

99102002060005, 99102002060005

# Applying for a lump sum for a caregiver

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/422615843/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99102002060005, 99102002060005
Leistungsbezeichnung I	Applying for a lump sum for a caregiver
Leistungsbezeichnung II	Applying for a lump sum for a caregiver
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
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	27.01.2022
Fachlich freigegeben durch	State Tax Office of Lower Saxony
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	In the case of long-term care services, you can apply for a lump sum for long-term care.
Volltext	<p>If you personally care for a person in your or their home in Germany or another EU/EEA country and do not receive any income for it, you may be granted a lump sum for the expenses incurred. Income is, for example, the care allowance that the person being cared for receives from a long-term care insurance company and passes on to you in order to pay for your care services or to reimburse the expenses you incurred in the process. If the care allowance is only used to directly secure the necessary basic care of the helpless person (payment of a third-party caregiver, purchase of necessities necessary for care or facilitating care), there is no income. The care allowance received by the parents of a child with disabilities for that child does not count as income. The care lump sum is usually only granted for the care of relatives. If care is provided by more than one person, the care lump sum must be divided according to the number of caregivers. If a person receives income for this, that person is not to be included in the allocation. The care lump sum can also be taken into account in addition to the disability lump sum transferred from the child to the parents.</p>
Erforderliche Unterlagen	<p>You must provide proof of classification in a nursing degree by submitting a corresponding notice. The health characteristic "helpless" must be proven by means of an identity card in accordance with the Ninth Book of the Social Code with the mark "H" or a notice from the competent authority pursuant to Section 152 (1) of the Ninth Book of the Social Code, which contains the corresponding findings. The mark "H" is equivalent to the classification as a person in need of care in care levels 4 or 5.</p>

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Voraussetzungen	<ul style="list-style-type: none"> <li>• Expenses related to personal care</li> <li>• A person is cared for who is classified in care levels 2 to 5 or who is helpless.</li> <li>• No income for the caregiver</li> <li>• Care takes place in the home of the caregiver or in the home of the person in need of care. The apartment is in Germany or in another EU/EEA country</li> </ul>
Kosten	Gebühr: Es fallen keine Kosten an None
Verfahrensablauf	<ul style="list-style-type: none"> <li>• The care lump sum is applied for in the income tax return</li> <li>• The tax return can be submitted on paper or online</li> </ul>
Bearbeitungsdauer	<ul style="list-style-type: none"> <li>• The processing time depends on the processing status in the respective responsible tax office</li> </ul>
Frist	<p>If you are obliged to submit an income tax return, you must submit it to the tax office by 31 July of the following year. If you receive tax advice from members of the tax advisory profession, you do not have to submit your tax returns until the last day of February of the second following year. In the case of income from an agricultural or forestry business, different deadlines may apply. For the years 2020 to 2024, the above-mentioned submission deadlines have been extended (see article by the Lower Saxony State Tax Office and BMF letter of 23 June 2022). These extended filing deadlines do not apply to tax returns that have to be submitted at an earlier date on the basis of a separate order ("advance requirement"). If there is no obligation to file an income tax return, you can apply for the assessment within 4 years after the end of the respective calendar year (example: the voluntary assessment for income tax for the year 2021 can be applied for until 31 December 2025). Applications for a care lump sum to be taken into account in the income tax deduction procedure must be submitted by 30 November of the year for which the allowance is to be taken into account at the latest. Changes that occur in December can therefore only be taken into account in the income tax deduction procedure for the following calendar year. • In order to be considered in the income tax reduction procedure, the application must</p>

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	be submitted by 30.11 of the current year at the latest
weiterführende Informationen	<a href="https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/steuern.html">https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/steuern.html</a> <a href="https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/steuern.html">https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/steuern.html</a>
Hinweise	
Rechtsbehelf	
Kurztext	<p>If a permanently helpless person is personally cared for in your or their home in Germany or in another EU/EEA country and no income is paid for it, a lump sum can be granted for the expenses incurred. Income is, for example, the care allowance that the helpless person receives from a long-term care insurance company and passes on in order to pay for the care services or to reimburse the expenses incurred in the process.</p>
Ansprechpunkt	<ul style="list-style-type: none"> <li>You can find the contact points at the tax office responsible for you via the tax office finder on the website of the Federal Central Office  <a href="https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html">https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</a>  <a href="https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html">https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</a> </li> </ul>
Zuständige Stelle	
Formulare	<a href="https://www.formulare-bfinv.de/">https://www.formulare-bfinv.de/</a> <a href="https://www.elster.de/eportal/start">https://www.elster.de/eportal/start</a> <a href="https://www.formulare-bfinv.de/">https://www.formulare-bfinv.de/</a> <a href="https://www.elster.de/eportal/start">https://www.elster.de/eportal/start</a>
Ursprungsportal	Pauschbetrag für Pflegeperson beantragen, Applying for a lump sum for a caregiver