

99102036011001, 99102036011001

# Apply to change the tax class for the electronic wage tax deduction features when joining the church

Heruntergeladen am 20.06.2025

<https://fimportal.de/xzufi-services/394017478/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99102036011001, 99102036011001
Leistungsbezeichnung I	Apply to change the tax class for the electronic wage tax deduction features when joining the church
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Änderung (011)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen

Modul	Sachverhalt
Lagen Portalverbund	Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100), Steuern und Abgaben für Mitarbeiter (2040100)
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> <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	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 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.
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> </ul>

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	<ul style="list-style-type: none"> <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.
Frist	
weiterführende Informationen	<a href="https://esth.bundesfinanzministerium.de/lsth/2022/B-Anhaenge/Anhang-13a/I/inhalt.html">https://esth.bundesfinanzministerium.de/lsth/2022/B-Anhaenge/Anhang-13a/I/inhalt.html</a> <a href="https://esth.bundesfinanzministerium.de/lsth/2022/B-Anhaenge/Anhang-13a/I/inhalt.html">https://esth.bundesfinanzministerium.de/lsth/2022/B-Anhaenge/Anhang-13a/I/inhalt.html</a>
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> <li>• Electronic income tax deduction features Change on joining the church</li> <li>• The obligation to pay church tax arises when joining the church</li> <li>• Only the responsible registration authorities can make changes to religious affiliation</li> <li>• Registration authorities then transmit data to tax authorities, which make the data available to the employer for retrieval</li> <li>• The procedure for the deduction and payment of church income tax by the employer is automated               <ul style="list-style-type: none"> <li>• for joining or re-joining the church: religious community</li> <li>• for administrative changes to religious affiliation: registration authorities in accordance with state law</li> <li>• for storing and providing the characteristics for church tax deduction: Federal Central Tax Office</li> </ul> </li> <li>• responsible:</li> </ul>
Ansprechpunkt	Residents' Registration Office
Zuständige Stelle	
Formulare	<ul style="list-style-type: none"> <li>• Personal appearance required: no</li> </ul>
Ursprungsportal	Apply to change the tax class for the electronic wage

## Modul

## Sachverhalt

tax deduction features when joining the church,  
 Änderung der Steuerklasse bei Kircheneintritt für die  
 elektronischen Lohnsteuerabzugsmerkmale  
 beantragen