

99102035002000, 99102035002000

Church tax assessment

Heruntergeladen am 18.07.2025

<https://fimportal.de/xzufi-services/121388403/L100002>

Modul	Sachverhalt
Leistungsschlüssel	99102035002000, 99102035002000
Leistungsbezeichnung I	Church tax assessment
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Nordrhein-Westfalen
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	19.12.2022
Fachlich freigegeben durch	Ministry of Finance of the State of North Rhine-Westphalia
Handlungsgrundlage	http://www.gesetze-im-internet.de/gg/art_140.html http://www.gesetze-im-internet.de/gg/art_140.html
Teaser	
Volltext	<p>Religious communities under public law have the right to levy taxes on their members. This requires a state-recognized tax system. Church tax is mainly levied as a surcharge on income tax (including wage tax and capital gains tax). Spouses of different faiths have the option of levying a special church tax. The administration of church tax on income and the special church tax can be transferred to the tax offices. In addition, church tax on property and church tax are levied in individual regions. The administration of church tax on property can be transferred to the parishes. Church tax can only be levied by the religious community itself.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • Identity card or passport with last registration certificate • Married or divorced persons: Birth certificate or marriage certificate
Voraussetzungen	<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 general and special church tax.</p> <p>Commencement of church tax liabilityMembership is governed by internal church law. Membership of the Protestant regional churches or the Roman Catholic Church, for example, is usually established through 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 Germany.</p> <p>Termination of church tax liabilityChurch tax liability is</p>

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	terminated by death, moving abroad or leaving the church. If you wish to leave the church, you must declare this to the registry office.
Kosten	There is no fee for joining the church/religious community.
Verfahrensablauf	As part of your income tax return, you state whether you are liable for church tax. The tax office levies church tax on your income as a surcharge on your income tax. If you are married and your spouse does not belong to a religious community that levies tax, you may be eligible for the special church tax.
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	This service is provided by the tax offices. Find your local tax office at https://ias.fin-nrw.de/ .
Rechtsbehelf	
Kurztext	Church tax is a tax that religious communities that are recognized as public corporations can levy on their members.
Ansprechpunkt	
Zuständige Stelle	<p>Church tax is regularly levied by the tax office (in Bavaria by the church tax office) or by your employer or bank.</p> <p>You must declare your entry into a church or religious community to the relevant church or religious community.</p> <p>If you wish to leave a church or religious community, you must declare this to your local authority/association of local authorities/city administration.</p> <p>You can declare your resignation in writing or by submitting a publicly notarized declaration of</p>

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	<p>resignation. Public notarization can be carried out by a notary, for example. You will receive a certificate of withdrawal from the church for a fee.</p> <p>When the resignation is notarized, the religious characteristic is changed in your registration data and automatically taken into account in the electronic wage tax deduction features (see ELStAM) and the electronic church tax deduction features (for tax deduction from capital gains).</p>
Formulare	There is no separate form for church tax. The income tax return is decisive.
Ursprungsportal	Kirchensteuer Festsetzung, Church tax assessment