99102002060005, 99102002060005

Apply for a lump sum for a carer

Heruntergeladen am 26.06.2025
https://fimportal.de/xzufi-services/121386454/L100002

Modul	**Sachverhalt**
Leistungsschlüssel	99102002060005, 99102002060005
Leistungsbezeichnung I	Apply for a lump sum for a carer
Leistungsbezeichnung II	Apply for a lump sum for a carer
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Nordrhein-Westfalen
Freigabestatus Katalog	fachlich freigegeben (gold)
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
Lagen Portalverbund	Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	19.12.2022

Modul	Sachverhalt
Fachlich freigegen durch	Ministry of Finance of the State of North Rhine-Westphalia
Handlungsgrundlage	http://www.gesetze-im-internet.de/estg/__33b.html http://www.gesetze-im-internet.de/estg/__33b.html
Teaser	You can apply for a lump sum for care services.
Volltext	If you personally care for a permanently helpless person in your or their home in Germany or another EU/EEA country and do not receive any income for this, you can be granted a lump sum for the expenses incurred. Income is, for example, the care allowance that the helpless person receives from a care insurance company and passes on to you in order to pay for your care services or to reimburse you for the expenses incurred. If the care allowance is only used to directly secure the necessary basic care of the helpless person (payment of an external caregiver, purchase of items necessary for or facilitating care), there is no income. The care allowance received by the parents of a disabled child for this child does not count as income. The lump-sum care allowance is regularly only granted for the care of relatives. If care is provided by more than one person, the lump-sum care allowance is to be divided according to the number of carers. If one person receives income for this, this person is not to be included in the division. The lump-sum care allowance can also be taken into account in addition to the lump-sum disability allowance transferred from the child to the parents.
Erforderliche Unterlagen	The need for care is proven by a severely disabled person's pass with the "H" mark or by a notice of classification as a person in need of severe care (care grade 4 or 5).
Voraussetzungen	• Expenses due to personal care • A helpless person is being cared for • No income for the caregiver

Modul	Sachverhalt
	• The care is provided in the carer's home or in the home of the person in need of care.The home is in Germany or in another EU/EEA country
Kosten	None
Verfahrensablauf	• The lump sum for long-term care is claimed in the income tax return • The tax return can be submitted on paper or online
Bearbeitungsdauer	The processing time depends on the processing status at the relevant tax office
Frist	The deadline for submitting the income tax return is July 31 of the following year
weiterführende Informationen	
Hinweise	This service is provided by the tax offices. Find your local tax office at https://ias.fin-nrw.de/.
Rechtsbehelf	
Kurztext	If a permanently helpless person is personally cared for in your or their home in Germany or another EU/EEA country and no income is paid for this, a lump sum can be granted for the expenses incurred. Income is, for example, the care allowance that the helpless person receives from a care insurance company and passes on to pay for the care services or to reimburse the expenses incurred.
Ansprechpunkt	• You can find the contact details of the tax office responsible for you via the tax office finder on the website of the Federal Central Office https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
Zuständige Stelle	• The relevant tax office decides on the applications in the tax return You can find the tax office responsible for you using the tax office finder on the website of the Federal Central Office https://www.bzst.de/DE/Service/Behoerdenwegweiser/

Modul	Sachverhalt
	Finanzamtsuche/GemFa/finanzamtsuche_node.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/ Finanzamtsuche/GemFa/finanzamtsuche_node.html
Formulare	
Ursprungsportal	Pauschbetrag für Pflegeperson beantragen, Apply for a lump sum for a carer