

Applying for a change of tax class during marriage or civil partnership

As a spouse or partner, there are 3 possible tax class combinations available to you. You are free to choose from these.

Competent Department

- [Finanzamt Bremen](#)
- [Finanzamt Bremerhaven](#)

Basic information

The amount of income tax that is withheld from your wages depends on the tax class. If you and your spouse or partner (hereinafter referred to as both partners) are not permanently separated, you can choose between the following tax class combinations:

- IV/IV,
- III/V or
- Tax class IV with factor. Tax class IV with a factor is also known as the factor method.

To change your tax class, you must always submit a joint application to your local tax office. This also applies to a new allocation of tax classes III and V.

To change from tax class III/V to IV/IV, it is sufficient for only you or your partner to submit the application.

For example, you can apply for a tax class change in the following cases: You or your partner

- no longer receive a salary or
- start working again after unemployment.

You can also change tax class several times a year.

If you and your partner are permanently separated, you must inform your local tax office so that the tax class can be changed (I instead of III/V or IV/IV).

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.

Requirements

The marriage or civil partnership is intact.

What documents do I need?

- You do not need to submit any documents.

Procedure

If you and your partner would like to change your tax class, you can submit an application to your local tax office:

Online via the ELSTER portal:

- You can submit the declaration to the tax office online via ELSTER.
- ELSTER is a barrier-free and platform-independent access to the electronic services of the tax administration.
- You need a certificate for the electronically authenticated transmission. You will receive this following your registration on ELSTER.
- Please note that the registration process can take up to 2 weeks.

Written application:

- Complete the form "Application for income tax reduction and for income tax deduction features". You can find the application form under "Further information" - "Forms".
- To change the tax class, you must also complete the "Tax class change" attachment contained in the form.
- Complete the application on the electronic device or print it out by hand.
- You and your wife or husband must sign applications in paper form by hand. By way of derogation, the signature of one spouse/partner is sufficient if he/she is applying for a change from tax class III or V to tax class IV.
- Send the application and attachments by post to your local tax office.
- You will receive a notification

Legal bases

- [§ 38b Absatz 3 Einkommensteuergesetz \(EStG\)](#)
- [§ 39 Absatz 6 Einkommensteuergesetz \(EStG\)](#)

What deadlines must be paid attention to?

A change of tax class takes effect on the 1st of the month following the application.

How long does it take to process

Processing usually takes place immediately after receipt.

What are the costs?

gebührenfrei