99102036011010

Modul	Sachverhalt
Leistungsschlüssel	99102036011010
Leistungsbezeichnung I	
Leistungsbezeichnung II	ELStAM, employees, tax brackets for registered civil partnerships
Typisierung	2a - Bundesauftragsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein

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Fachlich freigegeben am	
Fachlich freigegen durch	
Handlungsgrundlage	Section 2 (8) and Section 38b of the Income Tax Act (EStG)
Teaser	
Volltext	The Federal Constitutional Court ruled on May 7, 2013 (Az .: 2 BvR 909/06 et al.) That the unequal treatment of registered civil partnerships and marriages in the case of spouse splitting is unconstitutional. The Income Tax Act has been changed accordingly, so that registered partners can now opt for one of the tax class combinations III / V, IV / IV or IV / IV with a factor when deducting income tax. However, it is also possible to remain in tax class I. Since the law introducing the right to marry for persons of the same sex (marriage opening law) came into force on October 1, 2017, same-sex couples can no longer enter into a civil partnership, but instead marry. Furthermore, since October 1st, 2017, it has been possible to convert a registered civil partnership into a marriage. For further information on the possible tax classes and their combinations see links.
Erforderliche Unterlagen	Form 'Application for tax class change for spouses and civil partners' with tax identification number and signature of both civil partners. This can be submitted as follows: • In writing (by letter) with a civil partnership certificate (a copy is sufficient) • In person: with civil partnership certificate (original) and identity paper • By proxy: with civil partnership certificate (original), identity paper of the proxy and written power of attorney.

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	Note: If the application form is signed by both partners, only one partner needs to be present for a personal application.
Voraussetzungen	
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
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/11252853/ https://www.hamburg.de/behoerdenfinder/hamburg/11252853/ https://www.hamburg.de/service/info/11440112/ https://www.hamburg.de/behoerdenfinder/hamburg/11440112/ https://www.hamburg.de/service/info/11440414/ https://www.hamburg.de/behoerdenfinder/hamburg/11440414/
Hinweise	• The tax office is responsible for changes and entries in the ELStAM database. • Hamburg citizens can contact any regional tax office in Hamburg for ELStAM matters. • The registration offices are still responsible for changing the civil status data in the population register.
Rechtsbehelf	
Kurztext	
Ansprechpunkt	If you want to find out exactly who is responsible for

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	your request, please follow the link to [Authority finder Hamburg](https://www.hamburg.de/service/info/hasi/9770)
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)