

99102036011004, 99102036011004

# Permanent separation of spouses and civil partners leads to a change in tax class

Heruntergeladen am 05.06.2025

<https://fimportal.de/xzufi-services/100074509/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102036011004, 99102036011004
Leistungsbezeichnung I	Permanent separation of spouses and civil partners leads to a change in tax class
Leistungsbezeichnung II	Permanent separation of spouses and civil partners leads to a change in tax class
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Änderung (011)

Modul	Sachverhalt
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Mitarbeiter (2040100), Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100), Scheidung (1020400)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	06.12.2023
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/2
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/estg/_39.html">https://www.gesetze-im-internet.de/estg/_39.html</a> <a href="https://www.gesetze-im-internet.de/estg/_39e.html">https://www.gesetze-im-internet.de/estg/_39e.html</a> <a href="https://www.gesetze-im-internet.de/estg/_39.html">https://www.gesetze-im-internet.de/estg/_39.html</a> <a href="https://www.gesetze-im-internet.de/estg/_39e.html">https://www.gesetze-im-internet.de/estg/_39e.html</a>
Teaser	Are you permanently separated as part of a marriage or registered civil partnership? Then the spouse-related tax class combinations (IV/IV or III/V) are no longer possible from the year after the separation.
Volltext	<p>Spouses and registered partners (hereinafter referred to as "partners") can generally be classified in tax class combinations III/V, IV/IV and IV/IV with a factor. The prerequisite for this is that you and your partner have not yet been permanently separated at the beginning of the year.</p> <p>A marriage or registered civil partnership includes a cohabitation and economic community - for example, a joint residence and a joint bank account. If this community no longer exists in the long term, it is assumed that the marriage or registered partnership is separated, divorced or dissolved.</p> <p>In the**event of a separation** , the following rules apply to income tax deduction:</p> <p>\- In the event of a separation after January 1 of a given year, the previous tax brackets still apply for the current year.</p> <p>\- In the year of separation, a tax class change from tax class III to V or vice versa or to IV/IV is generally possible. A change to tax class IV/IV is also possible at</p>

## Modul

## Sachverhalt

the unilateral request of a partner.  
 \- You will only be assigned to tax class I as a partner from January 1 of the following year.

Your employer will automatically be notified of the changed tax class. If you live alone in a household with your child from January 1st of the following year, you can also apply for tax class II. In the year of separation, you can apply for the tax relief amount for single parents as an allowance (income tax reduction procedure). There are further, separate requirements for this (relief amount for single parents).

As an employee, you are obliged to inform the tax office of your permanent separation and have your tax class changed.

**\*\*If your marriage is divorced or your civil partnership is dissolved\*\***, the following applies:

\- If you and your partner were already permanently separated on January 1 of the year of the divorce or annulment, there will be no changes to your tax class. You will remain in tax class I or be assigned to tax class II if the requirements for this are met.

\- If you and your partner have not yet been living apart permanently on January 1 of the year of divorce or annulment, the previous tax classes will apply for the year of divorce or annulment.

\- It is generally possible to change tax class from tax class III to V or vice versa or to IV/IV. A change to tax class IV/IV is also possible at the unilateral request of one partner.

\- You and your former partner will only be assigned to tax class I from January 1 of the following year. Your employer will automatically be notified of the changed tax class.

\- If you live with your child in the same household from 1.1. of the following year, you can apply for tax class II. In the year of separation, you can apply for the relief amount for single parents as a tax-free allowance (income tax reduction procedure). There are further, separate requirements for this (relief amount for single parents).

The registration authorities must notify the Federal

Modul	Sachverhalt
	<p>Central Tax Office (BZSt) of any changes in marital status. You therefore do not need to inform the tax office of a divorce or dissolution of a civil partnership.</p> <p>Please note: If the conditions for taking into account the relief amount for single parents cease to apply, you are obliged to inform your local tax office of this. An informal written notification is sufficient.</p>
<b>Erforderliche Unterlagen</b>	
<b>Voraussetzungen</b>	Permanent separation of spouses/life partners or divorce/dissolution of marriage/life partnership
<b>Kosten</b>	
<b>Verfahrensablauf</b>	<p>In order for the correct tax class to be taken into account, you must formally and immediately inform your responsible tax office of a permanent separation, divorce or dissolution of the civil partnership.</p> <p>You can obtain the "Declaration of permanent separation" from any tax office or on the homepage of the Federal Ministry of Finance. The signature of one spouse/partner is sufficient for the declaration.</p> <p>Alternatively, you can submit the declaration of permanent separation to the tax office online via ELSTER.  <a href="https://www.elster.de">https://www.elster.de</a>  <a href="https://www.formulare-bfinv.de/">https://www.formulare-bfinv.de/</a>  <a href="https://www.elster.de">https://www.elster.de</a>  <a href="https://www.formulare-bfinv.de/">https://www.formulare-bfinv.de/</a></p>
<b>Bearbeitungsdauer</b>	
<b>Frist</b>	Make the notification immediately.
<b>weiterführende Informationen</b>	
<b>Hinweise</b>	
<b>Rechtsbehelf</b>	
<b>Kurztext</b>	• Electronic wage tax deduction features Change of tax

Modul	Sachverhalt
	<p>class on separation</p> <ul style="list-style-type: none"> <li>• Spouses/partners live permanently separated if they no longer have a joint life and economic relationship</li> <li>• Tax class I is assigned in the year following the separation</li> <li>• Responsible: local tax office</li> </ul>
Ansprechpunkt	<p>Your local tax office</p> <p><a href="https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html">https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html</a></p> <p><a href="https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html">https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html</a></p>
Zuständige Stelle	
Formulare	<p>You can obtain the "Declaration of permanent separation" from any tax office or on the website of the Federal Ministry of Finance. The signature of one spouse/partner is sufficient for the declaration.</p> <p>Alternatively, you can submit the declaration of permanent separation to the tax office online via ELSTER.</p> <p><a href="https://www.elster.de">https://www.elster.de</a></p> <p><a href="https://www.formulare-bfinv.de/">https://www.formulare-bfinv.de/</a></p> <p><a href="https://www.elster.de">https://www.elster.de</a></p> <p><a href="https://www.formulare-bfinv.de/">https://www.formulare-bfinv.de/</a></p>
Ursprungsportal	<p>Permanent separation of spouses and civil partners leads to a change in tax class, Dauerndes Getrenntleben von Eheleuten sowie von Lebenspartnerinnen und Lebenspartnern führt zur Änderung der Steuerklasse</p>