99102036011011, 99102036011011

Assign main employer

Modul	Sachverhalt
Leistungsschlüssel	99102036011011, 99102036011011
Leistungsbezeichnung I	Assign main employer
Leistungsbezeichnung II	Assign main employer
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Änderung (011)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Mitarbeiter (2040100), Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	19.12.2023
Fachlich freigegen durch	Ministry of Finance and Science, Division B/2
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/__39e.html https://www.gesetze-im-internet.de/estg/__39e.html
Teaser	If you work for several employers at the same time, you can decide for yourself which employer should retrieve the family-friendly electronic wage tax deduction features for your main employment relationship.
Volltext	If you start another employment relationship in addition to an existing one, you must decide which of these is to be your first employment relationship in future and inform your employers of this in order to retrieve the correct income tax deduction details. Wages from the first employment relationship are taxed according to the family tax class (tax class I to V, child allowances if applicable), all wages from further employment relationships are taxed according to tax class VI (here the wage tax deduction is significantly higher). The wage tax deduction according to tax class VI is therefore generally allocated to the employment relationship from which you receive the lower wage.
Erforderliche Unterlagen	• Tax identification number • Date of birth
Voraussetzungen	Several employment relationships with several employers at the same time
Kosten	none
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	

Modul	Sachverhalt
Hinweise	
Rechtsbehelf	
Kurztext	• Assignment of main employer • Multiple employment relationships • Family-friendly tax class • Tax class VI • Notification to the employer
Ansprechpunkt	Employer
Zuständige Stelle	Employer
Formulare	none (only informal notification to employers)
Ursprungsportal	Hauptarbeitgeber zuordnen, Assign main employer