

99102036011001

Church membership Change in income tax

Heruntergeladen am 21.07.2025

<https://fimportal.de/xzufi-services/371145292/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102036011001
Leistungsbezeichnung I	Church membership Change in income tax
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
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

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	Sozialbeiträgen, Rechte und Pflichten im Zusammenhang mit Renten)
Lagen Portalverbund	Einkommensteuer und Kirchensteuer (1060200), Steuern und Abgaben für Mitarbeiter (2040100), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	31.10.2021
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_39e.html
Teaser	When 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-levying religious community, you must pay church tax in accordance with the church tax laws of the federal states, as a supplement to income or wage tax (Lohnkirchensteuer). The employer must therefore withhold not only the wage tax but also the church tax from the employee's wages and pay it to the tax office each time the wage is paid. The corresponding procedure for deducting the wage church tax is largely automated. Therefore, you usually do not have to do anything further after declared entry in order to meet your church tax obligations. The religious communities themselves regulate how and to which office church membership is to be declared. Church membership is recorded by the registration authorities of the Länder 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. The registration authorities notify the Federal Central Tax Office (BZSt) of changes in church affiliation and the corresponding date. The BZSt stores the electronic wage tax deduction characteristics (ELStAM) in a database. The stored data also includes characteristics for the deduction of church tax. The BZSt makes the ELStAM available to the employer for automatic retrieval free of charge. The ELStAM are decisive for the withholding of church tax by the</p>

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	employer in the tax deduction procedure, i.e. the employer is bound by them and does not need to check the question of church tax liability.
Erforderliche Unterlagen	You do not need to submit any documentation.
Voraussetzungen	<ul style="list-style-type: none"> • personal declaration of entry or re-entry into the church to the religious community • the individual requirements depend on the respective religious community
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"> • The religious community informs the relevant registration office. There, the information is stored and forwarded to the Federal Central Tax Office. • The Federal Central Tax Office informs the tax offices. • No application or notification to the tax office is required, as the data is forwarded by the registration authorities to the employer via the Federal Central Tax Office.
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 entry. Example: If your church entry occurs on 7/4, it will be effective for tax purposes on 8/1.
Frist	
weiterführende Informationen	https://www.bundesfinanzministerium.de/Content/DE/Downloads/Steuern/Steuerarten/Lohnsteuer/Programmablaufplan/2018-11-12-PAP-2019.html https://www.bundesfinanzministerium.de/Content/DE/Downloads/Steuern/Steuerarten/Lohnsteuer/Programmablaufplan/2018-11-12-PAP-2019.html
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Electronic wage tax deduction characteristics Change upon joining the church

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- The obligation to pay church tax arises upon joining the church.
- Changes in religious affiliation can only be made by the relevant registration authorities.
- Registration authorities then transmit data to tax authorities, which make the data available to the employer for retrieval.
- The procedure for deducting and paying church income tax by the employer is automated.
- responsible: for church entry or re-entry: religious community For administrative changes to religious affiliation: Registration authorities according to state law for storage and provision of the characteristics for the church tax deduction: Federal Central Tax Office (Bundeszentralamt für Steuern)

Ansprechpunkt

Zuständige Stelle

Formulare

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

Ursprungsportal

Kircheneintritt Änderung Lohnsteuer, Church membership Change in income tax