99102036011005, 99102036011005

Change electronic income tax deduction characteristics when resuming partnership or marriage

Modul	Sachverhalt
Leistungsschlüssel	99102036011005, 99102036011005
Leistungsbezeichnung I	Change electronic income tax deduction characteristics when resuming partnership or marriage
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Rheinland-Pfalz
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Änderung (011)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen,

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	Gesetzlich oder durch Rechtsverordnung geregelte Beschäftigungsbedingungen einschließlich 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 39e(6) of the Income Tax Act (EStG); <https://www.gesetze-im-internet.de/estg/__39.html>
Teaser	If you no longer live permanently separated from your spouse or partner, you are again entitled to the tax class combination III/V, IV/IV or IV/IV with factor.
Volltext	If you and your spouse resume the marital/civil partnership after a permanent separation, you are again entitled to the family-friendly tax classes III/V, IV/IV or IV/IV with factor. The family-friendly tax class can then already be taken into account in the income tax deduction procedure. It is taken into account at the beginning of the month in which the separation was terminated. If tax class II has been taken into account for you and/or your permanently separated spouse/partner during the separated life, this does not apply with the assignment of the family-friendly tax classes.
Erforderliche Unterlagen	None
Voraussetzungen	Resumption of marital/civil partnership of spouses/life partners after permanent separation.
Kosten	None

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Verfahrensablauf	For the notification of the termination of the separate life and the corresponding change of the tax class, please contact the responsible tax office • Fill in the officially required form immediately and submit it to your responsible tax office. • The family-friendly tax classes are then already taken into account in the income tax deduction procedure.
Bearbeitungsdauer	
Frist	None
weiterführende Informationen	Guide to the authorities, search for the tax office on the website of the Federal Central Tax Office <https://www.bzst.de/gemfa> Form: "Declaration on the resumption of the marital/civil partnership" on the website of the Federal Ministry of Finance under "Wage tax (employees)" <https://www.formulare-bfinv.de/>
Hinweise	
Rechtsbehelf	None
Kurztext	• Change tax bracket after resumption of marital or civil partnership • Resumption of the common living and economic community puts an end to the permanent separation • Family-friendly tax bracket (III/V, IV/IV, IV/IV with factor) is taken into account at the beginning of the month in which the separation was terminated • Responsible: Tax Office
Ansprechpunkt	
Zuständige Stelle	The tax office responsible for you can be found via the Internet, the official guide (tax office search), see further information
Formulare	Please send the declaration of resumption of the marital/civil partnership to the competent tax office immediately on the officially prescribed form.

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Ursprungsportal	Elektronische Lohnsteuerabzugsmerkmale ändern bei Wiederaufnahme der Partnerschaft oder Ehe, Change electronic income tax deduction characteristics when resuming partnership or marriage