

99102047012000

Heruntergeladen am 05.06.2025

<https://fimportal.de/xzufi-services/S1000020010000009758/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102047012000
Leistungsbezeichnung I	
Leistungsbezeichnung II	ELStAM, employee, certificate for income tax deduction
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>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein

Modul

Sachverhalt

Fachlich freigegeben am

Fachlich freigegeben durch

Handlungsgrundlage

[Section 39 (3) of the Income Tax Act (EStG)](http://www.gesetze-im-internet.de/estg/__39.html)

Teaser

Volltext

Every employer is informed electronically of the wage tax deduction features of his employees (exception: see link to hardship application). Paper certificates (income tax card, replacement certificate) are usually no longer relevant.
For electronic data retrieval, the employer only needs the tax identification number, the date of birth and the information whether it is a main or part-time employment.

A (replacement) certificate for the wage tax deduction is only issued in order to enable an appropriate wage tax deduction in the case of incorrect, not immediately correctable data.

- For this purpose, an application with proof of the correct civil status data must be submitted to the tax office.
- The tax office will forward the incorrect data to the registration office for clarification and correction.
- At the same time, the employer's access to the employee's ELStAM is blocked.
- The certificate for the wage tax deduction must be presented to the employer, who then no longer uses the electronic wage tax deduction features but rather those of the certificate.
- After the error has been clarified with the registration authority, the employer automatically receives a message from the tax office that the block has been lifted and the corrected ELStAM can be accessed.
- In this case, the employee will not receive any notification from the tax office. The ELStAM correction can be seen on the pay slip.

Modul

Sachverhalt

- If the ELStAM has been blocked by this employer before the first access, the employee will receive a corresponding message from his tax office. He has to inform his employer about this.

Special features for foreign employees:

1\ Employees who move to Germany from abroad and establish their place of residence in Germany are automatically assigned a tax identification number.

- Is an ID no. not yet issued for the employee, the local tax office issues a certificate for the wage tax deduction for the duration of one calendar year at the request of the employee. The employee must present this to his employer. The certificate replaces the employer's obligation and authorization to access the ELStAM.

2\ Foreign employees who do not have a place of residence in Germany and who only stay here for a short period (maximum 6 months) do not receive a certificate for the wage tax deduction, but a certificate for employees with limited income tax liability.

- This is issued by the employer's business premises 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 domicile in Germany but have their habitual residence (= residence of more than six months) will receive a certificate from their domicile tax office (= tax office that is responsible for the place of habitual residence) upon request for the wage tax deduction.

Erforderliche Unterlagen

Form 'Application for correction of wage tax deduction features' with tax identification number and signature

Modul
Sachverhalt

(if applicable, both spouses / partners). This can be submitted as follows:

- In writing (by letter): with documents proving the applicable income tax deduction features, e.g. marriage certificate, civil partnership certificate, child's birth certificate, church entry or exit certificate (copy is sufficient)
- In person: with identity paper and documents proving the applicable income tax deduction features, e.g. marriage certificate, civil partnership certificate, child's birth certificate, church entry or exit certificate (original)
- By proxy: with identity paper of the proxy and written power of attorney as well as documents to prove the applicable wage tax deduction features, e.g. marriage certificate, civil partnership certificate, birth certificate of the child, church entry or exit certificate (original).

Note: If the application form is signed by both spouses / civil partners, only one of them needs to be present for the personal application.

Voraussetzungen

Incorrect (civil status) data that cannot be corrected immediately.

Kosten

Gebühr: Es fallen keine Kosten an

Verfahrensablauf
Bearbeitungsdauer
Frist
**weiterführende
Informationen**
Hinweise

- Hamburg citizens can contact any regional tax office in Hamburg for ELStAM matters.
- If necessary, homeless people can obtain a tax identification number from the information and acceptance office of the Hamburg-Mitte tax office. This is also responsible for certificates for the wage tax

Modul	Sachverhalt
	<p>deduction if the civil status data is incorrect and cannot be changed immediately.</p> <ul style="list-style-type: none"> • The registration offices are still responsible for changing the civil status data in the population register (e.g. marriage, establishing a civil partnership, birth of a child).
Rechtsbehelf	
Kurztext	
Ansprechpunkt	<p>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/9758)</p>
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	<p>Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)</p>