

99102002060005, 99102002060005

Apply for a lump sum for a carer

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/109118410/L100041>

Modul	Sachverhalt
Leistungsschlüssel	99102002060005, 99102002060005
Leistungsbezeichnung I	Apply for a lump sum for a carer
Leistungsbezeichnung II	Apply for a lump sum for a carer
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Brandenburg
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 Ansprechpartner	Nein
Fachlich freigegeben am	28.08.2020

Modul	Sachverhalt
Fachlich freigegeben durch	Senator for Finance Bremen
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_33b.html
Teaser	You can claim a care lump sum for care services.
Volltext	If you personally care for a permanently helpless person in your or their home in Germany or another EU / EEA country and do not receive any income for this, you may be granted a lump sum for the expenses incurred. Income is, for example, the care allowance that the helpless person receives from a care insurance company and passes on to you in order to remunerate your care services or to reimburse you for the expenses incurred. If the care allowance is only used to directly secure the necessary basic care of the helpless person (payment of an external caregiver, purchase of necessities that are necessary for care or facilitate care), there is no income. The care allowance received by the parents of a disabled child for this child does not count as income. The care allowance is regularly only granted for the care of relatives. If the care is provided by more than one person, the lump-sum care allowance must be divided according to the number of caregivers. If one person receives income for this, this person is not to be included in the division. The care lump sum can also be taken into account in addition to the disability lump sum transferred from the child to the parents.
Erforderliche Unterlagen	The need for care is evidenced by a severely disabled person's certificate with the symbol "H" or by a notice of classification as a person in need of the most severe care (care degree 4 or 5).
Voraussetzungen	• Expenses due to personal care • A helpless person is cared for • No income for the caregiver • The care is provided in the home of the caregiver or in the home of the person in need of care. The home is in Germany or in the EU / EEA foreign country
Kosten	None
Verfahrensablauf	• The care lump sum is claimed in the income tax return

Modul	Sachverhalt
	The tax return can be submitted in paper form or online
Bearbeitungsdauer	The processing time depends on the processing status in the respective tax office responsible
Frist	The deadline for filing the income tax return is 31 July of the following year.
weiterführende Informationen	https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/steuern.html
Hinweise	
Rechtsbehelf	
Kurztext	If a permanently helpless person is personally cared for in your or their home in Germany or another EU / EEA country and no income is paid for this, a lump sum can be granted for the expenses incurred. Income is, for example, the care allowance that the helpless person receives from a care insurance company and passes on in order to remunerate the care services or to reimburse the expenses incurred in the process.
Ansprechpunkt	
Zuständige Stelle	- The relevant tax office decides on the applications in the tax return - You can find the tax office responsible for you using the tax office finder on the website of the Federal Central Office https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
Formulare	https://www.formulare-bfinv.de/ https://www.elster.de/eportal/start
Ursprungsportal	Apply for a lump sum for a carer, Pauschbetrag für Pflegeperson beantragen