

99102036011002

Heruntergeladen am 09.06.2025

<https://fimportal.de/xzufi-services/144059/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99102036011002
Leistungsbezeichnung I	
Leistungsbezeichnung II	Change to the church tax deduction when leaving the church
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	

Modul	Sachverhalt
Fachlich freigegeben am	23.01.2025
Fachlich freigegeben durch	Bundesministerium der Finanzen
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> <p>The BZSt makes the ELStAM available to the employer for automated retrieval free of charge. The ELStAM is decisive for the deduction 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.</p>

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Erforderliche Unterlagen	<ul style="list-style-type: none"> • Required Documents <p>You do not need to submit any documents.</p>
Voraussetzungen	<ul style="list-style-type: none"> • Declaration of withdrawal from the church to the competent authority according to the respective state law
Kosten	<p>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.</p>
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	<p>https://www.bundesfinanzministerium.de/Content/DE/Downloads/Steuern/Steuerarten/Lohnsteuer/Programmablaufplan/2024-02-23-geaenderte-PAP-2024-anwendung-ab-dem-1-april-2024.html</p> <p>https://www.bundesfinanzministerium.de/Content/DE/Downloads/Steuern/Steuerarten/Lohnsteuer/Programmablaufplan/2024-02-23-geaenderte-PAP-2024-anwendung-ab-dem-1-april-2024.html</p>
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	

Modul	Sachverhalt
Ursprungsportal	BayernPortal, BayernPortal