

99102036011007, 99102036011007

Applying for a change of tax class during marriage or civil partnership

Heruntergeladen am 24.06.2025

<https://fimportal.de/xzufi-services/8965909/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99102036011007, 99102036011007
Leistungsbezeichnung I	Applying for a change of tax class during marriage or civil partnership
Leistungsbezeichnung II	Applying for a change of tax class during marriage or civil partnership
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Rheinland-Pfalz
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Änderung (011)
SDG-Informationsbereich	Rechte und Pflichten im Bereich der sozialen Sicherheit in der Union (Registrierung als Arbeitgeber,

Modul	Sachverhalt
	Registrierung von Beschäftigten, Mitteilung über das Ende eines Vertrags eines Beschäftigten, Zahlung von Sozialbeiträgen, Rechte und Pflichten im Zusammenhang mit Renten)
Lagen Portalverbund	Steuern und Abgaben für Mitarbeiter (2040100), Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	09.01.2023
Fachlich freigegeben durch	Ministry of Finance Rhineland-Palatinate
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/BJNR010050934.html#BJNR010050934BJNG002908140 https://www.gesetze-im-internet.de/estg/BJNR010050934.html#BJNR010050934BJNG002908140
Teaser	Would you like to switch to a different tax class? Then please note the conditions for such a change.
Volltext	Tax brackets are divided into six different categories and determine the amount of income tax deducted. Furthermore, the corresponding tax bracket also determines the amount of certain wage tax allowances that can be taken into account. The tax class is initially assigned automatically: Tax class I applies to single or divorced employees. For married or partnered employees who are both dependent employees, tax class IV is provided, which then applies to both spouses/partners. Alternatively, one spouse/partner can be classified in tax class III, in which case tax class V automatically applies to the other spouse/partner. You can apply for a change from tax class IV/IV to III/V and vice versa at your local tax office.
Erforderliche Unterlagen	Application for tax class change for spouses and registered partners.
Voraussetzungen	A tax class change is also possible several times in the current year and takes effect on the 1st of the month following the application.
Kosten	

Modul	Sachverhalt
Verfahrensablauf	
Bearbeitungsdauer	
Frist	Deadlines may apply depending on individual discretion. Please enquire at your local tax office. For married couples who want to adjust their tax class, the November 30 of the current year is the last date for an application. A change of tax class takes effect on the 1st of the month following the application. Applications for the coming year are possible from October 1st of the current year.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	If you want to change your tax class, you must meet certain requirements. A change is not possible for every circumstance.
Ansprechpunkt	Please contact the tax office responsible for you. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html
Zuständige Stelle	
Formulare	Electronic applications and forms can be created and submitted free of charge via the online portal of the tax authorities (ELSTER). Paper forms for income tax returns are available from all tax offices in Rhineland-Palatinate. The forms can also be downloaded from the homepage of the State Tax Office. https://www.elster.de/ https://www.lfst-rlp.de/service/vordrucke https://www.elster.de/ https://www.lfst-rlp.de/service/vordrucke

Modul	Sachverhalt
Ursprungsportal	Wechsel der Steuerklassen während der Ehe oder Lebenspartnerschaft beantragen, Applying for a change of tax class during marriage or civil partnership