

Tax categories

I	<p>SINGLE EMPLOYEES</p> <p>Applies to employees who are single, living in a registered civil partnership, divorced, widowed or married, unless they fall under tax category II, III or IV.</p>
II	<p>SINGLE PARENTS</p> <p>Applies to the employees mentioned in tax category I if they are entitled to the single parent allowance.</p>
III	<p>MARRIED AND SPOUSE HAS NO INCOME OR A LOWER INCOME</p> <p>Applies, upon request, to married employees if both spouses reside in Germany, are not living permanently apart, and if the employee's spouse does not earn a wage, or the other spouse also earns a wage, but is classified under tax category V upon request by both spouses, and to widowed employees, for the calendar year following that of the spouse's death if both were residing in Germany, and were not living permanently apart on the day of death.</p>
IV	<p>MARRIED AND SIMILAR INCOME TO SPOUSE</p> <p>Applies to married employees if both spouses earn a wage, reside in Germany, and are not living permanently apart.</p>
V	<p>OPPOSITE OF CLASS III, I.E. THIS IS THE CLASS YOUR LOWER EARNINGS SPOUSE HAS IF YOU HAVE III</p> <p>Applies to one of the spouses instead of tax category IV if, at both parties' request, the other spouse is classified under tax category III.</p>
VI	<p>FOR A SECOND JOB</p> <p>Applies to employees receiving multiple wages from more than one employer in order for wage tax to be withheld for the second and any additional employment contracts. Also applies to employees not residing in Germany.</p>

! Important

- Should you be categorized in the wrong tax bracket (=Steuerklasse), contact the 'Finanzamt' in person and the tax bracket will be directly changed.

! Please note

- Changing your tax bracket is not retroactive, which means that the change will not be effective until the next month or even the month after the next month, depending on the date of your application to change the tax bracket.