

99102035002000, 99102035002000

Church tax assessment

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/100071915/L100010>

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

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	13.10.2023
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/2
Handlungsgrundlage	https://www.gesetze-im-internet.de/gg/art_140.html https://recht.saarland.de/bssl/document/jlr-KiStGSL2015rahmen https://www.gesetze-im-internet.de/gg/art_140.html https://recht.saarland.de/bssl/document/jlr-KiStGSL2015rahmen
Teaser	<p>If you belong to the Roman Catholic Church, the Old Catholic Church, one of the Protestant churches or are a member of the Saar synagogue community and are resident or ordinarily resident in Saarland, you are liable for church tax in Saarland.</p>
Volltext	<p>If you belong to the Roman Catholic Church, the Old Catholic Church, one of the Protestant churches or are a member of the Saar synagogue congregation and are resident or ordinarily resident in Saarland, you are liable to pay church tax in Saarland. The aforementioned churches have transferred the administration of their church taxes to the Saarland, so that church income tax, church wage tax and church capital gains tax are collected by the Saarland on behalf of these churches.</p> <p>The main case of application of church tax is church tax on income. The amount of church tax is calculated on the basis of income or wage tax. It currently amounts to 9% of this calculation basis.</p> <p>The obligation to pay church tax begins in the month following the month of joining the church. The start of membership of one of the churches mentioned is determined by their rules. In the case of membership of one of the Protestant churches or the Roman Catholic Church, this is generally established by the act of baptism.</p> <p>The obligation to pay church tax is terminated by</p>

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death, moving abroad or leaving the church. In the event of leaving the church, the obligation to pay church tax ends at the end of the month in which the declaration of resignation becomes legally effective.

Erforderliche Unterlagen

Voraussetzungen

Kosten

Verfahrensablauf

If you are subject to church tax and are assessed for income tax, the church tax will be assessed together with the income tax by tax assessment notice.

For wage tax payers, the church tax is withheld by the employer together with the wage tax based on the wage tax deduction details provided.

The church tax of citizens who earn capital gains (e.g. savings interest) and for whom income tax is levied by deduction from the capital gains - the so-called withholding tax - is levied as a surcharge on the withholding tax. This is based on the affiliation of their customer to a tax-collecting religious community notified to those obliged to deduct (usually the banks). The basis for the church tax deduction is received by the The basis for the deduction of church tax is provided by an annual query of the relevant database. The database is maintained centrally by the Federal Central Tax Office.

You can influence your church tax liability by joining or leaving the church. Both joining and leaving the church are done by making a declaration to the respective parish. As a rule, the declaration must be made in person and recorded. However, it can also be submitted to the parish in public or officially notarized form. The registry office in whose district you reside is responsible for the official certification. The responsible parish notifies the respective registration office of the entry or exit from the church. In case of doubt, you can also submit the relevant notification in person to your local registration office by presenting the certificate of entry or exit.

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Bearbeitungsdauer

Frist

 weiterführende
Informationen

Hinweise

Rechtsbehelf

Kurztext

If you belong to the Roman Catholic Church, the Old Catholic Church or one of the Protestant churches or are a member of the Saar synagogue community and are resident or ordinarily resident in Saarland, you are liable to pay church tax in Saarland. The aforementioned churches have transferred the administration of their church taxes to the Saarland, so that church income tax, church wage tax and church capital gains tax are collected by the Saarland on behalf of these churches.

Ansprechpunkt

Church tax is levied by the tax office, the employer or the bank.

Admission to a church or religious community can be declared to the relevant church or religious community.

Withdrawal from a church or religious community must be declared to the registry office responsible for the place of residence of the person concerned. Withdrawal can be declared verbally at the registry office or by submitting a declaration of withdrawal in officially certified form. Public certification can be carried out by a notary, for example. You will receive a certificate of resignation from the registry office for a fee. When the resignation is notarized, the religious characteristic is changed in the citizen's registration data. of the citizen and automatically taken into account in the electronic wage tax deduction features and the electronic church tax deduction features (for tax deduction from capital gains).

Zuständige Stelle

Modul	Sachverhalt
Formulare	
Ursprungsportal	Kirchensteuer Festsetzung, Church tax assessment