

99102003023000

Claiming tax relief for single parents

Heruntergeladen am 30.05.2025

<https://fimportal.de/xzufi-services/6000002/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102003023000
Leistungsbezeichnung I	Claiming tax relief for single parents
Leistungsbezeichnung II	Claiming tax relief for single parents
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<ul style="list-style-type: none"> • § 24b [Einkommensteuergesetz (EStG)](https://www.gesetze-im-internet.de/estg/) – Entlastungsbetrag für Alleinerziehende
Teaser	<p>From 2023, you can deduct a relief amount of EUR 4,260 per year from the sum of your income if you are single and your household includes at least one minor or adult child for whom you are entitled to child allowances or child benefit.</p>
Volltext	<p>From 2023, you can deduct a relief amount of EUR 4,260 per year from the sum of your income if you are single and your household includes at least one minor or adult child for whom you are entitled to child allowances or child benefit.</p> <p>From the second child onwards, the relief amount increases by EUR 240.00 per year for each child in the household.</p> <p>If you live in a household community with another adult person, no tax relief is possible.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • Upon birth of a child: birth certificate, if applicable • For adult children: appropriate proof/documents (e.g. verification of attendance/enrolment from a school or university, vocational training contract or verification from employer) • Income tax return (Einkommenssteuererklärung/"Anlage Kind") • Forms "Antrag auf Lohnsteuer-Ermäßigung" and "Anlage Kind zum Antrag auf Lohnsteuer-Ermäßigung" (see -> Online application and forms)
Voraussetzungen	<ul style="list-style-type: none"> • Residence or habitual residence in Germany or residence abroad if there is unlimited income tax liability in Germany or if the single parent is treated as having unlimited income tax liability upon application • Single parents with at least one child, if they are entitled to child allowances or child benefit for this

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child

- Registration of the child in the single parent's home with main or secondary residence
- no household community with another adult person

****Note:**** If other adults live in the household and participate in the household management in any way, there is no entitlement to the relief amount. However, the household community with a child of full age for whom there is an entitlement to tax-free allowances for children or child benefit, for example, in the case of a child in vocational training, is harmless.

The relief amount is reduced by one-twelfth for each full calendar month in which the requirements are not met.

****Attention!**** According to the Federal Income Tax Act (Einkommensteuergesetz), there is a legal obligation to change tax class II as soon as the prerequisites for taking the relief amount into account cease to apply during the course of the year (for example, if a household community is established).

Kosten

none

Verfahrensablauf

- The relief amount for single parents is already granted in the amount of the basic amount of EUR 4,260 per year within the framework of the wage tax deduction by entering tax class II.
- If you are classified in tax class I and start to meet the requirements for a tax relief for single parents (e.g. due to the birth of a child), you can apply for a change in income tax class at the tax office using the forms "Antrag auf Lohnsteuer-Ermäßigung" and "Anlage Kind zum Antrag auf Lohnsteuer-Ermäßigung".
- For the supplementary amount of EUR 240.00 for the second child and further children, the tax office will generate an allowance in the electronic income tax deduction items (ELStAM) upon application (forms "Antrag auf Lohnsteuer-Ermäßigung" and "Anlage Kinder zum Antrag auf Lohnsteuer-Ermäßigung").
- The tax relief for single parents and the

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supplementary amounts can also be applied for retroactively, when submitting an income tax return.

****Note:**** As an electronic alternative to the paper form, applications can also be submitted in the online tax office "My ELSTER" or with offers from other software manufacturers.

- The relief amount for single parents and the increased amount can also only be applied for when submitting an income tax return.

If widowed single parents registered in tax class III meet the requirements for the tax relief, the tax office will enter this amount as a tax allowance in ELStAM upon application.

- In the income tax return, you must apply for the relief amount for single parents on the "Anlage Kind".

Bearbeitungsdauer

Frist

- Income tax return: as a rule has to be submitted to the tax office by July 31 of the following year • Consideration of the tax relief for single parents in the income tax deduction items (as a rule by registration in tax class II) or the supplementary amount for the second child and further children as a tax allowance in the income tax deduction items: application for the following year possible as of October 1; applications for the current year possible until the 30 day of November at the latest

weiterführende Informationen

Hinweise

Rechtsbehelf

Objection (details in the notification)

Kurztext

Modul	Sachverhalt
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	