

99102036011007, 99102036011007

Electronic wage tax deduction features Change of tax class for spouses or civil partners

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/121388454/L100002>

Modul	Sachverhalt
Leistungsschlüssel	99102036011007, 99102036011007
Leistungsbezeichnung I	Electronic wage tax deduction features Change of tax class for spouses or civil partners
Leistungsbezeichnung II	Applying for a change of tax class during marriage or civil partnership
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Nordrhein-Westfalen
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Änderung (011)

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	Steuern und Abgaben für Mitarbeiter (2040100), Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	19.12.2022
Fachlich freigegeben durch	Ministry of Finance of the State of North Rhine-Westphalia
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_38b.html https://www.gesetze-im-internet.de/estg/_39.html https://www.gesetze-im-internet.de/estg/_38b.html https://www.gesetze-im-internet.de/estg/_39.html
Teaser	As a spouse or civil partner, there are three possible tax class combinations available to you. You are free to choose from these.
Volltext	<p>The amount of income tax withheld from your wages depends on the tax class.</p> <p>If you and your spouse or partner (hereinafter referred to as both partners) are not permanently separated, you can choose between the following tax class combinations:</p> <ul style="list-style-type: none"> • IV/IV, • III/V or • Tax class IV with factor. Tax class IV with a factor is also known as the factor method. <p>To change your tax class, you must always submit a joint application to your local tax office. This also applies to a new assignment of tax classes III and V. To change from tax class III/V to IV/IV, it is sufficient for</p>

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only you or your partner to submit the application. You can apply for a change of tax class in the following cases, for example: You or your partner

- no longer receive a salary or
- are starting to work again after unemployment.

You can also change tax class several times a year.

If you and your partner are permanently separated, you must inform your local tax office so that the tax class can be changed (I instead of III/V or IV/IV).

Note:

Since the law introducing the right to marry for people of the same sex came into force on October 1, 2017, new civil partnerships can no longer be established in Germany. Same-sex couples have been able to marry each other since this date and are therefore on an equal footing with opposite-sex couples.

Existing civil partnerships can be converted into a marriage. However, there is no obligation to do so. Existing civil partnerships can be continued in their current form.

Erforderliche Unterlagen

You do not need to submit any documents.

Voraussetzungen

The marriage or civil partnership is intact.

Kosten

The application does not incur any costs for you.

Verfahrensablauf

If you and your partner would like to change your tax class, you can submit an application to your local tax office:

- Select the appropriate application form in the Federal Tax Administration's form management system in the "Tax forms" section under "Income tax (employees)":
 - "Application for tax class change"
 - "Application for income tax reduction"
- Fill out the application on the electronic device or print it out by hand.
- You and your partner must sign the application.

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- Send the application by post to your local tax office.
- You will receive a notification.

Alternatively, you can also submit the application for a tax class change online and barrier-free via ELSTER. ELSTER is a barrier-free and platform-independent access to the electronic services of the tax administration. You need a certificate for the electronically authenticated transmission. You will receive this following your registration on ELSTER. Please note that the registration process can take up to 2 weeks.

Bearbeitungsdauer
Frist

A change of tax class takes effect on the 1st of the month following the application.

weiterführende Informationen
Hinweise

This service is provided by the tax offices. Find your local tax office at
[\[https://ias.fin-nrw.de/.\]\(https://ias.fin-nrw.de/\)](https://ias.fin-nrw.de/)

Rechtsbehelf
Kurztext

- Electronic wage tax deduction features Change of tax class for spouses and civil partners
 - From the date of marriage, both are in tax class IV
 - Tax class IV is automatically taken into account (statutory rule)
 - This does not apply to marriages abroad; foreign marriage certificate must be presented
 - Tax class IV is changed on application
 - Application for tax class change must be made jointly
 - Choice between tax class combination III/IV or IV/IV or IV/IV with factor possible
 - Responsible: local tax office

Ansprechpunkt
Zuständige Stelle

Modul	Sachverhalt
Formulare	<p>Forms: yes</p> <p>Online procedure possible: yes</p> <p>Written form required: yes</p> <p>Personal appearance required: no</p>
Ursprungsportal	<p>Electronic wage tax deduction features Change of tax class for spouses or civil partners, Elektronische Lohnsteuerabzugsmerkmale Änderung der Steuerklasse von Ehepartnern oder Lebenspartnern</p>