

99102036011007

Electronic income tax deduction characteristics (ELStAM), change of income tax class for spouses / civil partners (not permanently separated)

Heruntergeladen am 20.07.2025

<https://fimportal.de/xzufi-services/6000708-99102036011007/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102036011007
Leistungsbezeichnung I	Electronic income tax deduction characteristics (ELStAM), change of income tax class for spouses / civil partners (not permanently separated)
Leistungsbezeichnung II	Electronic income tax deduction characteristics (ELStAM), change of income tax class for spouses / civil partners (not permanently separated)
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus

Modul	Sachverhalt
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<ul style="list-style-type: none"> • § 2 Abs. 8 Einkommensteuergesetz (EStG) – eingetragene Lebenspartnerschaft • § 38b EStG – Lohnsteuerklassen • § 39 EStG – Lohnsteuerabzugsmerkmale • § 39f EStG – Faktorverfahren anstelle Steuerklassenkombination III / V
Teaser	<p>For the purpose of deducting income tax, employees are assigned to tax brackets. Spouses or civil partners who live in Germany, are not permanently separated and both receive wages can choose the tax class combination III / V instead of the tax class combination IV / IV or the so-called factor procedure (IV / IV with factor) instead. The wage tax withheld during the calendar year does not determine the amount of the applicable (annual) income tax. The (annual) income tax is also not influenced by the choice of tax class for spouses or civil partners.</p>
Volltext	<p>For the purpose of deducting income tax, employees are assigned to tax brackets. Spouses or civil partners who live in Germany, are not permanently separated and both receive wages can choose the tax class combination III / V instead of the tax class combination IV / IV or the so-called factor procedure (IV / IV with factor) instead. The wage tax withheld during the calendar year does not determine the amount of the applicable (annual) income tax. The (annual) income</p>

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tax is also not influenced by the choice of tax class for spouses or civil partners.

The uniform tax class choice IV / IV is generally more favourable if both spouses or civil partners earn approximately the same amount. The tax class combination III / V, on the other hand, is recommended if one spouse or partner earns about 60 percent of the joint earned income and is classified in tax class III.

In the case of tax class combination III / V or IV / IV with a factor, you are obliged to file an income tax return.

Erforderliche Unterlagen

- Proof of identity (identity card or passport) when applying in person
- In principle, an informal application is sufficient. In addition to the personal data (name and address), also state your respective tax identification number and tax number. However, you can also use the form "Antrag auf Steuerklassenwechsel bei Ehegatten / Lebenspartnern" (Application for a change of tax class for spouses / civil partners) - this is particularly recommended for the tax class combination IV / IV with factor (the details requested there are required to determine the factor)
- for tax class III due to a spouse or partner living abroad (EU / EEA member states): "Applications for the electronic wage tax deduction features - ELStAM" and, if applicable, "Annex cross-border commuter EU / EEA"

Voraussetzungen

- existing marital or civil partnership community

Kosten

none

Verfahrensablauf

- Submit the application in person or in writing to the tax office. The application must always be submitted by both of you (by mutual agreement). The application of only one spouse/life partner is sufficient if you want to change from tax class III or V to tax class IV (for both).
- Electronic alternative to the paper form: Applications can also be submitted in the online tax office "My ELSTER" (www.elster.de) or with offers from other software manufacturers.
- If you submit the application in person, it will usually be checked immediately.

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	<ul style="list-style-type: none"> Your employer will be provided with the amended ELStAM with the corresponding validity information in the electronic procedure for retrieval. If you would like a printout of your ELStAM, please make a note of this. You can also view your own ELStAM after registering free of charge at "ELSTER: Your online tax office" (www.elster.de). <p>If the tax office cannot comply with the request, it issues a notice.</p>
Bearbeitungsdauer	
Frist	<ul style="list-style-type: none"> Tax class change request: by 30.11. of the year for which the tax class applies
weiterführende Informationen	
Hinweise	
Rechtsbehelf	appeal, if applicable (details on the procedure in the decision)
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	