

Income tax classes

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For whom is which income tax class the applicable one!

Competent Department

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

Basic information

Employees are classified into tax brackets for the purposes of payroll tax deduction. The following applies:

1. employees belonging to tax class I are.

a) are subject to unlimited income tax and are single, or

b) are subject to limited income tax;

2. in tax class II belong single, single-parent employees for whom the relief amount for single parents is to be taken into account; household communities with other persons of full age do not belong to this.

3. in the tax class III belong employees,

a) who are married, if both spouses are subject to unlimited income tax liability and do not live permanently separated and

aa) the employee's spouse does not earn wages, or

bb) the employee's spouse is placed in tax class V at the request of both spouses,

b) who are widowed, for the calendar year following the calendar year in which the spouse died,

4. employees who are married shall be placed in tax class IV if both spouses are subject to unlimited income tax liability and are not permanently separated and the employee's spouse also receives wages;

5. tax class V shall apply to employees referred to in number 4 if the employee's spouse is placed in tax class III at the request of both spouses;

6. tax class VI shall apply to employees who receive wages from more than one employer for the withholding of wage tax from wages from the second and another employment relationship. In addition, tax class VI applies if the employer is not informed of the employee's tax identification number and/or date of birth, i.e. if the employer is unable to retrieve the electronic wage tax deduction data.

Procedure

The allocation to the individual wage tax classes is generally carried out by the tax authorities on the basis of the stored reporting data. The assignment to tax class II is made upon request. Spouses are generally assigned on the basis of the selected combination from the previous year (IV/IV or III/V). When "spouses - tax classes" are assigned for the first time (e.g. after a marriage), both spouses are always assigned to tax class IV. Upon joint application, the combination III/V can also be chosen.

Legal bases

- [§ 38b Einkommensteuergesetz](#)

More information

The presentation of the income tax classes describes the standard cases. Cases that are not described are special cases and can either be found in the legal references or obtained from the responsible tax office.

What deadlines must be paid attention to?

none

How long does it take to process

immediately

What are the costs?

none

Frequently asked Questions

- **Do I have to file a tax return for income tax classes I, II or VI?**

If a person has received wages that have been taxed according to tax class VI, there is always an obligation to file a tax return; this is a so-called compulsory assessment case. This is a case of compulsory assessment. If someone has only received wages that have been taxed according to tax classes I or II, there is no case of compulsory assessment. If other income has been received, it must be examined in each individual case whether a tax return must be filed. Other income includes, for example, capital gains, non-taxed fees, non-taxed wages, but also parental benefits or unemployment benefits.

- **Is it mandatory to file an income tax return if I choose tax bracket combination III/V?**

The choice of the tax class combination III/V always leads to the fact that a tax return must be submitted (§ 46 para. 2 no. 3a. EStG).

- **What is the procedure for employees without domicile/habitual residence in Germany?**

Employees who are not domiciled in Germany first need a tax identification number so that electronic deduction features can be created. This can be applied for at the employer's tax office.

The Federal Ministry of Finance provides a standardized form for applying for the identification number. You can find the form under the following link:

<https://www.formulare-bfinv.de/ffw/action/invoke.do?id=010250>

A copy of the applicant's identity card/passport must also be submitted. In order to shorten the notification procedure, it is recommended to fill in the power of attorney for the employer provided in the form. If you have any questions regarding the applicable (wage) taxation, it is advisable to contact the employer's tax office.

- **Can tax class III be chosen if the spouse lives abroad permanently?**

An employee, is treated as a national of a member state of the European Union (EU) or the states of Iceland, Liechtenstein or Norway (EEA) via a domestic residence, habitual abode or upon application as a person subject to unlimited income tax. In these cases, classification in tax class III can be made upon application if the employee's spouse lives in an EU/EEA member state or in Switzerland. It is not necessary that the spouse is also a citizen of an EU/EEA member state.

To apply for tax class III, the "Application for Treatment as an Employee Subject to Unlimited Income Tax pursuant to Section 1 (3), Section 1a EStG for 20__ (Annex for EU/EEA Cross-Border Commuters)" is available as a standardized federal form (direct access: <https://www.finanzamt.bayern.de/Informationen/Formulare/Auslandssachverhalte/Grenzpendler/Lohnsteuer/EU-EWR-deutsch.pdf>). This must be signed by both spouses and confirmed by the foreign tax office of residence of the applicants.

If one of the spouses is living abroad in whole or in part, it may be advisable to contact the relevant tax office to clarify the legal situation.