

99102036011003, 99102036011003

Electronic wage tax deduction characteristics (ELStAM): Apply for a change of tax classes upon marriage

Heruntergeladen am 05.06.2025

<https://fimportal.de/xzufi-services/122813070/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99102036011003, 99102036011003
Leistungsbezeichnung I	Electronic wage tax deduction characteristics (ELStAM): Apply for a change of tax classes upon marriage
Leistungsbezeichnung II	Marriage leads to change of tax class
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)

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Verrichtungskennung	Änderung (011)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	31.10.2021
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_39e.html https://www.gesetze-im-internet.de/estg/_39e.html
Teaser	<p>You do not want to keep the tax class combination IV/IV automatically assigned upon marriage? Then you and your wife or husband can apply for a change of tax class at your local tax office.</p>
Volltext	<p>If you get married, you will automatically be placed in tax class IV at the time of marriage if</p> <ul style="list-style-type: none"> • you are not permanently separated and • your residence or habitual abode is in Germany. <p>The registry office automatically informs the Federal Central Tax Office about the marriage. Alternatively, you can apply for the formation of the tax class combination III/IV. Furthermore, you can choose the tax class combination IV/IV with factor.</p> <p>Your employer or the employer of your wife or husband should not be informed about the change in marital status? Then you or your wife or husband can apply to your competent tax office to have tax class I taken into account. The effect in terms of wage tax deduction then corresponds to tax class IV. Alternatively, you can also have your employer block the retrieval of electronic wage tax deduction characteristics. If you do this, however, your employer is obliged to tax your wages according to the least favorable tax class</p>

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VI.

Background information on the choice of tax class by married couples:

The employer usually only knows the wages of the employee working for him, 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 within the framework of the income tax assessment. Only then does the correct annual tax result. It is therefore often unavoidable that too much or too little income tax is withheld during the calendar year. In order to come as close as possible to the annual result, spouses can choose between 2 tax class combinations (IV/IV as the statutory rule and III/V on application) and the factor method.

Which tax class combination is the best? This cannot be answered in a general way, but 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 spouses 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 is approximately equal 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 the earned income of both spouses. 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 subsistence minimum is not taken into account, but is doubled in tax class III. If the ratio of actual wages does not correspond to the legal assumption of 60:40, this may result in additional tax payments. For this reason, when choosing the tax class combination III/V, there is an obligation to file an income tax return.

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

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combination with the factor to be calculated by the tax office ensures that for each wife and husband the basic tax-free amount applicable to him or her is taken into account when deducting income tax by applying tax class IV and that 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, which is calculated from the effect of the splitting procedure in case of different wage levels of the spouses. Tax allowances are included in the factor. The factor is automatically provided to the employer as an electronic wage tax deduction feature.

Notice:

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

Erforderliche Unterlagen

If you marry in Germany, you do not have to submit any documents.
 If you marry abroad, you must submit the duly issued foreign marriage certificate.

Voraussetzungen

- You and your spouse are subject to unlimited income tax liability. This means that your residence or habitual abode is in Germany.
- You and your wife or husband do not live permanently separated.

Kosten

There are no costs for you.

Verfahrensablauf

If you do not wish to retain tax class IV, which is automatically assigned upon marriage, you and your wife or husband can submit an application to change the tax class:

- Select the appropriate application form in the Federal Tax Administration's form management

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system in the "Tax forms" section under "Wage tax (employee)":

- "Application for change of tax class for spouses".
- Applications for electronic wage tax deduction features if you or your wife or husband wish to retain tax class I or wish to block the employer call-off.
- Complete the application on the electronic terminal or printed out by hand.
- Paper applications must be signed by both you and your spouse.
- Mail the application to your local tax office.
- You will receive a notice.

Alternatively, you can submit the application for a change of tax class for married couples and the applications for the electronic wage 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 electronic authenticated transmission. You will receive this after 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 date of marriage. However, this does not apply if the marriage was contracted abroad.

Frist

The change of tax class upon application can only be made with effect from the beginning of the month following the application. However, the change of the automatically formed tax class IV in case of marriage is already possible from the first day of the month of the marriage. 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 November 30 of the current year.

weiterführende Informationen

<https://www.bundesfinanzministerium.de>
https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Lohnsteuer/2018-11-08-lohnsteuerabzug-im-verfahren-der-elektroni

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	<p>schen-lohnsteuerabzugsmerkmale.pdf?__blob=publicationFile&v=4</p> <p>https://www.elster.de/elsterweb/softwareprodukt</p> <p>https://www.elster.de/eportal/formulare-leistungen/allformulare</p> <p>https://www.bundesfinanzministerium.de</p> <p>https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Lohnsteuer/2018-11-08-lohnsteuerabzug-im-verfahren-der-elektronischen-lohnsteuerabzugsmerkmale.pdf?__blob=publicationFile&v=4</p> <p>https://www.elster.de/elsterweb/softwareprodukt</p> <p>https://www.elster.de/eportal/formulare-leistungen/allformulare</p>
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Electronic wage tax deduction characteristics Change in case of marriage <ul style="list-style-type: none"> • From the day of marriage, all persons are automatically assigned to tax class IV • This does not apply in the case of marriage abroad; presentation of foreign marriage certificate required • Tax class IV is changed on application • responsible: <ul style="list-style-type: none"> • For automatic formation of tax class IV upon marriage: Federal Central Tax Office (Bundeszentralamt für Steuern). • for application for change of tax class: local tax office
Ansprechpunkt	
Zuständige Stelle	Tax office
Formulare	<p>Forms: yes</p> <p>Online procedure possible: yes</p> <p>Written form required: yes</p> <p>Personal appearance required: no</p> <p>https://www.formulare-bfinv.de/</p> <p>https://www.formulare-bfinv.de/</p>

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	https://www.elster.de https://www.formulare-bfinv.de/ https://www.formulare-bfinv.de/ https://www.elster.de
Ursprungsportal	Elektronische Lohnsteuerabzugsmerkmale (ELStAM): Wechsel der Steuerklassen bei Heirat beantragen, Electronic wage tax deduction characteristics (ELStAM): Apply for a change of tax classes upon marriage