

99102035002000, 99102035002000

# Church tax

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/8971424/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99102035002000, 99102035002000
Leistungsbezeichnung I	Church tax
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Rheinland-Pfalz
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	02.03.2020
Fachlich freigegeben durch	FM
Handlungsgrundlage	<p><a href="https://landesrecht.rlp.de/jportal/?quelle=jlink&amp;query=KiStG+RP+%C2%A7+15&amp;psml=bsrlpprod.psml">https://landesrecht.rlp.de/jportal/?quelle=jlink&amp;query=KiStG+RP+%C2%A7+15&amp;psml=bsrlpprod.psml</a></p> <p><a href="https://landesrecht.rlp.de/jportal/portal/page/bsrlpprod.psml?pid=Dokumentanzeige&amp;showdoccase=1&amp;js_peid=Trefferliste&amp;documentnumber=1&amp;numberofresults=1&amp;fromdoctodoc=yes&amp;doc.id=jlr-KiAustrGRPrahmen&amp;doc.part=X&amp;doc.price=0.0">https://landesrecht.rlp.de/jportal/portal/page/bsrlpprod.psml?pid=Dokumentanzeige&amp;showdoccase=1&amp;js_peid=Trefferliste&amp;documentnumber=1&amp;numberofresults=1&amp;fromdoctodoc=yes&amp;doc.id=jlr-KiAustrGRPrahmen&amp;doc.part=X&amp;doc.price=0.0</a></p> <p><a href="https://landesrecht.rlp.de/jportal/portal/t/zod/page/bsrlpprod.psml?pid=Dokumentanzeige&amp;showdoccase=1&amp;js_peid=Trefferliste&amp;documentnumber=8&amp;numberofresults=10&amp;fromdoctodoc=yes&amp;doc.id=jlr-KiAustrGGebVRPrahmen&amp;doc.part=X&amp;doc.price=0.0&amp;doc.hl=1#focuspoint">https://landesrecht.rlp.de/jportal/portal/t/zod/page/bsrlpprod.psml?pid=Dokumentanzeige&amp;showdoccase=1&amp;js_peid=Trefferliste&amp;documentnumber=8&amp;numberofresults=10&amp;fromdoctodoc=yes&amp;doc.id=jlr-KiAustrGGebVRPrahmen&amp;doc.part=X&amp;doc.price=0.0&amp;doc.hl=1#focuspoint</a></p> <p><a href="https://landesrecht.rlp.de/jportal/?quelle=jlink&amp;query=KiStG+RP+%C2%A7+15&amp;psml=bsrlpprod.psml">https://landesrecht.rlp.de/jportal/?quelle=jlink&amp;query=KiStG+RP+%C2%A7+15&amp;psml=bsrlpprod.psml</a></p> <p><a href="https://landesrecht.rlp.de/jportal/portal/page/bsrlpprod.psml?pid=Dokumentanzeige&amp;showdoccase=1&amp;js_peid=Trefferliste&amp;documentnumber=1&amp;numberofresults=1&amp;fromdoctodoc=yes&amp;doc.id=jlr-KiAustrGRPrahmen&amp;doc.part=X&amp;doc.price=0.0">https://landesrecht.rlp.de/jportal/portal/page/bsrlpprod.psml?pid=Dokumentanzeige&amp;showdoccase=1&amp;js_peid=Trefferliste&amp;documentnumber=1&amp;numberofresults=1&amp;fromdoctodoc=yes&amp;doc.id=jlr-KiAustrGRPrahmen&amp;doc.part=X&amp;doc.price=0.0</a></p> <p><a href="https://landesrecht.rlp.de/jportal/portal/t/zod/page/bsrlpprod.psml?pid=Dokumentanzeige&amp;showdoccase=1&amp;js_peid=Trefferliste&amp;documentnumber=8&amp;numberofresults=10&amp;fromdoctodoc=yes&amp;doc.id=jlr-KiAustrGGebVRPrahmen&amp;doc.part=X&amp;doc.price=0.0&amp;doc.hl=1#focuspoint">https://landesrecht.rlp.de/jportal/portal/t/zod/page/bsrlpprod.psml?pid=Dokumentanzeige&amp;showdoccase=1&amp;js_peid=Trefferliste&amp;documentnumber=8&amp;numberofresults=10&amp;fromdoctodoc=yes&amp;doc.id=jlr-KiAustrGGebVRPrahmen&amp;doc.part=X&amp;doc.price=0.0&amp;doc.hl=1#focuspoint</a></p>
Teaser	Anyone who is a member of a religious community that levies church tax is liable to pay church tax.
Volltext	<p>Anyone who is a member of a religious community that levies church tax and has their domicile or habitual residence in Germany is liable to pay church tax. The main form of church tax is church tax on income. There is also church tax on property, as well as the general and special church tax.</p> <p>In Rhineland-Palatinate, church tax on income is levied by the dioceses of the Roman Catholic Church, the Protestant regional churches, the Old Catholic Church, the Jewish religious communities of Bad Kreuznach</p>

**Modul**
**Sachverhalt**

and Koblenz, the Free Religious Community of Mainz, the Free Religious Community of Palatinate and the Free Religious Community of Alzey.

Beginning of church tax liability Membership of 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 month following the start of membership and the establishment of residence in Rhineland-Palatinate.

Termination of church tax liability The obligation to pay church tax 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.

**Erforderliche Unterlagen**

Identity card or passport with last registration certificate

**Voraussetzungen**
**Kosten**

No fee is charged for joining the church/religious community.

The fee for withdrawal is 30.00 euros in accordance with the state ordinance on fees for official acts under the state law on withdrawal from religious communities.

**Verfahrensablauf**

For employees who are subject to church tax, the employer withholds church tax in addition to wage tax and pays this to the tax office. The church tax on capital gains is collected by the bank in addition to the capital gains tax. The withholding of church capital gains tax can be avoided by submitting a blocking notice to the Federal Central Tax Office, in which case this church tax is assessed by the tax office.

Membership of a tax-collecting religious community is stored in the registration data and automatically taken into account in the electronic wage tax deduction features (for tax deduction from wages) and the electronic church tax deduction features (for tax deduction from capital gains).

**Bearbeitungsdauer**

Modul	Sachverhalt
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	<p>Church tax is levied by the tax office, the employer or the bank.</p> <p>Admission to a church or religious community can be declared to the relevant church or religious community.</p> <p>Withdrawal from a church or religious community must be declared to the registry office responsible for the place of residence of the person concerned.</p> <p>The resignation can be declared verbally to the registrar or by submitting a declaration of resignation in a publicly notarized form. The notarization can be carried out by a notary, for example. You will receive a certificate of resignation from the registrar for a fee.</p> <p>When the resignation is notarized, the religious feature is changed in the citizen's registration data and automatically taken into account in the electronic income tax deduction features (see ELStAM) and the electronic church tax deduction features (for tax deduction from capital gains).</p>
Zuständige Stelle	
Formulare	
Ursprungsportal	Kirchensteuer, Church tax