

99102036000000

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/S1000020010000009820/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102036000000
Leistungsbezeichnung I	
Leistungsbezeichnung II	ELStAM, main employer and secondary employer
Typisierung	3a - Bundesaufsichtsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">wrong tax class</div> , <div lang="en-x-mtfrom-de">Employer registration failed</div> , <div lang="en-x-mtfrom-de">Main employer</div> , <div lang="en-x-mtfrom-de">Tax class 6</div> , <div lang="en-x-mtfrom-de">ELStAM, employee, other employment relationship (tax class VI)</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	

Modul	Sachverhalt
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	[Section 39e Income Tax Act (EStG)](http://www.gesetze-im-internet.de/estg/_39e.html)
Teaser	
Volltext	The ELStAM database differentiates between the main employer and a secondary employer. • Main employer: Only the main employer is entitled to tax the employee's wages with tax class I to V and to receive the corresponding electronic wage tax deduction features (ELStAM) with this tax class. • Secondary employer: If the employee receives wages in another employment relationship, this is a secondary employment relationship. The resulting wages are always taxable with tax class VI. For this reason, the ELStAM with tax class VI is sent to a secondary employer. Only one employer can register the first employment relationship for an employee. The registration of a further employer with the identification main employer has the effect that a possibly already registered main employer is classified as a secondary employer and thus receives changed ELStAM for his employee with tax class VI.
Erforderliche Unterlagen	No
Voraussetzungen	Before logging in to the ELStAM database for the first time, the employer must ask the employee whether the employment relationship in question is a main or a secondary employment relationship. Without this information, part-time employment is assumed and tax

Modul	Sachverhalt
	class VI is provided.
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	https://www.hamburg.de/contentblob/4658598/data/elstamfaq-an.pdf https://www.hamburg.de/contentblob/4658598/data/elstamfaq-an.pdf https://download.elster.de/download/dokumente/Fallbeispiele.pdf https://download.elster.de/download/dokumente/Fallbeispiele.pdf
Hinweise	'Main employer' indicator accidentally not set: • It can happen that the employer mistakenly did not set the 'main employer' indicator when registering the employee in the ELStAM database. • As a result, this employee is assigned tax class VI instead of the actually applicable tax class, even if no other employer besides the employer is registered for this employee in the ELStAM database. • In this case, the employer must deregister the employee with the original 'RefDatumAG' (= reference date from which ELStAM should be delivered) and re-register the employee as the 'main employer' with the original start of employment and original 'RefDatumAG' \+ one day. • The tax office cannot make corrections. Further information on registrations and deregistrations from employment relationships, as well as on switching between main and part-time employment relationships can be found in the ELStAM case studies (see link).
Rechtsbehelf	

Modul	Sachverhalt
Kurztext	
Ansprechpunkt	If you want to find out exactly who is responsible for your request, please follow the link to [Authority finder Hamburg](https://www.hamburg.de/service/info/hasi/9820)
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)