

99102002060001, 99102002060001

# Allowance for the material subsistence minimum of the child (child allowance)

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/10244829/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102002060001, 99102002060001
Leistungsbezeichnung I	Allowance for the material subsistence minimum of the child (child allowance)
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Eintragung (060)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat

Modul	Sachverhalt
Lagen Portalverbund	Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	09.07.2021
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/estg/_32.html">https://www.gesetze-im-internet.de/estg/_32.html</a> <a href="https://www.gesetze-im-internet.de/estg/_39.html">https://www.gesetze-im-internet.de/estg/_39.html</a> <a href="https://www.gesetze-im-internet.de/estg/_39a.html">https://www.gesetze-im-internet.de/estg/_39a.html</a> <a href="https://www.gesetze-im-internet.de/estg/_32.html">https://www.gesetze-im-internet.de/estg/_32.html</a> <a href="https://www.gesetze-im-internet.de/estg/_39.html">https://www.gesetze-im-internet.de/estg/_39.html</a> <a href="https://www.gesetze-im-internet.de/estg/_39a.html">https://www.gesetze-im-internet.de/estg/_39a.html</a>
Teaser	In addition to the allowance for care and education or training needs, you can be granted a so-called child allowance. Find out more here.
Volltext	<p>In addition to the allowance for care and education or training needs, an additional allowance for the material subsistence minimum of the child (so-called child allowance) is granted for each eligible child. Your income is not taxed in the amount of the tax allowances for children. However, this only applies if, in the context of the settlement calculation carried out ex officio, the tax impact of the allowances proves to be more favourable than the child benefit and the child bonus paid out in 2021. If these allowances are deducted from you, the entitlement to child benefit for the calendar year and the child bonus paid out will be added to income tax.</p> <p>The child allowance is EUR 2,730 (2021) for each child. This amount applies per parent, so that for parents assessed jointly for income tax, the amount doubled to EUR 5,460 (2021) is taken into account. You are also entitled to the doubled amount if the other parent has died, is not subject to unlimited income tax, you have adopted the child alone, the child is only in a foster relationship with you, the domicile or habitual residence of the other parent cannot be determined or the father of the child cannot be officially determined.</p> <p>For children living abroad, the allowance may have to</p>

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be reduced if this is necessary according to the country group classification (depending on the country group, reduction of three quarters, half or one quarter). In principle, unmarried, separated or divorced parents can claim the child allowance of EUR 2,730 independently of each other. Unlike child benefit, parents do not have to coordinate with each other. At the request of one parent, the child allowance of the other parent may be transferred to him or her if only he, but the other parent does not substantially fulfil his or her maintenance obligation towards the child because the other parent has not fulfilled at least 75 percent of the maintenance obligation towards the child. However, the parent in whose care a minor child is, as a rule, already fulfils his maintenance obligation by caring for and bringing up the child. A transfer of the child allowance of the other parent is also possible if, for example, the other parent is not obliged to pay maintenance due to a lack of sufficient financial resources. However, a transfer is ruled out for periods for which maintenance payments have been paid under the Maintenance Advances Act.

The transfer of the child allowance always leads to the transfer of the allowance for care and education or training needs.

The allowances for children to which parents are entitled may be transferred to a grandparent upon application if the latter has taken the child into his or her household or has a maintenance obligation towards the child. The allowances can be transferred to a stepparent if he or she has taken the child into his or her household.

If the deduction requirements are not fulfilled throughout the year, the allowance is only taken into account pro rata temporis. For each calendar month in which the conditions are not met, the allowance is reduced by one twelfth.

As part of the assessment for income tax, the competent tax office checks whether the tax exemption from the child allowance and the allowance for care and education or training needs is higher

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	<p>overall than the entitlement to child benefit and the child bonus paid out in 2021 (so-called favorable examination).</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> <li>• Income tax return, attachment child</li> <li>• possibly further proof in the case of adult children</li> </ul>
Voraussetzungen	<p>As children, the following are taken into account:</p> <ul style="list-style-type: none"> <li>• children related to you in the first degree, and</li> <li>• foster children with whom you are connected by a family-like, long-term band,</li> </ul> <p>until the age of 18. In addition, children can only be considered under certain conditions.</p> <p>Further information – in particular on the consideration of adult children – 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.  <a href="https://finanzen.hessen.de/Steuern/Steuerwegweiser/steuerwegweiser-fuer-Eltern">https://finanzen.hessen.de/Steuern/Steuerwegweiser/steuerwegweiser-fuer-Eltern</a>  <a href="https://finanzen.hessen.de/Steuern/Steuerwegweiser/Ssteuerwegweiser-fuer-Eltern">https://finanzen.hessen.de/Steuern/Steuerwegweiser/Ssteuerwegweiser-fuer-Eltern</a></p>
Kosten	There are no fees.
Verfahrensablauf	<p>No separate application is necessary for the favourable assessment in the context of the assessment for income tax, as the tax office carries out this examination ex officio. Even in the income tax deduction procedure, the child allowance and the allowance for care and education or training needs are usually automatically taken into account (especially for minor children). You will not pay less income tax in advance, but less church tax and less solidarity surcharge. In the case of a few exceptions (e.g. adult children or transfer of allowances), an application to the tax office is required for consideration in the income tax deduction procedure.</p>
Bearbeitungsdauer	
Frist	If you are obliged to submit an income tax return, you

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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 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 child allowance in the income tax deduction procedure must be submitted by 30.11. at the latest of the year for which the allowance is to be taken into account. Changes that occur in December can therefore only be taken into account in the income tax deduction procedure of the following calendar year.

**weiterführende  
Informationen**

Modul	Sachverhalt
Hinweise	
Rechtsbehelf	
Kurztext	In addition to the allowance for care and education or training needs, a so-called child allowance is also granted for each eligible child. Your income is not taxed in the amount of the tax allowances for children. In the end, however, this only applies if, in the context of the comparative calculation carried out ex officio, the tax effect of the allowances proves to be more favourable than the child benefit. The child allowance is requested in the income tax return (child attachment). The point of contact is the locally responsible tax office.
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. <a href="https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche">https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche</a> <a href="https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche">https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche</a>
Zuständige Stelle	
Formulare	The forms "Application for wage tax reduction" together with "Annex children to the wage tax reduction application" can be downloaded from the form offer of the Hessian Ministry of Finance. <a href="https://verwaltungsportal.hessen.de/themen/information/steuervordrucke">https://verwaltungsportal.hessen.de/themen/information/steuervordrucke</a> <a href="https://verwaltungsportal.hessen.de/themen/information/steuervordrucke">https://verwaltungsportal.hessen.de/themen/information/steuervordrucke</a>
Ursprungsportal	Freibetrag für das sächliche Existenzminimum des Kindes (Kinderfreibetrag), Allowance for the material subsistence minimum of the child (child allowance)