

99102002060002, 99102002060002

Apply for tax-free allowances for children over 18

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/100073802/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102002060002, 99102002060002
Leistungsbezeichnung I	Apply for tax-free allowances for children over 18
Leistungsbezeichnung II	Apply for tax-free allowances for children over 18
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Eintragung (060)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuererklärung (1060100)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	16.10.2023
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/2
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_32.html https://www.gesetze-im-internet.de/estg/_32.html https://www.gesetze-im-internet.de/estg/_32.html https://www.gesetze-im-internet.de/estg/_32.html
Teaser	You can also apply for a child allowance for a child over the age of 18 under certain conditions.
Volltext	<p>In the case of family benefit equalization, child benefit is usually paid during the year. At the end of the calendar year, the tax office checks as part of an income tax assessment whether a child allowance and an additional allowance for the child's care and education or training needs are to be deducted or whether the child benefit should be retained (more favorable assessment).</p> <p>However, the allowances for children are always taken into account when calculating the solidarity surcharge and church tax. This can also be applied for during the year in the income tax reduction procedure. However, this has no effect on the wage tax deduction during the year.</p> <p>The child allowance can be claimed for children who are related to the taxpayer in the first degree and for foster children; children over the age of 18 who have not yet reached the age of 25 can be taken into account under certain conditions (e.g. in the case of vocational training).</p> <p>After completing their first vocational training/studies, children of full age are generally only taken into account if they are not in gainful employment. Gainful employment with up to 20 hours of regular weekly working hours, a training service relationship or a marginal employment relationship within the meaning of §§ 8 and 8a of the Fourth Book of the German Social Code are not harmful.</p>

Modul

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For disabled children, there is no age limit for eligibility under certain conditions.

Erforderliche Unterlagen

- The required information must be provided in the child annex in the income tax return or in the child annex for the income tax reduction procedure. - The information in the child annex is also necessary if corresponding information has already been provided to the family benefits office. - Corresponding documents or certificates are e.g. school or study certificate, training contract or training certificate

Voraussetzungen

- You must be related to the child within the first degree.
- In the case of foster children, the relationship must be similar to that of a family and they must not have been taken in for gainful purposes. The prerequisite is that the custody and care relationship with the biological parents no longer exists.
- Children over the age of 18 who have not yet reached the age of 25 can only be considered if they:
 - are being trained for a profession (including school education); three months of basic training and subsequent training for a post as part of voluntary military service (§ 58b Soldiers' Act) are also deemed to be vocational training or - were in a transitional period of a maximum of four months (e.g. between two training phases) or - were unable to start or continue vocational training due to a lack of a training place or - have completed a voluntary social or ecological year (Youth Voluntary Service Act), a European voluntary activity, a development policy voluntary service, a voluntary service of all generations (§ 2 para. 1a SGB VII), an international youth voluntary service, a federal voluntary service or another service abroad (§ 5 Federal Voluntary Service Act)
- Children of full age who are not in employment and have not yet reached the age of 21 can be taken into account if they are registered as jobseekers with an employment agency in Germany.

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- Children who are unable to support themselves financially due to a physical, mental or psychological disability are considered without age limit. However, the disability must have occurred before the age of 25. Children whose disability occurred before 01.01.2007 in the period from the age of 25 but before the age of 27 are also eligible.

Kosten

None

Verfahrensablauf

The child allowance is applied for in the income tax return or the application for a reduction in income tax

Bearbeitungsdauer
Frist
**weiterführende
Informationen**
Hinweise
Rechtsbehelf
Kurztext

Child benefit is usually paid during the course of the year.

At the end of the calendar year, the tax office checks as part of the income tax assessment whether a child allowance and an additional allowance for the child's care and education or training needs should be taken into account when calculating income tax or whether the (possibly more favorable) child benefit should be retained.

A child allowance can also be claimed for a child over the age of 18.

Ansprechpunkt
Zuständige Stelle

Contact the tax office responsible for you. You can find this out using the tax office search on the website of the Federal Central Tax Office.
<https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html>
<https://www.bzst.de/DE/Service/Behoerdenwegweiser/>

Modul	Sachverhalt
	Finanzamtsuche/finanzamtsuche.html
Formulare	
Ursprungsportal	Freibeträge für Kind über 18 Jahren beantragen, Apply for tax-free allowances for children over 18