

99102002060000, 99102002060000

# Allowance for care and education or training needs

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/196269922/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99102002060000, 99102002060000
Leistungsbezeichnung I	Allowance for care and education or training needs
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Rheinland-Pfalz
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Eintragung (060)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Steuererklärung (1060100)
Einheitlicher	

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Ansprechpartner	Nein
Fachlich freigegeben am	09.01.2023
Fachlich freigegeben durch	Ministry of Finance Rhineland-Palatinate
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/estg/_32.html">https://www.gesetze-im-internet.de/estg/_32.html</a> <a href="https://www.gesetze-im-internet.de/estg/_39a.html">https://www.gesetze-im-internet.de/estg/_39a.html</a> <a href="https://www.gesetze-im-internet.de/estg/_32.html">https://www.gesetze-im-internet.de/estg/_32.html</a> <a href="https://www.gesetze-im-internet.de/estg/_39a.html">https://www.gesetze-im-internet.de/estg/_39a.html</a>
<b>Teaser</b>	
Volltext	<p>In addition to the allowance for the material minimum subsistence level of a child (so-called child allowance), an additional allowance for care and education or training needs is granted for each eligible child. Your income is not taxed up to the amount of these allowances.</p> <p>The allowance for childcare and education or training needs amounts to 1,464.00 euros for each child. This amount applies to each parent, so that for parents who are jointly assessed for income tax, the doubled amount of 2,928.00 euros is applied. You are also entitled to the doubled amount if the other parent is deceased, is not subject to unlimited income tax liability, you have adopted the child alone or the child is only in a foster child relationship with you.</p> <p>As part of the income tax assessment, the responsible tax office will check whether the tax exemption through the child allowance and the allowance for care and education or training needs is higher overall than the entitlement to child benefit (so-called favorable assessment).</p> <p>Note: In principle, the allowance for childcare and education or training needs is divided equally between the parents. If the parents do not meet the requirements for joint assessment (e.g. because they are not married, divorced or permanently separated), the parent in whose home the minor child is registered can apply (to the tax office) to have half of the other parent's allowance transferred. However, this transfer</p>

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is not possible if the parent concerned objects because he or she bears the childcare costs or regularly looks after the child to a not insignificant extent. In the case of adult children, the law does not provide for an isolated, notification-related transfer option.

The allowance to which parents are entitled for childcare and education or training needs can also be transferred to a step-parent or grandparent on application if they have taken the child into their household or are liable to pay maintenance to the child.

If the deduction requirements are not met for the entire year, the allowance is only taken into account pro rata temporis.

### Prerequisites

The following are taken into account as children

- children related to you in the first degree and
- foster children with whom you are connected by a family-like bond calculated for a longer period of time,
- up to the age of 18. Beyond that, children can only be taken into account under certain conditions.

In addition, the child's identification number is generally required for the allowance for the child's care and education or training needs to be taken into account.

### Erforderliche Unterlagen

- Income tax return, annex child
- Possibly further evidence for adult children

### Voraussetzungen

### Kosten

There are no fees or other costs.

### Verfahrensablauf

### Bearbeitungsdauer

### Frist

If you are obliged to submit an income tax return, you must generally submit it to the tax office by 31.07. of the following year. In other cases, you can apply for the

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assessment within 4 years of the end of the respective calendar year (example: voluntary income tax assessment for 2020 can be applied for until 31.12.2024). Applications for consideration of an allowance for care and education or training needs in the income tax deduction procedure must be submitted by 30.11. of the year for which the allowance is to be taken into account. Changes that occur in December can therefore only be taken into account in the wage tax deduction procedure for the following calendar year.

## weiterführende Informationen

### Hinweise

### Procedure

In addition to the entries in the child annex, no further application is necessary for the review as part of the income tax assessment, as the tax office carries out the favorable review ex officio.

If an allowance for care and education or training needs is to be taken into account in the income tax deduction procedure, an application for a reduction in income tax must be submitted to the tax office in your place of residence. You will not pay less income tax in advance, but you will pay less church tax and less solidarity surcharge.

## Rechtsbehelf

### Kurztext

### Ansprechpunkt

Please contact the tax office responsible for you.  
<https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html>  
<https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html>

## Zuständige Stelle

### Formulare

Paper forms for the income tax return or the consideration of tax allowances for children when deducting income tax can be obtained from all tax offices in the state of Rhineland-Palatinate.

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The forms can also be downloaded from the homepage of the State Tax Office.

<https://www.lfst-rlp.de/service/vordrucke>

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**Ursprungsportal**

Allowance for care and education or training needs,  
Freibetrag für den Betreuungs- und Erziehungs- oder  
Ausbildungsbedarf