

99102036011003

Electronic wage tax deduction features Change on marriage

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Modul	Sachverhalt
Leistungsschlüssel	99102036011003
Leistungsbezeichnung I	Electronic wage tax deduction features Change on marriage
Leistungsbezeichnung II	Electronic wage tax deduction features Change on marriage
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Baden-Württemberg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	

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Einheitlicher Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<p>Einkommensteuergesetz (EStG):</p> <ul style="list-style-type: none"> • § 39e Verfahren zur Bildung und Anwendung der elektronischen Lohnsteuerabzugsmerkmale
Teaser	If you get married, you will automatically be placed in tax class IV at the time of the marriage if
Volltext	<p>If you get married, you will automatically be placed in tax class IV at the time of the marriage if</p> <ul style="list-style-type: none"> • You are not permanently separated and • Your place of residence or habitual abode is in Germany. <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 and V. You can also choose the tax class combination IV and IV with factor.</p> <p>Do you not want your employer or the employer of your wife or partner to be informed of the change in marital status? Then you or your wife or partner can apply to your local tax office to have tax class I taken into account. The effect with regard to income tax deduction then corresponds to tax class IV. Alternatively, you can also 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 favourable tax class VI.</p> <p>Background information on tax class selection by married couples: As a rule, the employer only knows the salary of the employee working for them, but not that of the spouse or partner. Consequently, only an employee's wages can be used as the basis for</p>

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deducting income tax. The wages of both spouses or partners can only be combined after the end of the year as part of the 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 during the course of the calendar year. In order to come as close as possible to the annual result, married couples can choose between 2 tax class combinations (IV and IV as a statutory rule and III and V on application) and the factor method. Which tax bracket combination is the best? This cannot be answered in general terms, but depends on your needs and the circumstances of the individual case.

Combinations IV and IV or III and V: The tax class combination IV and IV assumes that the spouses earn approximately the same amount. The tax class combination III and 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 per cent and the wife or husband with tax class V earns 40 per cent 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 back tax payments. For this reason, there is an obligation to submit an income tax return when choosing tax class combinations III and V.

Combination IV and IV with factor: Instead of the tax class combination III and V, you can choose the factor method in addition to the tax class combination IV and 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 or partner 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

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	<p>multiplier that is calculated from the effect of the splitting procedure if the spouses have different wages. Allowances are included in the factor. The factor is automatically provided to the employer as an electronic income tax deduction feature.</p>
Erforderliche Unterlagen	<p>If you are married in Germany, you do not need to submit any documents.</p> <p>If you are moving to Germany from abroad or are married abroad, please check with the local authority whether the marriage you entered into abroad is recognised in Germany before applying for a change of tax class. The relevant documents (e.g. marriage certificate) must be submitted to the registration office. It is not usually necessary to submit these documents to the tax office.</p>
Voraussetzungen	<ul style="list-style-type: none"> • You and your spouse or partner are subject to unlimited income tax liability. This means that your place of residence or habitual abode is in Germany. • You and your spouse or partner are not permanently separated. • If you marry abroad, the following applies: A change of tax classes by the tax office is only possible if the legal requirements for this are met and the registration office has entered the relevant details (married) in the system. If the marriage is recognised in Germany but not yet recorded in the electronic system, the registration authority must correct or complete the missing or incorrect information. The tax office itself has no possibility of entering the marriage in the system. A tax class change by the tax office can only be made after the registration office or municipality has entered the marriage in the system.
Kosten	none
Verfahrensablauf	<p>If you do not wish to retain tax class IV, which is automatically assigned upon marriage, you and your spouse or partner can apply to change tax classes:</p> <ul style="list-style-type: none"> • Select the appropriate application form in the Federal Tax Administration's form management system in the "Tax forms" section under "Income tax (employees)": Application for income tax reduction and for ELStAM

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2025 - Tax class change attachment Application for income tax reduction and for ELStAM 2025 - Appendix electronic income tax deduction features, if you or your spouse or partner would like to retain tax class I or wish to block the employer call-off.

- Complete the application on the electronic terminal or print it out by hand.
- Applications in paper form must be signed by you and your spouse or partner.
- Send the application by post to your local tax office.

Alternatively, you can submit the application for tax class change for married couples and the applications for the electronic income tax deduction features (ELStAM) to the tax office online via ELSTER. ELSTER is a barrier-free and platform-independent access to the electronic services of the tax administration. You need a certificate for the electronically authenticated transmission. You will receive this following your registration on ELSTER. Please note that the registration process can take up to 2 weeks.

Bearbeitungsdauer

The automatic change to tax class IV for both spouses takes effect from the day of the marriage. However, this does not apply if the marriage took place abroad.

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The tax class change on application can only be made with effect from the beginning of the month following the application. However, it is possible to change the automatically created tax class IV on marriage from the first day of the month in which the marriage took place. If you want your application for a change of tax class or application of the factor method for tax class IV to take effect in the current calendar year, you must submit it by 30 November of the current year.

weiterführende Informationen
Hinweise

Since the law introducing the right to marriage for people of the same sex came into force on 1 October 2017, no new civil partnerships can be established in Germany. 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

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	partnerships can be converted into a marriage. However, there is no obligation to do so. Existing civil partnerships can be continued in their current form.
Rechtsbehelf	none
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	