

99102036011001

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

Heruntergeladen am 21.07.2025

<https://fimportal.de/xzufi-services/122813089/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99102036011001
Leistungsbezeichnung I	Electronic wage tax deduction characteristics (ELStAM): Change church tax deduction when entering church
Leistungsbezeichnung II	Change of church tax deduction upon joining 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	<a href="https://www.gesetze-im-internet.de/estg/_39e.html">https://www.gesetze-im-internet.de/estg/_39e.html</a> <a href="https://www.gesetze-im-internet.de/estg/_39e.html">https://www.gesetze-im-internet.de/estg/_39e.html</a>
Teaser	When you join or re-join a church, you are obliged to pay church tax. The procedure for this is largely automated.
Volltext	<p>If you join or re-join a tax-levying religious community, you must pay church tax in accordance with the church tax laws of the federal states, as a surcharge on income or wage tax (Lohnkirchensteuer). The employer must therefore withhold not only the wage tax but also regularly the church tax from the employee's wages and pay it to the tax office each time the wage is paid. The corresponding procedure for deducting the wage church tax is largely automated. Therefore, you generally do not have to do anything further after declared entry to meet your church tax obligations. The religious communities themselves regulate how and to which office church membership is to be declared. 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. The registration authorities notify the Federal Central Tax Office (BZSt) of changes in church affiliation and the corresponding date. The BZSt stores the electronic wage tax deduction characteristics (ELStAM) in a database. The stored data also includes characteristics for church tax deduction. 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</p>

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	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.
Erforderliche Unterlagen	You do not need to submit any documents.
Voraussetzungen	<ul style="list-style-type: none"> <li>• personal declaration of joining or re-joining the church to the religious community</li> <li>• the individual requirements depend on the respective religious community</li> </ul>
Kosten	There are no costs for you.
Verfahrensablauf	<p>You submit the declaration of entry or re-entry to the respective religious community.</p> <ul style="list-style-type: none"> <li>• The religious community informs the relevant registration office. There, the information is stored and forwarded to the Federal Central Tax Office.</li> <li>• The Federal Central Tax Office informs the tax offices.</li> <li>• No application or notice is required vis-à-vis the tax office, since the data is forwarded to the employer by the registration authorities via the Federal Central Tax Office.</li> </ul>
Bearbeitungsdauer	When joining or re-joining a religious community, the change in the church tax deduction feature becomes effective for tax purposes on the 1st of the month following the entry. Example: If your church entry occurs on 7/4, this becomes effective for tax purposes on 8/1.
Frist	
weiterführende Informationen	<a href="https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Lohnsteuer/2018-11-08-lohnsteuerabzug-im-verfahren-der-elektronischen-lohnsteuerabzugsmerkmale.pdf?__blob=publicationFile&amp;v=4">https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Lohnsteuer/2018-11-08-lohnsteuerabzug-im-verfahren-der-elektronischen-lohnsteuerabzugsmerkmale.pdf?__blob=publicationFile&amp;v=4</a> <a href="https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Lohnsteuer/2018-11-08-lohnsteuerabzug-im-verfahren-der-elektronischen-lohnsteuerabzugsmerkmale.pdf?__blob=publicationFile&amp;v=4">https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Lohnsteuer/2018-11-08-lohnsteuerabzug-im-verfahren-der-elektronischen-lohnsteuerabzugsmerkmale.pdf?__blob=publicationFile&amp;v=4</a>
Hinweise	

Modul	Sachverhalt
<b>Rechtsbehelf</b>	
<b>Kurztext</b>	<ul style="list-style-type: none"> <li>• Electronic wage tax deduction characteristics Change upon joining the church</li> <li>• The obligation to pay church tax arises through church entry</li> <li>• Changes in religious affiliation can only be made by the relevant registration authorities.</li> <li>• Registration authorities then transmit data to tax authorities, which make the data available to the employer for retrieval</li> <li>• Procedure for deduction and payment of church tax on wages by the employer is automated</li> <li>• responsible: for church entry or re-entry: religious community for administrative changes in religious affiliation: registration authorities according to state law for storage and provision of the characteristics for church tax deduction: Bundeszentralamt für Steuern (Federal Central Tax Office)</li> </ul>
<b>Ansprechpunkt</b>	
<b>Zuständige Stelle</b>	Your religious community
<b>Formulare</b>	<ul style="list-style-type: none"> <li>• Forms: no</li> <li>• Online procedure possible: no</li> <li>• Written form required: no</li> <li>• Personal appearance required: no</li> </ul>
<b>Ursprungsportal</b>	Elektronische Lohnsteuerabzugsmerkmale (ELStAM): Kirchensteuerabzug bei Kircheneintritt ändern, Electronic wage tax deduction characteristics (ELStAM): Change church tax deduction when entering church