

99102036011005

Heruntergeladen am 06.06.2025

<https://fimportal.de/services/99102036011005>

| Modul                     | Sachverhalt                                                                                                                                                                                                                                                                      |
|---------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Leistungsschlüssel        | 99102036011005                                                                                                                                                                                                                                                                   |
| Leistungsbezeichnung I    |                                                                                                                                                                                                                                                                                  |
| Leistungsbezeichnung II   | Change tax class after resumption of marital or civil partnership union                                                                                                                                                                                                          |
| Typisierung               | 2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug                                                                                                                                                                                                                           |
| Quellredaktion            | Baustein Leistungen                                                                                                                                                                                                                                                              |
| Freigabestatus Katalog    | fachlich freigegeben (gold)                                                                                                                                                                                                                                                      |
| Freigabestatus Bibliothek | fachlich freigegeben (silber)                                                                                                                                                                                                                                                    |
| 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
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| Lagen Portalverbund           | Steuern und Abgaben für Mitarbeiter (2040100), Steuererklärung (1060100), Einkommensteuer und Kirchensteuer (1060200)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Einheitlicher Ansprechpartner | Nein                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Fachlich freigegeben am       | 15.12.2020                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Fachlich freigegeben durch    | Free and Hanseatic City of Hamburg Financial Authority - Tax Administration -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Handlungsgrundlage            | Section 39e (6) of the German Income Tax Act (EStG); < <a href="https://www.gesetze-im-internet.de/estg/_39.html">https://www.gesetze-im-internet.de/estg/_39.html</a> >                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Teaser                        | If you are no longer permanently separated from your spouse/life partner, you are again entitled to the tax class combination III/V, IV/IV or IV/IV with factor.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Volltext                      | <p>If you and your spouse or civil partner resume your marital/ civil partnership relationship after a permanent separation, you are again entitled to the family tax classes III/V, IV/IV or IV/IV with factor.</p> <p>The family-friendly tax class can then already be taken into account in the employment tax deduction procedure. It is 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/life partner during the separation, this is no longer applicable when the family-related tax classes are assigned.</p> |
| Erforderliche Unterlagen      | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Voraussetzungen               | Resumption of marital/cohabitation union of spouses/cohabiting partners after permanent separation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Kosten                        | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Verfahrensablauf              | For the notification of the end of the separation and the corresponding change of the tax class, please contact the competent tax office.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

| Modul                        | Sachverhalt                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                              | <ul style="list-style-type: none"> <li>• Fill in the officially prescribed form immediately and submit it to your competent tax office.</li> <li>• The family-friendly tax classes will then already be taken into account in the wage tax deduction procedure.</li> </ul>                                                                                                                                                                         |
| Bearbeitungsdauer            |                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Frist                        | None                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| weiterführende Informationen | <p>Guide to authorities, Tax office search on the website of the Federal Central Tax Office<br/> <a href="https://www.bzst.de/gemfa">&lt;https://www.bzst.de/gemfa&gt;</a></p> <p>Form: "Declaration on the resumption of the marital/life partnership relationship" on the website of the Federal Ministry of Finance under "Wage tax (employees)"<br/> <a href="https://www.formulare-bfinv.de/">&lt;https://www.formulare-bfinv.de/&gt;</a></p> |
| Hinweise                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Rechtsbehelf                 | None                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Kurztext                     | <ul style="list-style-type: none"> <li>• Changing the tax class after resumption of cohabitation or partnership</li> <li>• Resumption of the common life and economic community ends the permanent separation.</li> <li>• Family tax class (III/IV, 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>                                     |
| Ansprechpunkt                |                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Zuständige Stelle            | You can find the tax office responsible for you via the Internet, the Behördenwegweiser (tax office search), see further information                                                                                                                                                                                                                                                                                                               |
| Formulare                    | Please send the declaration of the resumption of the marital partnership/life partnership immediately to the competent tax office using the officially prescribed form.                                                                                                                                                                                                                                                                            |
| Ursprungsportal              |                                                                                                                                                                                                                                                                                                                                                                                                                                                    |