99102002060005, 99102002060005

Tax allowances for carers

Modul	**Sachverhalt**
Leistungsschlüssel	99102002060005, 99102002060005
Leistungsbezeichnung I	Tax allowances for carers
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 Ansprechpartner	Nein
Fachlich freigegeben am	09.01.2023

Modul	Sachverhalt
Fachlich freigegen durch	Ministry of Finance Rhineland-Palatinate
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/__33b.html https://www.gesetze-im-internet.de/estg/__33b.html
Teaser	Here you can find out how care expenses are already taken into account when deducting income tax.
Volltext	If you personally care for a relative in need of care in your or their household, you can be granted a lump sum for the expenses incurred for personal care (for care grade 2: 600 euros, for care grade 3: 1,100 euros, for care grade 4 or 5 or the "H" sign: 1,800 euros) if you do not receive any income for this. If you are caring for someone other than a relative, the lump sum for care is only granted in exceptional cases. A further requirement is that the household must be located in the European Union or the European Economic Area. You must also state the identification number given to the person receiving care in your income tax return. You can claim higher expenses that you inevitably incur as an extraordinary burden instead of the lump sum, taking into account a reasonable burden. If the other requirements are met, you can apply for a tax reduction within the scope of household-related employment/services for expenses that cannot be deducted due to the reasonable burden. Expenses for the temporary employment of an outpatient caregiver, which you can also claim as an extraordinary expense or as part of household-related employment/services, do not exclude the simultaneous claiming of the lump-sum care allowance.
Erforderliche Unterlagen	• Application for income tax reduction. • Appendix special expenses / extraordinary expenses • Notification of the classification of the cared-for person in a care degree
Voraussetzungen	
Kosten	none

Modul	Sachverhalt
Verfahrensablauf	
Bearbeitungsdauer	
Frist	Tax allowances can be applied for the following calendar year from October 1 of the current year. Tax allowances for the current calendar year can be applied for by November 30 at the latest. After this date, a tax allowance can only be taken into account in the tax return. The tax allowance becomes effective for tax purposes on the 1st of the month following the application.
weiterführende Informationen	
Hinweise	
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	You can obtain forms and applications for income tax from all tax offices. The relevant forms can also be downloaded from the homepage of the State Tax Office. https://www.lfst-rlp.de/service/vordrucke https://www.lfst-rlp.de/service/vordrucke
Ursprungsportal	Steuerfreibeträge für Pflegepersonen, Tax allowances for carers