

99102035000000

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/S1000030000235040/S100003>

Modul	Sachverhalt
Leistungsschlüssel	99102035000000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Church tax
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Steuererklärung (1060100), Einkommensteuer und Kirchensteuer (1060200)
Einheitlicher Ansprechpartner	

Modul	Sachverhalt
Fachlich freigegeben am	29.02.2024
Fachlich freigegeben durch	
Handlungsgrundlage	https://www.gesetze-im-internet.de/gg/art_140.html http://www.steuer-forum-kirche.de/kistg-l-bremen.htm
Teaser	Answers on church tax
Volltext	<p>According to Article 140 of the Basic Law in conjunction with Article 137 of the Weimar Constitution, which is still valid for this area, "Religious communities which are corporations under public law are entitled to levy taxes on the basis of the civil tax lists in accordance with the provisions of state law. The more detailed provision under state law in Bremen is the Church Tax Act of the State of Bremen. According to this law, churches in the State of Bremen are entitled to levy church taxes from their church members on the basis of their own church tax regulations. Only the Jewish Community in the State of Bremen and the Protestant and Catholic Churches represented in the State of Bremen currently make use of this right. While the Jewish community collects the church tax from its parishioners in its own jurisdiction, both the Protestant and the Catholic Church have delegated the collection of their church tax to the tax authorities of the State of Bremen. For the church tax, income tax and wage tax are the basis of calculation. It currently amounts to 9% of this basis of calculation.</p>
Erforderliche Unterlagen	No documents required.
Voraussetzungen	No special requirements.
Kosten	
Verfahrensablauf	<p>For taxpayers subject to church tax who are assessed for income tax, the church tax is determined together with the income tax by tax assessment notice.</p> <p>For citizens subject to income tax, the church tax together with the income tax is withheld from the salary by the employer on the basis of the notified income tax deduction criteria.</p>

Modul

Sachverhalt

The church tax of citizens who earn capital gains (e.g. interest on savings) and for whom income tax is deducted from the capital gains - the so-called Abgeltungssteuer - is levied, the church tax payable on it is levied as a surcharge on the Abgeltungssteuer since 01.01.2015. The basis for this is the information provided to those obliged to deduct (usually the banks) that their customer belongs to a tax-raising religious community. The basis for the church tax deduction is given to the person obliged to deduct on the basis of an annual enquiry to the corresponding database. The database is maintained centrally at and by the Federal Central Tax Office.

For further details see.

http://www.bzst.de/DE/Steuern_National/Kirchensteuer/kirchensteuer_node.html

The taxpayer can influence his church tax liability by joining or leaving the church. Both entering and leaving the church are done by a declaration to the respective church community. As a rule, the declaration must be submitted in person for recording. However, it can also be submitted to the church community in publicly or officially certified form. The registrar in whose district the declarant has his residence is responsible for the official certification.

The responsible parish reports on the entry or exit of the church to the respective registration office of the political municipality and thus also informs the responsible tax office accordingly. In case of doubt, the taxpayer can also submit the corresponding report in person to the registration office responsible for him/her by presenting the certificate of entry or exit.

Bearbeitungsdauer

Frist

weiterführende Informationen

Hinweise

Rechtsbehelf

Modul	Sachverhalt
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Serviceportal der Freien Hansestadt Bremen, Service portal of the Free Hanseatic City of Bremen