

99102036011009, 99102036011009

# Electronic wage tax deduction features Change of tax class for single parents

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/121388464/L100002>

Modul	Sachverhalt
Leistungsschlüssel	99102036011009, 99102036011009
Leistungsbezeichnung I	Electronic wage tax deduction features Change of tax class for single parents
Leistungsbezeichnung II	Apply for a change of tax class for single parents
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)
SDG-Informationsbereich	Rechte und Pflichten im Bereich der sozialen Sicherheit

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	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	<p>§ Section 24b of the Income Tax Act (EStG)  <a href="https://www.gesetze-im-internet.de/estg/_24b.html">https://www.gesetze-im-internet.de/estg/_24b.html</a></p> <p>Section 38b of the 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>
Teaser	If you are single and your household includes at least one child for whom you are entitled to the child allowance or child benefit, you can apply for consideration of the relief amount for single parents (= tax class II)
Volltext	<p>As a single parent, you can apply for tax class II and thus for consideration of the relief amount for single parents if your household includes at least one child who is registered with your main or secondary residence and for whom you are entitled to the child allowance or child benefit. This applies to a natural child, adopted child, foster child, stepchild or grandchild.</p> <p>The relief amount for single parents is EUR 4,008 (until 2019: EUR 1,908) per calendar year for one child. For the second and each additional child, this amount increases by EUR 240.00 per child and year.</p> <p>In tax class II, the relief amount of EUR 4,008 (until 2019: EUR 1,908) is only taken into account for one</p>

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child, even if you have several eligible children. You must therefore apply separately to your tax office (see further information) for the increased amount of EUR 240.00 for the second and each additional child.

Tax class II is taken into account at 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 II is automatically terminated and changed to tax class I in the following month.

You must inform your local tax office (see further information) immediately if you no longer meet the requirements for the tax relief for single parents, as you are only entitled to tax class II for each full calendar month in which the requirements are met. The requirement for tax class II does not apply, for example, if you establish a marriage-like relationship.

### **\*\*Special note:\*\***

The Act on the Implementation of Tax Relief Measures to Combat the Corona Crisis of 29.6.2020 increased the relief amount for single parents by EUR 2,100 from EUR 1,908 to EUR 4,008 for both 2020 and 2021. The increased amount of EUR 240.00 per additional child will not change.

Due to the extraordinary situation caused by the coronavirus crisis, an application for income tax relief was assumed because of the direct tax relief for single parents.

For reasons of simplification, the increased relief amount for single parents was therefore determined by the competent tax office of residence without a separate application and made available to the employer for electronic retrieval.

### **\*\*Further information:\*\***

Since the Act on the Introduction of the Right to Marriage for Persons of the Same Sex came into force on October 1, 2017, new civil partnerships can no

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	<p>longer be established in Germany.</p> <p>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.</p> <p>However, there is no obligation to do so. Existing civil partnerships can be continued in their current form.</p>
Erforderliche Unterlagen	None
Voraussetzungen	<p>You are single and your household includes at least one child for whom you are entitled to a tax-free allowance for children or child benefit. Furthermore, you must not share a household and joint economic management with another adult person for whom you are not entitled to a tax-free allowance for children or child benefit.</p>
Kosten	None
Verfahrensablauf	<p>In order for the relief amount for single parents to be taken into account in the income tax deduction procedure, you must submit an application for income tax reduction to your local tax office (see further information). This also applies if, when your child reaches the age of 18, tax class II is automatically terminated and changed to tax class I in the following month and the conditions for taking the tax relief into account are still met.</p> <p>If it is not possible or not desired to take the tax relief for single parents into account in the income tax deduction procedure, you can also claim it in an income tax return.</p>
Bearbeitungsdauer	
Frist	<p>None; the responsible tax office (see further information) must be notified immediately if the conditions for taking the tax relief amount for single parents no longer apply. If the increased amount of EUR 2,100 for 2020 could not be taken into account as part of the income tax deduction procedure, the tax relief is granted via the income tax assessment. This requires the submission of an income tax return for</p>

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	<p>the year. If you are obliged to submit an income tax return, you must submit the 2020 income tax return to your local tax office by 31.7.2021. If you are not obliged to submit an income tax return, you can submit the income tax return for 2020 to your local tax office by 31.12.2024.</p>
weiterführende Informationen	<p>Guide to authorities, tax office search on the website of the Federal Central Tax Office            &lt;<a href="https://www.bzst.de/gemfa">https://www.bzst.de/gemfa</a>&gt;</p> <p>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 children's annex            &lt;<a href="https://www.formulare-bfinv.de/">https://www.formulare-bfinv.de/</a>&gt;</p> <p>Forms for income tax returns on the website of the Federal Ministry of Finance            &lt;<a href="https://www.formulare-bfinv.de/">https://www.formulare-bfinv.de/</a>&gt;</p>
Hinweise	<p>This service is provided by the tax offices. Find your local tax office at            [<a href="https://ias.fin-nrw.de/">https://ias.fin-nrw.de/</a>](<a href="https://ias.fin-nrw.de/">https://ias.fin-nrw.de/</a>)</p>
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> <li>• Apply for tax class change for single parents</li> <li>• People in tax class II are entitled to a relief amount for single parents</li> <li>• The relief amount of EUR 4,008 (until 2019: 1,908) is granted in addition to the basic tax-free allowance; increase by EUR 204.00 for each additional child</li> <li>• Responsible: Tax office</li> </ul>
Ansprechpunkt	
Zuständige Stelle	
Formulare	<p>If the relief amount for single parents is to be taken into account in the income tax deduction procedure, an application for income tax reduction must be submitted to the relevant tax office (see further information).</p> <p>Otherwise, the relief amount for single parents can</p>

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also be applied for as part of the income tax return (see further information), e.g. if you are not employed or do not wish it to be taken into account in the income tax deduction procedure.

If the conditions for taking the relief amount for single parents no longer apply, an informal written notification to the relevant tax office is sufficient (see further information).

## Ursprungsportal

Elektronische Lohnsteuerabzugsmerkmale Änderung der Steuerklasse von Alleinerziehenden, Electronic wage tax deduction features Change of tax class for single parents