

99102002060003, 99102002060003

Apply for a lump sum for disabled people

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/100073811/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102002060003, 99102002060003
Leistungsbezeichnung I	Apply for a lump sum for disabled people
Leistungsbezeichnung II	Apply for a lump sum for disabled people
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	04.10.2023
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/2
Handlungsgrundlage	http://www.gesetze-im-internet.de/estg/_33b.html http://www.gesetze-im-internet.de/estg/_33b.html http://www.gesetze-im-internet.de/estg/_33b.html http://www.gesetze-im-internet.de/estg/_33b.html
Teaser	You can apply for a lump sum for disabled persons for costs incurred due to a disability.
Volltext	If you have a disability, you can choose whether you want to claim your disability-related expenses individually or claim a lump sum. The lump sum covers expenses for help with the usual and regularly recurring activities of daily living and expenses for increased laundry requirements as well as care expenses. If you choose the lump sum, you can neither claim the care expenses as extraordinary expenses nor the tax reduction for care services in the household. The lump sum is graduated according to the degree of disability. Blind and helpless disabled people receive a higher lump sum.
Erforderliche Unterlagen	The degree of disability is stated in the income tax reduction procedure or in the income tax return. Proof is required if this has not already been submitted to the tax office. If you have a disability, you can obtain the proof from the authority responsible for implementing the Federal Pension Act (e.g. pension office).
Voraussetzungen	- Expenses as a result of the disability - Determined degree of disability
Kosten	None
Verfahrensablauf	The disability lump sum is applied for in the income tax return or already in the income tax reduction

Modul	Sachverhalt
	procedure
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	If you have a disability, you can choose whether the expenses associated with the disability are claimed individually in the income tax return or whether you would like to claim a lump sum. The lump sum is graduated according to the degree of disability.
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/Finanzamtsuche/finanzamtsuche.html
Formulare	
Ursprungsportal	Pauschbetrag für behinderte Menschen beantragen, Apply for a lump sum for disabled people