

99102036011006, 99102036011006

# Electronic income tax deduction features Change of tax class after the death of a spouse or civil partner

Heruntergeladen am 05.06.2025

<https://fimportal.de/xzufi-services/376344963/L100001>

| Modul                     | Sachverhalt                                                                                               |
|---------------------------|-----------------------------------------------------------------------------------------------------------|
| Leistungsschlüssel        | 99102036011006, 99102036011006                                                                            |
| Leistungsbezeichnung I    | Electronic income tax deduction features Change of tax class after the death of a spouse or civil partner |
| Leistungsbezeichnung II   |                                                                                                           |
| Typisierung               | 2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug                                                    |
| Quellredaktion            | Hessen                                                                                                    |
| Freigabestatus Katalog    | unbestimmter Freigabestatus                                                                               |
| Freigabestatus Bibliothek | fachlich freigegeben (gold)                                                                               |
| Begriffe im Kontext       |                                                                                                           |
| Leistungstyp              | Leistungsobjekt mit Verrichtung                                                                           |
| Leistungsgruppierung      | Steuern (102)                                                                                             |

| Modul                         | Sachverhalt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
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| 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       | 31.10.2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Fachlich freigegeben durch    | Federal Ministry of Finance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Handlungsgrundlage            | <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 civil partner dies, you will be placed in tax class III in the year of death and the following year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Volltext                      | <p>Your tax class will automatically be changed to tax class III from the first month following the date of death of your spouse or partner (hereinafter referred to as "partner"). In the following year, you will also remain in tax class III.</p> <p>However, you will not be placed in tax class III if you were permanently separated at the time of death. From the beginning of the second calendar year after the death of your partner, you will be placed in tax class I.</p> <p>Instead of tax class I, you may be eligible for the more favorable tax class II if you are entitled to the relief amount for single parents. You can apply for classification in tax class II at your local tax office.</p> <p>Please note:<br/>         Since the law introducing the right to marry for people of the same sex came into force on October 1, 2017, new civil partnerships can no longer be established in Germany. Same-sex couples have been able to marry</p> |

| Modul                    | Sachverhalt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
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|                          | <p>each other since this date and are therefore on an equal footing with opposite-sex couples.</p> <p>Existing civil partnerships can be converted into a marriage. However, there is no obligation to do so.</p> <p>Existing civil partnerships can be continued in their current form.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Erforderliche Unterlagen | You do not need to submit any documents.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Voraussetzungen          | You and your deceased partner were not living apart permanently at the time of death.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Kosten                   | There are no costs for you.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Verfahrensablauf         | <p>You do not have to do anything to maintain tax class III after the death of your partner. The registration office will inform the Federal Central Tax Office of any changes in marital status.</p> <p>If you wish to be placed in tax class II, you can apply for this. Proceed as follows:</p> <ul style="list-style-type: none"> <li>• In the forms management system of the Federal Tax Administration, select the appropriate application form in the "Tax forms" section under "Income tax (employees)": "Application for income tax reduction" with the children annex for the relevant year</li> <li>• Complete the application on the electronic device or print it out by hand and sign it.</li> <li>• Send the application by post to your local tax office.</li> <li>• You will receive a notification.</li> </ul> <p>Alternatively, you can also apply for classification in tax class II online and barrier-free via ELSTER. ELSTER is a barrier-free and platform-independent access to the electronic services of the tax administration. You need a certificate for electronic 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        | <p>Conversion to tax class III: none</p> <p>Application for tax class II: depending on the workload at the responsible tax office</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

| Modul                        | Sachverhalt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
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| Frist                        | You do not have to meet any deadlines.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| weiterführende Informationen | <a href="https://esth.bundesfinanzministerium.de/lsth/2022/B-Anhaenge/Anhang-13a/I/inhalt.html">https://esth.bundesfinanzministerium.de/lsth/2022/B-Anhaenge/Anhang-13a/I/inhalt.html</a><br><a href="https://familienportal.de/familienportal/familienleistungen/steuerentlastungen/was-ist-der-entlastungsbetrag-fuer-alleinerziehende-und-nicht-verheirateten-eltern--125202">https://familienportal.de/familienportal/familienleistungen/steuerentlastungen/was-ist-der-entlastungsbetrag-fuer-alleinerziehende-und-nicht-verheirateten-eltern--125202</a><br><a href="https://www.elster.de/elsterweb/softwareprodukt">https://www.elster.de/elsterweb/softwareprodukt</a><br><a href="https://www.elster.de/eportal/formulare-leistungen/all-eformulare">https://www.elster.de/eportal/formulare-leistungen/all-eformulare</a><br><a href="https://esth.bundesfinanzministerium.de/lsth/2022/B-Anhaenge/Anhang-13a/I/inhalt.html">https://esth.bundesfinanzministerium.de/lsth/2022/B-Anhaenge/Anhang-13a/I/inhalt.html</a><br><a href="https://familienportal.de/familienportal/familienleistungen/steuerentlastungen/was-ist-der-entlastungsbetrag-fuer-alleinerziehende-und-nicht-verheirateten-eltern--125202">https://familienportal.de/familienportal/familienleistungen/steuerentlastungen/was-ist-der-entlastungsbetrag-fuer-alleinerziehende-und-nicht-verheirateten-eltern--125202</a><br><a href="https://www.elster.de/elsterweb/softwareprodukt">https://www.elster.de/elsterweb/softwareprodukt</a><br><a href="https://www.elster.de/eportal/formulare-leistungen/all-eformulare">https://www.elster.de/eportal/formulare-leistungen/all-eformulare</a> |
| Hinweise                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Rechtsbehelf                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Kurztext                     | <ul style="list-style-type: none"> <li>• Electronic wage tax deduction features Change of tax class after the death of a spouse or civil partner               <ul style="list-style-type: none"> <li>• Tax class III for widowed persons in the year of the death of the spouse or civil partner and for the following year                   <ul style="list-style-type: none"> <li>• automatically switched to tax class III in the month following the death</li> <li>• does not apply in the case of permanent separation at the time of death</li> </ul> </li> <li>• Tax class II may be considered instead of tax class III if the relief amount for single parents is available</li> <li>• Responsible: local tax office</li> </ul> </li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Ansprechpunkt                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Zuständige Stelle            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Formulare                    | Forms: none<br><br>Online procedure possible: yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

| Modul                  | Sachverhalt                                                                                                                                                                                                                                                         |
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|                        | <p>Written form required: yes</p> <p>Personal appearance required: no<br/> <a href="https://www.formulare-bfinv.de/">https://www.formulare-bfinv.de/</a><br/> <a href="https://www.elster.de">https://www.elster.de</a></p>                                         |
| <b>Ursprungsportal</b> | <p>Electronic income tax deduction features Change of tax class after the death of a spouse or civil partner,<br/> Elektronische Lohnsteuerabzugsmerkmale Änderung der Steuerklasse nach Tod des Ehegatten oder einer Lebenspartnerin bzw. eines Lebenspartners</p> |