

99102036011009, 99102036011009

# Apply for a change of tax class for single parents

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/100075310/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102036011009, 99102036011009
Leistungsbezeichnung I	Apply for a 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	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), Nach der Geburt

Modul	Sachverhalt
	(1010200), Trennung mit Kind (1020500)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	18.12.2023
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/2
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/estg/_24b.html">https://www.gesetze-im-internet.de/estg/_24b.html</a> <a href="https://www.gesetze-im-internet.de/estg/_38b.html">https://www.gesetze-im-internet.de/estg/_38b.html</a> <a href="https://www.gesetze-im-internet.de/estg/_24b.html">https://www.gesetze-im-internet.de/estg/_24b.html</a> <a href="https://www.gesetze-im-internet.de/estg/_38b.html">https://www.gesetze-im-internet.de/estg/_38b.html</a>
Teaser	<p>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 the tax relief amount for single parents to be taken into account (you will then generally receive tax class II).</p>
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 4,260 (for 2023) per calendar year for one child. For the second and each additional child, this amount increases by EUR 240 per child and year. In tax class II, the relief amount of EUR 4,008 (until 2019: EUR 1,908) is only taken into account for one child, even if you have several eligible children. You must therefore apply separately to your tax office for the increased amount of EUR 240 for the second and each additional child.</p> <p>Tax class II is taken into account from the beginning of the month in which the requirements for taking 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 immediately if you no longer meet the</p>

Modul	Sachverhalt
	<p>requirements for the tax relief amount for single parents, as you are only entitled to tax class II for each calendar month in which the requirements are met. The requirement for tax class II no longer applies, for example, if you establish a marriage-like relationship.</p>
Erforderliche Unterlagen	
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> <p>The child must always be clearly identifiable by the (tax) identification number assigned to them. To do this, you must provide their identification number.</p>
Kosten	
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 an income tax reduction to your local tax office. 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 amount into account are still met. If it is not possible or you do not want the tax relief for single parents to be taken into account in the income tax deduction procedure, you can also claim it in your income tax return.</p>
Bearbeitungsdauer	
Frist	<p>None; the responsible tax office must be notified immediately if the conditions for taking into account the relief amount for single parents no longer apply.</p>
weiterführende Informationen	
Hinweise	
Rechtsbehelf	

Modul	Sachverhalt
Kurztext	<p>\- Apply for tax class change for single parents</p> <p>\- People in tax class II receive a relief amount for single parents.</p> <p>\- The relief amount of EUR 4,260 (for 2023) is granted in addition to the basic tax-free allowance; increased by EUR 240.00 for each additional child</p> <p>\- Responsible: Tax office</p>
Ansprechpunkt	<p>Your local tax office</p> <p><a href="https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche_node.html">https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche_node.html</a></p> <p><a href="https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche_node.html">https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche_node.html</a></p>
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. Otherwise, the relief amount for single parents can also be applied for as part of the income tax return, e.g. if you are not employed or do not wish it to be taken into account in the income tax deduction procedure.</p> <p>You can submit the application online via ELSTER.</p> <p>Alternatively, the form "Application for income tax reduction" is available in paper form from your tax office or for download from the homepage of the Federal Central Tax Office.</p> <p>If the conditions for taking into account the tax relief for single parents no longer apply, an informal written notification to the relevant tax office is sufficient.</p> <p><a href="https://www.elster.de">https://www.elster.de</a></p> <p><a href="https://www.formulare-bfinv.de">https://www.formulare-bfinv.de</a></p> <p><a href="https://www.elster.de">https://www.elster.de</a></p> <p><a href="https://www.formulare-bfinv.de">https://www.formulare-bfinv.de</a></p>
Ursprungsportal	<p>Apply for a change of tax class for single parents, Steuerklasse Änderung Alleinerziehende beantragen</p>