

99102002000000

# Claiming the lump-sum allowance for training supervisors

Heruntergeladen am 07.07.2025

<https://fimportal.de/xzufi-services/6001100-99102002000000/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102002000000
Leistungsbezeichnung I	Claiming the lump-sum allowance for training supervisors
Leistungsbezeichnung II	Claiming the lump-sum allowance for training supervisors
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>• § 3 Nr. 26 Einkommensteuergesetz (EStG) – Steuerfreie Einnahmen</li> <li>• R 3.26 Lohnsteuer-Richtlinien 2023</li> </ul>
Teaser	Income from certain sideline activities in the non-profit, charitable or church sector is tax-exempt up to a total of EUR 3,000 per year.
Volltext	<p>Claiming tax exemption for sideline activities according to § 3 No. 26 of the Einkommensteuergesetz (EStG)</p> <p>Income from certain sideline activities in the non-profit, charitable or church sector is tax-exempt up to a total of EUR 3,000 per year.</p> <p>You can claim this so-called lump-sum allowance for exercise leaders for:</p> <ul style="list-style-type: none"> <li>• part-time activities as an exercise leader, trainer, educator, supervisor or for a comparable part-time activity</li> <li>• part-time artistic activities</li> <li>• part-time care of elderly, sick or disabled people</li> </ul> <p>The activities as exercise leaders, trainers, educators or carers have in common that they influence other people through personal contact in order to develop and promote their mental and physical abilities. The common feature of the activities is a pedagogical orientation.</p>
Erforderliche Unterlagen	If necessary, the tax office will request documents from you to substantiate the requirements for the exercise leader allowance.
Voraussetzungen	<p>You exercise one of the above-mentioned privileged secondary occupations in the service or on behalf of</p> <ul style="list-style-type: none"> <li>• a legal person under public law or</li> </ul>

**Modul**
**Sachverhalt**

- a tax-privileged association

for the promotion of charitable, benevolent or ecclesiastical purposes.

In the case of tax-privileged associations, it is to be assumed that the activity also serves the promotion of these tax-privileged purposes. Accordingly, the tax exemption is also granted if the activity is carried out within the framework of a special purpose business.

The tax exemption does not apply to an activity in a taxable commercial business.

Note: A part-time activity may not take up more than one third of a comparable full-time occupation.

Claiming the honorary and exercise leader lump-sum allowance

You can only claim the lump-sum allowance for voluntary work and the lump-sum allowance for training supervisors if they are two 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 separately remunerated,
- be clearly regulated and
- actually be carried out.

**Kosten**

none

**Verfahrensablauf**

You can claim the flat-rate allowance for exercise leaders in your income tax return.

**Bearbeitungsdauer**
**Frist**

the respective deadline for filing the income tax return

**weiterführende  
Informationen**
**Hinweise**

Modul	Sachverhalt
Rechtsbehelf	Appeal, if applicable (details on the procedure in the decision)
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	