99102036011006, 99102036011006

Electronic wage tax deduction characteristics (ELStAM): After the death of the spouse or civil partner, the tax class changes in the long term; in the short term, tax class III can be retained

Modul	Sachverhalt
Leistungsschlüssel	99102036011006, 99102036011006
Leistungsbezeichnung I	Electronic wage tax deduction characteristics (ELStAM): After the death of the spouse or civil partner, the tax class changes in the long term; in the short term, tax class III can be retained
Leistungsbezeichnung II	After the death of the spouse or civil partner, the tax class changes in the long term; in the short term, tax class III can be retained
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Mecklenburg-Vorpommern

Modul	Sachverhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
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/__38b.html https://www.gesetze-im-internet.de/estg/__38b.html
Teaser	If your spouse or common-law partner dies, you will be placed in tax class III in the year of death and the following year.
Volltext	Your tax class will be automatically changed to tax class III from the first of the month following the date of death of your spouse or civil partner (hereinafter for both: partner). In the following year, you will also remain in tax class III. However, you will not be placed in tax class III if you were living permanently separated at the time of death. From the beginning of the second calendar year after the death of your partner, you will be placed in tax class I. Instead of tax class I, you may be eligible for the more favorable tax class II if you are entitled to the relief amount for single parents. You can apply for placement in tax class II at your local tax office. Notice:

Modul	Sachverhalt
	Since the law introducing the right to marry for persons of the same sex came into force on October 1, 2017, new civil partnerships can no longer be formed in Germany. Same-sex couples have been able to enter into marriage with each other since this date and are thus on an equal footing with opposite-sex couples. Existing civil partnerships can be converted into marriage. However, there is no obligation to do so. Existing civil partnerships can be continued in their previous form.
Erforderliche Unterlagen	You do not need to submit any documents.
Voraussetzungen	You and your deceased partner were not living permanently apart at the time of death.
Kosten	There are no costs for you.
Verfahrensablauf	You do not have to do anything to maintain tax class III after the death of your partner. The registration office notifies the Federal Central Tax Office of any changes in marital status. If you wish to be placed in tax class II, you can apply for this. Proceed as follows: • Select the appropriate application form in the form management system of the Federal Tax Administration in the "Tax forms" area under "Wage tax (employee)": "Application for wage tax reduction" with the attachment children for the respective year. • Fill out the application on the electronic terminal or printed out by hand and sign it. • Send the application by mail to your local tax office. • You will receive a notice. Alternatively, you can also apply for classification in tax class II online and barrier-free 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.

Modul	Sachverhalt
Bearbeitungsdauer	Conversion to tax class III: none Application for tax class II: depending on the workload in the responsible tax office
Frist	You do not have to meet any deadlines.
weiterführende Informationen	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 https://familienportal.de/familienportal/familienleistungen/steuerentlastungen/was-ist-der-entlastungsbetrag-fuer-alleinerziehende-und-nicht-verheirateten-eltern--125202 https://www.elster.de/elsterweb/softwareprodukt https://www.elster.de/eportal/formulare-leistungen/alleformulare 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 https://familienportal.de/familienportal/familienleistungen/steuerentlastungen/was-ist-der-entlastungsbetrag-fuer-alleinerziehende-und-nicht-verheirateten-eltern--125202 https://www.elster.de/elsterweb/softwareprodukt https://www.elster.de/eportal/formulare-leistungen/alleformulare
Hinweise	
Rechtsbehelf	
Kurztext	• Electronic wage tax deduction features Change of tax class after death of spouse or civil partner. • Tax class III for widowed persons in the year of the death of the spouse or civil partner and for the following year • tax class III is automatically switched to in the month following death • does not apply in case of permanent separation at the time of death • Instead of tax class III, tax class II can be considered

Modul	Sachverhalt
	if the relief amount for single parents is available. • responsible: local tax office
Ansprechpunkt	
Zuständige Stelle	Tax office
Formulare	Forms: none Online procedure possible: yes Written form required: yes Personal appearance required: no https://www.formulare-bfinv.de/ https://www.elster.de https://www.formulare-bfinv.de/ https://www.elster.de
Ursprungsportal	Elektronische Lohnsteuerabzugsmerkmale (ELStAM): Nach Tod der Ehepartnerin, des Ehepartners, der Lebenspartnerin oder des Lebenspartners ändert sich langfristig die Steuerklasse; kurzfristig kann die Steuerklasse III beibehalten werden, Electronic wage tax deduction characteristics (ELStAM): After the death of the spouse or civil partner, the tax class changes in the long term; in the short term, tax class III can be retained