99030003027000

Claiming the honorary allowance

Modul	Sachverhalt
Leistungsschlüssel	99030003027000
Leistungsbezeichnung I	Claiming the honorary allowance
Leistungsbezeichnung II	Claiming the honorary allowance
Typisierung	4 - Land: Regelung
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	

Modul	Sachverhalt
Fachlich freigegen durch	
Handlungsgrundlage	• § 3 Nr. 26a Einkommensteuergesetz (EStG)
Teaser	If you carry out a part-time activity in the non-profit, charitable or ecclesiastical sector that does not meet the requirements for the lump-sum allowance for exercise leaders, the income is tax-free up to an amount of EUR 840.00 per year (lump-sum allowance for voluntary work).
Volltext	Claiming tax exemption for sideline activities according to § 3 No. 26a Einkommensteuergesetz (EStG) If you carry out a part-time activity in the non-profit, charitable or ecclesiastical sector that does not meet the requirements for the lump-sum allowance for exercise leaders, the income is tax-free up to an amount of EUR 840.00 per year (lump-sum allowance for voluntary work). Beneficiary activities: • Board of directors, treasurer • Referee in the amateur sector • Ground or equipment maintenance • Office worker • Cleaner Not beneficiaries: • Amateur athletes • Helpers at the club festival • Helpers collecting old material
Erforderliche Unterlagen	The tax office may request documents from you to substantiate the requirements for the lump-sum allowance for voluntary work.
Voraussetzungen	You exercise one of the above-mentioned privileged secondary occupations in the service or on behalf of • a legal person under public law or • a tax-privileged association

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	for the promotion of charitable, benevolent or ecclesiastical purposes. In the case of tax-privileged associations, it is generally 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. 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 claim the honorary flat rate in your income tax return.
Bearbeitungsdauer	
Frist	the respective deadline for filing the income tax return
weiterführende Informationen	
Hinweise	
Rechtsbehelf	Appeal, if applicable (details on the procedure in the

Modul	Sachverhalt
	decision)
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	