

99102036011003, 99102036011003

Electronic wage tax deduction features Change on marriage

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<https://fimportal.de/xzufi-services/121388418/L100002>

Modul	Sachverhalt
Leistungsschlüssel	99102036011003, 99102036011003
Leistungsbezeichnung I	Electronic wage tax deduction features Change on marriage
Leistungsbezeichnung II	Marriage leads to a change in tax class
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Nordrhein-Westfalen
Freigabestatus Katalog	fachlich freigegeben (gold)
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	Steuern und Abgaben für Mitarbeiter (2040100), Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	19.12.2022
Fachlich freigegeben durch	Ministry of Finance of the State of North Rhine-Westphalia
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_39e.html https://www.gesetze-im-internet.de/estg/_39e.html
Teaser	Do you not want to keep the tax class combination IV/IV that is automatically assigned when you get married? Then you and your wife or husband can apply for a change of tax class at your local tax office.
Volltext	<p>If you get married, you will automatically be placed in tax class IV at the time of the marriage if</p> <ul style="list-style-type: none"> • you are not permanently separated and • your place of residence or habitual abode is in Germany. <p>The registry office will automatically inform the Federal Central Tax Office about the marriage. Alternatively, you can apply for tax class combination III/IV. You can also choose the tax class combination IV/IV with factor.</p> <p>Do you not want your employer or your wife's or husband's employer to be informed of the change in marital status? Then you or your wife or husband can apply to your local tax office for tax class I to be taken into account. The effect with regard to wage tax deduction then corresponds to tax class IV. Alternatively, you can also block your employer from</p>

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retrieving your electronic wage tax deduction details. If you do this, however, your employer is obliged to tax your wages according to the least favorable tax class VI.

Background information on tax class selection by married couples:

As a rule, the employer only knows the salary of the employee working for them, but not that of the wife or husband. Consequently, only an employee's wages can be used as the basis for deducting income tax. The wages of both spouses can only be combined after the end of the year as part of the income tax assessment. Only then will the correct annual tax be calculated. It is therefore often unavoidable that too much or too little income tax is withheld during the course of the calendar year. In order to get as close as possible to the annual result, married couples can choose between 2 tax class combinations (IV/IV as a statutory rule and III/V on application) and the factor method. Which tax class combination is the best? There is no general answer to this question; it depends on your needs and the circumstances of the individual case.

Combinations IV/IV or III/V:

The tax class combination IV/IV assumes that the spouses earn approximately the same amount. The tax class combination III/V is designed so that the sum of the tax deduction amounts for both spouses roughly corresponds to the joint annual tax if the wife or husband with tax class III earns 60 percent and the wife or husband with tax class V earns 40 percent of the sum of both spouses' earned income. As a result, the tax deduction for tax class V is proportionally higher than for tax classes III and IV. This is also due to the fact that in tax class V the basic allowance for the minimum subsistence level is not taken into account, but is doubled in tax class III. If the ratio of actual wages does not correspond to the statutory assumption of 60:40, this can result in additional tax payments. For this reason, there is an obligation to submit an income tax return when choosing the tax class combination III/V.

Combination IV/IV with factor:

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Instead of the tax class combination III/V, you can choose the factor method in addition to the tax class combination IV/IV. The tax class combination IV/IV in conjunction with the factor to be calculated by the tax office means that the basic tax-free allowance applicable to each spouse is taken into account when deducting income tax by applying tax class IV and the income tax to be withheld is reduced by applying the factor of 0,... (always less than 1) in accordance with the effect of the splitting procedure. The factor is a tax-reducing multiplier that is calculated from the effect of the splitting procedure if the spouses have different wages. Allowances are included in the factor. The factor is automatically provided to the employer as an electronic wage tax deduction feature.

Note:

Since the law introducing the right to marry for people of the same sex came into force on October 1, 2017, no new civil partnerships can be established in Germany. Same-sex couples have been able to marry each other since this date and are therefore on an equal footing with opposite-sex couples.

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

Erforderliche Unterlagen

If you get married in Germany, you do not need to submit any documents.
 If you get married abroad, you must submit the duly issued foreign marriage certificate.

Voraussetzungen

- You and your wife or husband are subject to unlimited income tax liability. This means that your place of residence or habitual abode is in Germany.
- You and your wife or husband are not permanently separated.

Kosten

There are no costs for you.

Verfahrensablauf

If you do not wish to retain tax class IV, which is automatically assigned when you get married, you and your wife or husband can apply to change the tax class:

- Select the appropriate application form in the

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Federal Tax Administration's form management system in the "Tax forms" section under "Income tax (employees)":

- "Application for tax class change for spouses"
- Applications for the electronic wage tax deduction features if you or your wife or husband wish to retain tax class I or wish to block the employer call-off.
- Complete the application on the electronic terminal or print it out by hand.
- You and your wife or husband must sign paper applications by hand.
- Send the application by post to your local tax office.
- You will receive a notification.

Alternatively, you can submit the application for tax class change for married couples and the applications for the electronic income tax deduction features (ELStAM) to the tax office online via ELSTER. ELSTER is a barrier-free and platform-independent access to the electronic services of the tax administration. You need a certificate for the electronically authenticated transmission. You will receive this following your registration on ELSTER. Please note that the registration process can take up to 2 weeks.

Bearbeitungsdauer

The automatic change to tax class IV for both spouses takes effect from the day of the marriage. However, this does not apply if the marriage took place abroad.

Frist

The tax class change upon application can only be made with effect from the beginning of the month following the application. However, it is possible to change the automatically created tax class IV on marriage from the first day of the month in which the marriage took place. If you want your application for a change of tax class or application of the factor method for tax class IV to take effect in the current calendar year, you must submit it by 30.11. of the current year.

weiterführende Informationen
Hinweise

This service is provided by the tax offices. Find your local tax office at

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	[https://ias.fin-nrw.de/.](https://ias.fin-nrw.de/)
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Electronic wage tax deduction features Change on marriage <ul style="list-style-type: none"> • From the date of marriage, all persons are automatically assigned to tax class IV <ul style="list-style-type: none"> • This does not apply to marriages abroad; foreign marriage certificate must be presented • Tax class IV is changed on application • responsible: <ul style="list-style-type: none"> • for automated creation of tax class IV upon marriage: Federal Central Tax Office • for application for change of tax class: local tax office
Ansprechpunkt	
Zuständige Stelle	
Formulare	Forms: yes Online procedure possible: yes Written form required: yes Personal appearance required: no
Ursprungsportal	Elektronische Lohnsteuerabzugsmerkmale Änderung bei Heirat, Electronic wage tax deduction features Change on marriage