99102036011006, 99102036011006

After the death of the spouse or civil partner, the tax class changes in the long term; tax class III can be retained in the short term

Modul	Sachverhalt
Leistungsschlüssel	99102036011006, 99102036011006
Leistungsbezeichnung I	After the death of the spouse or civil partner, the tax class changes in the long term; tax class III can be retained in the short term
Leistungsbezeichnung II	After the death of the spouse or civil partner, the tax class changes in the long term; tax class III can be retained in the short term
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

Modul	Sachverhalt
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Änderung (011)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Mitarbeiter (2040100), Todesfall (1190100), Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	11.12.2023
Fachlich freigegen durch	Ministry of Finance and Science, Division B/2
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/__38b.html https://www.gesetze-im-internet.de/estg/__38b.html
Teaser	If your spouse or registered partner dies, you will automatically be placed in tax class III in the year of death and the following year.
Volltext	If your spouse or registered partner dies, your tax class will automatically be changed to tax class III from the first month following the date of death. In the following year, you will also remain in tax class III. From the beginning of the second calendar year after the death of your spouse or registered partner, tax class I will be created for you under program control. You will not be switched to tax class III after the death of your spouse or registered partner if you were permanently separated at the time of death. In the case of widowed single parents, the relief amount for single parents can be taken into account as an allowance for tax class III. This requires an application in the income tax reduction procedure. Note: Since the law introducing the right to marriage for persons of the same sex came into force on October 1, 2017, no new registered civil partnerships can be established in Germany. Same-sex couples have been

Modul	Sachverhalt
	able to marry each other since this date and are therefore on an equal footing with opposite-sex couples. Existing registered civil partnerships can be converted into a marriage. However, there is no obligation to do so. Existing registered partnerships can be continued in their current form.
Erforderliche Unterlagen	
Voraussetzungen	If you and your deceased spouse or partner were not permanently separated at the time of death, you will automatically be placed in tax class III.
Kosten	
Verfahrensablauf	In principle, you do not need to do anything to maintain tax class III after the death of your spouse or registered partner. In these cases, the relief amount for single parents can be taken into account as an allowance for tax class III. This requires an application in the income tax reduction procedure.
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	\- Electronic wage tax deduction features Change of tax class after the death of a spouse or registered partner \- Tax class III for widowed persons in the year of the death of the spouse or registered partner and for the following year \- Tax class III is automatically switched to in the month following the death. \- Does not apply in the case of permanent separation at the time of death. \- Responsible: local tax office
Ansprechpunkt	Your local tax office

Modul	Sachverhalt
	https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html
Zuständige Stelle	
Formulare	
Ursprungsportal	After the death of the spouse or civil partner, the tax class changes in the long term; tax class III can be retained in the short term, Nach Tod der Ehepartnerin, des Ehepartners, der Lebenspartnerin oder des Lebenspartners ändert sich langfristig die Steuerklasse; kurzfristig kann die Steuerklasse III beibehalten werden