

99102002060002, 99102002060002

Tax allowances for children over the age of 18

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/229882523/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99102002060002, 99102002060002
Leistungsbezeichnung I	Tax allowances for children over 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/_32.html https://www.gesetze-im-internet.de/estg/_32.html
Teaser	Here you can find out how your adult children are 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 subsequently necessary to recognize allowances (the child allowance and the allowance for care and education or training needs). In order for the child allowance to be taken into account, the child's identification number must generally be 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>

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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 over the age of 18

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For children who have reached the age of 18, a child allowance is only taken into account upon application and if the relevant requirements are met by the tax office. If the actual circumstances indicate that the requirements will continue to be met, the child allowance can also be taken into account for several years. If the number of child allowances differs from the actual circumstances in your favor, you must have the ELStAM changed by your tax office.

The following are taken into account, for example

- up to the age of 21:
- Children who are not in employment and are registered as jobseekers with an employment agency in Germany,
- up to the age of 25:
- Children who are being trained for a profession (this also includes school education),
- Children who cannot start or continue vocational training due to a lack of a training place,
- children who are in a transitional period of a maximum of four months between two periods of training or between a period of training and the completion of voluntary military service in accordance with § 58b of the Soldiers' Act or a voluntary service listed below, or
- children who are doing a voluntary social or ecological year, a European voluntary service, a voluntary service in development policy or a voluntary service of all generations within the meaning of Section 2 (1a) of the Seventh Book of the German Social Code or a Federal Voluntary Service or an International Youth Voluntary Service or another service abroad (Section 5 of the Federal Voluntary Service Act).

Children over the age of 18 are generally taken into account until they have completed their first vocational training or first degree. Beyond this, children are only

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taken into account if they are not engaged in harmful gainful employment. There is no harmful gainful employment for children who are in a training service relationship, are in gainful employment with a regular weekly working time of a maximum of 20 hours or in marginal employment (so-called mini-job).

Children with disabilities

For children over the age of 18 who are unable to support themselves due to physical, mental or psychological disabilities, a child allowance can also be taken into account on application by the tax office. This also applies to children who are older than 25 if the disability occurred before they reached the age of 25. Children who are unable to support themselves due to a disability that occurred before January 1, 2007 in the period between their 25th birthday and their 27th birthday will continue to be taken into account.

Foster children

A child allowance is taken into account for foster children on 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

- Application for income tax reduction
- Attachment children to the application for income tax reduction
- If applicable, proof of education (school certificate, training contract, certificate of study, etc.) or other reasons for consideration

Voraussetzungen
Kosten

none

Verfahrensablauf
Bearbeitungsdauer

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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 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	Tax allowances for children over the age of 18, Steuerfreibeträge für Kinder über 18 Jahren