99102036011004, 99102036011004

Change tax class Separated spouses or partners

Modul	Sachverhalt
Leistungsschlüssel	99102036011004, 99102036011004
Leistungsbezeichnung I	Change tax class Separated spouses or partners
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Änderung (011)
SDG-Informationsbereich	Gesetzlich oder durch Rechtsverordnung geregelte Beschäftigungsbedingungen einschließlich Arbeitsstunden, bezahlter Urlaub, Urlaubsansprüche, Rechte und Pflichten in Bezug auf Überstunden,

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	Gesundheitskontrollen, Beendigung von Verträgen, Kündigung oder Entlassungen)
Lagen Portalverbund	Steuererklärung (1060100), Steuern und Abgaben für Mitarbeiter (2040100), Einkommensteuer und Kirchensteuer (1060200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	19.03.2021
Fachlich freigegen durch	State Tax Office of Lower Saxony
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/__39.html https://www.gesetze-im-internet.de/estg/__39.html
Teaser	If you live 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 after the separation.
Volltext	For the assignment of tax classes III/V, IV/IV, IV/IV with factor, it is a prerequisite that you and your spouse/partner or partner Your partner does not live permanently apart on 1.1. of the year. A permanent separation is to be assumed if the life and economic community belonging to the marriage/civil partnership no longer exists in the long term according to the overall picture of the circumstances. • If the separation takes place after 1.1. of a year, the previous tax classes still apply for the current year. • In the year of separation, only a change of tax class from tax class III to V or vice versa or to IV/IV is possible. • Only from 1.1. of the following year you and your spouse/partner will be classified in tax class I. The changed tax class will be automatically communicated to your employer. • If you live with your child in a household from 1.1. of the following year, you can also apply for tax class II - if the other conditions are met.

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	If your marriage is dissolved/your civil partnership is dissolved, the following applies: • If you and your spouse/partner have already been permanently separated on 1 January of the year of divorce/annulment, there are basically no changes in the tax class. You remain assigned tax class I or, if the conditions are met, tax class II. • If you and your spouse/partner have not yet been permanently separated on 1.1. of the year of divorce or annulment, the previous tax brackets still apply for the year of divorce/dissolution of the civil partnership. • Only a change of tax class from tax class III to V or vice versa or to IV/IV is possible. • Only from 1.1. of the following year you and your former spouse/partner will be classified in tax class I. The changed tax class will be automatically communicated to your employer. • If you live with your child in a household from 1.1. of the following year, you can also apply for tax class II.
Erforderliche Unterlagen	none https://www.formulare-bfinv.de/ffw/form/display.do?%24context=017AE1B0E7C4944A04C9 https://www.formulare-bfinv.de/ffw/form/display.do?%24context=017AE1B0E7C4944A04C9
Voraussetzungen	• Permanent separation of spouses/partners or divorce/annulment of marriage/civil partnership
Kosten	There are no fees
Verfahrensablauf	In order to take into account the correct tax class, you must inform your competent tax office immediately about a permanent separation, divorce or dissolution of the civil partnership on an officially prescribed form (see further information). Hint: The signature of a spouse/partner is sufficient for the declaration.

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Bearbeitungsdauer	The processing time depends on the workload in the locally responsible tax office.
Frist	The notification must be made immediately on an officially prescribed form at the responsible tax office (see further information).
weiterführende Informationen	
Hinweise	https://www.bzst.de/gemfa https://www.formulare-bfinv.de/ https://www.formulare-bfinv.de/ https://www.bzst.de/gemfa https://www.formulare-bfinv.de/ https://www.formulare-bfinv.de/
Rechtsbehelf	This administrative service does not constitute an administrative act. For this reason, no remedy will result.
Kurztext	• Electronic wage tax deduction characteristics Change of tax class in case of separation • There is no longer any joint life and economic management between the spouses/partners • in the year following the separation, tax class I is allocated if the separation was completed after 1.1. • Responsible: Tax Office
Ansprechpunkt	The responsibility lies with the tax office responsible for you.
Zuständige Stelle	
Formulare	• Forms: Declaration of permanent separation • Written form requirement: Yes • Personal appearance required: No
Ursprungsportal	Steuerklasse ändern getrenntlebende Ehegatten bzw. Lebenspartner, Change tax class Separated spouses or partners