

99102036011005, 99102036011005

Electronic income tax deduction characteristics Change of tax class upon resumption of marital / civil partnership

Heruntergeladen am 14.06.2025

<https://fimportal.de/xzufi-services/376344932/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102036011005, 99102036011005
Leistungsbezeichnung I	Electronic income tax deduction characteristics Change of tax class upon resumption of marital / civil partnership
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)

Modul	Sachverhalt
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)
Lagen Portalverbund	Einkommensteuer und Kirchensteuer (1060200), Steuern und Abgaben für Mitarbeiter (2040100), Steuererklärung (1060100)
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); < https://www.gesetze-im-internet.de/estg/_39.html >
Teaser	If you are no longer permanently separated from your spouse/life partner, you are again entitled to the tax class combination III/IV, IV/IV or IV/IV with factor.
Volltext	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/IV, IV/IV or IV/IV with factor. 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. 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II was taken into account for you and/or your permanently separated spouse/life partner during the separation, this is no longer applicable when the family-related tax classes are assigned.
Erforderliche Unterlagen	None
Voraussetzungen	Resumption of marital/cohabitation union of

Modul	Sachverhalt
	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. • Fill in the officially prescribed form immediately and submit it to your competent tax office. • The family-friendly tax classes will then already be taken into account in the wage tax deduction procedure.
Bearbeitungsdauer	
Frist	None
weiterführende Informationen	Guide to the authorities, search for the tax office on the website of the Federal Central Tax Office <https://www.bzst.de/gemfa> Form: "Declaration on the resumption of the marital/civil partnership" on the website of the Federal Ministry of Finance under "Wage tax (employees)" <https://www.formulare-bfinv.de/>
Hinweise	
Rechtsbehelf	None
Kurztext	• Changing the tax class after resumption of cohabitation or partnership • Resumption of the common life and economic community ends the permanent separation. • 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. • Responsible: Tax office
Ansprechpunkt	
Zuständige Stelle	
Formulare	Please send the declaration of the resumption of the marital partnership/life partnership immediately to the

Modul	Sachverhalt
	competent tax office using the officially prescribed form.
Ursprungsportal	Electronic income tax deduction characteristics Change of tax class upon resumption of marital / civil partnership, Elektronische Lohnsteuerabzugsmerkmale Änderung der Steuerklasse bei Wiederaufnahme der ehelichen / lebenspartnerschaftlichen Gemeinschaft