

99102036011002, 99102036011002

Change electronic income tax deduction features when leaving the church

Heruntergeladen am 10.06.2025

<https://fimportal.de/xzufi-services/237873234/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99102036011002, 99102036011002
Leistungsbezeichnung I	Change electronic income tax deduction features when leaving the church
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Rheinland-Pfalz
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Änderung (011)
SDG-Informationsbereich	Gesetzlich oder durch Rechtsverordnung geregelte

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	Beschäftigungsbedingungen einschließlich Arbeitsstunden, bezahlter Urlaub, Urlaubsansprüche, Rechte und Pflichten in Bezug auf Überstunden, Gesundheitskontrollen, Beendigung von Verträgen, Kündigung oder Entlassungen), Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Mitarbeiter (2040100), Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	15.12.2020
Fachlich freigegeben durch	Free and Hanseatic City of Hamburg Tax Authority - Tax Administration -
Handlungsgrundlage	§ Section 39e (3) of the Income Tax Act < https://www.gesetze-im-internet.de/estg/_39.html >
Teaser	To leave a tax-collecting religious community, contact the office responsible for you. There are different regulations depending on the federal state and religious community.
Volltext	By declaring that you are leaving the church, you are giving up your membership of your religious community. This means that you are no longer obliged to pay church tax.
Erforderliche Unterlagen	None
Voraussetzungen	Declaration of withdrawal from the church to the competent authority according to the respective state law.
Kosten	Whether and to what extent fees are incurred for the withdrawal depends on the fee regulations of the office responsible in the respective federal state (e.g. registry office). There are no fees payable to the tax office.
Verfahrensablauf	You submit a declaration of withdrawal from the church to the office responsible under state law. This office informs the relevant registration authority, which in turn informs the tax authorities of the withdrawal

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	and the date of withdrawal. Employers will also be informed of the discontinuation of the church tax characteristic via the electronic wage tax deduction features (ELStAM) at the next data retrieval.
Bearbeitungsdauer	The processing time depends on the workload at the competent authority.
Frist	If you leave the church, the change will take effect for tax purposes on the 1st of the following month. Example: If you leave a tax-collecting religious community on February 15, this will take effect for tax purposes from March 1.
weiterführende Informationen	https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Lohnsteuer/2024-12-13-ELStAM-elektr-lohnsteuerabzugsmerkmale.html https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Lohnsteuer/2024-12-13-ELStAM-elektr-lohnsteuerabzugsmerkmale.html
Hinweise	
Rechtsbehelf	
Kurztext	• Electronic wage tax deduction features Change when leaving a church • The requirements for leaving a tax-collecting religious community are regulated differently in the federal states • Depending on the federal state, the responsibility for leaving the church may lie with the registry offices, the registration authorities or the religious communities, for example
Ansprechpunkt	
Zuständige Stelle	The registry office is responsible for this.
Formulare	• Personal appearance required: Yes • The individual requirements depend on the respective religious community. • No application to the tax office is required.

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Ursprungsportal	Change electronic income tax deduction features when leaving the church, Elektronische Lohnsteuerabzugsmerkmale ändern bei Kirchenaustritt