

99102036011004

Electronic income tax deduction characteristics (ELStAM): Apply for change of tax class in case of permanent separation of spouses and civil partners

Heruntergeladen am 21.07.2025

<https://fimportal.de/xzufi-services/122818535/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99102036011004
Leistungsbezeichnung I	Electronic income tax deduction characteristics (ELStAM): Apply for change of tax class in case of permanent separation of spouses and civil partners
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	Mecklenburg-Vorpommern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	

Modul	Sachverhalt
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Änderung (011)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	31.10.2021
Fachlich freigegen durch	Federal Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_39.html https://www.gesetze-im-internet.de/estg/_39e.html https://www.gesetze-im-internet.de/estg/_39.html https://www.gesetze-im-internet.de/estg/_39e.html
Teaser	You live permanently separated as part of a marriage or civil partnership? Then the spouse-related tax class combinations are no longer possible from the year after the separation.
Volltext	<p>For spouses and civil partners (in the following for both: partners) the classification into the following tax class combinations is possible in principle:</p> <ul style="list-style-type: none"> • III/IV • IV/IV and • IV/IV with factor <p>The prerequisite for this is that you and your partner do not live permanently separated on January 1 of the year.</p> <p>A marriage or civil partnership includes a living and economic community - for example, a joint residence and a joint bank account. If this community no longer exists on a permanent basis, the marriage or civil partnership is deemed to have been separated, divorced or dissolved.</p>

Modul

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In the event of a separation, the following regulations apply to the deduction of income tax:

- In the event of a separation after January 1 of a year, the previous tax classes still apply for the current year.
- In the year of separation, a change of tax class from tax class III to V or vice versa or to IV/IV is possible.
- You will only be placed in 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 with your child in a household from 1.1. of the following year, you can also apply for tax class II. There are additional, separate requirements for this (relief amount for single parents). As an employee, you are obliged to inform the tax office about the permanent separation and to have the tax class changed.

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

- If you and your partner were already living permanently separated on January 1 of the year of divorce or annulment, there will be no change in 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 lived permanently separated on January 1 of the year of divorce or annulment, the previous tax classes apply for the year of divorce or annulment.
- In principle, it is possible to change the tax class from tax class III to V or vice versa or to IV/IV.
- You and your former partner will only be placed in tax class I as of January 1 of the following year. Your employer will automatically be notified of the changed tax class.
- If you live in a household with your child from 1.1. of the following year, you can apply for tax class II.

The registration authorities must notify the Federal Central Tax Office (BZSt) of changes in marital status. Therefore, you do not need to inform the tax office about a divorce or dissolution of a civil partnership

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	<p>Notes: If the requirements for consideration of the relief amount for single parents cease to apply, you are obliged to inform your responsible tax office about this. An informal written notification is sufficient.</p>
Erforderliche Unterlagen	You do not need to submit any documents.
Voraussetzungen	<ul style="list-style-type: none"> • Permanent separation from the spouse the life partner, or • divorce or annulment of marriage or civil partnership
Kosten	There are no costs for you.
Verfahrensablauf	<p>In order to take into account the correct tax class, you must inform your local tax office about a permanent separation. Proceed as follows:</p> <ul style="list-style-type: none"> • Select the appropriate application form in the form management system of the Federal Tax Administration under "Wage tax (employee)": "Declaration of permanent separation". Note: The signature of one or more of the parties involved is sufficient for the declaration. "Application for wage tax reduction" (depending on the year) for consideration of tax class II. • Fill out the application on the electronic terminal or print it out by hand and sign it. • If necessary, send the application with attachments by mail to your local tax office. <p>Alternatively, you can submit the declaration of permanent separation to the tax office online via ELSTER. ELSTER is a barrier-free and platform-independent access to the electronic services of the tax administration. You need a certificate for the electronic authenticated transmission. You will receive this after your registration on ELSTER. Please note that the registration process can take up to 2 weeks.</p>
Bearbeitungsdauer	
Frist	Make the display immediately.
weiterführende Informationen	https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Lohnsteuer/2018-11-08-lohnsteuerabzug-im-verfahren-der-elektroni

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	<p>schen-lohnsteuerabzugsmerkmale.pdf?__blob=publicationFile&v=4</p> <p>https://www.elster.de/elsterweb/softwareprodukt</p> <p>https://www.elster.de/eportal/formulare-leistungen/allformulare</p> <p>https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Lohnsteuer/2018-11-08-lohnsteuerabzug-im-verfahren-der-elektronischen-lohnsteuerabzugsmerkmale.pdf?__blob=publicationFile&v=4</p> <p>https://www.elster.de/elsterweb/softwareprodukt</p> <p>https://www.elster.de/eportal/formulare-leistungen/allformulare</p>
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Electronic wage tax deduction features Change of tax class in case of separation • spouses/partners live permanently separated if there is no longer a common life and economic management between them • in the year following the separation, tax class I is assigned • responsible: local tax office
Ansprechpunkt	
Zuständige Stelle	Tax office
Formulare	<p>Forms: yes</p> <p>Online procedure possible: yes</p> <p>Written form required: yes</p> <p>Personal appearance required: no</p> <p>https://www.formulare-bfinv.de/</p> <p>https://www.formulare-bfinv.de/</p> <p>https://www.elster.de</p> <p>https://www.formulare-bfinv.de/</p> <p>https://www.formulare-bfinv.de/</p> <p>https://www.elster.de</p>
Ursprungsportal	Elektronische Lohnsteuerabzugsmerkmale (ELStAM):

Modul

Sachverhalt

Wechsel der Steuerklasse bei dauerndem
Getrenntleben von Eheleuten sowie von
Lebenspartnerinnen und Lebenspartnern beantragen,
Electronic income tax deduction characteristics
(ELStAM): Apply for change of tax class in case of
permanent separation of spouses and civil partners