

99102036011009

Electronic wage tax deduction features Change the tax class of single parents

Heruntergeladen am 08.06.2025

<https://fimpportal.de/xzufi-services/S1000020010000009769/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102036011009
Leistungsbezeichnung I	Electronic wage tax deduction features Change the tax class of single parents
Leistungsbezeichnung II	Apply for tax class change for single parents
Typisierung	4a - Land: Regelung und Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Relief amount for single parents</div> , <div lang="en-x-mtfrom-de">Single parent tax class II</div> , <div lang="en-x-mtfrom-de">Insurance for the relief amount for single parents (tax class II)</div> , <div lang="en-x-mtfrom-de">Tax class 2 (single parents)</div> , <div lang="en-x-mtfrom-de">ELStAM</div> , <div lang="en-x-mtfrom-de">ELStAM, employee, tax class II</div>

Modul	Sachverhalt
	(single parents)</div>, <div lang="en-x-mtfrom-de">Single parents</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	25.03.2024
Fachlich freigegeben durch	
Handlungsgrundlage	<p>[Section 24b Income Tax Act (EStG)](http://www.gesetze-im-internet.de/estg/__24b.html)</p> <p>[Section 38b Income Tax Act (EStG)](http://www.gesetze-im-internet.de/estg/__38b.html)</p>
Teaser	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 (tax class II)
Volltext	<p>As a single parent, you can apply for tax class II and thus the allowance for single parents if your household includes at least one child who is registered with you as 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 is EUR 4,008 (up to 2019: EUR 1,908) per calendar year for one child. For the second and each additional child, this amount increases by EUR 240.00 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</p>

Modul

Sachverhalt

child, even if you have several eligible children. You must therefore apply separately to your tax office to have the additional amount of EUR 240.00 taken into account for the second and each additional child.

Tax class II is taken into account at the beginning of the month in which the conditions for taking the relief amount for single parents into account are met for the first time.

When your child turns 18, tax class II will automatically end and change to tax class I in the following month.

You must immediately inform your responsible tax office if the conditions for taking the relief amount for single parents no longer apply, as you are only entitled to tax class II for each full calendar month in which the conditions are met. The condition for taking tax class II into account no longer applies, for example, if you enter into a marriage-like relationship.

Special hint:

The law on the implementation of tax relief measures to deal with the Corona crisis of June 29, 2020 increased the relief amount for single parents by EUR 2,100 from EUR 1,908 to EUR 4,008 for the years 2020 and 2021. The increase of EUR 240.00 for each additional child does not change.

Due to the exceptional situation caused by the Corona crisis, an application for a reduction in income tax was assumed due to the tax relief that would directly result for single parents.

For reasons of simplification, the increased relief amount for single parents was therefore determined by the responsible tax office of residence without a separate application and made available to the employer for electronic retrieval.

Further 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

Modul	Sachverhalt
	<p>Germany.</p> <p>Since then, same-sex couples have been able to marry each other and are thus treated equally to opposite-sex couples. Existing civil partnerships can be converted into a marriage.</p> <p>However, there is no obligation to do so. Existing civil partnerships can continue in their current form.</p>
Erforderliche Unterlagen	<p>Form 'Application for income tax reduction' with tax identification number and signature (see links). The required attachments (here: at least attachment "Children") can be added to the main form by clicking on the corresponding box on the first page.</p> <p>Otherwise, the relief amount for single parents can also be applied for as part of the income tax return, for example if you are not employed or do not wish to be taken into account in the wage tax deduction procedure.</p> <p>The applications for consideration of the relief amount for single parents (either in the wage tax reduction application or in the income tax return) must be accompanied by the assurance regarding the relief amount for single parents (tax class II) that the eligibility requirements are met.</p> <p>If these no longer apply, this must be reported to the tax office immediately. If the requirements for the relief amount for single parents no longer apply, an informal written notification to the tax office is sufficient.</p>
Voraussetzungen	<p>You are single and you have at least one child in your household for whom you are entitled to a child allowance or child benefit. Furthermore, there may be no household community and joint management with another adult for whom you are not entitled to an exemption for children or child benefit.</p>
Kosten	<p>Gebühr: Es fallen keine Kosten an</p>
Verfahrensablauf	<p>In order to take into account the relief amount for single parents in the wage tax deduction procedure,</p>

Modul
Sachverhalt

you must submit an application for a wage tax reduction to your responsible tax office. For this you can use the corresponding application of the online tax office ELSTER. This also applies if tax class II ends automatically when your child reaches the age of 18 and was changed to tax class I in the following month, and the conditions for taking the tax relief amount into account are still met.

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

Bearbeitungsdauer

The application will be processed as soon as possible.

Frist

No; if the prerequisites for the consideration of the relief amount for single parents no longer apply, the responsible tax office must be notified immediately. Note for 2020: If the increase of EUR 2,100 for 2020 could not be taken into account within the scope of the wage tax deduction procedure, the tax relief takes place via the assessment for income tax. To do this, it is necessary to submit an income tax return for the year. If you are required to submit an income tax return, you must submit the 2020 income tax return to your responsible tax office by July 31, 2021. If you are not required to submit an income tax return, you can submit the income tax return for 2020 to your responsible tax office by December 31, 2024.

weiterführende Informationen

<https://www.formulare-bfinv.de>
<https://www.formulare-bfinv.de>
https://www.formulare-bfinv.de/ffw/catalog/openForm.do?path=catalog%3A%2F%2FSteuerformulare%2F1st%2F034008_24&setCurrentFolder=true
<https://www.hamburg.de/fb/formulare/15491792/lohnsteuerermaessigung2022>
<https://www.hamburg.de/contentblob/2672178/2729d1883100e3cd3ca03a330c0c7090/data/elstam-versicherung-entlastungsbetrag.pdf>
<https://www.hamburg.de/contentblob/2672178/2729d1883100e3cd3ca03a330c0c7090/data/elstam-versicherung-entlastungsbetrag.pdf>

Hinweise

- Hamburg citizens can contact any regional tax office in Hamburg for ELStAM matters

Modul	Sachverhalt
	<ul style="list-style-type: none"> 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 tax class change for single parents People 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 allowance; Increase by EUR 204.00 for each additional child. 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/9769)
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)