99102036011004, 99102036011004

Change electronic wage tax deduction features on separation

Modul	**Sachverhalt**
Leistungsschlüssel	99102036011004, 99102036011004
Leistungsbezeichnung I	Change electronic wage tax deduction features on separation
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Rheinland-Pfalz
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Änderung (011)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen, Gesetzlich oder durch Rechtsverordnung geregelte Beschäftigungsbedingungen einschließlich

Modul	Sachverhalt
	Arbeitsstunden, bezahlter Urlaub, Urlaubsansprüche, Rechte und Pflichten in Bezug auf Überstunden, Gesundheitskontrollen, Beendigung von Verträgen, Kündigung oder Entlassungen)
Lagen Portalverbund	Steuern und Abgaben für Mitarbeiter (2040100), Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	15.12.2020
Fachlich freigegen durch	Free and Hanseatic City of Hamburg Tax Authority - Tax Administration -
Handlungsgrundlage	§ Section 39 (5) of the Income Tax Act (EStG); <https://www.gesetze-im-internet.de/estg/__39.html>
Teaser	If you are permanently separated from your spouse/partner, the family-friendly tax class combination (III/V; IV/IV; IV/IV with factor) can no longer be taken into account in the year following the separation.
Volltext	In order to be assigned to tax classes III/V, IV/IV, IV/IV with factor, you and your spouse/life partner must not be permanently separated on January 1 of the year. A permanent separation is assumed if the cohabitation and economic community belonging to the marriage/life partnership no longer exists in the long term according to the overall picture of the circumstances. • If the separation takes place after January 1st of a year, the previous tax classes still apply for the current year. • In the year of separation, only a tax class change from tax class III to V or vice versa or to IV/IV is possible. • You and your spouse/partner will only be assigned to tax class I from January 1 of the following year. Your employer will be automatically notified of the changed

Modul	Sachverhalt
	tax class. • If you live with your child in the same household from January 1st of the following year, you can also apply for tax class II if the other requirements are met. If your marriage is divorced/your civil partnership is dissolved, the following applies: • If you and your spouse/partner were already permanently separated on January 1 of the year of divorce/annulment, there are generally no changes to the tax class. You will remain in tax class I or, if the requirements are met, tax class II. • If you and your spouse/cohabiting partner have not yet been living apart permanently on January 1 of the year of the divorce or annulment, the previous tax classes still apply for the year of the divorce/annulment of the civil partnership. • It is only possible to change tax class from tax class III to V or vice versa or to IV/IV. • You and your former spouse/cohabiting 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 January 1st of the following year, you can also apply for tax class II.
Erforderliche Unterlagen	None
Voraussetzungen	Permanent separation of spouses/life partners or divorce/dissolution of marriage/life partnership
Kosten	None
Verfahrensablauf	In order for the correct tax class to be taken into account, you must inform your local tax office immediately of a permanent separation, divorce or dissolution of the civil partnership using the officially prescribed form (see further information). Please note: The signature of one spouse/life partner is sufficient for the declaration.

Modul	Sachverhalt
Bearbeitungsdauer	The processing time depends on the workload at the local tax office.
Frist	The notification must be made immediately to the responsible tax office on the officially prescribed form (see further information).
weiterführende Informationen	https://lsth.bundesfinanzministerium.de/lsth/2024/B-Anhaenge/Anhang-13a-Druck/I/inhalt.html https://www.elster.de/elsterweb/softwareprodukt https://www.elster.de/eportal/formulare-leistungen/alleformulare https://lsth.bundesfinanzministerium.de/lsth/2024/B-Anhaenge/Anhang-13a-Druck/I/inhalt.html https://www.elster.de/elsterweb/softwareprodukt https://www.elster.de/eportal/formulare-leistungen/alleformulare
Hinweise	
Rechtsbehelf	None
Kurztext	\- Electronic wage tax deduction features Change of tax class on separation \- The spouses/partners are no longer living and working together \- In the year following the separation, tax class I is assigned if the separation took place after January 1 \- Responsible: Tax office
Ansprechpunkt	
Zuständige Stelle	
Formulare	Forms: Declaration of permanent separation Written form requirement: No Personal appearance required: No
Ursprungsportal	Elektronische Lohnsteuerabzugsmerkmale ändern bei Trennung, Change electronic wage tax deduction features on separation