

99102036011004, 99102036011004

# Permanent separation of spouses and civil partners leads to a change in tax class

Heruntergeladen am 09.06.2025

<https://fimportal.de/xzufi-services/121388423/L100002>

Modul	Sachverhalt
Leistungsschlüssel	99102036011004, 99102036011004
Leistungsbezeichnung I	Permanent separation of spouses and civil partners leads to a change in tax class
Leistungsbezeichnung II	Permanent separation of spouses and civil partners leads to a change in tax class
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Nordrhein-Westfalen
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Änderung (011)

Modul	Sachverhalt
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)
Lagen Portalverbund	Steuern und Abgaben für Mitarbeiter (2040100), Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	19.12.2022
Fachlich freigegeben durch	Ministry of Finance of the State of North Rhine-Westphalia
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> <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	Are you permanently separated as part of a marriage or civil partnership? Then the spouse-related tax class combinations are no longer possible from the year after the separation.
Volltext	<p>Spouses and life partners (hereinafter referred to as "partners") can generally be classified in the following tax class combinations:</p> <ul style="list-style-type: none"> <li>• III/IV</li> <li>• IV/IV and</li> <li>• IV/IV with factor</li> </ul> <p>The prerequisite for this is that you and your partner are not permanently separated on January 1 of the year.</p> <p>A marriage or civil partnership includes a cohabitation and economic community - for example, a joint residence and a joint bank account. If this community</p>

## Modul

## Sachverhalt

no longer exists in the long term, it is assumed that the marriage or civil partnership is separated, divorced or dissolved.

In the event of a separation, the following rules apply to income tax deduction:

- In the event of a separation after January 1st of a year, the previous tax brackets still apply for the current year.
- In the year of separation, a tax class change from tax class III to V or vice versa or to IV/IV is generally possible.
- You will only be assigned to tax class I as a partner from January 1 of the following year. Your employer will be automatically notified of the change in tax class.

If you live alone in a household with your child from January 1st of the following year, you can also apply for tax class II. There are additional requirements for this (relief amount for single parents). As an employee, you are obliged to inform the tax office of your permanent separation and have your tax class changed.

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

- If you and your partner were already permanently separated on January 1 of the year of the 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 if the requirements for this are met.
- If you and your partner have not yet been living apart permanently on January 1 of the year of divorce or annulment, the previous tax classes will apply for the year of divorce or annulment.
- It is generally possible to change tax class from tax class III to V or vice versa or to IV/IV.
- You and your former partner will only be assigned to tax class I from January 1 of the following year. Your employer will automatically be notified of the changed tax class.
- If you live with your child in the same household

**Modul**
**Sachverhalt**

from January 1st of the following year, you can apply for tax class II.

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

Notes:

If the conditions for taking into account the relief amount for single parents no longer apply, you are obliged to inform your local tax office of this. An informal written notification is sufficient.

**Erforderliche Unterlagen**

You do not need to submit any documents.

**Voraussetzungen**

- Permanent separation from
  - the spouse
  - the life partner or
- Divorce or dissolution of the marriage or civil partnership

**Kosten**

There are no costs for you.

**Verfahrensablauf**

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:

- Select the appropriate application form in the Federal Tax Administration's form management system under "Income tax (employees)":
  - "Declaration of permanent separation"
    - Note: The signature of one of the parties involved is sufficient for the declaration.
  - "Application for income tax reduction" (depending on the year) for consideration of tax class II
    - Fill out the application on the electronic terminal or print it out by hand and sign it.
  - Send the application with any attachments by post to your local tax office.

Alternatively, you can submit the declaration of

Modul	Sachverhalt
	<p>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 electronically authenticated transmission. You will receive this following your registration on ELSTER. Please note that the registration process can take up to 2 weeks.</p>
Bearbeitungsdauer	
Frist	Make the notification immediately.
weiterführende Informationen	
Hinweise	<p>This service is provided by the tax offices. Find your local tax office at <a href="https://ias.fin-nrw.de/">[https://ias.fin-nrw.de/.](https://ias.fin-nrw.de/)</a></p>
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> <li>• Electronic wage tax deduction features Change of tax class on separation               <ul style="list-style-type: none"> <li>• Spouses/cohabiting partners live permanently separated if they no longer have a joint life and economic relationship</li> <li>• Tax class I is assigned in the following year of separation</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>
Ursprungsportal	<p>Permanent separation of spouses and civil partners leads to a change in tax class, Dauerndes Getrenntleben von Eheleuten sowie von Lebenspartnerinnen und Lebenspartnern führt zur</p>

**Modul**

**Sachverhalt**

Änderung der Steuerklasse