

99102035002000, 99102035002000

# Collect church tax

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/354968/L100038>

Modul	Sachverhalt
Leistungsschlüssel	99102035002000, 99102035002000
Leistungsbezeichnung I	Collect church tax
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Thüringen
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, Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Steuererklärung (1060100), Einkommensteuer und Kirchensteuer (1060200)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	01.10.2021
Fachlich freigegeben durch	TFM
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/gg/art_140.html">https://www.gesetze-im-internet.de/gg/art_140.html</a> <a href="https://landesrecht.thueringen.de/bsth/document/jlr-Ki-StGTH2000rahmen">https://landesrecht.thueringen.de/bsth/document/jlr-Ki-StGTH2000rahmen</a> <a href="https://www.gesetze-im-internet.de/estg/_51a.html">https://www.gesetze-im-internet.de/estg/_51a.html</a> <a href="https://landesrecht.thueringen.de/bsth/document/jlr-Ki-AustrVTHpP5">https://landesrecht.thueringen.de/bsth/document/jlr-Ki-AustrVTHpP5</a> <a href="https://www.gesetze-im-internet.de/gg/art_140.html">https://www.gesetze-im-internet.de/gg/art_140.html</a> <a href="https://landesrecht.thueringen.de/bsth/document/jlr-Ki-StGTH2000rahmen">https://landesrecht.thueringen.de/bsth/document/jlr-Ki-StGTH2000rahmen</a> <a href="https://www.gesetze-im-internet.de/estg/_51a.html">https://www.gesetze-im-internet.de/estg/_51a.html</a> <a href="https://landesrecht.thueringen.de/bsth/document/jlr-Ki-AustrVTHpP5">https://landesrecht.thueringen.de/bsth/document/jlr-Ki-AustrVTHpP5</a>
Teaser	<p>If you are a member of a Protestant state church or the Roman Catholic Church and you reside in or habitual residence in Thuringia, then you are subject to church tax.</p>
Volltext	<p>Religious communities under public law have the right to levy taxes on their members. This requires a state-recognized tax system. Church tax is levied mainly as a surcharge on income tax, wage tax and capital gains tax. In the case of a faith-diverging marriage or civil partnership, where one spouse or civil partner does not belong to a tax-levying religious community, there is the possibility of levying a special church tax in the case of joint assessment of the spouses or civil partners. The administration of the church tax on income and the special church tax may be transferred to the tax offices by the ministry responsible for finance at the request of the church. become.</p> <p>Beginning of the church tax liability Membership in a Protestant regional church or the Roman Catholic Church is established by the act of baptism. The obligation to pay church tax begins on the first day of the following month, which follows the beginning of membership and the establishment of a residence or</p>

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	<p>habitual abode in Thuringia. Termination of the church tax liability</p> <p>The obligation to pay church tax is terminated by death at the end of the month in which the death occurred, by giving up the domicile or habitual residence in Thuringia or by leaving the church, whereby the end of the calendar month in which the declaration of resignation became effective is decisive in this case. If you wish to leave the church, you must declare this to the responsible office.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> <li>• Identity card or passport with last registration certificate</li> <li>• Married or divorced persons: Birth certificate or marriage certificate</li> </ul>
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 has his or her place of residence or domicile in Germany. has his or her habitual residence in Thuringia. The main application of church tax is church tax on income.</p>
Kosten	<p>No fees are charged to the tax office for the collection of taxes.</p>
Verfahrensablauf	<p>As part of your income tax return, you indicate whether you are liable for church tax. The tax office levies church tax on your income as a surcharge on income tax.</p>
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	<p>As of 2015, church tax on investment income will be automatically withheld by credit institutions, insurance companies or financial service providers with the help of the Federal Central Tax Office (BZSt) and paid to the respective religious community. Church tax payers therefore no longer have to worry about paying church tax on investment income.</p>

## Modul

## Sachverhalt

Every citizen can object in writing to the automated data retrieval of religious affiliation by providing his or her tax identification number (IdNr.) to the BZSt. No data on the customer's religious affiliation will then be transmitted to the party obligated to deduct tax (e.g., credit institution or insurance company) on the basis of this blocking notice. However, the blocking notice does not change the church tax obligations; only the deduction directly at source is omitted. If a blocking notice is inserted, the BZSt is required to forward the name and address of the inquiring credit institutions, banks, insurance companies, etc. to the taxpayer's responsible tax office. The church tax obligations must then be fulfilled vis-à-vis the tax office.

## Rechtsbehelf

### Kurztext

- Church tax assessment
- A person is liable to church tax if he or she is a member of a religious community that levies church tax and has his or her place of residence or domicile in Germany. has his or her habitual residence in Thuringia. The main application of the church tax is the church tax on income. .
- The church tax is mainly levied as a surcharge on income tax, wage tax and capital gains tax. In the case of a faith-diverging marriage or civil partnership, where one spouse or partner does not belong to a tax-levying religious community, there is the possibility of levying a special church tax in the case of joint assessment of the spouses or partners.
- In the context of the income tax return, it must be stated whether there is a church tax liability.
- The church tax is regularly levied by the tax office, or by the employer as part of the wage tax, or by the bank as part of the capital gains tax. withheld by the bank as part of the capital gains tax.

### Ansprechpunkt

The withdrawal from the church must be declared to the registry office responsible for the person's place of residence. The resignation from the church shall be certified by the registry office where the resignation from the church was declared, To be proven.

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	<p>The resignation may be declared in person or by submitting a declaration of resignation in publicly certified form. The public certification can be made by a notary public.</p> <p>The change of the electronic wage tax deduction characteristics takes place automatically after the registry office has notified the responsible registration office of the resignation.</p>
Zuständige Stelle	Church tax is regularly levied by the tax office or withheld by the employer as part of the wage tax or by the bank as part of the capital gains tax. withheld by the bank as part of the capital gains tax.
Formulare	There is no separate form for church tax. The income tax return is decisive.
Ursprungsportal	Collect church tax, Kirchensteuer einziehen