

99102036000000

Electronic income tax deduction features

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<https://fimportal.de/xzufi-services/S1000020010000009752/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102036000000
Leistungsbezeichnung I	Electronic income tax deduction features
Leistungsbezeichnung II	ELStAM, general information on the procedure
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Replacement certificate (income tax)</div>, <div lang="en-x-mtfrom-de">Advantages of the ELStAM procedure for employers and employees</div>, <div lang="en-x-mtfrom-de">Electronic tax card</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	

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SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	[Section 39e Income Tax Act](http://www.gesetze-im-internet.de/estg/_39e.html) and Section 139b Tax Code.
Teaser	Here you can get a rough overview of the electronic wage tax deduction features.
Volltext	<p>With the electronic wage tax deduction features (ELStAM), the wage tax card was replaced by an electronic procedure in 2014. This is also called an electronic wage tax card.</p> <p>The electronic provision of wage tax deduction features facilitates and accelerates communication between employees, employers and the tax office, since in most cases it can be completely paperless.</p> <p>Your own ELStAM can be called up free of charge and changed on request.</p> <p>For general questions about the ELStAM procedure see further links.</p> <p>In the future, it is planned that the income tax deduction characteristics can also be called up electronically via the ELStAM procedure for all persons who are not required to register in Germany. In a first stage, since January 1st, 2020, employees with limited income tax liability under Section 1 (4) EStG (in particular cross-border commuters or seasonal workers) have been involved in this process. For this, employers need the identification number (IdNr) and the date of birth of their employees. The issuance of the certificate for the income tax deduction for employees with limited income tax liability is therefore</p>

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no longer necessary.
 However, in the case of employees who are not subject to the obligation to register, the employer is only provided with tax class I (main employment) or VI (secondary employment).
 The participation of employees in the ELStAM procedure who are subject to limited tax liability under § 1 Para. 4 EStG and for whom an allowance within the meaning of § 39a EStG is taken into account or whose wages are exempt from taxation according to the regulations in double taxation agreements or the tax deduction according to the regulations in Double taxation agreement is reduced or limited upon request, but is not yet planned. In these cases, as before, a paper certificate for the income tax deduction will be issued upon request. The employee subject to limited income tax liability must submit the paper certificate to the employer immediately.

Erforderliche Unterlagen

No

Voraussetzungen

- Unlimited tax liability
- Registration by your employer, stating the tax identification number

Kosten

Gebühr: Es fallen keine Kosten an

Verfahrensablauf

The employer needs certain information (tax class, number of children, allowances and religious affiliation) in order to be able to calculate the wage tax of the employees and pay it to the tax office.

- This information is stored in a database of the tax authorities and made available for the employer to access electronically.
- Changes, either due to changes in the data under the law on registration (e.g. marriage, birth of a child, church entry or exit) or due to an application by the employee to the tax office (e.g. change of tax class or application for an exemption) are also made available in the database.
- These changes are technically processed at the beginning of the following month and made available for the employer to access.
- If the employer receives retroactive changes, he has to carry out a retroactive calculation (e.g. marriage on

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October 15th, data retrieval by the employer on November 5th - consideration of the changed tax class from November and retrospectively for October).

- The submission of an income tax card or a corresponding replacement certificate is no longer required and can no longer be requested by the employer.

Bearbeitungsdauer

Frist

weiterführende Informationen

<https://www.hamburg.de/contentblob/4658598/data/elstamfaq-an.pdf>
<https://www.hamburg.de/contentblob/4658598/data/elstamfaq-an.pdf>
<https://download.elster.de/download/dokumente/AG-Info-Jahreswechsel.pdf>
<https://download.elster.de/download/dokumente/AG-Info-Jahreswechsel.pdf>
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<https://www.hamburg.de/contentblob/4658594/data/elstamfaq-ag.pdf>
<https://www.hamburg.de/contentblob/4658590/data/neuer-inhalt.pdf>
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Hinweise

- Hamburg citizens can contact any regional tax office in Hamburg for ELStAM matters.
 - The registration offices are responsible for changing the civil status data in the register (e.g. marriage, birth).
 - A certificate for the wage tax deduction will only be issued if the ELStAM cannot be made available to the employer electronically for technical reasons. The certificate must be presented to the employer. If necessary, this must be changed by the tax office. This applies until the ELStAM can be made electronically available to the employer.
 - The submission of an informal ELStAM printout from the tax authorities is not permitted as proof of the wage tax deduction features.

Rechtsbehelf

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Kurztext	<ul style="list-style-type: none"> • Electronic income tax deduction features • Communication between employee, employer and tax office • Consideration of characteristics in the wage tax deduction procedure (during the year). • Responsible: tax office
Ansprechpunkt	If you want to find out exactly who is responsible for your request, please follow the link to [Authority finder Hamburg](https://www.hamburg.de/service/info/hasi/9752)
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)