

99102036011002

Electronic wage tax deduction features Change when leaving the church

Heruntergeladen am 21.07.2025

<https://fimportal.de/xzufi-services/376344919/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102036011002
Leistungsbezeichnung I	Electronic wage tax deduction features Change when leaving the church
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

Modul	Sachverhalt
	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)
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	Leaving the church removes the obligation to pay church tax. The procedure for this is largely automated.
Volltext	<p>If you leave a tax-levying religious community, the obligation to pay church tax as a surcharge on income or wage tax (Lohnkirchensteuer) no longer applies under the church tax laws of the Länder. The employer therefore no longer has to withhold church tax from the employee's wages and pay it to the tax office in addition to the wage tax each time the wage is paid. The corresponding procedure for the discontinuation of the deduction of the wage church tax is largely automated. Therefore, after you have declared your resignation, you generally do not have to do anything further to discharge yourself from your obligation to pay church tax. How and at which office the leaving of the church has to be declared is regulated differently by the federal states. The 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. 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</p>

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	<p>stored data also includes characteristics for the deduction of church tax. The BZSt provides the ELStAM to the employer for automatic retrieval free of charge. The ELStAM are decisive for the withholding of church tax by the 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.</p>
Erforderliche Unterlagen	You do not need to submit any documentation.
Voraussetzungen	<ul style="list-style-type: none"> • Declaration of leaving the church to the competent authority according to the respective national law
Kosten	Whether and to what extent fees are charged for the withdrawal depends on the fee regulations of the office responsible in the respective federal state. The tax authorities do not charge any fees.
Verfahrensablauf	<p>You submit a declaration of leaving the church to the office responsible under state law.</p> <ul style="list-style-type: none"> • This office informs the respective registration office, which in turn transmits the resignation and the date of resignation to the tax authorities. • Therefore, no application or notice is required vis-à-vis the tax office.
Bearbeitungsdauer	
Frist	
weiterführende Informationen	<p>https://esth.bundesfinanzministerium.de/lsth/2022/B-Anhaenge/Anhang-13a/I/inhalt.html</p> <p>https://esth.bundesfinanzministerium.de/lsth/2022/B-Anhaenge/Anhang-13a/I/inhalt.html</p>
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Electronic wage tax deduction characteristics Change in the case of leaving a church • The requirements for leaving a tax-levying religious community are regulated differently in the federal states. • If you leave the church, you are no longer obliged to pay church tax; it is no longer deducted from your

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wages.

- 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.
- Procedure for deduction and payment of church income tax by the employer is automated.
- responsible: For leaving the church: Depending on the federal state, for example, registry offices, registration authorities, or religious communities. For administrative changes to religious affiliation: Registration authorities according to state law for storing and providing the characteristics for the church tax deduction: Federal Central Tax Office

Ansprechpunkt

Zuständige Stelle

Formulare

Ursprungsportal

Electronic wage tax deduction features Change when leaving the church, Elektronische Lohnsteuerabzugsmerkmale Änderung bei Kirchenaustritt