

99030003027000, 99030003027000

# Claiming a lump sum for voluntary work

Heruntergeladen am 05.07.2025

<https://fimportal.de/xzufi-services/346233697/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99030003027000, 99030003027000
Leistungsbezeichnung I	Claiming a lump sum for voluntary work
Leistungsbezeichnung II	
Typisierung	4 - Land: Regelung
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Bürgerengagement (030)
Verrichtungskennung	Förderung (027)
SDG-Informationsbereich	
Lagen Portalverbund	Engagement und Beteiligung (1100100)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	02.07.2021
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/estg/_3.html">https://www.gesetze-im-internet.de/estg/_3.html</a> <a href="https://www.gesetze-im-internet.de/estg/_3.html">https://www.gesetze-im-internet.de/estg/_3.html</a>
Teaser	If you do voluntary work, you can earn tax-free income up to a certain amount. Find out more here.
Volltext	<p>If you carry out an activity in the service of or on behalf of a tax-privileged corporation (e.g. association or foundation) or a legal entity under public law (e.g. local authority, state, federal government) that does not meet the requirements for the exercise leader allowance, the income up to an amount of EUR 840.00 (until December 31, 2020: 720.00 euros) per year are tax-free (lump sum for voluntary work).</p> <p>Beneficiary activities include:</p> <ul style="list-style-type: none"> <li>• Board member, treasurer</li> <li>• grounds or equipment manager</li> <li>• Office worker</li> <li>• Cleaner</li> </ul> <p>The following are not beneficiaries</p> <ul style="list-style-type: none"> <li>• Amateur athletes</li> <li>• Helpers at the club festival</li> <li>• Helpers with the collection of old materials</li> </ul> <p><a href="https://finanzen.hessen.de/infomaterial/steuerwegweiser-fuer-gemeinnuetzige-vereine-und-fuer-uebungsleiterinnen">https://finanzen.hessen.de/infomaterial/steuerwegweiser-fuer-gemeinnuetzige-vereine-und-fuer-uebungsleiterinnen</a>  <a href="https://finanzen.hessen.de/infomaterial/steuerwegweiser-fuer-gemeinnuetzige-vereine-und-fuer-uebungsleiterinnen">https://finanzen.hessen.de/infomaterial/steuerwegweiser-fuer-gemeinnuetzige-vereine-und-fuer-uebungsleiterinnen</a></p>
<b>Erforderliche Unterlagen</b>	
Voraussetzungen	<p>You are engaged in one of the above-mentioned favored secondary activities</p> <ul style="list-style-type: none"> <li>• in the service of a legal entity under public law or</li> <li>• for a tax-privileged corporation (e.g. association or foundation) for the promotion of charitable,</li> </ul>

## Modul

## Sachverhalt

benevolent or ecclesiastical purposes

The activities must directly serve charitable, benevolent or ecclesiastical purposes. In the case of tax-privileged corporations, tax exemption is therefore granted for activities in the non-material area and as part of a special-purpose business.

In contrast, tax exemption is not available for activities in taxable commercial operations (e.g. club festivals). The activities carried out there serve only indirectly (via the forwarding of income) to realize charitable, benevolent or ecclesiastical purposes.

Note: An activity is carried out on a part-time basis if it does not take up more than a third of a comparable full-time job.

Claiming the lump sum for voluntary work and exercise leaders

You can only claim the lump-sum allowance for voluntary work and the lump-sum allowance for exercise leaders in parallel if they are 2 different activities (with the same or different corporate bodies). These activities must

- be carried out on a part-time basis,
- be separable from each other,
- be remunerated separately,
- be clearly regulated and
- actually be carried out.

## Kosten

## Verfahrensablauf

You can claim the lump sum for voluntary work in your income tax return. If you carry out the activity in question as part of an employment relationship, the lump sum can already be taken into account in the wage tax deduction procedure.  
<https://verwaltungsportal.hessen.de/themen?leistung=L100001%3A%3A8959080&view=leistung>  
<https://verwaltungsportal.hessen.de/themen?leistung=L100001%3A%3A8959080&view=leistung>

Modul	Sachverhalt
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	<p>Voluntary activities that do not meet the requirements for the lump sum for exercise leaders can be eligible for the lump sum for voluntary work. As a rule, this is done via the income tax return. If the beneficiary activity is carried out as part of an employment relationship, the lump sum can already be taken into account in the wage tax deduction procedure.</p>
Ansprechpunkt	<p>If you have general questions on the subject of taxes, you can call the service hotline of the State of Hesse free of charge 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 permitted to provide tax advice. Furthermore, it is not possible to deal with specific individual cases. If you have any questions about your personal tax return (e.g. queries about your tax assessment notice), please contact the tax office responsible for you.</p> <p>You can find out which tax office is responsible for you below.</p> <p>In addition, the client (association, foundation, legal entity under public law) must be informed about the possible income tax consequences of claiming the lump sum for voluntary work. If you have any questions in this regard, the tax office responsible for the client can also help.</p> <p><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></p>
Zuständige Stelle	

Modul	Sachverhalt
Formulare	
Ursprungsportal	Ehrenamtspauschale geltend machen, Claiming a lump sum for voluntary work