

99102036011009, 99102036011009

Electronic income tax deduction characteristics Change of the tax class of single parents

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/376344976/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102036011009, 99102036011009
Leistungsbezeichnung I	Electronic income tax deduction characteristics Change of the tax class of single parents
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Änderung (011)
SDG-Informationsbereich	Rechte und Pflichten im Bereich der sozialen Sicherheit

Modul	Sachverhalt
	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	Einkommensteuer und Kirchensteuer (1060200), Steuern und Abgaben für Mitarbeiter (2040100), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	13.03.2024
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_24b.html https://www.gesetze-im-internet.de/estg/_38b.html
Teaser	As a single parent with at least one child in the household who is entitled to child allowance or child benefit, you can apply for the tax relief amount for single parents and thus for tax class 2.
Volltext	As a single parent, you can apply for tax class 2 so that the relief amount for single parents is already taken into account in the monthly income tax deduction. You meet the requirements for the relief amount for single parents if your household includes at least one child for whom you are entitled to the child allowance or child benefit and you live alone in your household with this child or these children. The relief amount for single parents is EUR 4,260 per calendar year for one child. For the second and each additional child, this amount increases by EUR 240 per child and year. In tax class 2, the relief amount of EUR 4,260 is only taken into account for one child, even if you have several eligible children. You must apply separately to your tax office for the increased amount of EUR 240.00 for the second and each additional child.

Modul
Sachverhalt

Tax class 2 is taken into account from the beginning of the month in which the conditions for taking into account the tax relief amount for single parents are met for the first time.

When your child reaches the age of 18, tax class 2 is automatically terminated and changed to tax class 1 in the following month. If you are still entitled to the child allowance or child benefit for your adult child, tax class 2 can also be granted; this requires a new application for income tax reduction at your local tax office.

You are only entitled to tax class 2 for each full calendar month in which you meet the requirements. If you no longer meet the requirements to qualify for the tax relief for single parents, you must inform your local tax office immediately. The requirement for tax class 2 no longer applies, for example, if you establish a marriage-like relationship and therefore no longer live alone in the household with your child or children.

Erforderliche Unterlagen

None

Voraussetzungen
Kosten

None

Verfahrensablauf
Bearbeitungsdauer
Frist
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>>

Application for wage tax reduction on the website of the Federal Ministry of Finance under "Wage tax (employees)", application for wage tax reduction 20.. with the appendix Children
 <<https://www.formulare-bfinv.de/>>

Forms for income tax returns on the website of the Federal Ministry of Finance
 <<https://www.formulare-bfinv.de/>>

Modul	Sachverhalt
Hinweise	
Rechtsbehelf	
Kurztext	• Electronic wage tax deduction features Change of tax class for single parents • For single parents who meet the requirements for the relief amount, the relief amount is taken into account via tax class 2 in the monthly wage tax deduction • the relief amount for single parents of EUR 4,260 is granted in addition to the basic tax-free allowance; increased by EUR 240 for each additional child • Responsible: competent tax office
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Elektronische Lohnsteuerabzugsmerkmale Änderung der Steuerklasse von Alleinerziehenden, Electronic income tax deduction characteristics Change of the tax class of single parents