

99102036011007, 99102036011007

Applying for a change of tax class during marriage or civil partnership

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/100075300/L100010>

| Modul | Sachverhalt |
|---------------------------|---|
| Leistungsschlüssel | 99102036011007, 99102036011007 |
| Leistungsbezeichnung I | Applying for a change of tax class during marriage or civil partnership |
| 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 | 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), |

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| | Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100) |
| Einheitlicher Ansprechpartner | Nein |
| Fachlich freigegeben am | 11.12.2023 |
| Fachlich freigegeben durch | Ministry of Finance and Science, Division B/2 |
| 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 registered 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. If you and your spouse or registered partner (hereinafter referred to as both partners) are not permanently separated, you can choose between tax class combinations IV/IV, III/V or tax class IV with a factor. Tax class IV with a factor is also known as the factor method.</p> <p>To change your tax class, you must always submit a joint application to your local tax office, which must be signed by both spouses/partners. This also applies to a new allocation of tax classes III and V. However, to change from tax class III/V to IV/IV, it is sufficient for only you or your partner to submit the application.</p> <p>The tax class change generally takes effect from the following month. However, it can apply retroactively from the month of marriage in the year of marriage.</p> <p>For example, you can apply for a tax class change if you or your partner no longer receive a salary or start working again after unemployment.</p> <p>You can also change tax class several times a year.</p> |

Erforderliche Unterlagen

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| Voraussetzungen | The marriage or civil partnership is intact. |
| Kosten | |
| Verfahrensablauf | <p>A tax class change can only be made with effect from the month following the application. Please use the form "Application for tax class change for spouses/life partners". You can submit this application online via ELSTER.</p> <p>Alternatively, the form "Antrag auf Steuerklassenwechsel bei Ehegatten/Lebenspartnern" is available in paper form from your tax office or for download from the homepage of the Federal Ministry of Finance. As both spouses/partners are affected by the tax class change, you must sign the application together. If a tax class change from III/V to IV/IV is requested, the signature of only one spouse/partner is sufficient.</p> <p>Please note:</p> <p>If you have permanently separated from your spouse/partner during the calendar year, use the "Declaration of permanent separation" to notify the tax office. In these cases, a unilateral "Application for tax class change for spouses/partners" can be made to end the unfair distribution of tax deductions in tax class combination III/V and to change to tax class IV/IV. From the beginning of the following year, tax class I is then automatically formed. However, if you have resumed marital cohabitation, you can inform the tax office of this with the "Declaration of resumption of marital cohabitation". You will then receive the family-friendly tax brackets again.</p> <p>https://www.elster.de https://www.formulare-bfinv.de https://www.elster.de https://www.formulare-bfinv.de</p> |
| Bearbeitungsdauer | |
| Frist | |

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| weiterführende Informationen | |
| Hinweise | |
| Rechtsbehelf | |
| Kurztext | <p>If both spouses receive wages, they can - both be taxed according to tax class IV or - one spouse can be taxed according to tax class III and the other according to tax class V or - apply the factor method in addition to tax classes IV/IV. A change from tax class III/V to IV/IV is also possible at the request of only one spouse, so that both spouses receive tax class IV.</p> <p>These regulations apply identically to civil partners in a registered civil partnership.</p> |
| 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 this application online via ELSTER.</p> <p>Alternatively, the form "Antrag auf Steuerklassenwechsel bei Ehegatten/Lebenspartnern" is available in paper form from your tax office or for download from the forms server of the Federal Tax Administration.</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 | <p>Applying for a change of tax class during marriage or civil partnership, Wechsel der Steuerklassen während der Ehe oder Lebenspartnerschaft beantragen</p> |