

99102003023000, 99102003023000

Relief amount for single parents

Heruntergeladen am 14.06.2025

<https://fimportal.de/xzufi-services/10244772/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102003023000, 99102003023000
Leistungsbezeichnung I	Relief amount for single parents
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Auskunft (023)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	13.07.2021

Modul	Sachverhalt
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_24b.html https://www.gesetze-im-internet.de/estg/_38b.html https://www.gesetze-im-internet.de/estg/_39.html https://www.gesetze-im-internet.de/estg/_24b.html https://www.gesetze-im-internet.de/estg/_38b.html https://www.gesetze-im-internet.de/estg/_39.html
Teaser	If you are a single parent, you can claim a tax relief amount. You can find information about this here.
Volltext	<p>Single persons can claim a relief amount if their household includes at least one child for whom they are entitled to the tax allowances for children or child benefit.</p> <p>The relief amount has been increased from EUR 1,908 to EUR 4,008 for the years 2020 and 2021 due to the second Corona Tax Assistance Act. For the second and each subsequent child, the relief amount will continue to be increased by EUR 240.</p> <p>The aim of the relief amount is to mitigate the higher costs of living or housekeeping of single parents from a tax point of view.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • Form "Application for wage tax reduction" together with "Annex children to the wage tax reduction application" • at the birth of a child: birth certificate • If applicable, income tax return, child attachment
Voraussetzungen	<p>The following conditions must be met so that a relief amount for single parents can be taken into account for tax purposes:</p> <ul style="list-style-type: none"> • The single person must form a **household community** with at least one child within the meaning of § 32 Abs. 1 EStG (i.e. biological or adopted child, foster **child** , stepchild or grandchild) in a common apartment, • for this child, the single person must be **entitled to family allowances** or **child tax allowances** , • both the single person and the above-mentioned

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child must be registered in the **shared apartment** with main or secondary residence. If the child is registered with several taxpayers, the relief amount is due to the single person who has actually taken the child into his household.

- The tax identification number must be provided for the child belonging to the household.

A single person in this sense is a parent who:

- does **not** meet the conditions for a spouse's assessment (e.g. single, divorced, permanently separated spouses) or is widowed and

- **does not** form a household with another adult (e.g. life partner). However, certain persons of legal age may belong to the household without this being detrimental to the amount of the discharge. This includes children of full age who are entitled to child benefit or child allowances.

For each full month in which the abovementioned conditions have not been met, the amount of the relief and the amount of the increase shall be reduced by one **twelfth** each.

Further information – in particular on household affiliation – can be found in the "Tax Guide for Parents" published by the Hessian Ministry of Finance. You can pick up this brochure at all Hessian tax offices or access it on the website of the Hessian Ministry of Finance.

<https://finanzen.hessen.de/Steuern/Steuerwegweiser/Steuerwegweiser-fuer-Eltern#:~:text=W%C3%A4hrend%20der%20Corona-Pandemie%20mussten,oder%20Betriebsausgaben%20geltend%20gemacht%20werden.>

<https://finanzen.hessen.de/Steuern/Steuerwegweiser/Steuerwegweiser-fuer-Eltern#:~:text=W%C3%A4hrend%20der%20Corona-Pandemie%20mussten,oder%20Betriebsausgaben%20geltend%20gemacht%20werden.>

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Kosten	There are no fees.
Verfahrensablauf	<p>The relief amount for single parents and the increase amount for further children can already be taken into account in the income tax deduction procedure by awarding tax class II and storing an allowance. The validity of the allowance is limited to a period of two calendar years from the beginning of the calendar year for which the allowance applies for the first time.</p> <p>The increase in the relief amount for single parents for the years 2020 and 2021 is automatically carried out by the tax office, for employees in principle already in the wage tax deduction procedure. As a rule, no new application is necessary for the adjustment.</p>
Bearbeitungsdauer	
Frist	<p>If you are obliged to submit an income tax return, you must submit it to the tax office by 31 July of the following year (e.g. for 2021 by 31 July 2022). If you receive tax advice from members of the tax consulting professions, you do not have to submit your tax returns until the last day of February of the second following year. The deadline for submitting tax returns for advised taxpayers, which generally expires on 28 February 2021 for the calendar year 2019, has been extended by law by 6 months (for advised farmers and foresters with a different marketing year, the submission deadline, which generally expires on 31 July 2021, has been extended by 5 months). Tax returns for 2019 can therefore be submitted in consultation cases by the deadline of 31 August 2021 (for advised farmers and foresters with a different marketing year until 31 December 2021). For the 2020 assessment period, the deadline for submitting tax returns has generally been extended by three months for all advised and non-advised taxpayers. Taxpayers who prepare their returns themselves can therefore submit their tax returns within the deadline of 31 October 2021 (for farmers and foresters, by the end of the tenth month following the end of the fiscal year beginning in calendar year 2020). Advised taxpayers can submit the returns in due time until 31 May 2022 (for advised farmers and foresters with a different</p>

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marketing year until 31 October 2022). These extended return periods do not apply to tax returns that must be submitted at an earlier date on the basis of a separate order ("preliminary request"). If there is no obligation to file an income tax return, you can apply for the assessment within 4 years after the end of the respective calendar year (example: the voluntary assessment for income tax for the year 2021 can be applied for until 31 December 2025). Applications for consideration of a relief amount for single parents and an increase amount for further children in the income tax deduction procedure must be submitted by 30 November at the latest of the year for which the relief amount is to be taken into account. According to the provisions of the Income Tax Act, there is a legal obligation to change tax class II if the aforementioned conditions cease to apply in the current calendar year.

weiterführende Informationen

Hinweise

Rechtsbehelf

Kurztext

Single persons can claim a relief amount if their household includes at least one child for whom they are entitled to the tax allowances for children or child benefit. For this child, the single person must be entitled to child benefit or the tax allowances for children. The locally responsible tax office is responsible for this.

Ansprechpunkt

If you have general questions about taxes, please contact the service hotline of the state of Hesse on 0800 522 533 5 (Monday to Friday from 8:00 a.m. to 6:00 p.m.). Please note that the service hotline is not allowed to provide tax advice. Furthermore, it is not possible to respond to specific individual cases. If you have any questions about your personal tax return (e.g. queries about the tax assessment), please contact the tax office responsible for you. You can determine this below.

Zuständige Stelle

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Formulare

The forms required for the consideration of tax class II and the increase amount (application for wage tax reduction together with annex children to the wage tax reduction application) can be found in the form offer of the Hessian Ministry of Finance.

Alternatively, you have the option of claiming the relief amount and the increase amount after the end of the year as part of the income tax return by providing the corresponding information on the child attachment.

<https://verwaltungsportal.hessen.de/themen/information/steuervordrucke>

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Ursprungsportal

Relief amount for single parents, Entlastungsbetrag für Alleinerziehende