

99102046018001, 99102046018001

# Childcare costs - tax consideration

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/196341208/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99102046018001, 99102046018001
Leistungsbezeichnung I	Childcare costs - tax consideration
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	Beratung (018)
SDG-Informationsbereich	
Lagen Portalverbund	Steuererklärung (1060100), Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein

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Fachlich freigegeben am	15.05.2020
Fachlich freigegeben durch	FM
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/estg/_10.html">https://www.gesetze-im-internet.de/estg/_10.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/_10.html">https://www.gesetze-im-internet.de/estg/_10.html</a> <a href="https://www.gesetze-im-internet.de/estg/_39a.html">https://www.gesetze-im-internet.de/estg/_39a.html</a>
Teaser	
Volltext	<p>Childcare costs can be deducted as special expenses.</p> <p>Expenses for the care of a child belonging to your household who has not yet reached the age of 14 or is unable to support themselves due to a physical, mental or psychological disability that occurred before the age of 25 can be taken into account as special expenses up to 2/3 of the care costs, up to a maximum of EUR 4,000.00 per child.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> <li>• Income tax return, child annex,</li> <li>• Wage tax reduction application, if the childcare costs are already to be taken into account in the wage tax deduction.</li> <li>• At the request of the tax office: Invoices (transfer receipts for the childcare costs incurred or, in the case of an application for wage tax reduction, credible evidence of the expenses expected to be incurred.</li> </ul> <p>The childcare costs must be evidenced by an invoice and payment to an account of the service provider (by bank transfer or crossed check). The invoice and proof of payment must be presented at the request of the tax office. Cash payments and cash cheques cannot be accepted.</p> <p>An "invoice" also includes</p> <ul style="list-style-type: none"> <li>• the employment contract in the case of employment subject to social security contributions or a mini-job,</li> <li>• the notification of fees (e.g. for kindergarten fees to be paid),</li> <li>• a receipt (e.g. for additional childcare costs),</li> <li>• in the case of an au pair relationship, the au pair</li> </ul>

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contract, which shows what proportion of the total expenses is attributable to childcare.

## Voraussetzungen

The special expenses deduction is only possible for a child who is related to you in the first degree or is a foster child with whom you are connected by a family-like, long-term bond

The child must belong to your household, i.e. it must live in your home or be temporarily accommodated away from home with your consent (e.g. in the case of boarding school accommodation). In the case of parents who do not live together, the child's residence registration is generally decisive for the allocation to the household of one parent.

You must have an invoice for the childcare costs or have concluded a contract for childcare. Payment must be made to the account of the service provider. Cash benefits are not eligible.

Beneficiary childcare services

In particular, expenses for

- Crèche, after-school care or kindergarten places, day care centers,
- childminders or all-day care facilities,
- the employment of domestic help and au pairs, provided they look after a child,
- supervision of the child while doing homework.

In addition to the above expenses in cash, the following are also eligible

- Benefits in kind, in particular for accommodation and meals for the caregiver (not for the child being cared for) in the household
- Reimbursements to the caregiver, e.g. their travel expenses (not those for the child), if the services are listed in detail on the invoice or in the contract

Not eligible are expenses for

- Tuition (e.g. school fees, private tuition or foreign

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language lessons),

- the teaching of special skills (e.g. computer courses, music lessons),
- sports and other leisure activities (e.g. membership of sports clubs, tennis or riding lessons),
- the child's meals or travel costs.

Amount of childcare costs to be taken into account

Childcare costs are deductible as special expenses in the amount of 2/3 of the expenses, up to a maximum of EUR 4,000.00 per child and calendar year.

The maximum amount is an annual amount that is not reduced pro rata temporis, even if the conditions for the deduction of childcare costs were only met for part of the year (no twelfths).

For example, if a child reaches the age of 14 in the course of a year, 2/3 of the childcare costs incurred up to the 14th birthday are to be deducted, limited to the maximum amount of EUR 4,000.00.

In the case of unmarried, permanently separated or divorced parents, the parent who has borne the expenses and to whose household the child belongs is entitled to deduct childcare costs. If this applies to both parents, each parent can only claim their actual expenses up to half of the maximum deduction amount (i.e. 2,000.00 euros). The only exception is if the parents mutually agree on a different division of the maximum deduction amount and notify the tax office of this (on the child annex).

## Kosten

None.

## 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 assessment within 4 years of the end of the respective calendar year (example: voluntary income tax assessment for 2019 can be applied for until

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	31.12.2023). Applications for income tax relief 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	
Rechtsbehelf	
Kurztext	Childcare costs can be deducted as special expenses.
Ansprechpunkt	Please contact the tax office responsible for you. <a href="https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html">https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html</a> <a href="https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html">https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html</a>
Zuständige Stelle	
Formulare	You can obtain the forms from all tax offices. The relevant forms can also be downloaded from the homepage of the State Tax Office. <a href="https://www.lfst-rlp.de/service/vordrucke/">https://www.lfst-rlp.de/service/vordrucke/</a> <a href="https://www.lfst-rlp.de/service/vordrucke/">https://www.lfst-rlp.de/service/vordrucke/</a>
Ursprungsportal	Childcare costs - tax consideration, Kinderbetreuungskosten – steuerliche Berücksichtigung