

99102036011004

Electronic wage tax deduction features Change the tax class in the event of separation

Heruntergeladen am 05.06.2025

<https://fimpportal.de/xzufi-services/S1000020010000009756/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102036011004
Leistungsbezeichnung I	Electronic wage tax deduction features Change the tax class in the event of separation
Leistungsbezeichnung II	Permanent separation of spouses and life partners leads to a change in the tax class
Typisierung	2a - Bundesauftragsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Separate declaration of life</div> , <div lang="en-x-mtfrom-de">Declaration about living apart</div> , <div lang="en-x-mtfrom-de">divorce</div> , <div lang="en-x-mtfrom-de">Change after divorce</div> , <div lang="en-x-mtfrom-de">Live separately</div> , <div lang="en-x-mtfrom-de">divorce</div> , <div lang="en-x-mtfrom-de">divorce</div>

Modul	Sachverhalt
	<div> <div>Change tax class after divorce</div>, <div>ELStAM</div>, <div>Permanent separation</div>, <div>Constant living apart</div>, <div>Annulment of the civil partnership</div>, <div>ELStAM, employee, change after separation</div> </div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	15.12.2020
Fachlich freigegen durch	
Handlungsgrundlage	[Section 39 paragraph 5 of the Income Tax Act (EStG) § 39e Income Tax Act (EStG)](http://www.gesetze-im-internet.de/estg/_39e.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	<p>For the allocation of tax classes III/V, IV/IV, IV/IV with a factor, it is a prerequisite that you and your spouse or your spouse/life partner on 1.1. of the year do not live permanently apart.</p> <p>A permanent separation is to be assumed if the life and economic community belonging to the marriage/life partnership no longer exists in the long term according to the overall picture of the circumstances.</p>

Modul

Sachverhalt

- If the separation takes place after 1.1. of a year, the previous tax brackets 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 or partner will be placed in tax class I. Your employer will be informed of the changed tax class automatically.
- Live with your child from 1.1. of the following year in a household, you can – if the other requirements are met – also apply for tax class II.

If your marriage is divorced/your civil partnership is dissolved, the following applies:

- Did you and your spouse or partner already on 1.1. lived separately during the divorce/year of annulment, there are basically no changes in the tax class. You remain assigned to tax class I or, if the requirements are met, to tax class II.
- Did you and your spouse or your spouse/life partner on 1.1. the year of the divorce or the year of annulment, the previous tax brackets still apply in principle 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.
- Only from 1.1. of the following year, you and your former spouse or your spouse/life partner will be classified in tax class I. Your employer will be informed of the changed tax class automatically.
- Live with your child from 1.1. of the following year in a household, you can also apply for tax class II.

Erforderliche Unterlagen

Submit the form "Declaration on permanent separation" with tax identification number and signature or application with ELSTER.

The application only needs to be signed by one of the

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	parties concerned.
Voraussetzungen	Permanent separation of spouses / civil partners or divorce / dissolution of marriage / civil partnership.
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	<p>In order for the correct tax class to be taken into account, you must inform your responsible tax office immediately of a permanent separation, divorce or annulment of the civil partnership on the officially prescribed form.</p> <p>For this you can use the corresponding application of the online tax office ELSTER.</p>
Bearbeitungsdauer	After you have submitted a corresponding request, it will be implemented immediately. The change in the wage tax deduction procedure can be accessed by the employer at the beginning of the calendar month following the application.
Frist	The notification must be made immediately on the officially prescribed form at the responsible tax office.
weiterführende Informationen	https://www.formulare-bfinv.de/ffw/catalog/openForm.do?path=catalog%3A%2F%2FSteuerformulare%2F1st%2F034008_24&setCurrentFolder=true https://www.hamburg.de/fb/formulare/15491792/lohnsteuerermaessigung2022 https://www.hamburg.de/service/info/11440193/ https://www.hamburg.de/behoerdenfinder/hamburg/11440193/
Hinweise	<ul style="list-style-type: none"> • For ELStAM matters, you can contact any regional tax office in Hamburg. • The registration offices are responsible for changing the civil status data in the registration register (e.g. marriage, birth).
Rechtsbehelf	objection
Kurztext	<ul style="list-style-type: none"> • Permanent separation of spouses and life partners leads to a change in the tax class <ul style="list-style-type: none"> • Electronic wage tax deduction features Change the tax class when separating • The spouses/life partners no longer live together and do business together

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	<ul style="list-style-type: none"> • In the year following the separation, tax class I is assigned if the separation occurs after January 1st. was accomplished • Responsible: tax office
Ansprechpunkt	If you want to find out exactly who is responsible for your request, please follow the link to [Authority finder Hamburg](https://www.hamburg.de/service/info/hasi/9756)
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)