

99102035002000, 99102035002000

Heruntergeladen am 18.07.2025

<https://fimportal.de/xzufi-services/417039355/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99102035002000, 99102035002000
Leistungsbezeichnung I	
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Niedersachsen
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	Steuererklärung (1060100), Einkommensteuer und Kirchensteuer (1060200)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	15.12.2020
Fachlich freigegeben durch	Lower Saxony Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/gg/art_140.html https://www.voris.niedersachsen.de/jportal/?quelle=jlink&psml=bsvorisprod.psml&feed=bsvoris-lr&docid=jlr-KiStRGNDV5P7 https://www.voris.niedersachsen.de/jportal/?quelle=jlink&psml=bsvorisprod.psml&feed=bsvoris-lr&docid=jlr-KiStRGNDV5P7
Teaser	
Volltext	<p>Religious communities under public law have the right to levy taxes on their members. This requires a state-recognised tax code. Church tax is mainly levied as a surcharge on income tax (including wage tax and capital gains tax). In the case of spouses of different faiths, it is possible to levy 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, there are individual regional church taxes on real estate and church fees. The administration of the church tax on real property can be transferred to the municipalities. The church tax can only be levied by the religious community itself.</p> <p>In Lower Saxony, in addition to religious communities, ideological communities that are corporations under public law are also entitled to levy taxes (§ 16 in conjunction with § 2 KiStRG).</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>A person is liable to church tax if he or she is a member of a religious community that levies church tax and is domiciled or habitually resident in Germany. The main application of the church tax is the church tax on income. In addition, there is the church tax on real estate, as well as the general and the special church tax.</p>

Modul

Sachverhalt

Beginning of the church tax liability Membership is determined by internal church law. For example, membership in the Protestant regional churches or the Roman Catholic Church is usually established by baptism. The obligation to pay church tax begins on the first day of the month following the start of membership and the establishment of a place of residence in Germany.

Termination of the church tax liability The church tax liability is 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

Verfahrensablauf

As part of your income tax return, you state whether you are liable to church tax. The tax office levies church tax on your income as a surcharge on income tax. If you are married and your spouse does not belong to a religious community that levies the tax, you may be eligible for the special church tax.

You must declare your entry into a church or religious community to the relevant church or religious community.

You must declare your resignation from a church or religious community to your municipal administration / association municipal administration / city administration.

You can declare your resignation in writing or by submitting a declaration of resignation in publicly certified form. Public certification can be carried out, for example, by a notary. If you leave the church, you will receive a certificate of resignation for a fee.

With the notarization of the resignation, the religious characteristic in your registration data is changed and automatically taken into account in the electronic wage tax deduction characteristics (cf. ELStAM) as well as the electronic church tax deduction characteristics (in the case of tax deduction from capital gains).

Modul	Sachverhalt
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	Church tax is a tax that religious communities that are recognised as public corporations can levy on their members.
Ansprechpunkt	
Zuständige Stelle	<p>The church tax is regularly levied by the tax office (in Bavaria by the church tax office) or by the employer or bank.</p> <p>You must declare your membership in a church or religious community to the relevant church or religious community.</p> <p>You must declare your resignation from a church or religious community to your municipal administration / municipal administration / city administration.</p> <p>You can declare your resignation in writing or by submitting a declaration of resignation in publicly certified form. Public certification can be carried out, for example, by a notary. You will receive a certificate of resignation for a fee when you leave the church.</p> <p>With the notarization of the resignation, the religion characteristic in your registration data will be changed and automatically taken into account in the electronic income tax deduction characteristics (cf. ELStAM) as well as the electronic church tax deduction characteristics (in the case of tax deduction from capital gains).</p>
Formulare	<p>There is no separate form for church tax. The income tax return is decisive.</p> <p>https://www.elster.de/eportal/start</p>

Modul	Sachverhalt
Ursprungsportal	Kirchensteuer Festsetzung