

99102036011002

Electronic wage tax deduction criteria change when leaving the church

Heruntergeladen am 05.06.2025

<https://fimportal.de/xzufi-services/S1000020010000009767/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102036011002
Leistungsbezeichnung I	Electronic wage tax deduction criteria change when leaving the church
Leistungsbezeichnung II	Leaving church, change wage tax
Typisierung	2a - Bundesauftragsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Leaving church,</div> <div lang="en-x-mtfrom-de">Church tax</div> , <div lang="en-x-mtfrom-de">Church wage tax</div> , <div lang="en-x-mtfrom-de">ELStAM</div> , <div lang="en-x-mtfrom-de">Exit church</div> , <div lang="en-x-mtfrom-de">ELStAM, employee, leaving the church</div>

Modul	Sachverhalt
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	25.03.2024
Fachlich freigegeben durch	
Handlungsgrundlage	[Section 39e (3) of the Income Tax Act (EStG)](http://www.gesetze-im-internet.de/estg/_39e.html)
Teaser	To leave a tax-collecting religious community, contact the registry office.
Volltext	By formally declaring your withdrawal from the church, you terminate your membership in the religious community. This measure removes your obligation to pay church tax.
Erforderliche Unterlagen	No
Voraussetzungen	You have declared your resignation from the church at the local Hamburg service.
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	• You submit a declaration of leaving the church to the local HamburgService. • The HamburgService on site informs the tax authorities of the withdrawal and the date of withdrawal. • Employers will also be informed of the elimination of the church tax feature via the so-called electronic wage tax deduction features (ELStAM) the next time they retrieve data.
Bearbeitungsdauer	

Modul	Sachverhalt
Frist	If you leave the church, the change in the church tax deduction characteristic will take effect for tax purposes on the 1st of the following month. Example: If you leave a tax-collecting religious community on February 15th, this will take effect for tax purposes from March 1st.
weiterführende Informationen	https://www.hamburg.de/service/info/11260680/ https://www.hamburg.de/behoerdenfinder/hamburg/11260680/
Hinweise	No
Rechtsbehelf	No
Kurztext	• Electronic payroll tax deduction features Change when leaving the church • By leaving the church, you are no longer liable for church tax • The responsibility for leaving the church lies with the local HamburgService. The HamburgService reports the church exit to the tax office and the church administration.
Ansprechpunkt	If you want to find out exactly who is responsible for your request, please follow the link to [Authority finder Hamburg](https://www.hamburg.de/service/info/hasi/9767)
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)