

99102036011011, 99102036011011

Electronic wage tax deduction characteristics (ELStAM): Notify main employment relationship

Heruntergeladen am 05.06.2025

<https://fimportal.de/xzufi-services/118496797/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99102036011011, 99102036011011
Leistungsbezeichnung I	Electronic wage tax deduction characteristics (ELStAM): Notify main employment relationship
Leistungsbezeichnung II	Assign main employer
Typisierung	2a - Bundesauftragsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Änderung (011)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen

Modul	Sachverhalt
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	30.09.2021
Fachlich freigegeben durch	Ministry of Finance Mecklenburg-Western Pomerania
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_39e.html https://www.gesetze-im-internet.de/estg/_39e.html
Teaser	If you are employed by several employers next to each other, you can determine yourself which employer should retrieve the family-friendly electronic wage tax deduction features.
Volltext	If you start another employment relationship in addition to an existing one, you must decide which of these will be your first employment relationship in the future. The wages from the first employment relationship are taxed according to the family tax class (tax class I to V, if applicable child allowances), all wages from further employment relationships according to tax class VI (here the wage tax deduction is higher). The wage tax deduction according to tax class VI is usually assigned to the employment relationship from which you receive the lower wage.
Erforderliche Unterlagen	• Identification number • Date of birth
Voraussetzungen	Several employment relationships simultaneously with several employers
Kosten	none
Verfahrensablauf	
Bearbeitungsdauer	
Frist	none
weiterführende	

Modul	Sachverhalt
Informationen	
Hinweise	none
Rechtsbehelf	
Kurztext	• Assignment of main employer • Multiple employment relationships • Family tax class • Tax class VI • Notification to the employer
Ansprechpunkt	Employer
Zuständige Stelle	Employer
Formulare	none (only informal communication to employers)
Ursprungsportal	Elektronische Lohnsteuerabzugsmerkmale (ELStAM): Hauptarbeitsverhältnis mitteilen, Electronic wage tax deduction characteristics (ELStAM): Notify main employment relationship