

99102002060005, 99102002060005

Apply for a lump sum for a carer

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/100073822/L100010>

| Modul | Sachverhalt |
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| Leistungsschlüssel | 99102002060005, 99102002060005 |
| Leistungsbezeichnung I | Apply for a lump sum for a carer |
| Leistungsbezeichnung II | Apply for a lump sum for a carer |
| 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 Ansprechpartner | Nein |
| Fachlich freigegeben am | 31.10.2023 |

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| Fachlich freigegeben durch | Ministry of Finance and Science, Division B/2 |
| Handlungsgrundlage | https://www.gesetze-im-internet.de/estg/_33b.html https://www.gesetze-im-internet.de/estg/_33b.html |
| Teaser | If you provide care services, you can apply for a lump sum for care. |
| Volltext | <p>If you personally care for a permanently helpless person in your or their home in Germany or another EU/EEA country and do not receive any income for this, you can be granted a lump sum for the expenses incurred. Income is, for example, the care allowance that the helpless person receives from a care insurance company and passes on to you in order to pay for your care services or to reimburse you for the expenses incurred.</p> <p>If the care allowance is only used to directly secure the necessary basic care of the helpless person (payment of an external carer, purchase of items necessary for or facilitating care), this does not constitute income. The care allowance received by the parents of a disabled child for this child does not count as income.</p> <p>The lump-sum care allowance is regularly only granted for the care of relatives (moral obligation to provide care). If care is provided by more than one person, the lump sum for care is to be divided according to the number of caregivers. If one person receives income for this, this person is not to be included in the division. The lump-sum care allowance can also be taken into account in addition to the lump-sum disability allowance transferred from the child to the parents.</p> <p>The lump sum for care amounts to</p> <ul style="list-style-type: none"> - 600 euros for care degree 2 - 1,100 euros for care degree 3 - 1,800 euros for care degree 4 or 5 or helplessness |
| Erforderliche Unterlagen | The need for care is proven, for example, by a severely disabled person's pass with the mark "H" or by a notice from the pension office about the classification into |

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| | care levels 2, 3, 4 or 5. |
| Voraussetzungen | <ul style="list-style-type: none"> • Expenses due to personal care • Moral obligation to provide care • Care is provided to a helpless person or a person with an established care degree of 2, 3, 4 or 5 • No income for the caregiver • Care is provided in the carer's home or in the home of the person in need of care. • The home is in Germany or in another EU/EEA country • Indication of the (tax) identification number (Section 139b of the German Fiscal Code) of the person receiving care |
| Kosten | None |
| Verfahrensablauf | The care lump sum is applied for in the income tax return or already in the income tax reduction procedure. |
| Bearbeitungsdauer | |
| Frist | |
| weiterführende Informationen | |
| Hinweise | |
| Rechtsbehelf | |
| Kurztext | If you personally care for a person with at least care degree 2 or due to helplessness in your or their home in Germany or another EU/EEA country and do not receive any income for this, you can be granted a lump sum for the expenses incurred. Income is, for example, the care allowance that the person receiving care receives from a care insurance company and passes on to you to pay for your care services or to reimburse you for the expenses incurred. |
| 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. |

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| | https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html |
| Formulare | |
| Ursprungsportal | Pauschbetrag für Pflegeperson beantragen, Apply for a lump sum for a carer |