

99102046018001, 99102046018001

Apply for childcare costs as special expenses

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/434800288/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99102046018001, 99102046018001
Leistungsbezeichnung I	Apply for childcare costs as special expenses
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Beratung (018)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Steuererklärung (1060100), Steuern und Abgaben für Betriebe (2040200)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	27.03.2023
Fachlich freigegeben durch	Lower Saxony State Tax Office
Handlungsgrundlage	http://www.gesetze-im-internet.de/estg/_10.html http://www.gesetze-im-internet.de/estg/_10.html
Teaser	You can claim the care of a child for tax purposes. You can find more information about this here.
Volltext	<p>The expenses for the care of a child belonging to the household for whom you are entitled to child benefit or an allowance for children and who has not yet reached the age of 14 or is unable to support himself or herself due to a physical, mental or emotional disability that occurred before the age of 25 (until 31.12.2006 of the age of 27) are taken into account as special expenses. The amount of the special expense deduction is limited to 2/3 of the childcare costs, up to a maximum of EUR 4,000 per child. For children living abroad, the maximum amount may be reduced if this is necessary according to the country group classification (reduction of three quarters, half or one quarter, depending on the country group).</p> <p>For a more detailed explanation: What's the deal with household affiliation?</p> <p>Childcare costs must be taken into account if the child is part of the taxpayer's household, i.e. he or she must live in the taxpayer's home or be temporarily accommodated away from home with his or her consent (e.g. in the case of boarding school accommodation). In the case of parents who do not live together, the child's registration of residence is generally decisive for the assignment to the household of one of the parents. Which childcare services are beneficiary? Beneficiary services are, in particular, expenses for</p> <ul style="list-style-type: none"> • crèche, after-school care or kindergarten places or for day-care centres,

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- childminders or full-time care centres,
- the employment of domestic helpers, insofar as they look after a child,
- supervising the child while completing homework.

Expenses for

- tuition (e.g. school fees, tutoring or foreign language instruction),
- the teaching of special skills (e.g. computer courses, music lessons),
- sporting and other leisure activities (e.g. membership in sports clubs, tennis or riding lessons),
- the child's meals or travel expenses.

What expenses for caring for children are deductible?
In addition to expenses in money, the following are also deductible:

- benefits in kind, in particular for the accommodation and meals of the carer (not for the child in care) in the taxpayer's household,
- Reimbursements to the caregiver, e.g. their travel expenses (not those for the child), if the services are listed in detail in the invoice or contract.

To what extent should childcare costs be taken into account? Childcare costs are deductible as special expenses in the amount of 2/3 of the expenses, up to a maximum of EUR 4,000 per child and calendar year. The maximum amount is an annual amount that is not reduced pro rata temporis, even if the conditions for the deduction of childcare costs have only been met for part of the year.

Reimbursements or tax-exempt replacement (e.g. kindergarten subsidies from the employer) reduce the childcare costs that can be taken into account as special expenses. Note: If the legal requirements for the deduction of childcare costs are only met for part of the calendar year (e.g. because the child reaches the age of 14 in July of a year), then only 2/3 of the childcare costs incurred in the period from January to July are to be recognised, possibly limited to the maximum amount of EUR 4,000 (no twelfth). In the

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case of unmarried, permanently separated or divorced parents, the parent who has borne the expenses and to whose household the child belongs is entitled to deduct childcare costs. If this applies to both parents, each can only claim his or her actual expenses up to half of the maximum deduction amount (EUR 2,000).

Erforderliche Unterlagen

- Income tax return, attachment child
- If applicable, application for income tax reduction together with attachment children

It must be possible to prove the childcare costs by means of an invoice. The same applies to payment to an account of the service provider (by bank transfer or crossed cheque). The invoice as well as the proof of payment must be presented at the request of the tax office. Cash payments and cashier's cheques cannot be accepted. The following also apply as "invoices":

- the employment contract in the case of an employment relationship subject to social security contributions or a mini-job,
- the notice of fees (e.g. on the kindergarten fees to be paid),
- a receipt (e.g. for ancillary costs for care),
- in the case of au pair relationships, the au pair contract, which shows what proportion of the total expenses are attributable to childcare.

Voraussetzungen

- You have proven the expenses for caring for a child
- for the child in care, you are entitled to child benefit or the child allowance
- the child in care has not yet reached the age of 14 or is unable to support himself or herself due to a physical, mental or emotional disability that occurred before the age of 25 (until 31.12.2006 of the age of 27)
- the child in care is part of your household
- You have transferred the expenses for the care of the child to the account of the provider of the service (e.g. the caregiver)
- You have received an invoice

Kosten

Gebühr: Es fallen keine Kosten an

Verfahrensablauf

You can claim childcare costs on the child annex to your income tax return.

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If the childcare costs are to be taken into account in the wage tax deduction procedure, an application for a wage tax reduction at your local tax office is necessary.

The corresponding forms can be accessed online in the form offered by the Federal Ministry of Finance.

Bearbeitungsdauer

The processing time depends on the processing status in the responsible tax office.

Frist

If you are obliged to file 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 consulting professions, 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 holding, other deadlines may apply. For the years 2020 to 2024, the above-mentioned submission deadlines have been extended (see article of the Lower Saxony State Tax Office and BMF letter of 23 June 2022). These extended filing deadlines do not apply to tax returns that are 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 of the end of the respective calendar year (example: the voluntary income tax assessment for the year 2021 can be applied for until 31 December 2025). Applications for an allowance for childcare costs to be taken into account in the wage tax deduction procedure must be submitted no later than 30 November of the year for which the allowance is to be taken into account. Changes that occur in December can therefore only be taken into account in the wage tax deduction procedure of the following calendar year.

weiterführende Informationen
Hinweise
Rechtsbehelf

Any deduction of special expenses that may not be granted cannot be challenged independently. This is only possible in the context of an objection to the

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	assessment of income tax
Kurztext	<ul style="list-style-type: none"> • Caring for a child can be tax-advantaged • certain conditions must be met • file together with income tax return • responsible: responsible tax office
Ansprechpunkt	<p>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.</p> <p>https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</p> <p>https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</p>
Zuständige Stelle	
Formulare	<ul style="list-style-type: none"> • Forms for tax return in paper form • Online procedure <p>https://www.formulare-bfinv.de/</p> <p>https://www.formulare-bfinv.de/</p>
Ursprungsportal	<p>Apply for childcare costs as special expenses, Kinderbetreuungskosten als Sonderausgaben beantragen</p>