

99102047012003, 99102047012003

Electronic income tax deduction characteristics change tax class VI for further employment

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/237873215/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99102047012003, 99102047012003
Leistungsbezeichnung I	Electronic income tax deduction characteristics change tax class VI for further employment
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Rheinland-Pfalz
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Ausstellung (012)
SDG-Informationsbereich	Rechte und Pflichten im Bereich der sozialen Sicherheit

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	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), Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Mitarbeiter (2040100), Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	15.12.2020
Fachlich freigegeben durch	Free and Hanseatic City of Hamburg Tax Authority - Tax Administration -
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 are in 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 bracket corresponding to your tax marital 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 income tax deduction must be made in according tax class VI. All other employment relationships must be reported

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	to the main employer. An application to the tax office for the allocation of 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 responsible tax office (see further information).
Erforderliche Unterlagen	None
Voraussetzungen	There are employment relationships with several companies.
Kosten	None
Verfahrensablauf	You inform 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 salary 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 income tax deduction is determined by 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 minor employment relationships, 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

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	carried out by the company with which a second or further employment relationship exists
Ansprechpunkt	
Zuständige Stelle	
Formulare	If necessary, the company where you are employed will need a written notification of whether it is a main or secondary occupation.
Ursprungsportal	Elektronische Lohnsteuerabzugsmerkmale ändern Steuerklasse VI bei weiteren Beschäftigungsverhältnis, Electronic income tax deduction characteristics change tax class VI for further employment