99102035002000, 99102035002000

Church tax

Modul	**Sachverhalt**
Leistungsschlüssel	99102035002000, 99102035002000
Leistungsbezeichnung I	Church tax
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Schleswig-Holstein
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	Steuererklärung (1060100), Einkommensteuer und Kirchensteuer (1060200)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	
Fachlich freigegen durch	
Handlungsgrundlage	https://www.gesetze-im-internet.de/gg/art_140.html
Teaser	In Schleswig-Holstein, anyone who is a member of a religious community and is resident in Schleswig-Holstein is liable for church tax.
Volltext	According to the Church Tax Act of the state of Schleswig-Holstein, all members of a Protestant state church, the Roman Catholic Church, the Jewish community in Hamburg and the Old Catholic Church in Schleswig-Holstein who are resident in Schleswig-Holstein are liable to pay church tax. Start of church tax liability: The obligation to pay church tax begins on the first day of the month following the start of membership and the establishment of residence in Schleswig-Holstein. Termination of church tax liability: Membership of the religious community is terminated by death or resignation from the church. If you wish to leave the religious community, you must declare this to the responsible office. At the end of the day on which the resignation is declared, all rights and obligations based on personal membership of the religious community cease to apply under state law. The end of the obligation to pay church tax is regulated by the religious communities themselves.
Erforderliche Unterlagen	• Identity card or passport or foreign identity card with a registration certificate that is not older than six months, • if available: Certificate of baptism, • for married persons and persons living in a civil partnership: marriage certificate or civil partnership certificate.
Voraussetzungen	
Kosten	There is no fee for joining the church/religious community.

Modul	Sachverhalt
	The fee for leaving the church is EUR 20.00 in accordance with the state ordinance on administrative fees.
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	• You must declare your entry into a church or religious community to the relevant church or religious community. • You must declare your withdrawal from the church/religious community to your local registry office. When the resignation is notarized, the responsible tax office will change the information for the church tax deduction as an income tax characteristic(electronic income tax card) upon request. https://www.schleswig-holstein.de/DE/fachinhalte/F/finanzaemter/finanzaemter.html https://www.schleswig-holstein.de/DE/fachinhalte/F/finanzaemter/finanzaemter.html
Zuständige Stelle	
Formulare	
Ursprungsportal	Church tax, Kirchensteuer