

99102047012003

# Electronic wage tax deduction features in tax class VI for a second or further employment relationship

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/S1000020010000009773/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102047012003
Leistungsbezeichnung I	Electronic wage tax deduction features in tax class VI for a second or further employment relationship
Leistungsbezeichnung II	Tax wages from another employment relationship with tax class VI
Typisierung	4a - Land: Regelung und Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Second job</div> , <div lang="en-x-mtfrom-de">Part-time job</div> , <div lang="en-x-mtfrom-de">Tax class 6</div> , <div lang="en-x-mtfrom-de">ELStAM</div> , <div lang="en-x-mtfrom-de">ELStAM, employee, other employment relationship (tax class VI)</div> , <div lang="en-x-mtfrom-de">Main occupation</div> , <div lang="en-x-mtfrom-de">Sideline</div> , <div> </div>

Modul	Sachverhalt
	<code>lang="en-x-mtfrom-de"&gt;main employer&lt;/div&gt;, &lt;div lang="en-x-mtfrom-de"&gt;Secondary employer&lt;/div&gt;, &lt;div lang="en-x-mtfrom-de"&gt;Second employment relationship&lt;/div&gt;, &lt;div lang="en-x-mtfrom-de"&gt;Second employment relationship&lt;/div&gt;, &lt;div lang="en-x-mtfrom-de"&gt;Multiple employers&lt;/div&gt;, &lt;div lang="en-x-mtfrom-de"&gt;Multiple employment relationships&lt;/div&gt;</code>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	15.12.2020
Fachlich freigegeben durch	
Handlungsgrundlage	<p>[Section 38b Income Tax Act (EStG)](<a href="https://www.gesetze-im-internet.de/estg/__38b.html">https://www.gesetze-im-internet.de/estg/__38b.html</a>)</p> <p>[Section 39e (4) of the Income Tax Act (EStG)](<a href="https://www.gesetze-im-internet.de/estg/__39e.html">https://www.gesetze-im-internet.de/estg/__39e.html</a>)</p> <p>[Section 46 (2) of the Income Tax Act (EStG)](<a href="https://www.gesetze-im-internet.de/estg/__46.html">https://www.gesetze-im-internet.de/estg/__46.html</a>)</p>
Teaser	Wages from all other employment relationships are taxed according to tax class VI.
Volltext	<p>If you have several employment relationships, the company with which you have entered into a main employment relationship will deduct income tax from your wages according to the tax bracket that corresponds to your tax family status. These are tax classes I to V.</p>

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	<p>As a rule, you enter into your first employment relationship or your main employment relationship with the company from which you receive the higher wages.</p> <p>For every further employment relationship (part-time employment), the wage tax deduction must be made in accordance with tax class VI.</p> <p>All other employment relationships must be reported to the main employer.</p> <p>An application to the tax office for allocation of tax class VI is not required.</p> <p>If wages are taxed according to tax class VI, you are obliged to submit an income tax return to your responsible tax office.</p>
Erforderliche Unterlagen	<p>No.</p> <p>The company you work for may require written notification of whether your job is full or part-time.</p>
Voraussetzungen	<p>There are employment relationships with several companies.</p>
Kosten	<p>Gebühr: Es fallen keine Kosten an</p>
Verfahrensablauf	<p>You tell the company you work for whether it is a full-time or part-time job. The company with which the part-time employment relationship exists tax the wages according to tax class VI.</p>
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> <li>• Tax wages from another employment relationship with tax class VI</li> <li>• The amount of the wage tax deduction is</li> </ul>

Modul	Sachverhalt
	<p>determined by the tax class</p> <ul style="list-style-type: none"> <li>• The family-friendly tax class I to V only applies to the main employment relationship</li> <li>• Tax class VI applies to all other employment relationships (secondary employment relationships).</li> <li>• In the case of marginal employment, no wage tax is usually withheld</li> <li>• Submission of an income tax return is required for income taxation with tax class VI</li> <li>• Responsible: Taxation according to tax class VI is carried out by the company with which a second or further employment relationship exists.</li> </ul>
Ansprechpunkt	<p>If you want to find out exactly who is responsible for your request, please follow the link to [Authority finder Hamburg](<a href="https://www.hamburg.de/service/info/hasi/9773">https://www.hamburg.de/service/info/hasi/9773</a>)</p>
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	<p>Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)</p>