

99102036011006

# Electronic wage tax deduction criteria Change in tax class after the death of a spouse or partner

Heruntergeladen am 09.06.2025

<https://fimportal.de/xzufi-services/S1000020010000009755/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102036011006
Leistungsbezeichnung I	Electronic wage tax deduction criteria Change in tax class after the death of a spouse or partner
Leistungsbezeichnung II	Tax class change after the death of the spouse or a domestic partner
Typisierung	2a - Bundesauftragsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Death of a spouse</div> , <div lang="en-x-mtfrom-de">Change of tax class for widowed spouses</div> , <div lang="en-x-mtfrom-de">Tax class 3 in the event of the death of the spouse</div> , <div lang="en-x-mtfrom-de">ELStAM</div> , <div lang="en-x-mtfrom-de">Widowed</div> , <div <="" td=""></div>

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	lang="en-x-mtfrom-de">Widowing splitting</div>, <div lang="en-x-mtfrom-de">Mercy Splitting</div>, <div lang="en-x-mtfrom-de">Life partner death</div>, <div lang="en-x-mtfrom-de">ELStAM, employee, change after the death of a spouse or partner</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	26.11.2020
Fachlich freigegeben durch	
Handlungsgrundlage	[Section 38b Income Tax Act (EStG)]( <a href="https://www.gesetze-im-internet.de/estg/_38b.html">https://www.gesetze-im-internet.de/estg/_38b.html</a> )
Teaser	If your spouse or partner dies, you will generally be assigned to tax class III in the year of death and in the following year.
Volltext	<p>If your spouse dies, your tax class will automatically be switched to tax class III from the first of the month following the day of your death.</p> <p>In the following year, you will also remain in tax class III.</p> <p>From the beginning of the second calendar year after the death of your spouse or life partner, tax class I will be created for you by program.</p> <p>There will be no change to tax class III after the death of your spouse or partner if, for example, you were permanently separated at the time of death.</p> <p>Instead of tax class III, you can also consider tax class</p>

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	<p>II, which may be more favorable, if you are entitled to the relief amount for single parents. You can apply for tax class II at your responsible tax office (see further information).</p> <p>A notice:          Since the law introducing the right to marry for persons of the same sex came into force on October 1, 2017          no new civil partnerships can be established in Germany.</p> <p>Same-sex couples have been able to marry each other since then and are therefore treated as equal to different-sex couples.</p> <p>Existing civil partnerships can be converted into a marriage. However, there is no obligation to do so. Already existing civil partnerships can be continued in their previous form.</p>
<b>Erforderliche Unterlagen</b>	<ul style="list-style-type: none"> <li>• None for tax class III</li> <li>• For tax class II "Application for income tax reduction"</li> </ul>
<b>Voraussetzungen</b>	If you and your deceased spouse or partner were not permanently separated at the time of death, you will automatically be classified in tax class III.
<b>Kosten</b>	Gebühr: Es fallen keine Kosten an
<b>Verfahrensablauf</b>	<p>In principle, you do not need to take any action in order to receive tax class III after the death of your spouse or partner.</p> <p>If you wish to be classified in tax class II, you can apply for this at your responsible tax office so that the relief amount for single parents can already be taken into account in the wage tax deduction procedure.</p>
<b>Bearbeitungsdauer</b>	
<b>Frist</b>	No
<b>weiterführende Informationen</b>	<a href="https://www.hamburg.de/service/info/11440397/">https://www.hamburg.de/service/info/11440397/</a> <a href="https://www.hamburg.de/service/info/11440397/">https://www.hamburg.de/service/info/11440397/</a>

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Hinweise	<ul style="list-style-type: none"> <li>• Hamburg citizens can contact any regional tax office in Hamburg for ELStAM matters.</li> <li>• The registration offices are responsible for changing the civil status data in the register (e.g. marriage, birth).</li> </ul>
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> <li>• Electronic wage tax deduction criteria Change in tax class after the death of a spouse or partner <ul style="list-style-type: none"> <li>• Tax class III for widowed persons in the year of the death of the spouse or partner and for the following year</li> <li>• Tax class III is automatically switched to in the month following your death</li> <li>• This does not apply to permanent separation at the time of death</li> <li>• Tax class II can be granted on request if the relief amount is due for single parents</li> <li>• Responsible: tax office (see under further information)</li> </ul> </li> </ul>
Ansprechpunkt	If you want to find out exactly who is responsible for your request, please follow the link to [Hamburg Service](https://www.hamburg.de/service/info/hasi/9755)
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Hamburg Service, Hamburg Service (Currently this link is only available in german)