

99102036011002, 99102036011002

Electronic wage tax deduction characteristics (ELStAM): Change church tax deduction when leaving church

Heruntergeladen am 05.06.2025

<https://fimportal.de/xzufi-services/122813065/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99102036011002, 99102036011002
Leistungsbezeichnung I	Electronic wage tax deduction characteristics (ELStAM): Change church tax deduction when leaving church
Leistungsbezeichnung II	Change of church tax deduction in case of leaving the church
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)

Modul	Sachverhalt
Verrichtungskennung	Änderung (011)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	31.10.2021
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_39e.html https://www.gesetze-im-internet.de/estg/_39e.html
Teaser	Leaving the church eliminates the obligation to pay church tax. The procedure for this is largely automated.
Volltext	<p>If you leave a tax-levying religious community, the obligation to pay church tax as a supplement to income or wage tax (Lohnkirchensteuer) no longer applies according to the church tax laws of the federal states. The employer therefore no longer has to withhold church tax from the employee's wages and pay it to the tax office in addition to the wage tax each time the employee's wages are paid. The corresponding procedure for discontinuing the deduction of wage church tax is largely automated. Therefore, once you have declared your resignation, you generally do not have to do anything further to discharge yourself from your obligation to pay church tax.</p> <p>How and at which office the withdrawal from the church is to be declared is regulated differently by state law. Church membership 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 notify the Federal Central Tax Office (BZSt) of changes in church affiliation and the corresponding date. The BZSt stores the electronic</p>

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	<p>wage tax deduction characteristics (ELStAM) in a database. The stored data also includes characteristics for church tax deduction.</p> <p>The BZSt makes the ELStAM available to the employer for automated retrieval free of charge. The ELStAM are decisive for the withholding of church tax by the employer in the tax deduction procedure, i.e. the employer is bound by them and does not need to check the question of church tax liability.</p>
Erforderliche Unterlagen	You do not need to submit any documents.
Voraussetzungen	<ul style="list-style-type: none"> • Declaration of leaving the church to the office responsible for this according to the respective state law
Kosten	Whether and to what extent fees are charged for withdrawal depends on the fee regulations of the body responsible in the respective federal state. The tax authorities do not charge any fees.
Verfahrensablauf	<p>You submit a declaration of leaving the church to the office responsible under state law.</p> <ul style="list-style-type: none"> • This office informs the respective registration office, which in turn transmits the resignation and the date of resignation to the tax administration. • Therefore, no application or notice is required vis-à-vis the tax office.
Bearbeitungsdauer	
Frist	
weiterführende Informationen	<p>https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Lohnsteuer/2018-11-08-lohnsteuerabzug-im-verfahren-der-elektronischen-lohnsteuerabzugsmerkmale.pdf?__blob=publicationFile&v=4</p> <p>https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Lohnsteuer/2018-11-08-lohnsteuerabzug-im-verfahren-der-elektronischen-lohnsteuerabzugsmerkmale.pdf?__blob=publicationFile&v=4</p>

Modul

Sachverhalt

Hinweise

Rechtsbehelf

Kurztext

- Electronic wage tax deduction characteristics Change in the event of leaving a church
 - Requirements for leaving a tax-levying religious community are regulated differently in the German states
 - By leaving the church, the obligation to pay church tax ceases; it is no longer deducted from wages.
 - Changes in religious affiliation can only be made by the relevant registration authorities.
 - Registration authorities then transmit data to tax authorities, which make the data available to the employer for retrieval
 - Procedure for deduction and payment of wage 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 in religious affiliation: registration authorities according to state law
 - for storage and provision of the characteristics for church tax deduction: Federal Central Tax Office (Bundeszentralamt für Steuern)

Ansprechpunkt

Zuständige Stelle

Registry office

Formulare

Ursprungsportal

Elektronische Lohnsteuerabzugsmerkmale (ELStAM): Kirchensteuerabzug bei Kirchenaustritt ändern,
 Electronic wage tax deduction characteristics (ELStAM): Change church tax deduction when leaving church