

99102002060001, 99102002060001

Tax allowances for children under the age of 18

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/229882522/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99102002060001, 99102002060001
Leistungsbezeichnung I	Tax allowances for children under the age of 18
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	09.01.2023
Fachlich freigegeben durch	Ministry of Finance Rhineland-Palatinate
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_38b.html https://www.gesetze-im-internet.de/estg/_38b.html
Teaser	Your children under the age of 18 are automatically taken into account when deducting income tax.
Volltext	<p>When taxing a family, the minimum subsistence level of all family members must remain tax-free. To ensure that parents with the same level of income are not taxed more heavily than those without children, an amount of income equal to the minimum subsistence level and the needs for the care and upbringing or education of their children is left tax-free. This is ensured either by child benefit or by tax-free allowances for children.</p> <p>Child benefit is paid monthly in the current calendar year. If a tax return is submitted after the end of the calendar year, the tax office will check ex officio whether the child benefit was sufficient to exempt the minimum subsistence level or whether it is necessary to subsequently apply allowances (the child allowance and the allowance for care and education or training needs). The child allowance can only be taken into account if the child's identification number has been provided.</p> <p>As a rule, these allowances are not taken into account when calculating income tax. However, they do affect the amount of the solidarity surcharge and church tax. So that the employer can calculate these deductions correctly, the number of child allowances is usually created automatically as ELStAM. It is also possible to apply to your local tax office to have a lower number of children taken into account or to exclude them altogether. Such an application is conceivable, for example, if you do not want your employer to know that you have children or how many children you have.</p>

Modul

Sachverhalt

Children are

- natural children and adopted children and
- foster children (this does not include so-called "foster children" who have been taken in for financial reasons).

Each child is counted as 0.5. The numerator increases to 1,

- if the natural parents or foster parents of a child living in Switzerland are married to each other and are not permanently separated,
- if spouses not permanently separated and living in Germany have adopted a child together,
- if the other parent of a natural or adopted child has died before the beginning of the calendar year,
- if the employee has only adopted the child alone,
- if the child is a foster child and the foster child relationship exists only with the employee,
- if the residence of the other parent cannot be determined,
- if the child's father cannot be officially identified, e.g. because the mother has not disclosed the father's name, or
- if the other parent is not expected to have a domicile or habitual residence in Germany for the entire calendar year.

The child allowance can also be transferred to a stepparent or grandparent on application if they have taken the child into their household. The transfer is also possible if this parent provides maintenance for the child instead of the parents and is subject to a maintenance obligation towards the child. The tax office provides a special official form (Annex K) for the aforementioned transfer cases. The number of child allowances is only formed as ELStAM for tax classes I to IV. Child allowances for children abroad are only taken into account if the circumstances there correspond to those in Germany. In this case, amounts reduced by 1/4, 1/2 or 3/4 may be taken into account.

Children under the age of 18

Modul
Sachverhalt

Children resident in Germany are generally automatically taken into account until the end of the calendar year in which they reach the age of 18. If the number of child allowances differs from the actual circumstances in your favor, you must have the ELStAM changed by your tax office. If the number of child allowances for children under the age of 18 is lower than the actual circumstances, the ELStAM will be changed by your tax office at your request.

The inclusion of children who are not registered at the employee's home requires a one-off application.

Foster children

A child allowance is taken into account for foster children upon application by the tax office. A child who is connected to you by a family-like, long-term relationship and whom you have taken into your household is to be recognized as your foster child. A further requirement is that the custody and care relationship with the biological parents no longer exists and that you have not taken in the child for financial gain.

Erforderliche Unterlagen

Only required in transfer cases:

- Application for income tax reduction
- Attachment children to the application for income tax reduction
- If applicable, birth certificate or extract from the family register

Voraussetzungen
Kosten

none

Verfahrensablauf
Bearbeitungsdauer
Frist
**weiterführende
Informationen**

Modul	Sachverhalt
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	The child allowance counter is automatically transmitted by the municipality to the tax authorities.
Zuständige Stelle	
Formulare	<p>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.</p> <p>https://www.lfst-rlp.de/service/vordrucke https://www.lfst-rlp.de/service/vordrucke</p>
Ursprungsportal	Steuerfreibeträge für Kinder unter 18 Jahren, Tax allowances for children under the age of 18