

99102036000000

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/S1000020010000009819/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102036000000
Leistungsbezeichnung I	
Leistungsbezeichnung II	ELStAM, employer, hardship regulation
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">AGK - ELStAM - hardship regulation for employers</div> , <div lang="en-x-mtfrom-de">ELStAM, application for a special permit for employers</div> , <div lang="en-x-mtfrom-de">ELStAM, exception for marginal part-time employment in a private household without automatic payroll accounting (Section 8a SGB IV)</div> , <div lang="en-x-mtfrom-de">ELStAM, exception regulation for employers</div> , <div lang="en-x-mtfrom-de">Hardship employer</div>
Leistungstyp	
Leistungsgruppierung	

Modul	Sachverhalt
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	[Section 39e Income Tax Act (EStG)](http://www.gesetze-im-internet.de/estg/_39e.html)
Teaser	
Volltext	<p>The tax authorities offer employers who are unable and for whom it is unreasonable to electronically access the wage tax deduction features of their employees a substitute procedure (so-called 'hardship rule').</p> <ul style="list-style-type: none"> • For this purpose, the employer must submit an application using the officially prescribed form. In this he must state his name, his tax number, the identification number and the date of birth of the employed employee as well as the information whether he is the main or secondary employer. • The competent permanent establishment tax office decides on the application. • If the application is approved, the wage tax office will arrange for an employer-related certificate to be sent to the employer. This certificate contains the wage tax deduction features of his employees. It is only valid for the current calendar year for which it was issued. • The application for the granting of the hardship rule must be made anew for each calendar year. • On the basis of the information in the application, the permanent establishment tax office registers the affected employee (s) in the database for the wage tax deduction features. • The processing in the database for the wage tax deduction features takes place as in the regular

Modul
Sachverhalt

procedure. Only the wage tax deduction features and their changes are made available to the employer in writing.

- If the employer's request is not complied with, the employer must electronically access the wage tax deduction criteria.

Employers who only employ temporary workers or part-time workers whose wages are taxed at a flat rate do not need to file a hardship application because the electronic wage tax deduction criteria are not applicable in these cases. The same applies to employers without automatic payroll accounting who only employ employees in the context of marginal employment in a private household within the meaning of Section 8a SGB IV.

Erforderliche Unterlagen

Form 'Application from the employer not to participate in the retrieval procedure for electronic income tax deduction features'. This can be submitted as follows:

- In writing (by letter)
- In person: with identity paper
- By proxy: with identity paper of the proxy and written power of attorney

Voraussetzungen

For personal reasons or due to a lack of technical possibilities, the employer is not able to take part in the retrieval procedure for electronic income tax deduction features.

Kosten

Gebühr: Es fallen keine Kosten an

Verfahrensablauf
Bearbeitungsdauer
Frist
weiterführende Informationen

<https://www.elster.de/elsterweb/infoseite/arbeitgeber>
<https://www.elster.de/elsterweb/infoseite/arbeitgeber>

Hinweise
Rechtsbehelf

Modul	Sachverhalt
Kurztext	
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/9819)
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)