

Together. Catholic. In solidarity.

Information on
church tax in Germany



Why does the Church need money?

Proclaiming the Gospel of Jesus Christ, celebrating it and witnessing to it in service to others is the task of the Church. The Church fulfils this task in her parishes, but also through a variety of commitments, e.g. in the areas of education, health and care, charity, and culture.

All this is possible thanks to the financial contributions of the faithful. Solidarity is necessary - also in the Church. Every member of the Catholic Church contributes to the financing of the Church and her tasks within the framework of his or her possibilities: with a binding subscription, which in Germany is called church tax, and moreover with voluntary donations and collections. The church tax is nothing other than a subscription that is adapted to the financial possibilities of each and every individual.



Each contribution within the framework of the Church tax helps

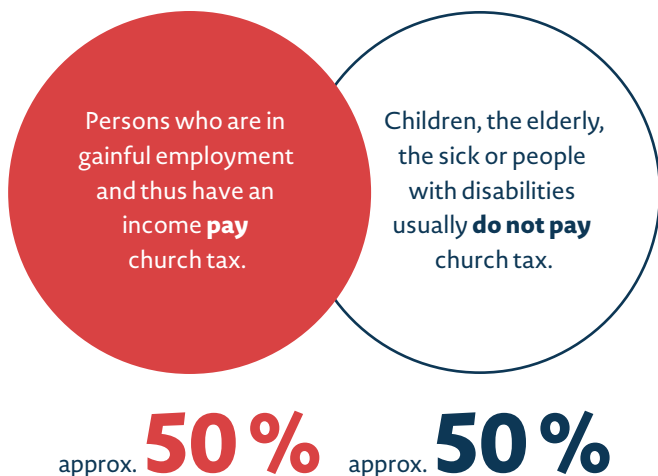
- to promote the many facets of life in the dioceses and parishes,
- to enable priests, chaplains and many other staff to serve in the parishes,
- to establish and promote parishes for Catholics of other languages and rites,
- to offer children and young people the opportunity to attend church kindergartens, schools and colleges,
- to enable church buildings and community centres to be erected, maintained and upheld,
- to ensure that church counselling services, pastoral care for people in crisis situations and much more can be offered,
- to support people in need and poverty,
- to enable the Church to bear witness to the Gospel and to fulfil her mission.



Who pays church tax – and how much?

The church tax is paid by all persons who

- are members of the Church (through baptism),
- are resident in Germany and
- pay wage or income tax.



This means that it is mainly members who are in gainful employment and thus have an income who pay church tax. Only about 50 per cent of Catholics pay church tax. The rest, i.e. children, the elderly, the sick or people with disabilities, usually do not pay church tax. This shows that everyone is considered individually according to their personal financial situation. That is why church tax is fair and based on solidarity.



The amount of church tax is - depending on the federal state - 8 or 9 percent of the wage or income tax to be paid. It is withheld by the state tax offices according to an agreement between the state and the Church together with the wage tax. For this, the Church pays a fee amounting to two to four per cent of her tax revenue.

Those who do not pay wage or income tax do not pay church tax either. Families with children are specifically given relief in the calculation of church tax.

Two examples:

- Peter is single and earns € 3,500 gross per month. He has to pay € 464.25 income tax. His church tax amounts to € 41.78.
- Maria and Nico are married and have two children. They have a gross monthly income of € 5,000. For this they pay € 491.50 income tax. Their church tax amounts to € 10.50.

A strong sign of common Catholic solidarity

“rk”

It is a strong sign of common Catholic solidarity that all the faithful contribute to the financing of the Church's tasks within their means.

Catholic migrants living in Germany also belong to the Church in Germany as a matter of course. Citizenship plays no role in connection with church tax. It is important that all Catholic believers state their denomination “rk” (= Roman Catholic) when registering at their place of residence.

By registering, the faithful also strengthen pastoral care in their respective language and rite. This is because the German dioceses are responsible for financing pastoral care services for the faithful of other mother tongues and rites. In doing so, they are guided by the number of persons registered as “rk” from the respective countries and churches.

The Eastern Catholic Churches do belong



The faithful of all Eastern Catholic Churches are also considered “Roman Catholics” because they are associated with Rome. In Germany there are currently parishes with regular services and pastoral care of the following Eastern Catholic Churches:

- Ethiopian Catholic Church
- Chaldean Catholic Church
- Eritrean Catholic Church
- Antiochene Syriac Maronite Church
- Melkite Greek Catholic Church
- Romanian Greek-Catholic Church
- Russian Greek Catholic Church
- Greek Catholic Church in Slovakia
- Syriac Catholic Church
- Syro-Malabar Catholic Church
- Syro-Malankara Catholic Church
- Ukrainian Greek Catholic Church

Those who belong to one of these Eastern Catholic Churches associated with Rome must also register as “rk” at the Residents’ Registration Office.

When registering in Germany, please state your denomination!



“rk”

Roman Catholic

All believers who belong to the Catholic Church must indicate the denomination “rk”

(Roman Catholic) when registering in Germany. This also applies to all believers who belong to one of the Eastern Catholic Churches associated with Rome. This is not only a legal duty towards the state, but also a duty towards the Church. Only those who declare their denomination when registering are also considered members of the Church vis-à-vis society and the state.

If you are Catholic and have not yet registered as “rk”, you have the option of doing so. The best way to do this is to contact the pastor responsible for your parish.

☯ Thank you!

“I am grateful for the cultural diversity in our Church in Germany! All of you, dear sisters and brothers, pray in different languages and contribute different traditions of piety, liturgy and life based on faith. In this way we are becoming more and more a truly Catholic community, a living Church in which all may feel at home. With your church tax, you also make an important contribution to financing our church life here in Germany. Thank you for getting involved in this system of solidarity-based and fair church financing, even if it may be unfamiliar to you.

Thank you for your contribution!”

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Archbishop Dr Stefan Heße (Hamburg)
President of the Migration Commission
of the German Bishops' Conference



More information

If you have any questions on the subject of church tax, including your registration as an “rk”, you may always contact your local parish priest or the pastor responsible for your parish.

The contact persons dealing with church tax in the dioceses will also be happy to provide you with information. You may find the contact person for your diocese in a chart under the following link:

<https://www.dbk.de/themen/kirche-und-geld/ansprechpartner-zur-kirchensteuer-in-den-bistuemern>

Further information on the subject of church tax is available on the website of the German Bishops' Conference:

<https://www.dbk.de/themen/kirche-und-geld/kirchensteuer>

Information on the diverse commitment of the Catholic Church in Germany, which is made possible by the church tax, can be found in the brochure “Katholische Kirche in Deutschland. Zahlen und Fakten”. The brochure is available for download at

<https://www.dbk-shop.de/de/publikationen/arbeitshilfen/katholische-kirche-deutschland-zahlen-fakten-2021-22-bonn-2022.html>

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