

99102036011009, 99102036011009

# Electronic income tax deduction characteristics (ELStAM): Requesting a change of tax class for single parents

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/9576160/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99102036011009, 99102036011009
Leistungsbezeichnung I	Electronic income tax deduction characteristics (ELStAM): Requesting a change of tax class for single parents
Leistungsbezeichnung II	Request tax class change single parent
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)

Modul	Sachverhalt
Verrichtungskennung	Änderung (011)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	15.12.2020
Fachlich freigegeben durch	Ministry of Finance M-V
Handlungsgrundlage	<p>§ Section 24b of the German Income Tax Act (EStG)  <a href="https://www.gesetze-im-internet.de/estg/_24b.html">https://www.gesetze-im-internet.de/estg/_24b.html</a></p> <p>§ Section 38b Income Tax Act (EStG)  <a href="https://www.gesetze-im-internet.de/estg/_38b.html">https://www.gesetze-im-internet.de/estg/_38b.html</a></p>
Teaser	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 consideration of the relief amount for single parents (= tax class II)
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 4,008 (until 2019: EUR 1,908) per calendar year for one child. For the second and each additional child, this amount increases by EUR 240.00 per child and year.</p> <p>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 (see further information) for the increased amount of EUR 240.00 to be taken into account for the second and each additional child.</p>

## Modul

## Sachverhalt

Tax class II is taken into account at the beginning of the month in which the requirements for taking into account the 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 immediately inform your tax office (see further information) if the conditions for taking into account the relief amount for single parents cease to apply, as you are only entitled to tax class II for each full calendar month in which the conditions are met. The prerequisite for the consideration of tax class II does not apply, for example, if you establish a marriage-like community.

### **\*\*Special note:\*\***

As a result of the Act Implementing Tax Relief Measures to Address the Corona Crisis of June 29, 2020, the relief amount for single parents was increased by EUR 2,100 each from EUR 1,908 to EUR 4,008 for the years 2020 and 2021. The increase amount of EUR 240.00 per additional child does not change.

Due to the exceptional situation caused by the Corona crisis, an application for income tax relief was assumed because of the tax relief directly resulting for single parents.

For reasons of simplification, the increased relief amount for single parents was therefore determined by the competent tax office at the place of residence without a separate application and made available to the employer for electronic retrieval.

### **\*\*Further 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.

Modul	Sachverhalt
	<p>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.</p> <p>However, there is no obligation to do so. Existing civil partnerships can be continued in their previous form.</p>
Erforderliche Unterlagen	None
Voraussetzungen	<p>You are single and your household includes at least one child for whom you are entitled to a child allowance or child benefit. Furthermore, there must be no household community and joint economic management with another adult person for whom you are not entitled to an allowance for children or child benefit.</p>
Kosten	None
Verfahrensablauf	<p>In order to take into account the relief amount for single parents in the income tax deduction procedure, you must submit an application for income tax reduction to your responsible tax office (see further information). This also applies if tax class II was automatically terminated when your child reached the age of 18 and changed to tax class I in the following month, and the requirements for consideration of the relief amount continue to exist.</p> <p>If the relief amount for single parents cannot be taken into account in the income tax deduction procedure or if you do not want it to be taken into account, you can also claim it as part of an income tax return.</p>
Bearbeitungsdauer	
Frist	<p>None; the discontinuation of the requirements for consideration of the relief amount for single parents must be reported immediately to the responsible tax office (see further information). If the increase amount of EUR 2,100 for the year 2020 could not be taken into account within the framework of the wage tax deduction procedure, the tax relief is effected via the assessment for income tax. This requires the submission of an income tax return for the year. If you are required to submit an income tax return, you must</p>

Modul	Sachverhalt
	submit the 2020 income tax return to your responsible tax office by July 31, 2021. If you are not required to file an income tax return, you may file the 2020 income tax return with your responsible tax office by 12/31/2024.
weiterführende Informationen	<p>Public authority guide, tax office search on the website of the Federal Central Tax Office  <a href="https://www.bzst.de/gemfa">&lt;https://www.bzst.de/gemfa&gt;</a></p> <p>Application for wage tax reduction on the website of the Federal Ministry of Finance under "Lohnsteuer (Arbeitnehmer)", application for wage tax reduction 20.. with the attachment children  <a href="https://www.formulare-bfinv.de/">&lt;https://www.formulare-bfinv.de/&gt;</a></p> <p>Income tax return forms on the website of the Federal Ministry of Finance  <a href="https://www.formulare-bfinv.de/">&lt;https://www.formulare-bfinv.de/&gt;</a></p>
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> <li>• Request tax class change for single parents               <ul style="list-style-type: none"> <li>• Persons with tax class II are entitled to a relief amount for single parents                   <ul style="list-style-type: none"> <li>• The relief amount of EUR 4,008 (until 2019: 1,908) is granted in addition to the basic allowance; increase by EUR 204.00 for each additional child</li> </ul> </li> <li>• Responsible: Tax office</li> </ul> </li> </ul>
Ansprechpunkt	
Zuständige Stelle	Tax office
Formulare	<p>If the relief amount for single parents is to be taken into account in the wage tax deduction procedure, an application for wage tax reduction must be submitted to the relevant tax office (see further information).</p> <p>Otherwise, the relief amount for single parents can also be applied for as part of the income tax return (see further information), e.g. if you are not employed or do not wish to have it taken into account in the income tax deduction procedure.</p>

## Modul

## Sachverhalt

If the prerequisites for the consideration of the relief amount for single parents cease to apply, an informal written notification to the responsible tax office is sufficient (see further information).  
<https://www.formulare-bfinv.de/>  
<https://www.formulare-bfinv.de/>

## Ursprungsportal

Electronic income tax deduction characteristics (ELStAM): Requesting a change of tax class for single parents, Elektronische Lohnsteuerabzugsmerkmale (ELStAM): Wechsel der Steuerklasse von Alleinerziehenden beantragen