

99102002060005, 99102002060005

Apply for lump sum for caregiver

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/216383560/L100038>

Modul	Sachverhalt
Leistungsschlüssel	99102002060005, 99102002060005
Leistungsbezeichnung I	Apply for lump sum for caregiver
Leistungsbezeichnung II	Apply for lump sum for caregiver
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Thüringen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
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	29.06.2023

Modul	Sachverhalt
Fachlich freigegeben durch	Thuringia Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_33b.html https://www.gesetze-im-internet.de/estg/_33b.html
Teaser	For long-term care services, you can apply for a long-term care lump sum.
Volltext	<p>If you personally care for a person with a care degree of at least 2 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. From the 2021 assessment period, the amount of care lump sums will be taken into account on a graduated basis depending on the care degree of the person being cared for or the "H" mark.</p> <p>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 remunerate your care services or to reimburse the expenses incurred by you in the process. If the care allowance is only used to directly secure the necessary basic care of the helpless person (payment of an external caregiver, purchase of necessities that are necessary for care or facilitate care), there is no income.</p> <p>The care allowance received by the parents of a disabled child for this child does not count as income.</p> <p>The care allowance is regularly granted only for the care of relatives. If the care is provided by more than one person, the care lump sum must 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.</p> <p>The care lump sum can also be taken into account in addition to the disability lump sum transferred from the child to the parents.</p> <p>Finally, you must include the identification number of the cared-for person in your income tax return.</p>
Erforderliche Unterlagen	The need for care is evidenced by a severely disabled

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	person's ID card with the mark "H" or by a notice of determination of need for care.
Voraussetzungen	<ul style="list-style-type: none"> • Expenses due to personal care • Cared for a person, with at least a care degree 2 • No income for the caregiver • Care is provided in the home of the caregiver or in the home of the person in need of care. The home is in the country or in the EU / EEA foreign country. • Specification of the identification number of the cared-for person
Kosten	None
Verfahrensablauf	<ul style="list-style-type: none"> • The care lump sum is applied for in the income tax return • You can submit the tax return in paper form or in the online procedure
Bearbeitungsdauer	<ul style="list-style-type: none"> • The processing time depends on the processing status in the respective responsible tax office
Frist	<ul style="list-style-type: none"> • The deadline for filing the 2022 income tax return is 02.10.2023 • The deadline for filing the income tax return 2023 is 02.09.2024 • The submission deadline for the income tax return from 2024 is 31.7. of the following year
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Tax allowance entry for caregivers • If a person with at least a care degree 2 is personally cared for in your or their home in Germany or EU / EEA countries and no income is paid for this, a lump sum can be granted 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 remunerate the care services or to reimburse the expenses incurred in the process. • Procedure: The lump-sum care allowance is claimed on the income tax return You can submit the tax return

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	<p>in paper form or in the online procedure</p> <ul style="list-style-type: none"> • Requirements: Expenses due to personal care Cared for a person, with at least a care degree 2 No income for the caregiver Care is provided in the home of the caregiver or in the home of the person in need of care. The home is in the country or in the EU / EEA foreign country. Specification of the identification number of the cared-for person • responsible: Tax office
Ansprechpunkt	<ul style="list-style-type: none"> • You can find the contact points at the tax office responsible for you via the tax office finder on the website of the Federal Central Office https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
Zuständige Stelle	<ul style="list-style-type: none"> • The tax office responsible in each case decides on the applications in the tax return You can find the tax office responsible for you via the Tax Office Finder on the website of the Federal Central Tax Office https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
Formulare	https://www.formulare-bfinv.de/ https://www.formulare-bfinv.de/
Ursprungsportal	Apply for lump sum for caregiver, Pauschbetrag für Pflegeperson beantragen