

99102036000000

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/S1000020010000009762/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102036000000
Leistungsbezeichnung I	
Leistungsbezeichnung II	ELStAM, employee, factor method
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">4 with factor</div>, <div lang="en-x-mtfrom-de">IV with factor</div>, <div lang="en-x-mtfrom-de">Tax class 4 with factor</div>, <div lang="en-x-mtfrom-de">Tax class IV with factor</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	Section 39f of the Income Tax Act
Teaser	
Volltext	Instead of the tax class combination IV / IV or III / V, spouses / partners can apply for tax class IV in connection with a factor, the so-called factor procedure. • For each spouse / partner, the tax-relieving regulations are applied to their own income tax deduction (e.g. basic allowance). • The tax-reducing effect of the splitting procedure is taken into account. • The tax class combination IV / IV with factor leads to a different distribution of wage tax between the spouses / life partners than the tax class combination III / V: the wage tax increases compared to tax class III and decreases compared to tax class V. • Any exempt amount (e.g. due to income-related expenses above the employee lump sum) affects the calculation of the factor and is therefore not added to the factor. • Classification in tax class IV with a factor is valid for two years. • If the wages change, the change of the factor can be requested. • Changes to the detriment of the spouse / partner (e.g. a lower allowance) must be reported to the tax office immediately.
Erforderliche Unterlagen	Form 'Application for tax class change for spouses' with tax identification number and signature of both spouses / partners. This can be submitted as follows: • In writing (by letter) • In person: with identity paper • By proxy: with identity paper of the proxy and written power of attorney

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Note: If the application form is signed by both spouses / civil partners, only one of them needs to be present for a personal application.

Voraussetzungen

The factor method can be chosen by spouses or civil partners who both receive wages.

Kosten

Gebühr: Es fallen keine Kosten an

Verfahrensablauf
Bearbeitungsdauer
Frist

The application for a tax class change (choice of the factor method) must be submitted by November 30 of a year if it is still to be taken into account for the December payroll accounting period. The change in tax class takes effect on the 1st of the month following the application.

weiterführende Informationen

https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Steuerarten/Lohnsteuer/BMF_Schreiben_Allgemeines/2023-02-14-aktualisiertes-merkblatt-steuerklassenwahl-2023.pdf?__blob=publicationFile&v=2
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
<https://www.hamburg.de/service/info/11440295/>
<https://www.hamburg.de/behoerdenfinder/hamburg/11440295/>
<https://www.hamburg.de/service/info/11440414/>
<https://www.hamburg.de/behoerdenfinder/hamburg/11440414/>

Hinweise

- Spouses / life partners who are classified in tax class IV with a factor are required to submit an income tax return for these years.
 - Hamburg citizens can contact any regional tax office in Hamburg for ELStAM matters.
 - The registration offices are responsible for changing

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	the civil status data in the register (e.g. marriage, establishing a civil partnership, birth).
Rechtsbehelf	
Kurztext	
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/9762)
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)