

99102035002000, 99102035002000

Church tax assessment

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/9018800/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102035002000, 99102035002000
Leistungsbezeichnung I	Church tax assessment
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	27.11.2023
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/gg/art_140.html https://www.rv.hessenrecht.hessen.de/bshe/document/jlr-KiStGHE1950rahmen https://www.gesetze-im-internet.de/estg/_51a.html https://www.gesetze-im-internet.de/gg/art_140.html https://www.rv.hessenrecht.hessen.de/bshe/document/jlr-KiStGHE1950rahmen https://www.gesetze-im-internet.de/estg/_51a.html
Teaser	
Volltext	<p>Liability to church tax</p> <p>Members of religious communities with the status of a corporation under public law are generally subject to church tax liability under the Hessian Church Tax Act if they are resident in Hesse. Each religious community decides for itself whether to make use of its right to collect church tax. The religious communities can transfer the administration of their church taxes to the state of Hesse.</p> <p>The Hessian State Tax Administration is currently responsible for church tax administration for the following religious communities:</p> <ul style="list-style-type: none"> • the Protestant regional churches • Catholic Dioceses • The Old Catholic Church in Hesse • the Jewish Community of Frankfurt • the Jewish communities entitled to religious tax in the Hesse State Association • the Free Religious Community of Offenbach • the Free Religious Community of Mainz <p>Collection of church tax Church tax can be levied as</p> <ul style="list-style-type: none"> • Supplement to income tax, including income tax levied by tax deduction (payroll tax and capital gains tax) • Levy according to the measured amounts of the

Modul
Sachverhalt

property tax

- Church fee
- special church fee from church taxpayers if the spouse/partner does not belong to a tax-collecting church (church fee in marriage/civil partnership of different faiths)

The church tax as a supplement to the capital gains tax is withheld by the investment institution together with the capital gains tax from the capital gains. To this end, the investment institutions determine your religious affiliation by accessing a database on a regular basis, provided that you do not object to the data retrieval.

If you have objected to the retrieval of data or if the deduction of church tax has not been made for other reasons, you are obliged to declare the withheld capital gains tax for the purpose of collecting church tax in your tax return.

Erforderliche Unterlagen

- Identity card or passport with last registration certificate
- Married or divorced persons: birth certificate or marriage certificate

Voraussetzungen

Anyone who is a member of a religious community that levies church tax and has his domicile or habitual residence in Germany is liable to church tax. The main application of the church tax is the church tax on income. In addition, there is the church tax on real estate, as well as the general and special church fees.

Commencement of church tax liability Membership is governed by the law of the Church. In the case of the Protestant regional churches or the Roman Catholic Church, for example, membership is usually established by baptism. Church tax liability begins on the first day of the following month, following the start of membership and the establishment of residence in Germany.

Termination of church tax liability The obligation to pay church tax is terminated by death, moving abroad or leaving the church. If you want to leave the church, you must declare this to the registry office.

Modul	Sachverhalt
Kosten	There is no fee for admission to the church/religious community.
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	The church tax is a tax that religious communities that are recognized as a corporation under public law can levy on their members.
Ansprechpunkt	
Zuständige Stelle	
Formulare	There is no separate form for church tax. The income tax return is decisive. https://www.elster.de/eportal/start https://www.elster.de/eportal/start
Ursprungsportal	Church tax assessment, Kirchensteuer Festsetzung