

99102035002000, 99102035002000

Church tax assessment

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/112619965/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99102035002000, 99102035002000
Leistungsbezeichnung I	Church tax assessment
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	15.09.2020

Modul	Sachverhalt
Fachlich freigegeben durch	Ministry of Finance Rhineland-Palatinate Ministry of Finance Rhineland-Palatinate
Handlungsgrundlage	https://www.gesetze-im-internet.de/gg/art_140.html https://www.gesetze-im-internet.de/gg/art_140.html https://www.gesetze-im-internet.de/gg/art_140.html
Teaser	Religious communities in public law have the right to levy taxes on their members.
Volltext	Religious communities in public law have the right to levy taxes on their members. This presupposes a state-recognised tax code. The church tax is levied mainly as a supplement to income tax (including income tax and capital gains tax). In the case of different spouses, it is possible to collect a special church allowance. The administration of church tax from income and special church money can be transferred to the tax offices. In addition, there is regionally the church tax from the property and the church money. The administration of the church tax from the property can be transferred to the congregations. The church money can only be collected by the religious community itself.
Erforderliche Unterlagen	<ul style="list-style-type: none"> • Identity card or passport with last registration certificate • Married or divorced persons: birth certificate or marriage certificate
Voraussetzungen	<p>A person is liable to church tax if he or she is a member of a religious community that levies church tax and is domiciled or habitually resident in Germany. The main application of church tax is church tax on income. In addition, there is the church tax on real estate as well as the general and the special church tax.</p> <p>Beginning of church tax liability Membership is determined by internal church law. In the case of the Protestant regional churches or the Roman Catholic Church, for example, membership is generally established by baptism. The obligation to pay church tax begins on the first day of the month following the start of membership and the establishment of a</p>

Modul	Sachverhalt
	<p>residence in Germany.</p> <p>Termination of the church tax liability The church tax liability is terminated by death, moving abroad or leaving the church. If you wish to leave the church, you must declare this to the registry office.</p>
Kosten	There is no fee for joining the church/religious community.
Verfahrensablauf	As part of your income tax return, you indicate whether you are liable for church tax. The tax office collects the church tax from your income as a surcharge on your income tax. If you are married and your spouse does not belong to a religious community that levies the tax, you may be eligible for the special church tax.
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	Church tax is a tax that religious communities recognized as public corporations may levy on their members.
Ansprechpunkt	
Zuständige Stelle	<p>The church tax is regularly levied by the tax office (in Bavaria by the church tax office) or by the employer or the bank.</p> <p>You must declare your entry into a church or religious community to the relevant church or religious community.</p> <p>You must declare your departure from a church or religious community with your municipal administration / association administration /city administration.</p>

Modul

Sachverhalt

You can declare the withdrawal to be written down or by submitting a declaration of withdrawal in a publicly certified form. For example, a notary can carry out public certification. You will receive a certificate of resignation, which is subject to a fee, via the departure of the church.

With the notification of the withdrawal, the religious characteristic is changed in your registration data and automatically taken into account in the electronic payroll tax deduction characteristics (see ELStAM) as well as the electronic church tax deduction characteristics (in the case of tax deduction from capital gains).

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>

<https://www.elster.de/eportal/start>

Ursprungsportal

Church tax assessment, Church tax fixing, Kirchensteuer Festsetzung