

99073001022000

Church membership and church tax - Declaring leaving the church

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/248-99073001022000/L100022>

Modul	Sachverhalt
Leistungsschlüssel	99073001022000
Leistungsbezeichnung I	Church membership and church tax - Declaring leaving the church
Leistungsbezeichnung II	Church membership and church tax - Declaring leaving the church
Typisierung	4 - Land: Regelung
Quellredaktion	Baden-Württemberg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	

Modul	Sachverhalt
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	
Teaser	The registration authorities record membership of a church, a religious community or an ideological community, provided this is a public corporation.
Volltext	<p>The registration authorities record membership of a church, a religious community or an ideological community, provided this is a public corporation.</p> <p>Membership of a church, religious community or ideological community that is a public corporation may be subject to church tax.</p> <p>The churches, the religious communities and the Weltanschauungsgemeinschaften, which are corporations under public law, may levy taxes on their members to cover their needs.</p> <p>As a rule, the wage or income tax forms the assessment basis for the church tax. The state levies it for the churches, the other religious communities and the Weltanschauungsgemeinschaften.</p> <p>The tax rate is set by the respective church, religious community or ideological community. In Baden-Württemberg, it is generally eight per cent, and for members of the Roman Catholic Church residing in Bad Wimpfen, it has been nine per cent since 1 January 2016. This applies to the postcode area 74206 including the postcodes for post boxes and large recipients.</p> <p>For the deduction of income tax, the employer is informed of the affiliation to a tax-levying church, religious community or ideological community by means of the electronic income tax deduction characteristics (ELStAM) made available by the tax</p>

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	administration for retrieval. This is based on the information provided to the tax authorities by the registration authorities.
Erforderliche Unterlagen	<p>Passport or identity card</p> <p>Note: Proof of membership of a religious community is not required.</p>
Voraussetzungen	You wish to leave a church, a religious community or an ideological community that is a public corporation.
Kosten	<p>Fee range: usually between EUR 10.00 and 60.00.</p> <p>It depends specifically on the fee statutes of the municipality.</p>
Verfahrensablauf	<p>You can submit the declaration of withdrawal to the competent registry office either in person for recording or in publicly certified form by post. The declaration must not contain any conditions or additions.</p> <p>The competent office notifies the church, other religious community or ideological community concerned and the registration authority of the resignation.</p> <p>The registration authority provides the tax administration with the information about the resignation from the church, religious community or worldview community so that it can change the ELStAM accordingly and automatically make them available to the employer for retrieval.</p> <p>Some churches and religious communities have concluded agreements on transfer. In this case, the transfer is possible between these religious communities according to the provisions of the agreement without a declaration of resignation.</p>
Bearbeitungsdauer	
Frist	The obligation to pay church tax ends at the end of the calendar month in which you declared your departure from the church at the registry office or from the following calendar month.

Modul	Sachverhalt
weiterführende Informationen	
Hinweise	You can obtain further information from the registry office responsible for leaving the church.
Rechtsbehelf	<ul style="list-style-type: none"> • Objection • Complaint <p>You will find the competent authority in the instructions on appealing your decision.</p>
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	