

99102002060003, 99102002060003

# Tax allowances for people with disabilities

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/229882516/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99102002060003, 99102002060003
Leistungsbezeichnung I	Tax allowances for people with disabilities
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	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	19.03.2024
Fachlich freigegeben durch	Ministry of Finance Rhineland-Palatinate
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/estg/_33b.html">https://www.gesetze-im-internet.de/estg/_33b.html</a> <a href="https://www.gesetze-im-internet.de/estg/_33b.html">https://www.gesetze-im-internet.de/estg/_33b.html</a>
Teaser	Here you can find out how lump sums for people with disabilities are taken into account when deducting income tax.
Volltext	<p>Lump sums for people with disabilities and surviving dependants</p> <p>People with disabilities can claim a lump sum based on the degree of disability instead of a tax reduction for extraordinary expenses due to expenses for help with the usual and regularly recurring activities of daily living, for care and for increased laundry requirements under the following conditions.</p> <p>With a degree of disability of at least</p> <ul style="list-style-type: none"> <li>• 20: 384 euros</li> <li>• 30: 620 euros</li> <li>• 40: 860 euros</li> <li>• 50: 1,140 euros</li> <li>• 60: 1,440 euros</li> <li>• 70: 1,780 euros</li> <li>• 80: 2,120 euros</li> <li>• 90: 2,460 euros</li> <li>• 100: 2,840 euros</li> </ul> <p>Blind, deaf-blind and permanently helpless people receive a lump sum of 7,400 euros per year. The requirements must be proven by a severely disabled person's pass in accordance with the Ninth Book of the German Social Code, which is marked with the "BI" or "H" sign, or by a notice in accordance with Section 152 (1) of the Ninth Book of the German Social Code, which contains the corresponding findings. The mark "H" is equivalent to a classification as a person in need of severe care in care grade 4 or 5; this must be proven</p>

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by submitting the corresponding certificate.

The lump sum for surviving dependants is 370 euros per year. Surviving dependants are persons who have been granted ongoing survivors' benefits, e.g. under the Federal Pension Act or from statutory accident insurance.

The lump sums for people with disabilities and surviving dependants are taken into account in the ELStAM according to the respective validity date.

If the lump sums are due to the employee's spouse/partner or a child for whom the employee is entitled to an allowance for children or child benefit, and if these persons do not claim the lump sum, it can be formed as the employee's ELStAM. The prerequisite for this is that the child's identification number is stated in the employee's income tax return. The lump sum to which a child is entitled is generally transferred equally to both parents, unless the child allowance has been transferred to the other parent. A different allocation is possible at the joint request of the parents. If one parent is deceased or does not live in Germany, the full amount of the lump sum can be formed as ELStAM for the other parent and thus transferred.

**Erforderliche Unterlagen**

Application for income tax reduction

Severely disabled person's pass or certificate from the pension office or corresponding notification

**Voraussetzungen**
**Kosten**

none

**Verfahrensablauf**
**Bearbeitungsdauer**
**Frist**

The deadline for the income tax reduction application begins on October 1 of the previous year. The application must be submitted by November 30 of the current year at the latest. After this date, a tax reduction can only be taken into account in the tax

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	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. <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 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. <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	Steuerfreibeträge für Menschen mit Behinderungen, Tax allowances for people with disabilities