99102047012003, 99102047012003

Electronic wage tax deduction characteristics (ELStAM): Notify secondary employment relationship (tax class VI)

Modul	**Sachverhalt**
Leistungsschlüssel	99102047012003, 99102047012003
Leistungsbezeichnung I	Electronic wage tax deduction characteristics (ELStAM): Notify secondary employment relationship (tax class VI)
Leistungsbezeichnung II	Pay from another employment relationship taxed with tax class VI
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung

Modul	Sachverhalt
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Ausstellung (012)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	02.08.2022
Fachlich freigegen durch	Ministry of Finance Mecklenburg-Western Pomerania
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/__38b.html https://www.gesetze-im-internet.de/estg/__39.html https://www.gesetze-im-internet.de/estg/__46.html https://www.gesetze-im-internet.de/estg/__38b.html https://www.gesetze-im-internet.de/estg/__39.html https://www.gesetze-im-internet.de/estg/__46.html
Teaser	Wages from all other employment 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. Your first employment relationship or your main employment relationship is usually with the company from which you receive the higher salary. For each additional employment relationship (secondary employment relationship), the wage tax deduction is to 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.

Modul	Sachverhalt
	If wages are taxed according to tax class VI, you are obliged to file an income tax return with 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 will tax the wages according to tax class VI.
Bearbeitungsdauer	
Frist	None
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	• Taxing wages from another employment relationship with tax class VI. • The amount of income tax deduction is determined by the tax class • Only for the main employment relationship the family tax class I to V applies • For all other employment relationships (secondary employment relationships) tax class VI applies • In the case of marginal employment relationships, no wage tax is usually 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 a second or further employment relationship exists
Ansprechpunkt	
Zuständige Stelle	

Modul	Sachverhalt
Formulare	If applicable, the company that employs you will need written notification as to whether this is a primary or secondary job.
Ursprungsportal	Elektronische Lohnsteuerabzugsmerkmale (ELStAM): Nebenarbeitsverhältnis mitteilen (Steuerklasse VI), Electronic wage tax deduction characteristics (ELStAM): Notify secondary employment relationship (tax class VI)