

99102036011004

Electronic income tax deduction characteristics (ELStAM), change of income tax class after permanent separation (or divorce or dissolution of civil partnership)

Heruntergeladen am 21.07.2025

<https://fimportal.de/xzufi-services/6000738-99102036011004/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102036011004
Leistungsbezeichnung I	Electronic income tax deduction characteristics (ELStAM), change of income tax class after permanent separation (or divorce or dissolution of civil partnership)
Leistungsbezeichnung II	Electronic income tax deduction characteristics (ELStAM), change of income tax class after permanent separation (or divorce or dissolution of civil partnership)
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus

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Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<ul style="list-style-type: none"> • § 2 Abs. 8 Einkommensteuergesetz (EStG) – Eingetragene Lebenspartnerschaft • § 38b EStG – Lohnsteuerklassen • § 39 EStG – Lohnsteuerabzugsmerkmale • § 39f EStG – Faktorverfahren anstelle Steuerklassenkombination III / V
Teaser	<p>Employees are assigned to tax classes for the purpose of deducting income tax. If you separate permanently as a spouse or civil partner during the course of the year, the tax classes generally remain in place until the end of this year as they are formed as electronic wage tax deduction characteristics (ELStAM) or shown on official documents for wage tax deduction.</p>
Volltext	<p>Employees are assigned to tax classes for the purpose of deducting income tax. If you separate permanently as a spouse or civil partner during the course of the year, the tax classes generally remain in place until the end of this year as they are formed as electronic wage tax deduction characteristics (ELStAM) or shown on official documents for wage tax deduction.</p> <p>However, the possible tax class combinations for spouses / civil partners (III / V, IV / IV or IV / IV with factor) may be changed upon application. The change</p>

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from tax class III or V to tax class IV is possible upon application of only one spouse or civil partner, with the consequence that both are placed in tax class IV.

In the year following permanent separation, the (former) spouses or civil partners are treated as single persons for tax purposes (tax class I; single parent with child and entitlement to the relief amount for single parents: Tax class II).

Note: If the marital / cohabiting partnership is resumed, it is possible to switch back to the tax class combinations possible for spouses / cohabiting partners.

Erforderliche Unterlagen

- Proof of identity (identity card or passport) when applying in person
- In principle, an informal application is sufficient. In addition to the personal data (name and address), also state your respective tax identification number and tax number. It is recommended to use the form "Antrag auf Steuerklassenwechsel bei Ehegatten / Lebenspartnern" (Application for change of tax class for spouses / civil partners) and to enclose the completed form "Erklärung zum dauernden Separantenleben" (Declaration of permanent separation).

In the calendar year following the permanent separation:

- Send the completed form "Declaration on permanent separation" to the tax office.

In case of resumption of the marital / civil partnership community:

- Use the form "Declaration on resumption of marital / civil partnership union".

Voraussetzungen

- permanently separated spouses / civil partners or
- resumption of the marital / civil partnership union or
- divorce / dissolution of civil partnership

Kosten

none

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Verfahrensablauf

Change of tax class in the calendar year of separation or resumption

To change your tax class, you must apply to the tax office.

- Submit the application in person or in writing to the tax office.
- Electronic alternative to the paper form: Applications can also be submitted in the online tax office "My ELSTER" (www.elster.de) or with offers from other software manufacturers.
- If you submit the application in person, it will usually be checked immediately.

If you would like a change of tax class in the calendar year of permanent separation or upon resumption of the marital / civil partnership relationship, please note that as a rule only a joint application is possible (by mutual agreement). The application of only one spouse / civil partner is sufficient if you want to change from tax class III or V to tax class IV (for both).

Tax class change for the calendar year after permanent separation (or divorce or dissolution of the civil partnership)

- You can arrange for the tax class to be changed in person or in writing - each individually - at the competent tax office
- electronic alternative to the paper form: Applications can also be submitted in the online tax office "My ELSTER" (www.elster.de) or with offers from other software manufacturers.

Tip: Your employer will be provided with the amended ELStAM with the corresponding validity information in the electronic procedure for retrieval. If you wish to receive a printout of your ELStAM, please note this on the application form. You can also view your own ELStAM after registering free of charge at "ELSTER: Your online tax office" (www.elster.de).

If the tax office cannot comply with the request, it

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	issues a notice.
Bearbeitungsdauer	
Frist	<ul style="list-style-type: none"> • Application for a change of tax class in the calendar year of permanent separation or on resumption of the marital / civil partnership union: by 30.11. of the year for which the tax class applies. • Notification of change in the calendar year after permanent separation (or divorce or dissolution of the civil partnership): without delay if you still have tax class IV or III or V, respectively, although the permanent separation (or divorce or dissolution of the civil partnership) already took place in the previous year.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	appeal, if applicable (details on the procedure in the decision)
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	