

99102036011003, 99102036011003

Change electronic income tax deduction features on marriage

Heruntergeladen am 09.06.2025

<https://fimportal.de/xzufi-services/237873227/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99102036011003, 99102036011003
Leistungsbezeichnung I	Change electronic income tax deduction features on marriage
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Rheinland-Pfalz
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Änderung (011)
SDG-Informationsbereich	Gesetzlich oder durch Rechtsverordnung geregelte Beschäftigungsbedingungen einschließlich Arbeitsstunden, bezahlter Urlaub, Urlaubsansprüche,

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	Rechte und Pflichten in Bezug auf Überstunden, Gesundheitskontrollen, Beendigung von Verträgen, Kündigung oder Entlassungen), Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Mitarbeiter (2040100), Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	26.11.2020
Fachlich freigegeben durch	Free and Hanseatic City of Hamburg Tax Authority - Tax Administration -
Handlungsgrundlage	§ Section 39e (3) of the Income Tax Act (EStG) The legal basis can be found on the website of the Federal Ministry of Justice < https://www.gesetze-im-internet.de/estg/_39.html >
Teaser	If you do not wish to retain the tax class combination IV/IV automatically assigned to you on marriage, you and your spouse can apply for a tax class change at your local tax office (see further information).
Volltext	<p>Spouses who both have unlimited income tax liability and are not permanently separated are automatically placed 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 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. (see further information)</p> <p>If you do not want your employer and/or your spouse's employer to be informed of the change in marital status, you and/or your spouse can apply to your local tax office for a less favorable tax class. This would be tax class I.</p>

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It is also possible for you and/or your spouse to block your employer from retrieving the electronic wage tax deduction data (ELStAM).

You and/or your spouse must apply to your local tax office to block your employer's access (see further information).

If you have the retrieval blocked for your employer, your employer is obliged to tax your wages according to tax class VI.

Note:

Since the law introducing the right to marry for people of the same sex came into force on October 1, 2017, new civil partnerships can no longer 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 the marriage is concluded in Germany, there is no need to submit documents.

The duly issued foreign marriage certificate generally serves as proof of a marriage concluded abroad. An application can be made to the registry office of the place of residence for the marriage to be subsequently recorded in the German marriage register.

There is no obligation for subsequent notarization.

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

It will also check whether the name declarations in the

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	marriage certificate are valid. If necessary, name declarations are recorded.
Voraussetzungen	<p>\- You and your spouse are subject to unlimited income tax liability, which means that your place of residence or habitual abode is in Germany.</p> <p>\- You and your spouse are not permanently separated.</p> <p>\- The marriage is usually transmitted automatically from the registry office via the registration office to the Federal Central Tax Office. The tax classes are set to IV/IV.</p>
Kosten	None
Verfahrensablauf	If you do not wish to retain tax class IV, which is automatically assigned when you get married, you and your spouse can apply to change the tax class at your local tax office (see further information).
Bearbeitungsdauer	The processing time 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 the marriage. This does not apply if the marriage took place abroad. Any application for a change of tax class (see further information) or application of the factor method for tax class IV must be submitted by 1.11. of the current year at the latest in order to be taken into account in the current calendar year.
weiterführende Informationen	<p>https://www.bundesfinanzministerium.de</p> <p>https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Lohnsteuer/2024-12-13-ELStAM-elekt-lohnsteuerabzugsmerkmale.html</p> <p>https://www.elster.de/elsterweb/softwareprodukt</p> <p>https://www.elster.de/eportal/formulare-leistungen/all-eformulare</p> <p>https://www.bundesfinanzministerium.de</p> <p>https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Lohnsteuer/2024-12-13-ELStAM-elekt-lohnsteuerabzugsmerkmale.html</p> <p>https://www.elster.de/elsterweb/softwareprodukt</p>

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	https://www.elster.de/eportal/formulare-leistungen/all-eformulare
Hinweise	
Rechtsbehelf	None
Kurztext	\- Electronic wage tax deduction features Change on marriage \- From the date of marriage, all persons are assigned to tax class IV \- Tax class IV is automatically taken into account \- This does not apply to marriages abroad; foreign marriage certificate must be presented \- Tax class IV is changed on application \- Responsible tax office (see further information)
Ansprechpunkt	
Zuständige Stelle	
Formulare	The application to change the tax class or to block the employer call-off must be submitted in writing on the officially prescribed form to the responsible tax office (see further information).
Ursprungsportal	Elektronische Lohnsteuerabzugsmerkmale ändern bei Heirat, Change electronic income tax deduction features on marriage