99102036011003, 99102036011003

Marriage leads to a change in tax bracket

Modul	Sachverhalt
Leistungsschlüssel	99102036011003, 99102036011003
Leistungsbezeichnung I	Marriage leads to a change in tax bracket
Leistungsbezeichnung II	Marriage leads to a change in tax bracket
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
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, Registrierung von Beschäftigten, Mitteilung über das Ende eines Vertrags eines Beschäftigten, Zahlung von

Modul	Sachverhalt
	Sozialbeiträgen, Rechte und Pflichten im Zusammenhang mit Renten)
Lagen Portalverbund	Steuererklärung (1060100), Steuern und Abgaben für Mitarbeiter (2040100), Einkommensteuer und Kirchensteuer (1060200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	02.03.2021
Fachlich freigegen durch	State Tax Office of Lower Saxony
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/__39e.html https://www.gesetze-im-internet.de/estg/__39e.html
Teaser	You don't want to keep the tax bracket combination IV/IV that is automatically granted upon marriage? Then you and your wife or husband can apply for a change of tax bracket at your local tax office.
Volltext	If you get married, you will automatically be placed in tax class IV at the time of marriage if:

• You do not live permanently apart and
• Your domicile or habitual residence is in Germany.

The registry office automatically informs the Federal Central Tax Office about the marriage.
Alternatively, you can apply for the formation of the tax bracket combination III/V. You can also choose the tax class combination IV/IV with factor.

You don't want your employer or your spouse's or husband's employer to be informed of the change in marital status? Then you or your wife or husband can submit an application to your local tax office for tax class I to be taken into account. The effect in terms of income tax deduction then corresponds to tax class IV. Alternatively, you can also have the employer block you from retrieving the electronic income tax deduction characteristics.
However, if you do so, your employer is obliged to pay

tax on your salary according to the most unfavourable tax bracket VI.

Background information on the choice of tax bracket by married couples:
As a rule, the employer only knows the wages of the employee working for him, but not that of the wife or husband. Consequently, the deduction of an employee's income tax can only be based on his or her wages. The wages of both spouses can only be combined after the end of the year for the purposes of income tax assessment. Only then will the applicable annual tax be determined. Therefore, it is often unavoidable that too much or too little income tax is withheld in the course of the calendar year. In order to get as close as possible to the annual result, the spouses have 2 tax class combinations (IV/IV as a legal rule and III/V on application) and the factor method as options.
Which tax bracket combination is the best? There is no general answer to this question, but it depends on your needs and the circumstances of the individual case.

Combinations IV/IV or III/V:
The tax bracket combination IV/IV assumes that the spouses earn approximately the same amount. The tax class combination III/V is designed in such a way that the sum of the tax deductions 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 40 percent of the sum of the earned income of both spouses. As a result, the tax deduction for tax class V is proportionately higher than for tax classes III and IV. This is also due to the fact that in tax class V the basic allowance due for the minimum subsistence level is not taken into account, but is taken into account in double the amount in tax class III. If the ratio of actual wages does not correspond to the legal assumption of 60:40, tax arrears may be paid. 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:

Modul	Sachverhalt
	Instead of the tax class combination III/V, you can choose the factor method in addition to the tax class combination IV/IV. The combination of tax class IV/IV in conjunction with the factor to be calculated by the tax office ensures that the basic tax-free allowance applicable to each wife and husband is taken into account in the deduction of 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) according to the effect of the splitting process. The factor is a tax-reducing multiplier, which is calculated from the effect of the splitting procedure in the case of different salaries of the spouses. Allowances are included in the factor. The factor determined upon request is automatically provided to the employer as an electronic wage tax deduction feature. Hint: Since the entry into force of the Act on the Introduction of the Right to Marriage for Persons of the Same Sex on 1.10.2017, no new civil partnerships can be established in Germany. Since then, same-sex couples have been able to marry each other and are thus on an equal footing with opposite-sex couples. Existing civil partnerships can be converted into a marriage. However, there is no obligation to do so. Existing civil partnerships can be continued in their current form.
Erforderliche Unterlagen	If you get married in Germany, you do not have to submit any documents. The information about the marriage is available at the registry office (registration office). If you are getting married abroad, you must submit the duly issued foreign marriage certificate.
Voraussetzungen	• You and your wife or husband are subject to unlimited income tax. This means that your domicile or habitual residence is in Germany. • You and your wife or husband are not permanently separated.
Kosten	There are no fees.
Verfahrensablauf	If you do not wish to maintain tax class IV, which is automatically assigned upon marriage, you and your

Modul	Sachverhalt

	wife or husband can submit an "application for a change of tax bracket":
	
	You can submit the application for a change of tax class for married couples and the applications for the electronic income tax deduction characteristics (ELStAM) to the tax office online via "My ELSTER" (s.Link below). ELSTER is a barrier-free and platform-independent access to the electronic services of the tax administration.
	For electronic authenticated transmission, you need a one-time certificate. You will receive this after your registration on ELSTER. Please note that the registration process can take up to 2 weeks and does not require a signature with the certificate.
	After the one-time registration, you can then submit and send the "Application for a change of tax class for spouses" electronically.
	
	If you select the paper form, you can search for the appropriate application form electronically in the form management system of the Federal Tax Administration in the "Tax forms" section under "Income tax (employees)":
	
	  • "Application for a change of tax bracket for spouses"
	  • Applications for the electronic income tax deduction characteristics if you or your wife or husband want to maintain tax class I or if you want the employer retrieval to be blocked
	  • Fill out the application form by hand on your electronic device or printed out
	  • Paper applications must be signed by you and your spouse or husband
	  • Send the application by post to your local tax office
	  • You will receive a notification
	https://www.elster.de/eportal/start
	https://www.elster.de/eportal/start

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 carried out with effect from the beginning of the

Modul	Sachverhalt
	month following the submission of the application. However, it is possible to change the automatically formed tax classes IV for marriage from the first day of the month of marriage. If you want your application to change the tax brackets or apply the factor method to tax class IV to take effect in the current calendar year, you must submit it by 30/11 of the current year.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	There are no legal remedies at the stage of an application. In the event of a rejection of the requested tax bracket, you can file an appeal.

Kurztext	• Electronic Income Tax Deduction Characteristics Change in Marriage
	  • 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 will be changed upon request
	  • responsible:
	    • for automated formation of tax class IV in the event of marriage Federal Central Tax Office
	    • for application for change of tax class: local tax office

Ansprechpunkt	The responsibility lies with the (domicile) tax office responsible for you.
Zuständige Stelle	
Formulare	Forms: yes Online procedure possible: yes Written form required: yes Personal appearance required: no https://www.formulare-bfinv.de/ https://www.formulare-bfinv.de/ https://www.elster.de https://www.formulare-bfinv.de/

Modul	Sachverhalt
	https://www.formulare-bfinv.de/ https://www.elster.de
Ursprungsportal	Eheschließung führt zur Änderung der Steuerklasse, Marriage leads to a change in tax bracket