

99102036011001, 99102036011001

Change electronic income tax deduction features when joining a church

Heruntergeladen am 05.06.2025

<https://fimportal.de/xzufi-services/237873241/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99102036011001, 99102036011001
Leistungsbezeichnung I	Change electronic income tax deduction features when joining a church
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Rheinland-Pfalz
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Änderung (011)
SDG-Informationsbereich	Gesetzlich oder durch Rechtsverordnung geregelte

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	Beschäftigungsbedingungen einschließlich Arbeitsstunden, bezahlter Urlaub, Urlaubsansprüche, Rechte und Pflichten in Bezug auf Überstunden, Gesundheitskontrollen, Beendigung von Verträgen, Kündigung oder Entlassungen), Sonstige Steuern: Zahlung, Sätze, Steuererklärungen, Steuern
Lagen Portalverbund	Steuern und Abgaben für Mitarbeiter (2040100), Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	15.12.2012
Fachlich freigegeben durch	Free and Hanseatic City of Hamburg Tax Authority - Tax Administration -
Handlungsgrundlage	§ Section 39e (3) of the Income Tax Act You can find the legal basis on the website Laws on the Internet https://www.gesetze-im-internet.de/estg/_39.html https://www.gesetze-im-internet.de/estg/_39e.html https://www.gesetze-im-internet.de/estg/_39e.html
Teaser	To join or re-join a tax-collecting religious community, you must first submit a declaration to the religious community.
Volltext	If you join or re-join a tax-collecting religious community, you must submit a declaration to the relevant religious community. If you have joined a tax-collecting religious community, the electronic wage tax deduction features (ELStAM) will be changed. The registration data is decisive for the electronic wage tax deduction features. The tax offices cannot change the religious affiliation in the registration data. This is only possible for the responsible registration authorities. This can become important, for example, if the registration authorities have incorrect data. This should then be clarified not with the tax offices, but with the registration

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	authorities - if necessary together with the respective religious community.
Erforderliche Unterlagen	In principle, no documents are required.
Voraussetzungen	Personal declaration of joining or re-joining the church to the religious community.
Kosten	None
Verfahrensablauf	• The declaration of entry or re-entry is made to the respective religious community. • The religious community informs the relevant registration authority. The information is stored there and forwarded to the Federal Central Tax Office. • The Federal Central Tax Office informs the tax offices. • For employees, the wage tax deduction feature (ELStAM = electronic wage tax deduction features) is made available to the employer in a database. The next time the employer retrieves the wage tax deduction features, the employer is then automatically informed of the new church tax deduction feature.
Bearbeitungsdauer	
Frist	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 month of joining. Example: If you join a church on July 4, this will take effect for tax purposes on August 1.
weiterführende Informationen	https://lsth.bundesfinanzministerium.de/lsth/2024/B-Anhaenge/Anhang-13a-Druck/l/inhalt.html https://lsth.bundesfinanzministerium.de/lsth/2024/B-Anhaenge/Anhang-13a-Druck/l/inhalt.html
Hinweise	
Rechtsbehelf	
Kurztext	\- Electronic wage tax deduction features change when joining a church \- When a person joins a church, the electronic wage tax deduction features are changed if it is a religious community,

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	for which church tax is also levied by the tax authorities in the respective country \- Changes can only be made by the responsible registration authorities \- The religious community is responsible for church entry or re-entry
Ansprechpunkt	
Zuständige Stelle	
Formulare	Admission to a religious community is personal. The individual requirements depend on the respective religious community. No application to the tax office is required, as the data is forwarded by the registration authorities via the Federal Central Office.
Ursprungsportal	Change electronic income tax deduction features when joining a church, Elektronische Lohnsteuerabzugsmerkmale ändern bei Kircheneintritt