99102036011009

Heruntergeladen am 08.06.2025
https://fimportal.de/xzufi-services/171355/L100042

Modul	**Sachverhalt**
Leistungsschlüssel	99102036011009
Leistungsbezeichnung I	
Leistungsbezeichnung II	Tax bracket; applying for a change for single parents
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	26.08.2024

Modul	Sachverhalt
Fachlich freigegen durch	Bundesministerium der Finanzen
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/__24b.html https://www.gesetze-im-internet.de/estg/__24b.html https://www.gesetze-im-internet.de/estg/__38b.html https://www.gesetze-im-internet.de/estg/__38b.html
Teaser	As a single parent with at least one child in the household who is entitled to child allowance or child benefit, you can apply for the tax relief amount for single parents and thus for tax class 2.
Volltext	As a single parent, you can apply for tax class 2 so that the relief amount for single parents is already taken into account in the monthly income tax deduction. You meet the requirements for the relief amount for single parents if your household includes at least one child for whom you are entitled to the child allowance or child benefit and you live alone in your household with this child or these children. The relief amount for single parents is EUR 4,260 per calendar year for one child. For the second and each additional child, this amount increases by EUR 240 per child and year. In tax class 2, the relief amount of EUR 4,260 is only taken into account for one child, even if you have several eligible children. You must apply separately to your tax office for the increased amount of EUR 240.00 for the second and each additional child. Tax class 2 is taken into account from the beginning of the month in which the conditions for taking into account the tax relief amount for single parents are met for the first time. When your child reaches the age of 18, tax class 2 is automatically terminated and changed to tax class 1 in the following month. If you are still entitled to the child allowance or child benefit for your adult child, tax class 2 can also be granted; this requires a new application for income tax reduction at your local tax office.

Modul	Sachverhalt
	You are only entitled to tax class 2 for each full calendar month in which you meet the requirements. If you no longer meet the requirements to qualify for the tax relief for single parents, you must inform your local tax office immediately. The requirement for tax class 2 no longer applies, for example, if you establish a marriage-like relationship and therefore no longer live alone in the household with your child or children.
Erforderliche Unterlagen	• Required document/s None
Voraussetzungen	
Kosten	None
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	https://www.bzst.de/gemfa https://www.bzst.de/gemfa https://familienportal.de/familienportal/familienleistungen/steuerentlastungen/was-ist-der-entlastungsbetrag-fuer-alleinerziehende-und-wie-werden-kinderfreibetraege-bei-nicht-verheirateten-eltern-aufgeteilt--125202 https://familienportal.de/familienportal/familienleistungen/steuerentlastungen/was-ist-der-entlastungsbetrag-fuer-alleinerziehende-und-wie-werden-kinderfreibetraege-bei-nicht-verheirateten-eltern-aufgeteilt--125202 https://www.bmfsfj.de/bmfsfj/mediathek/erklaerfilm-der-entlastungsbetrag-105698 https://www.bmfsfj.de/bmfsfj/mediathek/erklaerfilm-der-entlastungsbetrag-105698
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	

Modul	Sachverhalt
Formulare	
Ursprungsportal	BayernPortal, BayernPortal