

99102036011002, 99102036011002

Apply to change the tax class for the electronic wage tax deduction features when leaving the church

Heruntergeladen am 09.06.2025

<https://fimportal.de/xzufi-services/394017483/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99102036011002, 99102036011002
Leistungsbezeichnung I	Apply to change the tax class for the electronic wage tax deduction features when leaving the church
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Änderung (011)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen

Modul	Sachverhalt
Lagen Portalverbund	Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100), Steuern und Abgaben für Mitarbeiter (2040100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	31.10.2021
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_39e.html https://www.gesetze-im-internet.de/estg/_39e.html
Teaser	By leaving the church, the obligation to pay church tax no longer applies. The procedure for this is largely automated.
Volltext	<p>If you leave a tax-collecting religious community, the church tax laws of the federal states mean that you are no longer obliged to pay church tax as a surcharge on your income or wage tax (wage church tax). The employer therefore no longer has to withhold church tax from the employee's wages and pay it to the tax office with every wage payment in addition to wage tax. The corresponding procedure for discontinuing the deduction of church income tax is largely automated. As a rule, you therefore do not have to do anything else after declaring your resignation in order to discharge your obligation to pay church tax.</p> <p>How and with which office you have to declare your withdrawal from the church is regulated differently by state law. Church affiliation is recorded by the registration authorities of the federal states and can only be changed by them. The tax authorities have no influence on this. This is important, for example, if the authorities have incorrect data.</p> <p>The registration authorities inform the Federal Central Tax Office (BZSt) of any changes in church affiliation and the corresponding date. The BZSt stores the electronic wage tax deduction features (ELStAM) in a database. The stored data also includes features for the deduction of church tax.</p>

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	The BZSt makes the ELStAM available to the employer for automated retrieval free of charge. The ELStAM is decisive for the withholding of church tax by the employer in the tax deduction procedure, i.e. the employer is bound by it and does not need to check the question of church tax liability.
Erforderliche Unterlagen	You do not need to submit any documents.
Voraussetzungen	<ul style="list-style-type: none"> • Declaration of withdrawal from the church to the competent authority according to the respective state law
Kosten	Whether and to what extent fees are charged for the withdrawal depends on the fee regulations of the competent authority in the respective federal state. The tax authorities do not charge any fees.
Verfahrensablauf	<p>You submit a declaration of withdrawal from the church to the office responsible under state law.</p> <ul style="list-style-type: none"> • This office informs the relevant registration authority, which in turn informs the tax authorities of the withdrawal and the date of withdrawal. • No application or notification to the tax office is therefore required.
Bearbeitungsdauer	
Frist	
weiterführende Informationen	https://esth.bundesfinanzministerium.de/lsth/2022/B-Anhaenge/Anhang-13a/I/inhalt.html https://esth.bundesfinanzministerium.de/lsth/2022/B-Anhaenge/Anhang-13a/I/inhalt.html
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Electronic wage tax deduction features Change when leaving a church <ul style="list-style-type: none"> • The requirements for leaving a tax-collecting religious community are regulated differently in the federal states • Leaving the church eliminates the obligation to pay church tax; it is no longer deducted from wages

Modul	Sachverhalt
	<ul style="list-style-type: none"> • Only the relevant registration authorities can make changes to religious affiliation <ul style="list-style-type: none"> • Registration authorities then transmit data to tax authorities, which make the data available to the employer for retrieval • The procedure for the deduction and payment of church tax by the employer is automated • responsible: <ul style="list-style-type: none"> • for leaving the church: depending on the federal state, e.g. registry offices, registration authorities or religious communities • for administrative changes to religious affiliation: registration authorities according to state law • for storing and providing the characteristics for church tax deduction: Federal Central Tax Office
Ansprechpunkt	Residents' Registration Office
Zuständige Stelle	
Formulare	
Ursprungsportal	Apply to change the tax class for the electronic wage tax deduction features when leaving the church, Änderung der Steuerklasse bei Kirchenaustritt für die elektronischen Lohnsteuerabzugsmerkmale beantragen