99102047012003, 99102047012003

Electronic wage tax deduction features tax class VI for a second or additional employment relationship

Modul	Sachverhalt
Leistungsschlüssel	99102047012003, 99102047012003
Leistungsbezeichnung I	Electronic wage tax deduction features tax class VI for a second or additional employment relationship
Leistungsbezeichnung II	Taxing wages from another employment relationship with tax class VI
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Nordrhein-Westfalen
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)

Modul	Sachverhalt
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	Steuern und Abgaben für Mitarbeiter (2040100), Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	19.12.2022
Fachlich freigegen durch	Ministry of Finance of the State of North Rhine-Westphalia
Handlungsgrundlage	§ Section 38b of the Income Tax Act (EStG); <https://www.gesetze-im-internet.de/estg/__38b.html> Section 39e (4) of the Income Tax Act (EStG); <https://www.gesetze-im-internet.de/estg/__39e.html> Section 46 (2) of the 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 several employment relationships, the company with which you have your 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 tax classes I to V. As a rule, you enter into your first employment relationship or your main employment relationship with the company from which you receive the higher salary. For each additional employment relationship

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	(secondary employment relationship), income tax is deducted according to tax class VI. All other employment relationships must be reported to the main employer. An application to the tax office for allocation to 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 local 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 a main or secondary employment relationship. The company with which the secondary employment relationship exists will tax the wages according to tax class VI.
Bearbeitungsdauer	
Frist	None
weiterführende Informationen	Guide to authorities, tax office search on the website of the Federal Central Tax Office <https://www.bzst.de/gemfa>
Hinweise	This service is provided by the tax offices. Find your local tax office at [https://ias.fin-nrw.de/.](https://ias.fin-nrw.de/)
Rechtsbehelf	
Kurztext	• Taxing wages from another employment relationship with tax class VI • The amount of income tax deducted is determined by the tax class • The family-friendly tax class I to V only applies to the main employment relationship • Tax class VI applies to all other employment

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	relationships (secondary employment relationships) • As a rule, no income tax is withheld for marginal 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 additional employment relationship exists
Ansprechpunkt	
Zuständige Stelle	Taxation according to tax class VI is to be carried out by the company with which you have entered into your secondary employment relationship.
Formulare	The company that employs you may need written notification of whether this is your main or secondary employment.
Ursprungsportal	Electronic wage tax deduction features tax class VI for a second or additional employment relationship, Elektronische Lohnsteuerabzugsmerkmale Steuerklasse VI bei einem zweiten oder weiteren Beschäftigungsverhältnis