

99102036011003, 99102036011003

Electronic income tax deduction characteristics Change in marriage

Heruntergeladen am 09.06.2025

<https://fimportal.de/xzufi-services/371188945/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102036011003, 99102036011003
Leistungsbezeichnung I	Electronic income tax deduction characteristics Change in marriage
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Änderung (011)
SDG-Informationsbereich	Rechte und Pflichten im Bereich der sozialen Sicherheit in der Union (Registrierung als Arbeitgeber, Registrierung von Beschäftigten, Mitteilung über das

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	Ende eines Vertrags eines Beschäftigten, Zahlung von Sozialbeiträgen, Rechte und Pflichten im Zusammenhang mit Renten)
Lagen Portalverbund	Einkommensteuer und Kirchensteuer (1060200), Steuern und Abgaben für Mitarbeiter (2040100), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	29.07.2021
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_39e.html https://www.gesetze-im-internet.de/estg/_39e.html
Teaser	If you do not wish to retain the tax class combination IV/IV, which is automatically granted upon marriage, you and your spouse can apply to your local tax office for a change of tax class.
Volltext	<p>Spouses who are both subject to unlimited income tax liability and do not live permanently apart 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 the formation of tax class III for one spouse and tax class V for the other.</p> <p>Furthermore, you and your spouse can also choose the tax class combination IV/IV with factor.</p> <p>If your employer and/or your spouse's employer should not be informed about the changed marital status, you and/or your spouse can submit an application to your competent tax office for consideration of a less favourable tax class. This would be tax class I.</p> <p>It is also possible that you and/or your spouse can have your employer blocked from retrieving the Electronic Wage Tax Deduction Characteristics (ELStAM).</p>

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You and/or your spouse must apply to your local tax office for blocking the employer's call.

If you have the call blocked for your employer, your employer is obliged to pay tax on your salary according to tax class VI.

Hint:

Since the law introducing the right to marry for persons of the same sex came into force on 1.10.2017, no new civil partnerships can be established in Germany.

Since then, same-sex couples have been able to marry each other and are thus on an equal footing with opposite-sex couples.

Existing civil partnerships can be converted into marriage. However, there is no obligation to do so. Existing civil partnerships can be continued in their current form.

Erforderliche Unterlagen

If the marriage is contracted in Germany, there is no need to submit documents.

In principle, the duly issued foreign marriage certificate serves as proof of a marriage contracted abroad. At the registry office of the place of residence, it can be requested that the marriage is subsequently certified in the German marriage register.

There is no obligation to re-notarize.

However, the entry in the German marriage register can be advantageous because the local registry office can issue a marriage certificate. The registry office checks the validity of the marriage according to German and the respective foreign laws.

It is also checked whether the name declarations in the marriage certificate are effective. If necessary, name explanations are included.

Voraussetzungen

- You and your spouse are subject to unlimited income

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	<p>tax, which means that your domicile or habitual residence is in Germany.</p> <ul style="list-style-type: none"> • You and your spouse do not live permanently apart. • The transmission of the marriage from the registry office via the registration authority to the Federal Central Tax Office is usually automatic. The tax brackets are set to IV/IV.
Kosten	There are no fees.
Verfahrensablauf	If you do not wish to retain tax class IV, which is automatically assigned upon marriage, you and your spouse can submit an application for a change of tax class to your local tax office.
Bearbeitungsdauer	The duration of the processing depends on the workload of the responsible tax office.
Frist	The automatic change to tax class IV for both spouses takes effect from the date of marriage. This does not apply if the marriage was contracted abroad. A possible application for a change of the tax classes or application of the factor method for tax class IV must be submitted by 1.11. of the current year at the latest for consideration in the current calendar year.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	None
Kurztext	<ul style="list-style-type: none"> • Electronic income tax deduction characteristics Change in marriage • from the day of marriage, all persons are assigned tax class IV • Tax class IV is automatically taken into account • this does not apply to marriages abroad; Presentation of foreign marriage certificate required • Tax class IV will be changed upon request • Responsible tax office
Ansprechpunkt	Please contact the tax office responsible for you.
Zuständige Stelle	

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Formulare	The application for a change of tax class or for blocking the employer's call must be submitted in writing to the competent tax office on an officially prescribed form.
Ursprungsportal	Elektronische Lohnsteuerabzugsmerkmale Änderung bei Heirat, Electronic income tax deduction characteristics Change in marriage