

99102036011003, 99102036011003

Electronic wage tax deduction characteristics (ELStAM): Apply for change of tax classes upon marriage

Heruntergeladen am 09.06.2025

<https://fimportal.de/xzufi-services/122813070/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99102036011003, 99102036011003
Leistungsbezeichnung I	Electronic wage tax deduction characteristics (ELStAM): Apply for change of tax classes upon marriage
Leistungsbezeichnung II	Marriage leads to change of tax class
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)

Modul	Sachverhalt
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 Ende eines Vertrags eines Beschäftigten, Zahlung von Sozialbeiträgen, Rechte und Pflichten im Zusammenhang mit Renten)
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	31.10.2021
Fachlich freigegeben durch	Federal Ministry of Finance Ministry of Finance M-V 15.09.2022
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_39e.html
Teaser	You do not want to keep the tax class combination IV/IV that was automatically assigned when you got married? If so, you and your wife or husband can apply for a change of tax class at your local tax office.
Volltext	<p>If you marry, 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 domicile or usual place of residence is in Germany. <p>The registry office automatically informs the Federal Central Tax Office of the marriage. Alternatively, you can apply for the formation of the tax class combination III/V. Furthermore, you can choose the tax class combination IV/IV with factor.</p> <p>Your employer or the employer of your wife or husband should not be informed of the change in marital status? If so, you or your wife or husband can apply to your tax office for tax class I to be taken into</p>

Modul

Sachverhalt

account. The effect with regard to the wage tax deduction then corresponds to tax class IV. Alternatively, you can have your employer block the retrieval of the electronic wage tax deduction characteristics. If you do this, however, your employer is obliged to tax your wages according to the least favourable tax class VI.

Background information on tax class choices by married couples:
The employer usually only knows the wages of the employee working for him, but not those of the wife or husband. Consequently, only the wages of one employee can be taken as a basis for the wage tax deduction of the other employee. The wages of both spouses can only be combined after the end of the year within the framework of the income tax assessment. Only then does the correct annual tax result. 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 come as close as possible to the annual result, spouses can choose between 2 tax class combinations (IV/IV as the statutory rule and III/V on application) and the factor method. Which tax class combination is the best? This cannot be answered in a general way, but depends on your needs and the circumstances of the individual case.

Combinations IV/IV or III/V:

The tax bracket combination IV/IV assumes that the spouses earn approximately the same amount. The tax class combination III/V is designed in such a way that the sum of the tax deductions for both spouses is approximately equal 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 the earned income of both spouses. As a result, the tax deduction for tax class V is proportionately 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 subsistence minimum is not taken

Modul
Sachverhalt

into account, but is taken into account in double the amount in tax class III. If the ratio of actual wages does not correspond to the legal assumption of 60:40, this can lead to back 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:

Instead of the tax class combination III/V, you can choose the factor procedure 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 ensures that the basic tax-free amount applicable to each wife and husband is taken into account when deducting income tax by applying tax class IV and that 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' wages differ. Allowances are included in the factor. The factor is automatically provided to the employer as an electronic wage tax deduction feature.

Notice:

Since the law introducing the right to marry for persons of the same sex came into force on 1.10.2017, new civil partnerships can no longer be formed in Germany. Same-sex couples have been able to enter into marriage with each other since this date and are thus 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 previous form.

Erforderliche Unterlagen

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

Voraussetzungen

- You and your spouse are subject to unlimited income tax liability. This means that your residence or habitual

Modul	Sachverhalt
	<p>abode is in Germany.</p> <ul style="list-style-type: none"> • You and your wife or husband are not permanently separated.
Kosten	There are no costs for you.
Verfahrensablauf	<p>If you do not want to keep the tax class IV that was automatically assigned when you got married, you and your wife or husband can apply for a change of tax class:</p> <ul style="list-style-type: none"> • In the form management system of the Federal Tax Administration, select the appropriate application form in the "Tax forms" area under "Wage tax (employee)": <ul style="list-style-type: none"> • "Application for change of tax class for spouses". • Applications for 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. • Complete the application on the electronic terminal or print it out and complete it by hand. • Paper applications must be signed by both you and your spouse. • Mail the application to your local tax office. • You will receive a notice. <p>Alternatively, you can submit the application for a change of tax class for married couples and the applications for the electronic wage 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.</p> <p>You need a certificate for the electronic authenticated transmission. You will receive this certificate after registering on ELSTER. Please note that the registration process can take up to 2 weeks.</p> <p>https://www.formulare-bfinv.de/ffw/catalog/openForm.do?path=catalog%3A%2F%2FSteuerformulare%2F1st%2F034003&setCurrentFolder=true</p> <p>https://www.formulare-bfinv.de/ffw/catalog/openForm.do?path=catalog%3A%2F%2FSteuerformulare%2F1st%2F034118&setCurrentFolder=true</p> <p>https://www.formulare-bfinv.de/ffw/catalog/openForm.do?path=catalog%3A%2F%2FSteuerformulare%2F1st%2F034118&setCurrentFolder=true</p>

Modul	Sachverhalt
	<p>do?path=catalog%3A%2F%2FSteuerformulare%2F1st%2F034003&setCurrentFolder=true</p> <p>https://www.formulare-bfinv.de/ffw/catalog/openForm.do?path=catalog%3A%2F%2FSteuerformulare%2F1st%2F034118&setCurrentFolder=true</p> <p>https://www.elster.de/eportal/formulare-leistungen/all_eformulare/elevantragelstam</p>
Bearbeitungsdauer	The automatic change to tax class IV for both spouses takes effect from the date of marriage. However, this does not apply if the marriage was contracted abroad.
Frist	The change of tax class upon application can only be made with effect from the beginning of the month following the application. However, the change of the automatically formed tax class IV in case of marriage is already possible from the first day of the month of the marriage. If you want your application for a change of tax class or the application of the factor procedure for tax class IV to take effect in the current calendar year, you must submit it by 30 November of the current year.
weiterführende Informationen	<p>https://www.bundesfinanzministerium.de</p> <p>https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Lohnsteuer/2018-11-08-lohnsteuerabzug-im-verfahren-der-elektronischen-lohnsteuerabzugsmerkmale.pdf?__blob=publicationFile&v=4</p> <p>https://www.elster.de/elsterweb/softwareprodukt</p> <p>https://www.elster.de/eportal/formulare-leistungen/all_eformulare</p>
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Electronic wage tax deduction characteristics Change in the event of marriage. <ul style="list-style-type: none"> • From the date of marriage, all persons are automatically assigned to tax class IV. • This does not apply if the marriage took place abroad; the foreign marriage certificate must be submitted. • Tax class IV is changed on application • in charge:

Modul	Sachverhalt
	<ul style="list-style-type: none"> • For automatic formation of tax class IV on marriage: Federal Central Tax Office (Bundeszentralamt für Steuern). • for application for change of tax class: local tax office
Ansprechpunkt	
Zuständige Stelle	
Formulare	<p>Forms: yes</p> <p>Online procedure possible: yes</p> <p>Written form required: yes</p> <p>Personal appearance required: no https://www.formulare-bfinv.de/ https://www.formulare-bfinv.de/ https://www.elster.de</p>
Ursprungsportal	<p>Electronic wage tax deduction characteristics (ELStAM): Apply for change of tax classes upon marriage, Elektronische Lohnsteuerabzugsmerkmale (ELStAM): Wechsel der Steuerklassen bei Heirat beantragen</p>