

Change to the church tax deduction when leaving the church

By leaving the church, the obligation to pay church tax no longer applies. The procedure for this is largely automated.

Competent Department

- [Bremische Evangelische Kirche](#)
- [Katholischer Gemeindeverband Bremen Infopunkt URBI](#)

Basic information

If you leave a religious community that levies tax, 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.

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.

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.

The BZSt makes the ELStAM available to the employer for automated retrieval free of charge. The ELStAM are decisive for the withholding of church tax by the employer in the tax deduction procedure, i.e. the employer is bound by them and does not need to check the question of church tax liability.

Requirements

- Declaration of withdrawal from the church to the competent authority according to the respective state law

What documents do I need?

- You do not need to submit any documents.

Procedure

You submit a declaration of withdrawal from the church to the competent authority under state law. You can find more information on declaring your withdrawal from the church under "Further information" - "Where can I find out more?" - "Declaring your departure from the church".

- This office informs the relevant registration office, which in turn sends the tax authorities the withdrawal and the date of withdrawal.
- No application or notification to the tax office is therefore necessary.

Legal bases

- [§ 39e Absatz 3 Einkommensteuergesetz \(EStG\)](#)

What deadlines must be paid attention to?

There are no deadlines.

How long does it take to process

The obligation to pay church tax ends at the end of the calendar month in which the declaration of leaving the church became effective.

Example: If you leave the church on July 4, you no longer have to pay church tax from August 1.

What are the costs?

Whether and to what extent fees are charged for withdrawal depends on the fee regulations of the competent authority in the respective federal state. The tax authorities do not charge any fees.