

99102035002000, 99102035002000

Church tax fixing

Heruntergeladen am 18.07.2025

<https://fimportal.de/xzufi-services/108506186/L100041>

Modul	Sachverhalt
Leistungsschlüssel	99102035002000, 99102035002000
Leistungsbezeichnung I	Church tax fixing
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Brandenburg
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	13.10.2020
Fachlich freigegeben durch	Ministry of Finance and for Europe
Handlungsgrundlage	http://www.gesetze-im-internet.de/gg/art_140.html http://www.gesetze-im-internet.de/gg/art_140.html
Teaser	In Brandenburg, members of the public religious communities receive 9% of the calculated income tax or payroll tax (5% for flat-rate payroll tax). collected and withheld as church tax.
Volltext	Religious communities in public law have the right to levy taxes on their members. This presupposes, among other things, a state-recognized tax code of the religious communities and a state church law. The church tax is levied mainly as a supplement to income tax (including income tax and capital gains tax). In the case of different spouses, a special church allowance is charged. The administration of the Evangelical and Catholic church tax on income and the special church money was transferred to the tax offices in Brandenburg by means of an administrative agreement.
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>You are subject to church tax if you are a member of a religious community that collects church tax and are domiciled or habitually resident in Germany (are subject to unlimited tax). The main use of the church tax is the church tax on income.</p> <p>In addition, there is also the possibility to levy a church tax on the property, as well as the general and special church money.</p> <p>Beginning of church tax liability Membership is governed by church law. The affiliation is usually founded, for example, in the Evangelical State Churches or the Roman Catholic Church by baptism. The church tax obligation begins on the first day of the following month, which follows the beginning of</p>

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	<p>membership or the establishment of a residence in Germany.</p> <p>Termination of church tax The church tax obligation is ended by death, the move abroad or the withdrawal from the church. Anyone who wants to leave the Church must explain this to the registry office. The withdrawal shall take effect at the end of the calendar month in which the resignation of the Church has been declared. Accordingly, the deduction of church tax in the payroll tax deduction procedure is discontinued after this date.</p>
Kosten	There is no charge for entry into the church/religious community.
Verfahrensablauf	As part of the income tax return, you indicate whether you are liable to church tax. The tax office collects the church tax from income as a supplement to income tax. If you are married and your spouse does not belong to a tax-raising religious community, the special church allowance is considered.
Bearbeitungsdauer	Grds. in connection with the income tax return
Frist	No
weiterführende Informationen	www.finanzamt.brandenburg.de www.finanzamt.brandenburg.de/TaxInformation/Church Tax
Hinweise	
Rechtsbehelf	
Kurztext	Religious communities recognised as a body governed by public law may levy taxes on their members. They can transfer the administration of the church tax to the tax administration of the country by means of an administrative agreement, so that the tax offices fix, withhold and transfer the church tax to the respective church.
Ansprechpunkt	<p>In the tax office: grds the service and information centre</p> <p>At the church: not known</p>

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Zuständige Stelle	Current religious community Residence Tax Office
Formulare	There is no separate form for church tax. The income tax return is decisive. https://www.elster.de/eportal/start https://www.elster.de/eportal/start
Ursprungsportal	Kirchensteuer Festsetzung, Church tax fixing