung</p>