

Instructions for completing Part 4 of the “Personal Information” form or “Tax Information” form

The tax identification number (tax ID) ...

- is 11-digits long
- is usually assigned at birth by the German Federal Central Tax Office (Bundeszentralamt für Steuern).
- is n o t identical to the “tax number”.

A primary employment relationship ...

- generally exists if the employee does not work at another job or have another employment contract in addition to the student assistant (SHK) or research assistant with bachelor’s degree (WHB) position. (Degree studies do n o t count as employment!)
- must be decided by the employee if he/she is entering into several employment contracts with different employers at the same time.

The tax classifications ...

- are primarily based on marital status,
- and it is possible for married couples to select a range of different combinations (declaration to the tax office).

Tax Classification	Marital Status
I (1)	a) Single b) Married (if you and your spouse are separated on a permanent basis)
II (2)	Single parent
III (3)	a) Widowed b) Married (if the partner has selected tax classification V or the partner does not have an income)
IV (4)	Married (if the partner has also selected tax classification IV)
V (5)	Married (if the partner has selected tax classification III)
VI (6)	Single / Married (for every additional job if you have several jobs and are required to provide your tax ID, or if you have not provided your tax ID although you would usually be required to do so)

A secondary employment relationship ...

- exists if the employee works at another job or has another employment contract at the same time in addition to the student assistant (SHK) or research assistant with bachelor’s degree (WHB) position and the SHK/WHB job is n o t considered to be the primary employment relationship (see above).
- is always taxed in accordance with tax classification VI!

The flat-rate tax ...

- can be a prudent option for those in tax classifications with high tax deductions (= tax classifications V and VI).

- can only be applied for marginal employment (“mini-job”) positions (= student assistant (SHK) contract up to 9 hours/week; research assistant with bachelor’s degree (WHB) contract up to 8 hours/week).
- amounts to 2% of the salary and, at Paderborn University, is paid solely by the employee.
- is not refundable as part of an annual income tax adjustment.

Flat-rate tax and multiple jobs ...

If an employee holds multiple jobs, the flat-rate tax can only be applied if

1. The salary of the other job exceeds 520.00 EUR per month.
(In this case, it is usually advantageous to select the other job as the primary employment relationship and select the flat-rate tax for the student assistant (SHK) or research assistant with bachelor’s degree (WHB) position).

or

2. The total income from all jobs does not exceed 520.00 EUR per month. (Then the student assistant (SHK) or research assistant with bachelor’s degree (WHB) position could be selected as the primary employment relationship and be taxed based on the income tax bracket while the other job(s) are taxed at a flat rate.)

.... and here is some more detailed information:

General information from the LBV on payment of the flat-rate tax for marginal employment jobs

Since 1 April 2003, employers have the option to levy a uniform flat-rate tax on salaries earned from marginal employment (“mini-jobs”) at a fixed-rate of 2% of the salary, without having to access the electronic income tax deduction information (ELStAM).

However, since levying the flat-rate tax is not mandatory, the employee has no entitlement to this. As a rule, the flat-rate tax will not be applied if the employee informs the employer that the ELStAM should be accessed and the salary must therefore be taxed according to individual tax deduction information (see above). **If the salary is taxed in accordance with tax classifications I - IV, income amounting to 520 EUR in total does not result in income tax deduction.**

Levying the uniform flat-rate tax in line with the above-mentioned regulations, with the result that the employer would be burdened with this tax, is only then possible if the employee has expressly agreed to pay the flat-rate tax and then actually does so.

In this case, the employee must submit a form requesting to have the salary from his/her marginal employment taxed, starting at specific date, at a fixed rate according to Section 40a of the German Income Tax Act (EStG), and not based on the individual electronic income tax deduction information (ELStAM). The employee agrees to reimburse the employer for the flat-rate tax of 2% paid by the employer. The Landesamt für Besoldung und Versorgung NRW (North Rhine-Westphalia State Office for Salaries and Pensions) is then entitled to offset the flat-rate tax against the employee’s income.

This declaration may only be revoked with future effect. The revocation shall become effective in the calendar month following receipt of the written revocation notice.