

99102035002000

Church tax determination

Heruntergeladen am 18.07.2025

<https://fimportal.de/xzufi-services/S1000020010000006138/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102035002000
Leistungsbezeichnung I	Church tax determination
Leistungsbezeichnung II	Calculation of church tax
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Church tax calculation</div> , <div lang="en-x-mtfrom-de">Cultural tax of the Jewish community</div> , <div lang="en-x-mtfrom-de">Church tax of the Evangelical Lutheran, Roman Catholic and Old Catholic religious communities</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	

Modul	Sachverhalt
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	
Teaser	
Volltext	Church tax is a tax that religious communities collect from their members to fund community expenses. In the Federal Republic of Germany, the church wage tax is collected by the tax offices of the respective countries, which retain an expense allowance. According to Article 140 of the Basic Law (GG) in conjunction with Article 137 of the Weimar Constitution, those religious and ideological communities that are a corporation under public law are entitled to levy taxes. The church tax rate in Bavaria and Baden-Württemberg is 8%, in the other federal states 9% of the assessed or deducted income, wage or capital gains tax.
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	https://www.steuer-forum-kirche.de/kist2009.pdf https://www.steuer-forum-kirche.de/kist2009.pdf https://www.kirchenamt.nordkirche.de/ https://www.kirchenamt.nordkirche.de/
Hinweise	The regional church office of the North Church in Kiel is the contact for questions about the calculation of the church tax (amount of the church tax): There is

Modul
Sachverhalt

basically general information for members of all four religious communities below. For further denominational questions, the Northern Church refers to the respective religious community if necessary. Other denominations contact their religious community directly. There are four religious communities in Hamburg that have the church / cult tax administered by the tax offices: 1. Evangelical Lutheran Congregation, 2. Roman Catholic Church, 3. Old Catholic Church and 4. Jewish community. The religious tax is levied by the Jewish community. There are also a number of other religious communities, for example the Evangelical Reformed Church, which raise their contributions in another form, ie not through the tax offices. The Protestant Northern Church has set up a toll-free hotline for all questions about church tax: 0800 1181204 The postal address is: Postfach 3449, 24033 Kiel

Rechtsbehelf
Kurztext
Ansprechpunkt
Zuständige Stelle

Revenue Authority - Tax Administration

Formulare
Ursprungsportal

Hamburg Service, Hamburg Service (Currently this link is only available in german)