

99102036011007

Heruntergeladen am 21.06.2025

<https://fimportal.de/xzufi-services/144060/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99102036011007
Leistungsbezeichnung I	
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	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	

Modul	Sachverhalt
Fachlich freigegeben am	14.03.2025
Fachlich freigegeben durch	Bundesministerium der Finanzen
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/estg/_38b.html">https://www.gesetze-im-internet.de/estg/_38b.html</a> <a href="https://www.gesetze-im-internet.de/estg/_38b.html">https://www.gesetze-im-internet.de/estg/_38b.html</a> <a href="https://www.gesetze-im-internet.de/estg/_39.html">https://www.gesetze-im-internet.de/estg/_39.html</a> <a href="https://www.gesetze-im-internet.de/estg/_39.html">https://www.gesetze-im-internet.de/estg/_39.html</a>
Teaser	As a spouse or civil partner, you have three possible tax class combinations to choose from. You are free to choose from these.
Volltext	<p>The amount of income tax that is withheld from your wages depends on the tax class. If you and your spouse or partner (hereinafter referred to as both partners) are not permanently separated, you can choose between the following tax class combinations:</p> <ul style="list-style-type: none"> <li>• IV/IV,</li> <li>• III/V or</li> <li>• Tax class IV with factor. Tax class IV with a factor is also known as the factor method.</li> </ul> <p>To change your tax class, you must always submit a joint application to your local tax office. This also applies to a new allocation of tax classes III and V. To change from tax class III/V to IV/IV, it is sufficient for only you or your partner to submit the application. For example, you can apply for a tax class change in the following cases: You or your partner</p> <ul style="list-style-type: none"> <li>• no longer receive a salary or</li> <li>• start working again after unemployment.</li> </ul> <p>You can also change tax class several times a year.</p> <p>If you and your partner are permanently separated, you must inform your local tax office so that the tax class can be changed (I instead of III/V or IV/IV).</p> <p>Please note: Since the law introducing the right to marriage for persons of the same sex came into force on October 1, 2017, no new civil partnerships can be established in Germany. Same-sex couples have been</p>

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	able to marry each other since this date and are therefore 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	<ul style="list-style-type: none"> <li>Required Documents</li> </ul> You do not need to submit any documents.
Voraussetzungen	The marriage or civil partnership is intact.
Kosten	The application does not incur any costs for you.
Verfahrensablauf	<p>If you and your partner would like to change your tax class, you can submit an application to your local tax office:</p> <ul style="list-style-type: none"> <li>Select the appropriate application form in the Federal Tax Administration's form management system in the "Tax forms" section under "Income tax (employees)": "Application for tax class change""Application for income tax reduction"</li> <li>Complete the application on your electronic device or print it out by hand.</li> <li>You and your partner must sign the application.</li> <li>Send the application by post to your local tax office.</li> <li>You will receive a notification.</li> </ul> <p>Alternatively, you can also submit the application for a tax class change online and barrier-free via ELSTER. ELSTER is a barrier-free and platform-independent access to the electronic services of the tax administration. You need a certificate for electronic authenticated transmission. You will receive this following your registration on ELSTER. Please note that the registration process can take up to 2 weeks.</p>
Bearbeitungsdauer	
Frist	A change of tax class takes effect on the 1st of the month following the application.
weiterführende Informationen	<a href="https://www.elster.de/elsterweb/softwareprodukt">https://www.elster.de/elsterweb/softwareprodukt</a> <a href="https://www.elster.de/elsterweb/softwareprodukt">https://www.elster.de/elsterweb/softwareprodukt</a> <a href="https://www.elster.de/eportal/formulare-leistungen/all">https://www.elster.de/eportal/formulare-leistungen/all</a>

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	eformulare <a href="https://www.elster.de/eportal/formulare-leistungen/all">https://www.elster.de/eportal/formulare-leistungen/all</a> eformulare
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal