

99102002060003

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/26466/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99102002060003
Leistungsbezeichnung I	
Leistungsbezeichnung II	Disability lump sum; application
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	20.03.2025

Modul	Sachverhalt
Fachlich freigegeben durch	Bayerisches Staatsministerium der Finanzen und für Heimat (Bavarian State Ministry of Finance and Regional Identity)
Handlungsgrundlage	http://www.gesetze-im-internet.de/estg/_33b.html http://www.gesetze-im-internet.de/estg/_33b.html
Teaser	People with disabilities can apply for a lump sum.
Volltext	<p>People with disabilities can claim a lump sum for expenses for help with the usual and regularly recurring activities of daily living, for care and for increased laundry requirements.</p> <p>Depending on the degree of disability (from 20 to 100), this amounts to between EUR 384 and EUR 2,840, or EUR 7,400 per year for blind, deaf-blind or disabled people who are not only temporarily helpless (mark H in the severely disabled person's pass or classification in care grades 4 and 5). The lump sum must be claimed. The disability and the extent of the GdB must be proven by an official certificate (severely disabled person's pass) or an official certificate from the pension office. The full annual amount is due in each case, even if the conditions are only met in the course of a calendar year.</p> <p>The lump sum to which a disabled child is entitled, for which the parents receive a child allowance or child benefit, is transferred to the jointly assessed parents on application if the child does not claim it, e.g. due to a lack of income. The prerequisite for this is that the child's identification number is stated in the parents' income tax return. In the case of parents who cannot be assessed jointly and each of whom receives a child allowance or child benefit for the child, the lump sum is transferred equally to the parents. However, in the case of a joint income tax assessment for the assessment period, you can also apply for a different allocation. In these cases, the parents are not entitled to a tax reduction as a general extraordinary burden for expenses for the child to which the lump sum for people with disabilities applies. Parents can also deduct other personal expenses for the disabled child as an extraordinary burden (e.g. medical expenses).</p>

Modul
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If several disabilities with different causes come together (e.g. as a result of the effects of war and an accident), the degree of the overall disability is decisive.

If the conditions for granting a lump sum are met not only by the applicant but also by his/her spouse or the child for whom he/she is entitled to a child allowance or child benefit, the lump sums in question are granted in parallel.

Erforderliche Unterlagen

- Required documents, Bavaria-wide: proof of degree of disability

Voraussetzungen

- Expenses are incurred as a result of the disability.
- There is evidence of a degree of disability.

Kosten

none

Verfahrensablauf

- The lump sum for people with disabilities can already be claimed by employees in the wage tax deduction procedure. Upon application, the corresponding allowance is saved by the tax office by way of the wage tax reduction procedure. The form "Application for wage tax reduction" with the attachment "Special expenses/extraordinary burdens" must be used for this purpose.
- The lump sum for people with disabilities is applied for in the income tax return.
- The tax return can be submitted in writing or online.

Bearbeitungsdauer
Frist

The deadline for submitting the income tax return is July 31 of the following year.

weiterführende Informationen
Hinweise
Rechtsbehelf
Kurztext
Ansprechpunkt

Modul	Sachverhalt
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal