99102036011006, 99102036011006

# Change electronic income tax deduction features after the death of a spouse



| Modul | Sachverhalt |
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| Leistungsschlüssel | 99102036011006, 99102036011006 |
| Leistungsbezeichnung I | Change electronic income tax deduction features after the death of a spouse |
| 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 | Gesetzlich oder durch Rechtsverordnung geregelte |

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| | Beschäftigungsbedingungen einschließlich Arbeitsstunden, bezahlter Urlaub, Urlaubsansprüche, Rechte und Pflichten in Bezug auf Überstunden, Gesundheitskontrollen, Beendigung von Verträgen, Kündigung oder Entlassungen), Sonstige Steuern: Zahlung, Sätze, Steuererklärungen |
| **Lagen Portalverbund** | Steuern und Abgaben für Mitarbeiter (2040100), Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100) |
| **Einheitlicher Ansprechpartner** | Nein |
| **Fachlich freigegeben am** | 26.11.2020 |
| **Fachlich freigegen durch** | Free and Hanseatic City of Hamburg Tax Authority - Tax Administration - |
| **Handlungsgrundlage** | § Section 38b of the Income Tax Act (EStG);<br><br>The legal basis can be found on the website of the Federal Ministry of Justice <https://www.gesetze-im-internet.de/estg/__38b.html> |
| **Teaser** | If your spouse or civil partner dies, you will generally be placed in tax class III in the year of death and the following year. |
| **Volltext** | If your spouse or partner dies, your tax class will automatically be changed to tax class III from the first month following the date of death.<br><br>In the following year, you will also remain in tax class III.<br><br>From the beginning of the second calendar year after the death of your spouse or partner, tax class I will be created for you under program control.<br><br>You will not be switched to tax class III after the death of your spouse or partner if, for example, you were permanently separated at the time of death.<br><br>Instead of tax class III, you may also be eligible for the more favorable tax class II if you are entitled to the |

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| | relief amount for single parents. You can apply for tax class II at your local tax office (see further information).<br><br>Please note:<br>Since the law introducing the right to marriage for people of the same sex came into force on October 1, 2017, no new civil partnerships can be established in Germany.<br><br>Same-sex couples have been able to marry each other since this date and are therefore on an equal footing with opposite-sex couples.<br><br>Existing civil partnerships can be converted into a marriage. However, there is no obligation to do so. Existing civil partnerships can be continued in their current form. |
| **Erforderliche Unterlagen** | None |
| **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** | None |
| **Verfahrensablauf** | In principle, you do not need to do anything to obtain tax class III after the death of your spouse or partner.<br><br>If you wish to be placed in tax class II, you can apply for this at your local tax office so that the tax relief amount for single parents can already be taken into account in the income tax deduction procedure (see further information). |
| **Bearbeitungsdauer** | Conversion to tax class III: None Applying for tax class II: Depending on the workload at the relevant tax office. |
| **Frist** | None |
| **weiterführende Informationen** | https://lsth.bundesfinanzministerium.de/lsth/2024/B-Anhaenge/Anhang-13a-Druck/I/inhalt.html<br>https://familienportal.de/familienportal/familienleistungen/steuerentlastungen/was-ist-der-entlastungsbetrag-fuer-alleinerziehende-und-nicht-verheirateten-eltern--1 |

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| | 25202<br>https://www.elster.de/elsterweb/softwareprodukt<br>https://www.elster.de/eportal/formulare-leistungen/alleformulare<br>https://lsth.bundesfinanzministerium.de/lsth/2024/B-Anhaenge/Anhang-13a-Druck/I/inhalt.html<br>https://familienportal.de/familienportal/familienleistungen/steuerentlastungen/was-ist-der-entlastungsbetrag-fuer-alleinerziehende-und-nicht-verheirateten-eltern--125202<br>https://www.elster.de/elsterweb/softwareprodukt<br>https://www.elster.de/eportal/formulare-leistungen/alleformulare |
| **Hinweise** | |
| **Rechtsbehelf** | None |
| **Kurztext** | \- Electronic wage tax deduction features Change of tax class after the death of a spouse or civil partner<br>\- Tax class III for widowed persons in the year of the death of the spouse or civil partner and for the following year<br>\- Tax class III is automatically switched to in the month following the death<br>\- This does not apply in the case of permanent separation at the time of death<br>\- Responsible: Tax office (see under further information) |
| **Ansprechpunkt** | |
| **Zuständige Stelle** | |
| **Formulare** | Tax class II must be applied for in the income tax deduction procedure in writing on the officially prescribed form at the relevant tax office (see further information). |
| **Ursprungsportal** | Elektronische Lohnsteuerabzugsmerkmale ändern nach Tod eines Ehegatten , Change electronic income tax deduction features after the death of a spouse |