

99102046018001

Childcare costs - apply for tax relief

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/1231-99102046018001/L100022>

Modul	Sachverhalt
Leistungsschlüssel	99102046018001
Leistungsbezeichnung I	Childcare costs - apply for tax relief
Leistungsbezeichnung II	Childcare costs - apply for tax relief
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Baden-Württemberg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	

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Fachlich freigegeben durch	
Handlungsgrundlage	<p>Einkommensteuergesetz (EStG):</p> <ul style="list-style-type: none"> • § 10 Absatz 1 Nummer 5 Sonderausgaben
Teaser	Amount:
Volltext	<p>Amount:</p> <p>from 2025: 80% of the expenses, up to a maximum of EUR 4,800 per child and calendar year.</p> <p>until 2024: 2/3 of the expenses, up to a maximum of EUR 4,000 per child and calendar year.</p> <p>Type:</p> <p>The expenses to be recognised reduce your taxable income in your income tax assessment.</p> <p>If the requirements are only met for part of the calendar year, only 80% (until 2024: 2/3) of the costs incurred in this part of the calendar year are eligible, up to a maximum of EUR 4,800 (until 2024: EUR 4,000).</p> <p>Example: The child turns 14 in July of the calendar year. In this case, the competent authority will only recognise the costs incurred from January to July.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • Invoice <p>The following also count as an invoice</p> <ul style="list-style-type: none"> • the employment contract in the case of employment subject to social security contributions or a mini-job • the notification of fees, for example for the kindergarten fees to be paid • a receipt, for example for additional childcare costs • in the case of au pair relationships, the au pair contract, which shows what proportion of the total expenses is attributable to childcare
Voraussetzungen	<ul style="list-style-type: none"> • The child lives in your home or is temporarily accommodated away from home with your consent,

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for example in a boarding school. In the case of parents who do not live together, it generally depends on whether the child is registered with you or the other parent.

- The child is not older than 13 years of age or, if it is unable to support itself due to a previous physical, mental or psychological disability, not older than 24 years of age.
- It is cared for by a childminder, a maternity or full-day care centre, child carer or nursery nurse or educator, in a kindergarten, day care centre, nursery, crèche or children's home, by a domestic help employed by you or when doing homework.
- You incur expenses due to Benefits in kind, especially for the accommodation and meals of the carer in the household, or payment. This also applies to reimbursements to the carer, for example their travel costs, if the services are listed on the invoice or in the contract.
- You have paid the expenses incurred yourself.
- You have received an invoice for the expenses and have not paid them in cash.

You cannot claim expenses for

- Tuition such as school fees, private tuition or foreign language lessons,
- the teaching of special skills such as computer courses or music lessons,
- sports and other leisure activities such as membership of sports clubs, tennis or riding lessons,
- catering or travel costs for the child.

Note: School fees can also be claimed for tax purposes under different conditions within the scope of a separate maximum amount.

Kosten

You will not incur any costs at the tax office.

Verfahrensablauf

You must apply for the subsidy in your income tax return on the child annex. Please state the total subsidised expenses in your income tax return. Your tax office will automatically reduce the amount to 80% and limit it to EUR 4,800 (until 2024: reduction to 2/3 and limit to EUR 4,000).

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It is best to submit your income tax return to the tax office electronically.

Please note: You must submit your tax return electronically if you earn or have an interest in the following income

- Income from business operations,
- Income from self-employment or
- Income from agriculture and forestry

This applies regardless of the type of profit calculation for the EÜR (income statement) annex, the balance sheet and the entire income tax return.

You can obtain forms from your tax office or on the Internet.

Note: The tax office does not accept tax returns by e-mail. You must sign your tax return in person in order to submit it on time.

You will receive a written income tax assessment notice by post.

Bearbeitungsdauer

Frist

- If you are obliged to submit an income tax return: 31. July of the following year In view of the exceptional situation caused by the coronavirus pandemic, the submission deadline for 2023 will be extended until 2 September 2024 for persons not advised on tax matters.
- If you are not obliged to submit an income tax return: during the four years following the tax year to be assessed

weiterführende Informationen

Hinweise

If you as parents do not share a household, the maximum amount is due to the parent whose household the child belongs to. The other parent is not entitled to childcare costs because the child does not belong to their household.

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	<p>If the child belongs to the household of both parents, the maximum amount is divided in half, i.e. each parent is entitled to a maximum amount of EUR 2,400 (until 2024: EUR 2,000), unless they both apply for a different division of the maximum amount.</p>
Rechtsbehelf	<p>If you believe that your income tax assessment notice contains an error, you can challenge it. In this case, please lodge an objection to your income tax assessment. You must lodge this within one month of being notified of your income tax assessment.</p>
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	