

99102036011009, 99102036011009

Tax class change Apply for single parents

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/440905786/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99102036011009, 99102036011009
Leistungsbezeichnung I	Tax class change Apply for single parents
Leistungsbezeichnung II	Tax class change Apply for single parents
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	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuererklärung (1060100), Steuern und Abgaben für Mitarbeiter (2040100), Einkommensteuer und Kirchensteuer (1060200)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	06.12.2021
Fachlich freigegeben durch	State Tax Office of Lower Saxony
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 the relief amount for single parents to be taken into account (= tax class II)</p>
Volltext	<p>As a single parent, you can apply for tax class II and thus for the relief amount for single parents to be taken into account if your household includes at least one child who is registered with you with a main or secondary residence and for whom you are entitled to the child allowance or child benefit. This applies to a biological child, adopted child, foster child, stepchild or grandchild.</p> <p>The relief amount for single parents amounts to EUR 4,008 for one child (until 2019: EUR 1,908) per calendar year. For the second and each subsequent child, this amount is increased by EUR 240 per child per 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. The consideration of the increase amount of EUR 240 for the second and each additional child must therefore be applied for separately by you at your tax office (see further information).</p> <p>Tax class II is taken into account at the beginning of the month in which the conditions for taking into account the relief amount for single parents are met for the first time.</p>

Modul

Sachverhalt

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

****Note:****

The first application for tax class II must be made by means of "Application for wage tax reduction" and the "Investment Children".

Erforderliche Unterlagen

Completed application for income tax reduction with attachment children.

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 for whom you are not entitled to an allowance for children or child benefit.

Kosten

Gebühr: Es fallen keine Kosten an

Verfahrensablauf

In order to take into account the relief amount for single parents in the income tax deduction procedure, it is necessary that you submit an application for wage tax reduction to your local tax office (see further information). This also applies if tax class II has been automatically terminated at the age of 18 of your child and changed to tax class I in the following month, and the conditions for taking into account the relief amount continue to be met.

If it is not possible or you do not wish to take into account the relief amount for single parents in the income tax deduction procedure, you can also claim this in the context of an income tax return.

Bearbeitungsdauer

Modul	Sachverhalt
Frist	None; the omission of the prerequisites for the consideration of the relief amount for single parents must be reported immediately to the responsible tax office (see further information).
weiterführende Informationen	
Hinweise	
Rechtsbehelf	There are no legal remedies at the stage of an application. In case of rejection of the requested tax class or an increase amount for further children, you can appeal.
Kurztext	<ul style="list-style-type: none"> • Tax class change Apply for single parents • Persons with tax class II are entitled to a relief amount for single parents • The relief amount of EUR 4,008 (until 2019: 1,908) is granted in addition to the basic tax-free allowance; Increase of EUR 240.00 for each additional child • Responsible: Tax Office
Ansprechpunkt	Contact the tax office responsible for you.
Zuständige Stelle	Contact the tax office responsible for you.
Formulare	<p>Forms/online services available: Yes</p> <p>Written form required: Yes</p> <p>Informal application possible: No</p> <p>Personal appearance required: No</p> <p>The forms are <https://www.formulare-bfinv.de/> available on the form centre of the Federal Ministry of Finance. Since 1 October 2021, an application for income tax reduction can also be submitted electronically on My ELSTER at: <https://www.elster.de/eportal/formulare-leistungen/al leformulare/elevermaessigung> . Prerequisite is an ELSTER certificate.</p>
Ursprungsportal	Tax class change Apply for single parents, Steuerklasse Änderung Alleinerziehende beantragen