

99102036011001

Heruntergeladen am 06.06.2025

<https://fimportal.de/services/99102036011001>

| Modul                     | Sachverhalt  |
|---------------------------|--|
| Leistungsschlüssel        | 99102036011001   |
| Leistungsbezeichnung I    |  |
| Leistungsbezeichnung II   | Change to the church tax deduction when joining the church   |
| Typisierung               | 2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug   |
| Quellredaktion            | Baustein Leistungen  |
| Freigabestatus Katalog    | fachlich freigegeben (gold)  |
| Freigabestatus Bibliothek | fachlich freigegeben (gold)  |
| Begriffe im Kontext       |  |
| Leistungstyp              | Leistungsobjekt mit Verrichtung  |
| Leistungsgruppierung      | Steuern (102)  |
| Verrichtungskennung       | Änderung (011)   |
| SDG-Informationsbereich   | Rechte und Pflichten im Bereich der sozialen Sicherheit in der Union (Registrierung als Arbeitgeber, Registrierung von Beschäftigten, Mitteilung über das Ende eines Vertrags eines Beschäftigten, Zahlung von Sozialbeiträgen, Rechte und Pflichten im Zusammenhang mit Renten) |

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| Lagen Portalverbund           | Steuern und Abgaben für Mitarbeiter (2040100), Steuererklärung (1060100), Einkommensteuer und Kirchensteuer (1060200)   |
| Einheitlicher Ansprechpartner | Nein  |
| Fachlich freigegeben am       | 31.10.2021  |
| Fachlich freigegeben durch    | Federal Ministry of Finance   |
| Handlungsgrundlage            | <a href="https://www.gesetze-im-internet.de/estg/_39e.html">https://www.gesetze-im-internet.de/estg/_39e.html</a>   |
| Teaser                        | If you join or re-join a church, you are obliged to pay church tax. The procedure for this is largely automated.  |
| Volltext                      | <p>If you join or re-join a tax-collecting religious community, you must pay church tax in accordance with the church tax laws of the federal states, as a surcharge on your income or wage tax (wage church tax). The employer must therefore withhold not only income tax but also church tax from the employee's wages and pay it to the tax office each time wages are paid. The corresponding procedure for deducting church income tax is largely automated. You therefore generally do not have to do anything else to meet your church tax obligations once you have declared your employment.</p> <p>The religious communities themselves regulate how and with which office the church membership is to be declared. Church affiliation is recorded by the registration authorities of the federal states and can only be changed by them. The tax authorities have no influence on this. This is important, for example, if the authorities have incorrect data.</p> <p>The registration authorities inform the Federal Central Tax Office (BZSt) of any changes in church affiliation and the corresponding date. The BZSt stores the electronic wage tax deduction features (ELStAM) in a database. The stored data also includes features for the deduction of church tax.</p> <p>The BZSt makes the ELStAM available to the employer</p> |

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|                              | for automated retrieval free of charge. The ELStAM is decisive for the withholding of church tax by the employer in the tax deduction procedure, i.e. the employer is bound by it and does not need to check the question of church tax liability.  |
| Erforderliche Unterlagen     | You do not need to submit any documents.  |
| Voraussetzungen              | <ul style="list-style-type: none"> <li>• personal declaration of joining or re-joining the church to the religious community</li> <li>• the individual requirements depend on the respective religious community</li> </ul>   |
| Kosten                       | There are no costs for you.   |
| Verfahrensablauf             | <p>You submit the declaration of entry or re-entry to the respective religious community.</p> <ul style="list-style-type: none"> <li>• The religious community informs the relevant registration office. The information is stored there and forwarded to the Federal Central Tax Office.</li> <li>• The Federal Central Tax Office informs the tax offices.</li> <li>• No application or notification to the tax office is required, as the data is forwarded to the employer by the registration authorities via the Federal Central Tax Office.</li> </ul> |
| Bearbeitungsdauer            | When joining or re-joining a religious community, the change in the church tax deduction feature becomes effective for tax purposes on the 1st of the month following the month of joining. Example: If you join the church on July 4, this will take effect for tax purposes on August 1.  |
| Frist                        |   |
| weiterführende Informationen | <a href="https://www.bundesfinanzministerium.de/Content/DE/Downloads/Steuern/Steuerarten/Lohnsteuer/Programmablaufplan/2024-02-23-geaenderte-PAP-2024-anwendung-ab-dem-1-april-2024.html">https://www.bundesfinanzministerium.de/Content/DE/Downloads/Steuern/Steuerarten/Lohnsteuer/Programmablaufplan/2024-02-23-geaenderte-PAP-2024-anwendung-ab-dem-1-april-2024.html</a>   |
| Hinweise                     |   |
| Rechtsbehelf                 |   |
| Kurztext                     | • Electronic income tax deduction features Change on  |

**Modul**
**Sachverhalt**

joining the church

- The obligation to pay church tax arises when joining the church
- Only the responsible registration authorities can make changes to religious affiliation
- Registration authorities then transmit data to tax authorities, which make the data available to the employer for retrieval
- The procedure for the deduction and payment of church income tax by the employer is automated
- responsible:
  - for joining or re-joining the church: religious community
  - for administrative changes to religious affiliation: registration authorities in accordance with state law
  - for storage and provision of the characteristics for church tax deduction: Federal Central Tax Office

**Ansprechpunkt**
**Zuständige Stelle**
**Formulare**

- Forms: no
- Online procedure possible: no
- Written form required: no
- Personal appearance required: no

**Ursprungsportal**