

99102047012003, 99102047012003

Taxing wages from another employment relationship with tax class VI

Heruntergeladen am 21.06.2025

<https://fimportal.de/xzufi-services/424810534/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99102047012003, 99102047012003
Leistungsbezeichnung I	Taxing wages from another employment relationship with tax class VI
Leistungsbezeichnung II	Taxing wages from another employment relationship with tax class VI
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Ausstellung (012)

Modul	Sachverhalt
SDG-Informationsbereich	Rechte und Pflichten im Bereich der sozialen Sicherheit 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)
Lagen Portalverbund	Steuererklärung (1060100), Steuern und Abgaben für Mitarbeiter (2040100), Einkommensteuer und Kirchensteuer (1060200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	20.04.2021
Fachlich freigegeben durch	Lower Saxony State Tax Office
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_38b.html https://www.gesetze-im-internet.de/estg/_39e.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/_39e.html https://www.gesetze-im-internet.de/estg/_46.html
Teaser	Wages from all other employment relationships are taxed according to tax class VI. This does not apply to marginal employment. This does not apply to marginal employment.
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 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. In the case of any further employment relationship (part-time employment relationship), the wage tax deduction must be made according to tax class VI.

Modul	Sachverhalt
	It is not necessary to apply to the tax office for the allocation of tax class VI. If wages are taxed according to tax class VI, you are obliged to file an income tax return with your local tax office (see further information).
Erforderliche Unterlagen	None
Voraussetzungen	There are employment relationships with several companies.
Kosten	Gebühr: Es fallen keine Kosten an None
Verfahrensablauf	You inform the company where you are employed whether it is a full-time or part-time employment relationship. The company with which the part-time employment relationship exists taxes the wages according to tax class VI.
Bearbeitungsdauer	
Frist	None
weiterführende Informationen	
Hinweise	https://www.bzst.de/gemfa https://www.bzst.de/gemfa
Rechtsbehelf	This administrative service does not constitute an administrative act. For this reason, there is no legal remedy.
Kurztext	• Taxing wages from another employment relationship with tax class VI • The amount of the income tax deduction is determined by the tax class • Only the main employment relationship is subject to family-friendly tax classes I to V • For all other employment relationships (part-time employment relationships), tax class VI applies • In the case of marginal employment, there is usually no wage tax to be withheld • Submission of an income tax return required for wage taxation with tax class VI

Modul	Sachverhalt
	• 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	Taxation according to tax class VI is to be carried out by the company with which you have entered into your secondary employment relationship.
Formulare	If applicable, the company where you are employed will require written notification as to whether it is a primary or secondary occupation.
Ursprungsportal	Arbeitslohn aus einem weiteren Arbeitsverhältnis mit Steuerklasse VI besteuern, Taxing wages from another employment relationship with tax class VI