

99102036011007

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<https://fimportal.de/xzufi-services/S1000020010000009753/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102036011007
Leistungsbezeichnung I	
Leistungsbezeichnung II	ELStAM, general information on tax classes and combinations
Typisierung	2a - Bundesauftragsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Factor method for spouses</div>, <div lang="en-x-mtfrom-de">Tax class combinations IV / IV and III / V</div>, <div lang="en-x-mtfrom-de">Choice of tax class for spouses</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	

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Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	
Teaser	
Volltext	<p>1\. Supplement to the tax classes:</p> <ul style="list-style-type: none"> • Tax class I: Widowed employees also belong to tax class I, with the exception of the year in which the spouse died and the following year (cf. tax class III). • Tax class II: If the child is registered with more than one person, the relief amount is due to the single parent who receives the child benefit. If the employee lives in a marriage-like relationship or in a registered partnership, the relief amount cannot be granted. The same applies if the single parent runs a joint household with another adult for whom he is not entitled to an allowance for children or child benefit. In the assessment period in which spouses or life partners separate, it is possible to claim the relief amount pro rata temporis, provided that the other requirements are met. In the case of <u>permanent separation</u>, the relief amount for single parents can be claimed pro rata temporis from the month in which the spouses/life partners separated. In addition, the employee can claim the relief amount for single parents <u>in the year of marriage/partnership</u> on a pro rata basis, provided that they meet the other requirements, in particular not already living in a household with the future spouse. A widowed employee can claim the relief amount for single parents pro rata for the month of the death of the spouse or life partner. • Tax class III: The tax class combination III/V must be applied for jointly by the spouses. The change from tax class III or V to tax class IV is possible at the request of only one spouse, with the result that both spouses are classified in tax class IV. Widowed

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employees are classified in tax class III in the year of the spouse's death and in the following year if both lived in Germany on the day of death and did not live separately permanently.

2\ Tax class combinations/selection and income tax deduction ****for spouses:****

If both spouses receive wages, they are generally taxed together because this is usually cheaper. However, when deducting wage tax from an employee, only their own wages can be taken as a basis. The wages of both spouses can only be combined after the end of the year. Only then does the applicable annual tax result. In order to come as close as possible to the annual result, the spouses can choose from the following tax class combinations:

- The ****tax class combination IV/IV**** assumes that the spouses earn the same amount.
- The combination of ****tax classes III/V**** is designed in such a way that the sum of the tax deductions for both spouses roughly corresponds to the joint annual tax if the spouse classified in tax class III achieves 60% and the spouse classified in tax class V 40% of the joint earned income. As a result, the tax deduction for tax class V is relatively higher than for tax classes III and IV. If the ratio of actual wages does not correspond to the statutory assumption of 60:40, back taxes may be paid. For this reason, there is an obligation to submit an income tax return for tax class combination III/V.
- Instead of tax class combinations III/V, employees can choose the so-called ****factor method**** ****for tax class IV/IV****. The factor is a tax-reducing multiplier so that spouses in tax class IV do not withhold more income tax than is absolutely necessary. Here, too, a tax return must be submitted.

If one of the spouses only earns income other than wages (e.g. from a business), the tax class is irrelevant for him. The other spouse can therefore opt for tax class III (or a less favorable tax class). If necessary, the

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	<p>two incomes are then added together in the joint assessment and finally taxed (taking into account the income tax already paid).</p> <p>The above statements apply accordingly to partners in a registered civil partnership.</p>
Erforderliche Unterlagen	No
Voraussetzungen	
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	<p>https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Steuerarten/Lohnsteuer/BMF_Schreiben_Allgemeines/2023-02-14-aktualisiertes-merkblatt-steuerklassenwahl-2023.pdf?__blob=publicationFile&v=2</p> <p>https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Steuerarten/Lohnsteuer/BMF_Schreiben_Allgemeines/2022-05-24-merkblatt-steuerklassenwahl-2022-aktualisierte-fassung.pdf?__blob=publicationFile&v=2</p>
Hinweise	<ul style="list-style-type: none"> • Hamburg citizens can contact any regional tax office in Hamburg for ELStAM matters. <ul style="list-style-type: none"> • The registration offices are responsible for changing the civil status data in the registration register (e.g. marriage, birth). • In the coalition agreement, the federal government agreed to transfer tax classes III and V to the factor method of tax class IV. The aim of the reform is to take the tax-reducing effect of the splitting procedure into account when deducting monthly wage tax for one's own wages. This is to avoid higher taxation in tax class V. The tax class combination IV / IV should be retained as a basic case. The law required for implementation is scheduled to come into force in 2023. However, the actual implementation will only take place at a later date, as extensive programming work is still required.

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	Before the actual implementation, the employees concerned should be informed about the changes.
Rechtsbehelf	
Kurztext	<p>There are the following tax classes:</p> <ul style="list-style-type: none"> • Tax class I applies to single and divorced employees as well as to married employees whose spouse lives abroad or who live permanently separated from their spouse. • Tax class II applies to the employees named for tax class I if they are entitled to the relief amount for single parents. The prerequisite for granting the relief amount is that the employee is a single parent and has at least one child in his household for whom he is entitled to an allowance for children or child benefit and who is registered with him as his main or secondary residence. • Tax class III applies to married employees if both spouses live in Germany, do not live separately permanently and the spouse of the employee does not receive wages or receives wages and is classified in tax class V. • Tax class IV applies to married employees who live in Germany and are not permanently separated. This also applies if one of the spouses does not receive wages. • Tax class V replaces tax class IV for one of the spouses if the other spouse is assigned to tax class III. • Tax class VI applies to employees who receive wages from several employers at the same time, namely for the withholding of wage tax from the second and subsequent employment relationships.
Ansprechpunkt	If you want to find out exactly who is responsible for your request, please follow the link to [Hamburg Service](https://www.hamburg.de/service/info/hasi/9753)
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Hamburg Service, Hamburg Service (Currently this link is only available in german)