

99102036011003, 99102036011003

Marriage leads to a change in tax class

Heruntergeladen am 23.06.2025

<https://fimportal.de/xzufi-services/100074508/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102036011003, 99102036011003
Leistungsbezeichnung I	Marriage leads to a change in tax class
Leistungsbezeichnung II	Marriage leads to a change in tax class
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Änderung (011)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Mitarbeiter (2040100), Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100), Eheschließung (1020300)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	05.12.2023
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/2
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_39e.html https://www.gesetze-im-internet.de/estg/_39e.html
Teaser	Do you not want to keep the tax class combination IV/IV that is automatically assigned when you get married? Then you and your wife or husband can apply for a tax class change at your local tax office.
Volltext	<p>If you get married, you will automatically be placed in tax class IV at the time of the marriage if - you are not permanently separated and - your place of residence or habitual abode is in Germany.</p> <p>The registry office will automatically inform the Federal Central Tax Office about the marriage. Alternatively, you can apply for the tax class combination III/V. You can also choose the tax class combination IV/IV with factor.</p> <p>Do you not want your employer or your wife's or husband's employer to be informed of the change in marital status? Then you or your wife or husband can apply to your local tax office for tax class I to be taken into account. The effect with regard to wage tax deduction then corresponds to tax class IV. Alternatively, you can block your employer from accessing the electronic wage tax deduction features. If you do this, however, your employer is obliged to tax your wages according to the least favorable tax class VI.</p> <p>Background information on tax class selection by married couples: As a rule, employers only know the wages of the employee working for them, but not those of the wife or husband. Consequently, only an employee's wages can be used as a basis for deducting income tax. The wages of both spouses can only be combined after the end of the year as part of the</p>

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income tax assessment. Only then will the correct annual tax be calculated. It is therefore often unavoidable that too much or too little income tax is withheld in the course of the calendar year. In order to get as close as possible to the annual result, married couples can choose between two tax class combinations (IV/IV as a statutory rule and III/V on application) and the factor method.

Which tax bracket combination is the best? There is no general answer to this question; it depends on your needs and the circumstances of the individual case.

Combinations IV/IV or III/V: The tax class combination IV/IV assumes that the couple earn approximately the same amount. The tax class combination III/V is designed so that the sum of the tax deduction amounts for both spouses roughly corresponds to the joint annual tax if the wife or husband with tax class III earns 60 percent and the wife or husband with tax class V earns 40 percent of the sum of both spouses' earned income. As a result, the tax deduction for tax class V is proportionally higher than for tax classes III and IV. This is also due to the fact that in tax class V the basic allowance for the minimum subsistence level is not taken into account, but is doubled in tax class III. If the ratio of actual wages does not correspond to the statutory assumption of 60:40, this can result in additional tax payments. For this reason, double earners are obliged to submit an income tax return if they choose the tax class combination III/V.

Combination IV/IV with factor: Instead of the tax class combination III/V, you can choose the factor method in addition to the tax class combination IV/IV. The tax class combination IV/IV in conjunction with the factor to be calculated by the tax office means that the basic tax-free allowance applicable to each spouse is taken into account when deducting income tax by applying tax class IV and the income tax to be withheld is reduced by applying the factor of 0,... (always less than 1) in accordance with the effect of the splitting procedure. The factor is a tax-reducing multiplier that is calculated from the effect of the splitting procedure if the spouses have different wages. Allowances are

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included in the factor. The factor is automatically provided to the employer as an electronic wage tax deduction feature.

Note: Since the law introducing the right to marriage for persons of the same sex came into force on October 1, 2017, no new registered civil partnerships can be established in Germany. Since this date, same-sex couples have been able to marry each other and are therefore on an equal footing with opposite-sex couples. Existing registered civil partnerships can be converted into a marriage. However, there is no obligation to do so. Existing registered partnerships can be continued in their current form.

Erforderliche Unterlagen

If the marriage is concluded in Germany, there is no need to submit documents.

In principle, the duly issued foreign marriage certificate serves as proof of a marriage concluded abroad. You can apply to the registry office of your place of residence to have the marriage subsequently recorded in the German marriage register. However, there is no obligation to have the marriage subsequently notarized.

However, an entry in the German marriage register can be advantageous because the local registry office can issue a marriage certificate. The registry office checks the validity of the marriage according to German and the respective foreign laws. It will also check whether the name declarations in the marriage certificate are valid. If necessary, name declarations are recorded.

Voraussetzungen

You and your wife or husband are subject to unlimited income tax liability, which means that your place of residence or habitual abode is generally in Germany. However, there are exceptions for EU nationals.

You and your wife or husband are not permanently separated.

Kosten

No costs are incurred on the part of the tax authorities.

Verfahrensablauf

If you do not wish to retain tax class IV, which is

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automatically assigned when you get married, you and your wife or husband can apply to change tax class.

You can submit the "Application for tax class change for married couples" and other applications for electronic wage tax deduction features (ELStAM) to the tax office online via ELSTER.

Alternatively, you can obtain forms in paper form from any tax office and from many citizens' offices in towns and municipalities or as a download from the Federal Tax Administration's forms server.

<https://www.elster.de>

<https://www.formulare-bfinv.de>

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Bearbeitungsdauer

Frist

The automatic change to tax class IV for both spouses takes effect from the month of the date of marriage. This does not apply if the marriage took place abroad. Any application for a change of tax class or the application of the factor method for tax class IV will generally take effect from the following month of application.

weiterführende Informationen

Hinweise

Rechtsbehelf

Kurztext

- Electronic wage tax deduction features Change on marriage - from the beginning of the month of marriage, both persons are automatically assigned to tax class IV - This does not apply to marriages abroad; foreign marriage certificate must be presented - Tax class IV is changed on application

- responsible: - for the automatic creation of tax class IV upon marriage Federal Central Tax Office upon notification by the registration authorities - for application for change of tax class: local tax office

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Ansprechpunkt	<p>Your local tax office</p> <p>https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html</p> <p>https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html</p>
Zuständige Stelle	
Formulare	<p>You can submit the application for a change of tax class for married couples and other applications for the electronic wage tax deduction features (ELStAM) to the tax office online via ELSTER.</p> <p>Alternatively, you can obtain forms in paper form from any tax office and from many citizens' offices in towns and municipalities or as a download from the Federal Tax Administration's forms server.</p> <p>https://www.elster.de</p> <p>https://www.formulare-bfinv.de</p> <p>https://www.elster.de</p> <p>https://www.formulare-bfinv.de</p>
Ursprungsportal	Eheschließung führt zur Änderung der Steuerklasse, Marriage leads to a change in tax class