

99102036011002, 99102036011002

Change to the church tax deduction when leaving the church

Heruntergeladen am 05.06.2025

<https://fimportal.de/xzufi-services/100073842/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102036011002, 99102036011002
Leistungsbezeichnung I	Change to the church tax deduction when leaving the church
Leistungsbezeichnung II	Change to the church tax deduction when leaving the church
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	Änderung (011)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Mitarbeiter (2040100),

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	Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	24.11.2023
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/2
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_39e.html https://recht.saarland.de/bssl/document/jlr-KiStGSL2015rahmen/part/X https://www.gesetze-im-internet.de/estg/_39e.html https://recht.saarland.de/bssl/document/jlr-KiStGSL2015rahmen/part/X
Teaser	By leaving the church, the obligation to pay church tax no longer applies. The procedure for this is largely automated.
Volltext	<p>If you leave a tax-collecting religious community, the church tax laws of the federal states mean that you are no longer obliged to pay church tax as a surcharge on your income or wage tax (wage church tax). The employer therefore no longer has to withhold church tax from the employee's wages and pay it to the tax office with every wage payment in addition to wage tax.</p> <p>The corresponding procedure for discontinuing the deduction of church income tax is largely automated. As a rule, you therefore do not have to do anything else after declaring your resignation in order to discharge your obligation to pay church tax.</p> <p>How and with which office you have to declare your withdrawal from the church is regulated differently by state law. 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.</p> <p>The registration authorities inform the Federal Central Tax Office (BZSt) of any changes in church affiliation</p>

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and the corresponding date. The BZSt stores the electronic wage tax deduction features (ELStAM) in a database. The stored data also includes features for the deduction of church tax. The BZSt makes the ELStAM available to the employer for automated retrieval free of charge. The ELStAM is decisive for the withholding of church tax by the employer in the tax deduction procedure, i.e. the employer is bound by it and does not need to check the question of church tax liability.

Erforderliche Unterlagen

You do not have to submit any documents to the tax office or your employer.

Voraussetzungen

Declaration of withdrawal from the church to the competent authority according to the respective state law

Kosten

There are no costs to the tax authorities.

However, the registration authorities generally charge fees.

Verfahrensablauf

You submit a declaration of withdrawal from the church to the office responsible under state law. This office informs the relevant registration authority, which in turn informs the tax authorities of the withdrawal and the date of withdrawal. No application or notification to the tax office is therefore required.

Bearbeitungsdauer

The obligation to pay church tax ends at the end of the calendar month in which the declaration becomes effective. The change in the church tax deduction feature therefore becomes effective for tax purposes on the 1st of the month following the month of withdrawal. Example: If you leave the church on July 4, this will take effect for tax purposes on August 1.

Frist
weiterführende Informationen
Hinweise
Rechtsbehelf

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Kurztext

- \- Electronic wage tax deduction features Change when leaving a church
- \- The requirements for leaving a tax-collecting religious community are regulated differently in the federal states
- \- Leaving the church eliminates the obligation to pay church tax; it is no longer deducted from wages
- \- Only the relevant registration authorities can make changes to religious affiliation
- \- Registration authorities then transmit data to tax authorities, which make the data available to the employer for retrieval
- \- The procedure for the deduction and payment of church tax by the employer is automated
- \- responsible:
 - \- for leaving the church: depending on the federal state, e.g. 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 church tax deduction: Federal Central Tax Office

Ansprechpunkt

Zuständige Stelle

Formulare

Ursprungsportal

Change to the church tax deduction when leaving the church, Änderung des Kirchensteuerabzugs bei Kirkenaustritt