

99102036011005, 99102036011005

Electronic income tax deduction features Change of tax class on resumption of marriage / civil partnership

Heruntergeladen am 05.06.2025

<https://fimportal.de/xzufi-services/121388429/L100002>

Modul	Sachverhalt
Leistungsschlüssel	99102036011005, 99102036011005
Leistungsbezeichnung I	Electronic income tax deduction features Change of tax class on resumption of marriage / civil partnership
Leistungsbezeichnung II	Change tax class after resumption of marriage or civil partnership
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Nordrhein-Westfalen
Freigabestatus Katalog	fachlich freigegeben (gold)
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	Steuern und Abgaben für Mitarbeiter (2040100), Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	19.12.2022
Fachlich freigegeben durch	Ministry of Finance of the State of North Rhine-Westphalia
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/partner, you are again entitled to the tax class combination III/V, IV/IV or IV/IV with factor.
Volltext	If you and your spouse or partner resume your marital/life partnership relationship after a permanent separation, you are again entitled to the family-friendly tax classes III/V, IV/IV or IV/IV with factor. The family-friendly tax class can then already be taken into account in the income tax deduction procedure. It will be taken into account at the beginning of the month in which the separation ends. If you and/or your permanently separated spouse/partner were in tax class II during the separation, this will no longer apply when the family-based tax classes are assigned.
Erforderliche Unterlagen	None

Modul	Sachverhalt
Voraussetzungen	Resumption of the marital/life partnership relationship of spouses/life partners after permanent separation.
Kosten	None
Verfahrensablauf	Please contact the relevant tax office to notify them of the end of your separation and the corresponding change of tax class • Complete the officially prescribed form immediately and submit it to your local tax office. • The family-friendly tax classes will then already be taken into account in the income tax deduction procedure.
Bearbeitungsdauer	
Frist	None
weiterführende Informationen	Guide to authorities, tax office search on the website of the Federal Central Tax Office <https://www.bzst.de/gemfa> Form: "Declaration on the resumption of the marital/life partnership relationship" on the website of the Federal Ministry of Finance under "Wage tax (employees)" <https://www.formulare-bfinv.de/>
Hinweise	This service is provided by the tax offices. Find your local tax office at [https://ias.fin-nrw.de/.](https://ias.fin-nrw.de/)
Rechtsbehelf	None
Kurztext	• Changing tax class after resumption of the marital or cohabiting partnership • Resumption of the joint living 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 ends • Responsible: Tax office
Ansprechpunkt	

Modul	Sachverhalt
Zuständige Stelle	You can find the tax office responsible for you via the Internet, the authority guide (tax office search), see further information
Formulare	Please send the declaration of resumption of the marital/life partnership relationship to the responsible tax office immediately using the officially prescribed form.
Ursprungsportal	Elektronische Lohnsteuerabzugsmerkmale Änderung der Steuerklasse bei Wiederaufnahme der ehelichen / lebenspartnerschaftlichen Gemeinschaft, Electronic income tax deduction features Change of tax class on resumption of marriage / civil partnership