

Permanent separation of spouses and civil partners leads to a change in tax class

Are you permanently separated as part of a marriage or civil partnership? Then the spouse-related tax class combinations are no longer possible from the year after the separation.

Competent Department

- [Finanzamt Bremen](#)
- [Finanzamt Bremerhaven](#)

Basic information

Spouses and life partners (hereinafter referred to as "partners") can generally be assigned to the following tax class combinations:

- III/V
- IV/IV and
- IV/IV with factor

The prerequisite for this is that you and your partner are not permanently separated on January 1 of the year.

A marriage or civil partnership includes a cohabitation and economic partnership - for example, a joint residence and a joint bank account. If this community no longer exists in the long term, it is assumed that the marriage or civil partnership is separated, divorced or dissolved.

In the event of a separation, the following rules apply to income tax deduction:

- In the event of a separation after January 1 of a given year, the previous tax brackets still apply for the current year.
- In the year of separation, a tax class change from tax class III to V or vice versa or to IV/IV is generally possible.
- You will only be assigned to tax class I as a partner from January 1 of the following year. Your employer will be automatically notified of the change in tax class, provided you have previously notified them of the permanent separation

If you and your child live alone in the same household after the separation, you can also apply for tax class II. There are additional requirements for this (relief amount for single

parents). As an employee, you are obliged to inform the tax office of the permanent separation and have the tax class changed.

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

- If you and your partner were already permanently separated on January 1 of the year of the divorce or annulment, there will be no changes to your tax class. You will remain in tax class I or be assigned to tax class II if the requirements for this are met.
- If you and your partner have not yet been living apart permanently on January 1 of the year of divorce or annulment, the previous tax classes will apply for the year of divorce or annulment.
- It is generally possible to change tax class from tax class III to V or vice versa or to IV/IV.
- You and your former 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 alone with your child in the same household after the separation, you can apply for tax class II.

The registration authorities must notify the Federal Central Tax Office (BZSt) of any changes in marital status. You therefore do not need to inform the tax office of a divorce or dissolution of a civil partnership

Notes:

If the conditions for taking into account the relief amount for single parents no longer apply, you are obliged to inform your local tax office of this. An informal written notification is sufficient.

Requirements

- Permanent separation from
 - the spouse
 - the life partner or
- Divorce or dissolution of the marriage or civil partnership

What documents do I need?

- You do not need to submit any documents.

Procedure

In order for the correct tax class to be taken into account, you must inform your local tax office of a permanent separation. You can do this online or in writing:

Online via the ELSTER portal:

- You can submit the declaration of permanent separation to the tax office online via ELSTER.

- ELSTER is a barrier-free and platform-independent access to the electronic services of the tax administration.
- You need a certificate for the electronically authenticated transmission. You will receive this following your registration on ELSTER.
- Please note that the registration process can take up to 2 weeks.

Written application:

- Complete the form "Application for income tax reduction and for income tax deduction features". You can find the application form under "Further information" - "Forms".
 - For the declaration of permanent separation, you must also complete the "Tax class change" attachment contained in the form.
 - Note: The signature of one of the parties involved is sufficient for the declaration.
 - For the change to tax class II, you must also complete the "Child" attachment included there.
- Complete the application on the electronic terminal or print it out by hand and sign it.
- Send the application and attachments by post to your local tax office.

Legal bases

- [§ 39e Einkommensteuergesetz \(EStG\)](#)
- [§ 39 Absatz 5 Einkommensteuergesetz \(EStG\)](#)

What deadlines must be paid attention to?

Make the notification immediately.

How long does it take to process

Processing usually takes place immediately after receipt.

What are the costs?

There are no costs for you.