

99102047012003, 99102047012003

Electronic wage tax deduction characteristics Tax class VI for a second or further employment relationship

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/376345905/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102047012003, 99102047012003
Leistungsbezeichnung I	Electronic wage tax deduction characteristics Tax class VI for a second or further employment relationship
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)

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Verrichtungskennung	Ausstellung (012)
SDG-Informationsbereich	Rechte und Pflichten im Bereich der sozialen Sicherheit in der Union (Registrierung als Arbeitgeber, Registrierung von Beschäftigten, Mitteilung über das Ende eines Vertrags eines Beschäftigten, Zahlung von Sozialbeiträgen, Rechte und Pflichten im Zusammenhang mit Renten)
Lagen Portalverbund	Einkommensteuer und Kirchensteuer (1060200), Steuern und Abgaben für Mitarbeiter (2040100), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	15.12.2020
Fachlich freigegen durch	Free and Hanseatic City of Hamburg Financial Authority - Tax Administration -
Handlungsgrundlage	Section 38b Income Tax Act (EStG); https://www.gesetze-im-internet.de/estg/_38b.html Section 39e (4) Income Tax Act (EStG); https://www.gesetze-im-internet.de/estg/_39e.html Section 46 (2) of the German Income Tax Act (EStG); https://www.gesetze-im-internet.de/estg/_46.html
Teaser	Wages from all other employment relationships are taxed according to tax class VI.
Volltext	If you have more than one employment relationship, the company with which you have entered into a main employment relationship will deduct income tax from your wages according to the tax class that corresponds to your marital status for tax purposes. These are the tax classes I to V. You usually enter into your first employment relationship or your main employment relationship with the company from which you receive the higher wage. For each additional employment relationship

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	(secondary employment relationship), the wage tax deduction must be made according to tax class VI. All additional employment relationships must be reported to the main employer. An application to the tax office for the assignment of tax class VI is not required. If wages are taxed according to tax class VI, you are obliged to submit an income tax return to your responsible tax office (see further information).
Erforderliche Unterlagen	None
Voraussetzungen	There are employment relationships with several companies.
Kosten	None
Verfahrensablauf	You inform the company that employs you whether it is your main or secondary employment relationship. The company with which the secondary employment relationship exists taxes the wages according to tax class VI.
Bearbeitungsdauer	
Frist	None
weiterführende Informationen	Guide to the authorities, search for the tax office on the website of the Federal Central Tax Office < https://www.bzst.de/gemfa >
Hinweise	
Rechtsbehelf	
Kurztext	• Taxing wages from another employment relationship with tax class VI • The amount of the wage tax deduction is determined by the tax class • The family-friendly tax class I to V only applies to the main employment relationship. • For all other employment relationships (secondary employment relationships), tax class VI applies. • As a rule, no wage tax is withheld for marginal

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	employment relationships. • Submission of an income tax return required for wage taxation with tax class VI • Responsible: Taxation according to tax class VI is carried out by the company with which a second or further employment relationship exists
Ansprechpunkt	
Zuständige Stelle	
Formulare	If applicable, the company that employs you will need written notification as to whether it is your primary or secondary job.
Ursprungsportal	Electronic wage tax deduction characteristics Tax class VI for a second or further employment relationship, Elektronische Lohnsteuerabzugsmerkmale Steuerklasse VI bei einem zweiten oder weiteren Beschäftigungsverhältnis