

99102036011007, 99102036011007

Apply for change of tax classes during marriage or civil partnership

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/216383540/L100038>

Modul	Sachverhalt
Leistungsschlüssel	99102036011007, 99102036011007
Leistungsbezeichnung I	Apply for change of tax classes during marriage or civil partnership
Leistungsbezeichnung II	Apply for change of tax classes during marriage or civil partnership
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

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	Kirchensteuer (1060200), Steuern und Abgaben für Mitarbeiter (2040100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	31.10.2021
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_38b.html https://www.gesetze-im-internet.de/estg/_39.html https://www.gesetze-im-internet.de/estg/_38b.html https://www.gesetze-im-internet.de/estg/_39.html
Teaser	As a spouse and as a civil partner, you have three possible tax class combinations at your disposal. You are free to choose from these.
Volltext	<p>The amount of wage tax withheld from your wages depends on the tax class.</p> <p>If you and your spouse or civil partner (hereinafter for both: partner) do not live permanently separated, you can choose between the following tax class combinations:</p> <ul style="list-style-type: none"> • IV/IV, • III/V or • Tax class IV with factor. Tax class IV with factor is also referred to as the factor method. <p>To change your tax class, you must always submit a joint application to your local tax office. This also applies to a new assignment of tax classes III and V. To change from tax class III/V to IV/IV, it is sufficient if only you or your partner submit the application. For example, you can apply for a change of tax class in the following cases: you or your partner</p> <ul style="list-style-type: none"> • no longer receive a salary or • you start working again after becoming unemployed.

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You can also change your tax class several times a year.

If you and your partner live permanently separated, you must inform your local tax office about this so that the tax class is changed (I instead of III/V or IV/IV).

Notice:

Since the law introducing the right to marry for persons of the same sex came into force on 1.10.2017, 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

You do not need to submit any documents.

Voraussetzungen

The marriage or civil partnership is intact.

Kosten

There are no costs for you due to the application.

Verfahrensablauf

If you and your partner would like to change tax class, you can submit an application to your local tax office:

- Select the appropriate application form in the form management system of the Federal Fiscal Administration in the section "Tax forms" under "Wage tax (employee)":
 - "Application for tax class change"
 - "Application for wage tax reduction"
- Fill out the application on the electronic terminal or print it out and handwrite it.
- You and your partner must sign the application.
- Send the application by mail to your local tax office.
- You will receive a notice.

Alternatively, you can apply for a change of tax class online and barrier-free via ELSTER. ELSTER is a barrier-free and platform-independent access to the electronic services of the tax administration.

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	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	
Frist	A change of tax class takes effect on the 1st of the month following the application.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Electronic wage tax deduction features Change of tax class of spouses and civil partners. <ul style="list-style-type: none"> • from the day of marriage both are in tax class IV • Tax class IV is automatically taken into account (statutory rule) • this does not apply in the case of marriage abroad; presentation of the foreign marriage certificate is required • Tax class IV is changed upon application • Application for tax class change must be made jointly • Choice between tax class combination III/IV or IV/IV with factor possible • responsible: local tax office
Ansprechpunkt	
Zuständige Stelle	
Formulare	Forms: yes Online procedure possible: yes Written form required: yes Personal appearance required: no https://www.formulare-bfinv.de/ https://www.elster.de https://www.formulare-bfinv.de/ https://www.elster.de

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Ursprungsportal

Apply for change of tax classes during marriage or civil partnership, Wechsel der Steuerklassen während der Ehe oder Lebenspartnerschaft beantragen