

99102036011004

Heruntergeladen am 09.06.2025

<https://fimportal.de/services/99102036011004>

Modul	Sachverhalt
Leistungsschlüssel	99102036011004
Leistungsbezeichnung I	
Leistungsbezeichnung II	Permanent separation of spouses and civil partners leads to a change in the tax class.
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Baustein Leistungen
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Änderung (011)
SDG-Informationsbereich	Rechte und Pflichten im Bereich der sozialen Sicherheit in der Union (Registrierung als Arbeitgeber, Registrierung von Beschäftigten, Mitteilung über das Ende eines Vertrags eines Beschäftigten, Zahlung von Sozialbeiträgen, Rechte und Pflichten im Zusammenhang mit Renten)

Modul	Sachverhalt
Lagen Portalverbund	Steuern und Abgaben für Mitarbeiter (2040100), Steuererklärung (1060100), Einkommensteuer und Kirchensteuer (1060200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	31.10.2021
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/estg/_39.html">https://www.gesetze-im-internet.de/estg/_39.html</a> <a href="https://www.gesetze-im-internet.de/estg/_39e.html">https://www.gesetze-im-internet.de/estg/_39e.html</a>
Teaser	You live permanently separated as part of a marriage or civil partnership? If so, the spouse-related tax class combinations are no longer possible from the year after the separation.
Volltext	<p>For spouses and civil partners (in the following for both: partners) the classification in the following tax class combinations is possible in principle:</p> <ul style="list-style-type: none"> <li>• III/V</li> <li>• IV/IV and</li> <li>• IV/IV with factor</li> </ul> <p>The prerequisite for this is that you and your partner do not live permanently separated on 1.1. of the year.</p> <p>A marriage or civil partnership includes a living and economic community - for example, a joint residence and a joint bank account. If this community no longer exists in the long term, the marriage or civil partnership is deemed to have been separated, divorced or dissolved.</p> <p>In the event of a separation, the following regulations apply to the deduction of income tax:</p> <ul style="list-style-type: none"> <li>• In the case of a separation after 1.1. of a year, the previous tax classes still apply for the current year.</li> <li>• In the year of separation, a change of tax class from tax class III to V or vice versa or to IV/IV is possible.</li> </ul>

## Modul

## Sachverhalt

- You will only be placed in tax class I as a partner from 1.1. of the following year. Your employer is automatically notified of the change in tax class.

If you live alone with your child in a household from 1.1. of the following year, you can also apply for tax class II. There are additional, separate requirements for this (relief amount for single parents). As an employee, you are obliged to inform the tax office about the permanent separation and to have the tax class changed.

If your marriage is divorced or your civil partnership is dissolved, the following applies:

- If you and your partner were already living permanently separated on 1.1. of the year of divorce or annulment, there will be no changes to your tax class. You will remain in tax class I or be assigned to tax class II, provided that the requirements for this are met.
- If you and your partner have not yet lived permanently separated on 1.1. of the year of divorce or annulment, the previous tax classes apply for the year of divorce or annulment.
- In principle, it is possible to change tax class from tax class III to V or vice versa or to IV/IV.
- You and your former partner are only placed in tax class I from 1.1. of the following year. Your employer is automatically notified of the changed tax class.
- If you live in a household with your child from 1.1. of the following year, you can apply for tax class II.

The registration authorities must notify the Federal Central Tax Office (BZSt) of changes in marital status. You therefore do not need to inform the tax office about a divorce or dissolution of a civil partnership

Notes:

If the prerequisites for the consideration of the relief amount for single parents cease to apply, you are obliged to inform your competent tax office about this.

Modul	Sachverhalt
	An informal written notification is sufficient.
Erforderliche Unterlagen	You do not need to submit any documentation.
Voraussetzungen	<ul style="list-style-type: none"> <li>• permanent separation from               <ul style="list-style-type: none"> <li>• the spouse</li> <li>• the civil partner, or</li> </ul> </li> <li>• divorce or dissolution of marriage or civil partnership</li> </ul>
Kosten	There are no costs for you.
Verfahrensablauf	<p>In order for the correct tax class to be taken into account, you must inform your local tax office of a permanent separation. Proceed as follows:</p> <ul style="list-style-type: none"> <li>• Select the appropriate application form in the form management system of the Federal Fiscal Administration under "Wage tax (employee)":               <ul style="list-style-type: none"> <li>• "Declaration of permanent separation"</li> <li>• Note: The signature of one or more parties is sufficient for the declaration.</li> <li>• "Application for wage tax reduction" (depending on the year) for the consideration of tax class II</li> <li>• Complete the application on the electronic terminal or printed out by hand and sign it.</li> <li>• If necessary, send the application with attachments by post to your local tax office.</li> </ul> </li> </ul> <p>Alternatively, you can submit the declaration of permanent separation 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 electronic authenticated transmission. You will receive this certificate after registering on ELSTER. Please note that the registration process can take up to 2 weeks.</p>
Bearbeitungsdauer	
Frist	Make the announcement immediately.
weiterführende Informationen	<a href="https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Lohnsteuer/2">https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Lohnsteuer/2</a>

Modul	Sachverhalt
	<p>018-11-08-lohnsteuerabzug-im-verfahren-der-elektronischen-lohnsteuerabzugsmerkmale.pdf?__blob=publicationFile&amp;v=4</p> <p><a href="https://www.elster.de/elsterweb/softwareprodukt">https://www.elster.de/elsterweb/softwareprodukt</a></p> <p><a href="https://www.elster.de/eportal/formulare-leistungen/allformulare">https://www.elster.de/eportal/formulare-leistungen/allformulare</a></p>
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> <li>• Electronic wage tax deduction features Change of tax class in case of separation             <ul style="list-style-type: none"> <li>• Spouses/cohabiting partners live permanently separated if they no longer share a common life and economic management</li> <li>• In the year following the separation, tax class I is assigned.</li> <li>• Responsible: local tax office</li> </ul> </li> </ul>
Ansprechpunkt	
Zuständige Stelle	
Formulare	<p>Forms: yes</p> <p>Online procedure possible: yes</p> <p>Written form required: yes</p> <p>Personal appearance required: no</p> <p><a href="https://www.formulare-bfinv.de/">https://www.formulare-bfinv.de/</a></p> <p><a href="https://www.formulare-bfinv.de/">https://www.formulare-bfinv.de/</a></p> <p><a href="https://www.elster.de">https://www.elster.de</a></p>
Ursprungsportal	