

99102036011007

# Electronic income tax deduction characteristics Change in the tax class of spouses or life partners

Heruntergeladen am 09.06.2025

<https://fimportal.de/xzufi-services/S1000020010000009771/S100002>

| Modul                     | Sachverhalt   |
|---------------------------|---|
| Leistungsschlüssel        | 99102036011007  |
| Leistungsbezeichnung I    | Electronic income tax deduction characteristics Change in the tax class of spouses or life partners   |
| Leistungsbezeichnung II   | Apply for a change of tax class during marriage or civil partnership  |
| 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">Change of tax class</div> ,<br><div lang="en-x-mtfrom-de">Factor method</div> , <div lang="en-x-mtfrom-de">Tax class combinations IV / IV and III / V</div> , <div lang="en-x-mtfrom-de">Change of tax class for spouses</div> , <div lang="en-x-mtfrom-de">ELStAM</div> , <div lang="en-x-mtfrom-de">Change of tax class for life</div> |

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|                               | partners</div>, <div lang="en-x-mtfrom-de">Tax class combination</div>, <div lang="en-x-mtfrom-de">Tax class choice</div>, <div lang="en-x-mtfrom-de">ELStAM, employees, change of tax class for spouses and life partners</div>  |
| Leistungstyp                  |   |
| Leistungsgruppierung          |   |
| Verrichtungskennung           |   |
| SDG-Informationsbereich       |   |
| Lagen Portalverbund           |   |
| Einheitlicher Ansprechpartner | Nein  |
| Fachlich freigegeben am       | 07.02.2022  |
| Fachlich freigegeben durch    |   |
| Handlungsgrundlage            | <p>[§ 38b paragraph 1 and 3 Income Tax Act (EStG)](<a href="https://www.gesetze-im-internet.de/estg/_38b.html">https://www.gesetze-im-internet.de/estg/_38b.html</a>)</p> <p>[Section 39 paragraph 6 of the Income Tax Act (EStG)](<a href="https://www.gesetze-im-internet.de/estg/_39.html">https://www.gesetze-im-internet.de/estg/_39.html</a>)</p>   |
| Teaser                        | As a spouse or life partner, you have three possible tax class combinations to choose from. You are free to choose from these.  |
| Volltext                      | <p>The amount of income tax that is withheld from your wages depends on the tax class. If you and your spouse or partner (hereinafter for both: partner) do not live separately, you can choose between the following tax class combinations:</p> <ul style="list-style-type: none"> <li>• IV/IV,</li> <li>• III/V or</li> <li>• Tax class IV with factor.</li> </ul> <p>Tax class IV with a factor is also referred to as a factor method.</p> <p>In order to change your tax class, you must always</p> |

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submit a joint application to your local tax office. This also applies to a new assignment to tax classes III and V. You can apply for a tax class change in the following cases, for example: You or your partner

- no longer receive wages or
- return to work after being unemployed.

You can also change the tax class several times a year. To change from tax class III/V to IV/IV, it is sufficient if only you or your partner submit the application. You and your partner will then both be classified in tax class IV. A less favorable tax class can also be taken into account upon request (e.g. tax class I instead of tax class IV). If you and your partner live separately, you must inform your local tax office, as the tax class will have to be changed in the year following the separation (tax class I).

Note: Since the law introducing the right to marry for people of the same sex came into force on October 1, 2017, no new civil partnerships can be established in Germany. Since then, same-sex couples have been able to marry each other and are therefore treated equally to opposite-sex couples. Existing civil partnerships can be converted into a marriage. However, there is no obligation to do so. Already existing civil partnerships can be continued in the previous form.

**Erforderliche Unterlagen**

- Form "Declaration of permanent separation" with tax identification number and the signature of a spouse/partner
- Form "Declaration on the resumption of marital/civil partnership" with tax identification number and signature of **both** spouses/civil partners

**Voraussetzungen**

There must be an intact marriage or civil partnership so that you can choose between several tax class combinations. Permanent separation terminates the requirements.

**Kosten**

Gebühr: Es fallen keine Kosten an

**Verfahrensablauf**

If you and your partner would like to change tax class, declare permanent separation, or want to resume marital/civil partnership, you must submit an

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application to the tax office:

You can apply for a tax class change online and barrier-free via MEIN ELSTER. ELSTER is a platform-independent access to the electronic services of the tax administration. In a first stage, only the offering or receipt of applications/declarations from persons with unlimited tax liability is covered. You need a certificate for electronic authenticated transmission. You will receive this after your registration on ELSTER. Please note that the registration process can take up to 2 weeks.

Alternatively, you can select the appropriate application form in the form management system of the Federal Finance Administration in the "Tax forms" area under "Income tax (employees)":

- "Application for a change of tax class"
- Declaration of permanent separation
- Statement of Resumption of Marital / Civil Partnership

Complete the application or declaration on an electronic device or print it out by hand. You and your partner must sign the application or declaration. Send the documents by post to your local tax office.

**Bearbeitungsdauer**

The application will be implemented as soon as possible after receipt by the responsible tax office. A change of tax class becomes effective on the 1st of the month following the application.

**Frist**

Basically none. However, the application for a change of tax class must be submitted by the beginning of November of a year if the changed tax class is still to be taken into account for the December payroll accounting period of the same year. A change in tax class takes effect on the 1st of the month following the application.

**weiterführende Informationen**

[https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Steuerarten/Lohnsteuer/BMF\\_Schreiben\\_Allgemeines/2023-02-14-aktualisie](https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Steuerarten/Lohnsteuer/BMF_Schreiben_Allgemeines/2023-02-14-aktualisie)

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|-------------------|--|
|                   | <p>rtes-merkblatt-steuerklassenwahl-2023.pdf?__blob=publicationFile&amp;v=2</p> <p><a href="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&amp;v=2">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&amp;v=2</a></p> <p><a href="https://www.hamburg.de/service/info/11440112/">https://www.hamburg.de/service/info/11440112/</a></p> <p><a href="https://www.hamburg.de/service/info/11440112/">https://www.hamburg.de/service/info/11440112/</a></p> <p><a href="https://www.hamburg.de/service/info/11440261/">https://www.hamburg.de/service/info/11440261/</a></p> <p><a href="https://www.hamburg.de/service/info/11440261/">https://www.hamburg.de/service/info/11440261/</a></p> <p><a href="https://www.hamburg.de/service/info/11440278/">https://www.hamburg.de/service/info/11440278/</a></p> <p><a href="https://www.hamburg.de/service/info/11440278/">https://www.hamburg.de/service/info/11440278/</a></p> |
| Hinweise          | <ul style="list-style-type: none"> <li>• Hamburg citizens can contact any regional tax office in Hamburg for ELStAM matters.</li> <li>• The registration offices are responsible for changing the civil status data in the register (e.g. marriage, establishing a civil partnership, birth).</li> </ul>   |
| Rechtsbehelf      | objection  |
| Kurztext          | <ul style="list-style-type: none"> <li>• Apply for a change of tax class during marriage or civil partnership</li> <li>• Electronic income tax deduction characteristics</li> </ul> <p>Change in the tax class of spouses and life partners</p> <ul style="list-style-type: none"> <li>• From the day of marriage, both are assigned tax class IV, tax class IV is automatically taken into account (statutory rule)</li> <li>• this does not apply to marriages abroad; Submission of the foreign marriage certificate (and other evidence, if applicable) required</li> <li>• Tax class IV will be changed upon request</li> <li>• The application for a tax class change must be submitted together</li> <li>• Choice between tax class combination III/IV or IV/IV or IV/IV with factor possible</li> <li>• Responsible: tax office</li> </ul>   |
| Ansprechpunkt     | <p>If you want to find out exactly who is responsible for your request, please follow the link to [Hamburg Service](<a href="https://www.hamburg.de/service/info/hasi/9771">https://www.hamburg.de/service/info/hasi/9771</a>)</p>   |
| Zuständige Stelle | Tax offices  |

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| Formulare       |  |
| Ursprungsportal | Hamburg Service, Hamburg Service (Currently this link is only available in german) |