

99102008000000

# Considering household-related services for tax purposes

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/6000304/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102008000000
Leistungsbezeichnung I	Considering household-related services for tax purposes
Leistungsbezeichnung II	Considering household-related services for tax purposes
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	

Modul	Sachverhalt
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<ul style="list-style-type: none"> <li>• § 35a [Einkommensteuergesetz (EStG)](<a href="https://www.gesetze-im-internet.de/estg/">https://www.gesetze-im-internet.de/estg/</a>) – Steuerermäßigung bei Aufwendungen für haushaltsnahe Beschäftigungsverhältnisse, haushaltsnahe Dienstleistungen und Handwerkerleistungen</li> </ul>
Teaser	Expenses for household-related employment and household-related services are tax-privileged. This includes expenses for activities that are normally carried out by family members, such as doing housework, childcare or caring for dependent relatives.
Volltext	<p>#### Tax relief on expenses for household-related employment and for the use of household-related services in accordance with Section 35a of the German Income Tax Act (EStG)</p> <p>Expenses for household-related employment and household-related services are tax-privileged. This includes expenses for activities that are normally carried out by family members, such as doing housework, childcare or caring for dependent relatives.</p> <p>A tax reduction is granted if these activities are carried out in the private household as part of an employment relationship subject to social security contributions or a household-related mini-job or by a service agency or a self-employed service provider.</p> <p>In addition, expenses for the use of nursing and care services are also eligible.</p> <p>You can claim the expenses in your tax return to the following extent:</p> <ul style="list-style-type: none"> <li>• Mini job: 20 percent, maximum EUR 510.00</li> <li>• other household-related employment and</li> </ul>

## Modul

## Sachverhalt

household-related services: 20 percent, maximum EUR 4,000

**\*\*Note:\*\*** If in doubt, ask the tax office or your tax consultant to what extent the expenses are favoured.

## Erforderliche Unterlagen

- for mini-jobs: certificate from the mini-job centre of the German pension insurance Knappschaft-Bahn-See
- for employment subject to social security contributions:  
for example, proof of social security, employment contract
- for household-related services, care and support services:  
the invoice and proof of payment (e.g. bank statement)

Submit the evidence to the tax office if it asks you to do so.

## Voraussetzungen

The following, for example, are tax-privileged

- "Household-related activities" such as:
  - Cooking
  - Cleaning
  - Laundry
  - Gardening
- Nursing and care services:
  - Expenses due to accommodation in a home, insofar as these include costs for services comparable to those of household help

The household-related activity/service must be provided in the household of the taxable person or the person in need of care.

**\*\*Notes:\*\***

- A tax reduction for care and support services or other household-related services is only granted for

Modul	Sachverhalt
	labour costs plus the applicable VAT. <ul style="list-style-type: none"> <li>• Material costs are not eligible.</li> <li>• Cash payments are generally not recognised; invoice amounts must therefore be transferred.</li> </ul>
Kosten	none
Verfahrensablauf	<ul style="list-style-type: none"> <li>• You can claim costs for household-related services in your income tax return.</li> <li>• To do this, use the "Household-related expenses" annex to your income tax return.</li> <li>• Have the necessary evidence ready.</li> </ul>
Bearbeitungsdauer	
Frist	respective submission deadline for the income tax return
weiterführende Informationen	
Hinweise	
Rechtsbehelf	appeal, if applicable (more details on the procedure in the notification)
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	