

99102036011003

Electronic income tax deduction characteristics (ELStAM), change of income tax class after marriage or establishment of a civil partnership

Heruntergeladen am 09.06.2025

<https://fimportal.de/xzufi-services/6000268/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102036011003
Leistungsbezeichnung I	Electronic income tax deduction characteristics (ELStAM), change of income tax class after marriage or establishment of a civil partnership
Leistungsbezeichnung II	Electronic income tax deduction characteristics (ELStAM), change of income tax class after marriage or establishment of a civil partnership
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	

Modul	Sachverhalt
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<ul style="list-style-type: none"> • § 38b [Einkommensteuergesetz (EStG)](https://www.gesetze-im-internet.de/estg/) – Lohnsteuerklassen <ul style="list-style-type: none"> • § 39 EStG – Lohnsteuerabzugsmerkmale • § 39f EStG – Faktorverfahren anstelle Steuerklassenkombination III / V
Teaser	Employees are assigned to tax classes for the purpose of deducting income tax. If the marital status changes, a different wage tax class may also be considered.
Volltext	<p>Employees are assigned to tax classes for the purpose of deducting income tax. If the marital status changes, a different wage tax class may also be considered.</p> <p>The registration authorities automatically transmit the changed marital status ("married"), the date of marriage and the identification numbers of both spouses to the tax authorities. As a result, in the electronic wage tax deduction characteristics (ELStAM) procedure, both spouses are classified in the tax class combination IV / IV under programme control with effect from the day of marriage, if both live in Germany. The main employers are thus provided with tax class IV as ELStAM for retrieval. You will therefore receive tax class IV (and not III) even if only one of you receives a salary.</p> <p>As a rule, you only have to take action if, from your point of view, another tax class (for example III) or tax class combination (III / V or IV / IV with factor) is to be</p>

Modul

Sachverhalt

applied instead of the automatically formed tax class combination IV / IV.

****Attention:**** In the case of tax class combination III / V or IV / IV with factor as well as in the case of tax class III due to a spouse living abroad but in a member state of the European Economic Area or in Switzerland, you are obliged to file an income tax return.

Erforderliche Unterlagen

- Proof of identity (identity card or passport) when applying in person
 - In principle, an informal application is sufficient. In addition to the personal data (name and address), also state your respective tax identification number and tax number. However, you can also use the form "Antrag auf Steuerklassenwechsel bei Ehegatten / Lebenspartnern" (Application for change of tax class for spouses / civil partners) - this is particularly recommended for the tax class combination IV / IV with factor (the details requested there are required for determining the factor).
 - for tax class III due to a spouse living abroad (EU / EEA member states): "Applications for the electronic wage tax deduction features - ELStAM" and, if applicable, "Annex cross-border commuter EU / EEA"

Voraussetzungen

- Marriage

Kosten

none

Verfahrensablauf

In order to change the tax class, the spouses must apply jointly to the tax office.

- Submit the application in person or in writing to the tax office. The application must be signed by both of you.
- Electronic alternative to the paper form: Applications can also be submitted in the online tax office "My ELSTER" (www.elster.de) or with offers from other software manufacturers.
- If you submit the application in person, it will usually be checked immediately.
- Your employer will be provided with the amended ELStAM with the corresponding validity information in the electronic procedure for retrieval. If you wish to receive a printout of your ELStAM, please note this on

Modul	Sachverhalt
	<p>the application form. You can also view your own ELStAM after registering free of charge at "ELSTER: Your online tax office" (www.elster.de).</p> <p>If the tax office cannot comply with the request, it issues a notice.</p> <p>**Note:** Please note that a change can only be made after the registration office has electronically transmitted the marriage date to the tax authorities.</p>
Bearbeitungsdauer	
Frist	Application: by 30.11. of the year for which the tax class applies
weiterführende Informationen	
Hinweise	
Rechtsbehelf	appeal, if applicable (details on the procedure in the decision)
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	