

99102036011003

Electronic wage tax deduction criteria change in the event of marriage

Heruntergeladen am 05.06.2025

<https://fimportal.de/xzufi-services/S1000020010000009761/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102036011003
Leistungsbezeichnung I	Electronic wage tax deduction criteria change in the event of marriage
Leistungsbezeichnung II	Apply for a change in tax class when entering into a marriage
Typisierung	2a - Bundesauftragsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Marriage</div>, <div lang="en-x-mtfrom-de">Marry</div>, <div lang="en-x-mtfrom-de">Change of tax brackets</div>, <div lang="en-x-mtfrom-de">Change of tax class</div>, <div lang="en-x-mtfrom-de">Change of ELStAM after marriage</div>, <div lang="en-x-mtfrom-de">Tax class combinations IV / IV and III / V</div>, <div

Modul	Sachverhalt
	lang="en-x-mtfrom-de">- Wedding</div>, <div lang="en-x-mtfrom-de">Change of tax class for spouses</div>, <div lang="en-x-mtfrom-de">ELStAM</div>, <div lang="en-x-mtfrom-de">ELStAM, employee, change after marriage or establishment of a civil partnership</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	26.11.2020
Fachlich freigegeben durch	
Handlungsgrundlage	[Section 39e (3) of the Income Tax Act (EStG)](http://www.gesetze-im-internet.de/estg/__39e.html)
Teaser	Don't want to keep the IV/IV tax class combination that is automatically granted upon marriage? Then you and your wife or husband can submit an application for a tax class change to the tax office responsible for your place of residence.
Volltext	<p>Spouses who are both subject to unlimited income tax liability and do not live permanently separated are automatically classified in tax class IV at the time of marriage, even if only one spouse receives wages.</p> <p>If you and your spouse meet the requirements for tax class IV, you can also apply for tax class III to be formed for one spouse and tax class V for the other spouse.</p> <p>Furthermore, you and your spouse can also choose the tax class combination IV/IV with a factor. (see further information)</p>

Modul

Sachverhalt

If your employer and/or your spouse's employer is not to be informed of the changed marital status, you and/or your spouse can apply to your responsible tax office for a less favorable tax class to be taken into account. This would be tax class I.

It is also possible for you and/or your spouse to have your employer block access to the electronic wage tax deduction features (ELStAM).

You and/or your spouse must apply for the blocking of the employer's call-off at your responsible tax office (see further information).

If you have the retrieval blocked for your employer, your employer is obliged to tax your wages according to tax class VI.

Notice:

Since the law introducing the right to marry people of the same sex came into force on October 1, 2017, no new life partnerships can be established in Germany.

Since then, same-sex couples have been able to marry each other and are therefore treated equally to opposite-sex couples.

Existing civil partnerships can be converted into a marriage. However, there is no obligation to do so. Already existing civil partnerships can be continued in the previous form.

Erforderliche Unterlagen

"Application for a change of tax class for spouses" form with tax identification number and signature of both spouses (see links).

If the marriage is concluded in Germany, there is no need to submit any further documents.

The properly issued foreign marriage certificate serves as proof of a marriage concluded abroad. You can apply to the registry office at your place of residence for the marriage to be subsequently recorded in the

Modul	Sachverhalt
	<p>German marriage register (see link). There is no obligation for subsequent certification. However, entry in the German marriage register can be an advantage because the local registry office can issue a marriage certificate. The registry office checks the effectiveness of the marriage according to German and the respective foreign laws. It will also be checked whether the name declarations in the marriage certificate are effective, if necessary, name declarations will be included.</p>
Voraussetzungen	<p>You and your spouse are</p> <ul style="list-style-type: none"> • unlimited income tax liability, which means that your domicile or habitual abode is in Germany. • Not permanently separated. • The transmission of the marriage from the registry office via the registration authority to the Federal Central Tax Office is usually automatic. The tax classes are set to IV/IV.
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	<p>If you do not want to keep tax class IV, which is automatically assigned upon marriage, you and your spouse can apply to your responsible tax office to change the tax class. You can use the ELSTER platform for this.</p>
Bearbeitungsdauer	<p>The automatic change to tax class IV for both spouses takes effect from the day of marriage. However, this does not apply if the marriage took place abroad.</p>
Frist	<p>The automatic change to tax class IV for both spouses takes effect from the day of the marriage. This does not apply if the marriage was concluded abroad. Any application for a change in tax classes or the application of the factor method for tax class IV must be submitted by November 1st at the latest for consideration in the current calendar year. of the current year.</p>
weiterführende Informationen	<p> https://www.hamburg.de/service/info/11262595/ https://www.hamburg.de/behoerdenfinder/hamburg/11262595/ https://www.bundesfinanzministerium.de/Content/DE/ </p>

Modul	Sachverhalt
	<p>Standardartikel/Themen/Steuern/Steuerarten/Lohnsteuer/BMF_Schreiben_Allgemeines/2023-02-14-aktualisiertes-merkblatt-steuerklassenwahl-2023.pdf?__blob=publicationFile&v=2</p> <p>https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Steuerarten/Lohnsteuer/BMF_Schreiben_Allgemeines/2022-05-24-merkblatt-steuerklassenwahl-2022-aktualisierte-fassung.pdf?__blob=publicationFile&v=2</p> <p>https://www.hamburg.de/service/info/11440112/</p> <p>https://www.hamburg.de/behoerdenfinder/hamburg/11440112/</p> <p>https://www.hamburg.de/service/info/11440278/</p> <p>https://www.hamburg.de/behoerdenfinder/hamburg/11440278/</p> <p>https://www.hamburg.de/service/info/11440244/</p> <p>https://www.hamburg.de/behoerdenfinder/hamburg/11440244/</p>
Hinweise	<ul style="list-style-type: none"> • For ELStAM matters, you can contact any regional tax office in Hamburg. • The registration offices are responsible for changing the civil status data in the registration register (e.g. marriage, establishing a civil partnership, birth).
Rechtsbehelf	objection
Kurztext	<ul style="list-style-type: none"> • Apply for a tax class change upon marriage • Electronic income tax deduction characteristics <p>Change upon marriage</p> <ul style="list-style-type: none"> • from the day of marriage, all persons are assigned to tax class IV • Tax class IV is automatically taken into account • this does not apply to marriages abroad; Foreign marriage certificate required • Tax class IV will be changed upon request • Responsible: tax office
Ansprechpunkt	If you want to find out exactly who is responsible for your request, please follow the link to [Authority finder Hamburg](https://www.hamburg.de/service/info/hasi/9761)
Zuständige Stelle	Tax offices
Formulare	

Modul	Sachverhalt
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)