

99102002060001

Apply for an allowance for childcare and education or training

Heruntergeladen am 07.07.2025

<https://fimportal.de/xzufi-services/133-99102002060001/L100022>

Modul	Sachverhalt
Leistungsschlüssel	99102002060001
Leistungsbezeichnung I	Apply for an allowance for childcare and education or training
Leistungsbezeichnung II	Apply for an allowance for childcare and education or training
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	

Modul	Sachverhalt
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<p>Einkommensteuergesetz (EStG):</p> <ul style="list-style-type: none"> • § 32 Kinder, Freibeträge für Kinder • § 39 Lohnsteuerabzugsmerkmale
Teaser	<p>As part of the income tax assessment, the tax office checks whether the tax saving from the child allowance is higher than the entitlement to child benefit. Part of this allowance is the allowance for childcare and education or training.</p>
Volltext	<p>As part of the income tax assessment, the tax office checks whether the tax saving from the child allowance is higher than the entitlement to child benefit. Part of this allowance is the allowance for childcare and education or training.</p> <p>Amount:</p> <ul style="list-style-type: none"> • EUR 1,464 if you submit an income tax return alone • EUR 2,928 if you submit an income tax return together with the other parent <p>Note: The tax-free allowance is divided equally between the parents. If the parents live separately and a minor child resides with only one parent, the other parent can apply to have half of the tax-free allowance transferred to him or her.</p> <p>If you do not fulfil the requirements for the whole year, the tax-free allowance will be halved and taken into account on a pro rata basis.</p> <p>An entry in the electronic wage tax deduction features and therefore inclusion in your monthly pay slip is only made under the same conditions as for the child allowance.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • Details of the children in the tax return ("Anlage

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	<p>Kind")</p> <ul style="list-style-type: none"> • possibly proof of the initial education of adult children
Voraussetzungen	<p>The following are considered children</p> <ul style="list-style-type: none"> • children related to you within the first degree (legitimate, legitimate declared, illegitimate and adopted children), • Children of your spouse or partner (stepchildren) and grandchildren you have taken into your household • Foster children with whom you are connected by a family-like, long-term relationship, <p>until they reach the age of 18.</p> <p>In addition, children can only be taken into account under certain conditions.</p> <p>It is possible to transfer half of the allowance for the other parent's care and education or training needs to you if</p> <ul style="list-style-type: none"> • the child is a minor, • You live separately and the child is only registered with you, • You apply for the transfer on the child annex to the income tax return and • the other parent does not object. The other parent can only object if they are also caring for the child or bearing the costs of childcare.
Kosten	none
Verfahrensablauf	<p>You do not need to submit an application.</p> <p>The tax office will check the requirements itself as part of the annual income tax assessment.</p> <p>Transfer:</p> <p>You must apply for this on the child annex to your income tax return.</p> <p>If you can have an allowance for childcare and</p>

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education or training created as an electronic income tax deduction feature during the current calendar year because you are not receiving child benefit, you must apply for it at the tax office in your place of residence. The tax office can also tell you whether it is worth registering in your case.

- If you are applying to the tax office for an allowance for the first time for the calendar year 2025 or would like to have an increased allowance taken into account in relation to the calendar year 2024, use the "Application for income tax reduction and for income tax deduction features" (main form and child annex)
- If you are applying for the maximum tax-free amount for 2025 that has already been determined for the 2023 calendar year, use the "Application for income tax reduction and for income tax deduction features" (main form and annex Miscellaneous)
- You can apply for the tax-free allowances for a maximum period of two calendar years.

Bearbeitungsdauer

Frist

Applications for a tax allowance or a higher allowance as an electronic wage tax deduction feature must be submitted by 30 November of the year at the latest.

weiterführende Informationen

Hinweise

You can submit the application for income tax reduction and the income tax deduction features to the tax office electronically in the online portal "My Elster". Registration is required for electronic transmission. The registration process can take up to two weeks.

Rechtsbehelf

If you do not agree with the content and result of an administrative act (decision) issued by an authority, you can usually lodge an objection against it.

The objection procedure is intended to help avoid legal disputes.

Kurztext

Ansprechpunkt

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Zuständige Stelle

Formulare

Ursprungsportal