

99102036011009, 99102036011009

Request tax class change for single parents

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/213476481/L100038>

Modul	Sachverhalt
Leistungsschlüssel	99102036011009, 99102036011009
Leistungsbezeichnung I	Request tax class change for single parents
Leistungsbezeichnung II	Request tax class change single parent
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Thüringen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Änderung (011)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuererklärung (1060100), Einkommensteuer und Kirchensteuer (1060200), Steuern und Abgaben für Mitarbeiter (2040100)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	26.09.2022
Fachlich freigegeben durch	Thuringia Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_24b.html https://www.gesetze-im-internet.de/estg/_38b.html https://www.gesetze-im-internet.de/estg/_24b.html https://www.gesetze-im-internet.de/estg/_38b.html
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 consideration of the relief amount for single parents.</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 4,008 per calendar year for one child. For the second and each additional child, this amount increases by EUR 240 per child and year.</p> <p>In tax class II, the relief amount of EUR 4,008 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 to be taken into account for the second and each additional child.</p> <p>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.</p> <p>When your child reaches the age of 18, tax class II is automatically terminated and changed to tax class I in</p>

Modul
Sachverhalt

the following month.

You must inform your tax office immediately 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.

Erforderliche Unterlagen

In the case of children who have reached the age of 18, documents proving that the child has been taken into account for tax purposes must be submitted (for example, certificate of education).

Voraussetzungen

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.

Kosten

There are no fees to pay.

Verfahrensablauf

In order to take into account the relief amount for single parents in the wage tax deduction procedure, you must submit an application for wage tax reduction to your responsible 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 requirements for consideration of the relief amount continue to apply. If the relief amount for single parents cannot be taken into account in the wage 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.

Bearbeitungsdauer
Frist

The discontinuation of the prerequisites for consideration of the relief amount for single parents must be reported immediately to the responsible tax office. The deadline for submitting an application in the wage tax reduction procedure begins on 1.10. of the previous year for which the tax class II/exempt amount

Modul
Sachverhalt

is to apply. It ends on 30.11. of the calendar year in which the tax class II/exempt amount is to apply. If you are required to file an income tax return, you must file your 2021 income tax return with your local tax office by Oct. 31, 2022. If you are not required to file an income tax return, you may file the 2021 income tax return with your responsible tax office by 12/31/2025.

weiterführende Informationen
Hinweise
Rechtsbehelf
Kurztext

- Request tax class change for single parents
 - Persons with tax class II are entitled to a relief amount for single parents
 - The relief amount of EUR 4,008 is granted in addition to the basic tax allowance; increase by EUR 240 for each additional child
 - Responsible: Tax office

Ansprechpunkt

Please contact your local tax office.

Zuständige Stelle
Formulare

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 responsible tax office.

Otherwise, the relief amount for single parents can also be applied for as part of the income tax return, for example if you are not in an employment relationship or do not wish to have it taken into account in the wage tax deduction procedure.

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.

Ursprungsportal

Steuerklasse Änderung für Alleinerziehende beantragen, Request tax class change for single parents