

99102036011005

# Electronic wage tax deduction criteria Change of tax class when the marital / civil partnership is resumed

Heruntergeladen am 09.06.2025

<https://fimportal.de/xzufi-services/S1000020010000009757/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102036011005
Leistungsbezeichnung I	Electronic wage tax deduction criteria Change of tax class when the marital / civil partnership is resumed
Leistungsbezeichnung II	Change tax class after resumption of marital or civil partnership
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">Termination of life apart</div> , <div lang="en-x-mtfrom-de">ELStAM</div> , <div lang="en-x-mtfrom-de">Joint management of life and</div>

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	household</div>, <div lang="en-x-mtfrom-de">Ending the separation</div>, <div lang="en-x-mtfrom-de">Marriage resumption</div>, <div lang="en-x-mtfrom-de">ELStAM, employee, change after resumption of marriage or civil partnership</div>, <div lang="en-x-mtfrom-de">after separation</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	15.12.2020
Fachlich freigegeben durch	
Handlungsgrundlage	[Section 39e Income Tax Act (EStG)]( <a href="http://www.gesetze-im-internet.de/estg/_39e.html">http://www.gesetze-im-internet.de/estg/_39e.html</a> )
Teaser	If you are no longer permanently separated from your spouse/partner, you are again entitled to the tax class combination III/IV, IV/IV or IV/IV with a factor.
Volltext	<p>If you and your spouse or life partner resume the marital / civil partnership after a permanent separation, you are again entitled to the family-friendly tax classes III / V, IV / IV or IV / IV with factor.</p> <p>The family-friendly tax bracket can then already be taken into account in the wage tax deduction procedure. It will be taken into account at the beginning of the month in which the separation ended.</p> <p>If tax class II was taken into account for you and / or your permanently separated spouse / partner while living separately, this does not apply when the</p>

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	family-friendly tax classes are assigned.
<b>Erforderliche Unterlagen</b>	<p>Form 'Declaration on the resumption of the marriage/life partnership' with tax identification number and signature of both spouses/life partners.</p> <p>Note: If the application form is signed by both spouses/partners, only one spouse/partner needs to be present when applying in person.</p> <p>You also have the option of creating and sending the application via ELSTER.</p>
<b>Voraussetzungen</b>	Resumption of the marital / civil partnership of spouses / civil partners after permanent separation.
<b>Kosten</b>	Gebühr: Es fallen keine Kosten an
<b>Verfahrensablauf</b>	<p>For the notification of the end of the separation and the corresponding change in the tax class, please contact the responsible tax office or use the corresponding application from the online tax office ELSTER.</p> <ul style="list-style-type: none"> <li>• Fill out the officially prescribed form immediately and submit it to your responsible tax office.</li> <li>• The family-friendly tax classes are then already taken into account in the wage tax deduction procedure.</li> </ul>
<b>Bearbeitungsdauer</b>	The application will be processed as soon as possible.
<b>Frist</b>	The family-friendly tax bracket is allocated at the beginning of the month in which the separation was lifted.
<b>weiterführende Informationen</b>	
<b>Hinweise</b>	<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>
<b>Rechtsbehelf</b>	objection

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Kurztext	<ul style="list-style-type: none"> <li>• Change tax class after resumption of marital or civil partnership.               <ul style="list-style-type: none"> <li>• Resumption of the common living and economic community ends the permanent life apart</li> <li>• Family-friendly tax bracket (III / V, IV / IV, IV / IV with factor) is taken into account at the beginning of the month in which the separation ended</li> <li>• Responsible: tax office</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/9757)
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Hamburg Service, Hamburg Service (Currently this link is only available in german)