

99102036011001

Electronic wage tax deduction criteria change when entering church

Heruntergeladen am 05.06.2025

<https://fimportal.de/xzufi-services/S1000020010000009768/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102036011001
Leistungsbezeichnung I	Electronic wage tax deduction criteria change when entering church
Leistungsbezeichnung II	Change in church tax deduction when joining the church
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">Church entry, ELStAM</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">Re-entry church</div> , <div lang="en-x-mtfrom-de">Church re-entry</div> , <div lang="en-x-mtfrom-de">ELStAM, employees,</div>

Modul	Sachverhalt
	joining the church
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	25.03.2024
Fachlich freigegeben durch	
Handlungsgrundlage	Title: Section 39e paragraph 3 Income Tax Act (EStG) URL: < https://www.gesetze-im-internet.de/estg/_39e.html >
Teaser	If you join a religious community or rejoin after leaving it that collects taxes, you must make a declaration to the religious community.
Volltext	You join or rejoin a religious community that collects taxes by making a declaration to the relevant religious community. The local HamburgService is responsible for changes to religious affiliation, as the electronic payroll tax deduction features (ELStAM) are based on registration data. The tax offices cannot change religious affiliation.
Erforderliche Unterlagen	You do not need to submit any documents.
Voraussetzungen	Personal declaration of church entry or re-entry to the religious community.
Kosten	There are no costs for you.
Verfahrensablauf	• You declare your entry or re-entry to the religious community (pastor). The pastor reports the entry to the church administration. • The religious community informs the local HamburgService about your entry. • The local HamburgService forwards the information

Modul	Sachverhalt
	electronically to the Federal Central Tax Office and the tax authorities. The responsible authority makes the data about your changed wage tax characteristics available to the ELStAM in the database for employers.
Bearbeitungsdauer	
Frist	The change in the church tax deduction characteristic will take effect on the 1st of the month following entry.
weiterführende Informationen	https://www.hamburg.de/service/info/11260705/ https://www.hamburg.de/behoerdenfinder/hamburg/11260705/
Hinweise	Church/religious taxes of five religious communities in Hamburg are administered by tax offices: Evangelical Lutheran, Roman Catholic, Old Catholic Church, Jewish Community, Evangelical Reformed Church. Notes on church tax: Information on the calculation of church tax can be obtained from the Nordkirche's free service number: 0800 - 118 12 04
Rechtsbehelf	
Kurztext	- Church entry change income tax - Change of electronic payroll tax deduction features when joining the church. - The religious community is responsible for joining or rejoining the church.
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/9768)
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)