

99102036011007

Applying for a change of tax class for married couples

Heruntergeladen am 09.06.2025

<https://fimportal.de/xzufi-services/229/L100022>

Modul	Sachverhalt
Leistungsschlüssel	99102036011007
Leistungsbezeichnung I	Applying for a change of tax class for married couples
Leistungsbezeichnung II	Applying for a change of tax class for married couples
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Baden-Württemberg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<p>[Einkommensteuergesetz (EStG):](http://www.gesetze-im-internet.de/estg/index.html)</p> <ul style="list-style-type: none"> • § 39 Lohnsteuerabzugmerkmale • § 39e Verfahren zur Bildung und Anwendung der elektronischen Lohnsteuerabzugmerkmale
Teaser	If both spouses receive wages, they can
Volltext	<p>If both spouses receive wages, they can</p> <ul style="list-style-type: none"> • both be taxed according to tax class IV or • one spouse can be taxed according to tax class III and the other according to tax class V or • apply the factor method in addition to tax classes IV/IV. <p>A change from tax class III/V to IV/IV is also possible at the request of only one spouse, so that both spouses receive tax class IV.</p> <p>These regulations apply identically to civil partners in a registered civil partnership.</p>
Erforderliche Unterlagen	none
Voraussetzungen	Their wages have changed.
Kosten	None
Verfahrensablauf	A tax class change can only be made with effect from the month following the application. If both spouses are affected by the change, you must submit the application jointly and both sign it. If you are applying for a tax class change from III/V to IV/IV, only one spouse needs to apply.

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If you choose the factor method, you must state your expected wages for the calendar year.

For the application for a tax class change, as well as the declaration of permanent separation or the declaration of resumption of the marital or civil partnership, information must be provided in the application for income tax reduction and on the income tax deduction features in the main form and the tax class change annex.

The declaration of permanent separation tax class I is created as ELSTAM from the beginning of the following year. If you have resumed the marital partnership, you will again receive the family-orientated tax classes.

You can submit the application and other declarations to the tax office via the online portal "[My Elster](https://www.elster.de/)". Registration is required for electronic transmission. To do this, you must register once on the "[My Elster](https://www.elster.de/eportal/start)" website. The registration process can take up to two weeks.

Bearbeitungsdauer
Frist

at any time during the calendar year, at the latest on 30 November. After 30 November, you can only claim changes for the current calendar year via an income tax return.

weiterführende Informationen
Hinweise

The selected tax class combinations continue to apply if the legal requirements are met. You can reapply for a factor to be taken into account for 2 years.

Rechtsbehelf

none

Kurztext
Ansprechpunkt
Zuständige Stelle
Formulare

Modul

Sachverhalt

Ursprungsportal