99102047012003, 99102047012003

Requesting a Change of Tax Class for Electronic Wage Tax Deduction Characteristics

Modul	Sachverhalt
Leistungsschlüssel	99102047012003, 99102047012003
Leistungsbezeichnung I	Requesting a Change of Tax Class for Electronic Wage Tax Deduction Characteristics
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Ausstellung (012)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen

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Modul	Sachverhalt
Lagen Portalverbund	Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100), Steuern und Abgaben für Mitarbeiter (2040100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	15.12.2020
Fachlich freigegen durch	Free and Hanseatic City of Hamburg Tax Authority - Tax Administration -
Handlungsgrundlage	§ 38b Income Tax Act (EStG); <https://www.gesetze-im-internet.de/estg/__38b.html> Section 39e (4) of the Income Tax Act (Einkommensteuergesetz - EStG); <https://www.gesetze-im-internet.de/estg/__39e.html> Section 46(2) of the Income Tax Act (Einkommensteuergesetz - EStG); <https://www.gesetze-im-internet.de/estg/__46.html>
Teaser	The 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 entered into a main employment relationship will deduct income tax from your salary according to the tax class corresponding to your marital tax status. These are tax classes I to V. Your first employment relationship or As a rule, you enter into your main employment relationship with the company from which you receive the higher wage. For each further employment relationship (secondary employment relationship), the wage tax deduction must be made according to tax class VI. All other employment relationships must be reported to the main employer. An application to the tax office for allocation of tax class VI is not required.

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	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 tell the company where you are employed whether it is a main or secondary employment relationship. The company with which the secondary employment relationship exists taxes the wage 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	• Tax wages from another employment relationship with tax class VI • The amount of the wage tax deduction is determined according to the tax class • Only for the main employment relationship does the family-friendly tax class I to V apply • Tax class VI applies to all other employment relationships (secondary employment relationships). • In the case of marginal employment, as a rule, no income tax is to be withheld. • 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 there is a second or further employment relationship
Ansprechpunkt	Please contact your employer.

Modul	Sachverhalt
Zuständige Stelle	
Formulare	If necessary, the company where you are employed will need written notification as to whether it is a primary or secondary occupation.
Ursprungsportal	Requesting a Change of Tax Class for Electronic Wage Tax Deduction Characteristics, Änderung der Steuerklasse für die elektronischen Lohnsteuerabzugsmerkmale beantragen