

99102002060005

Heruntergeladen am 10.07.2025

<https://fimportal.de/xzufi-services/26467/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99102002060005
Leistungsbezeichnung I	
Leistungsbezeichnung II	Lump-sum care allowance for carer; 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	You can apply for a lump sum for care services.
Volltext	<p>Due to the extraordinary expenses incurred by a taxpayer as a result of caring for a relative, they can claim a lump sum instead of proving the actual expenses (lump sum for care).</p> <p>The prerequisite is that the taxpayer personally provides the care either in their own home or in the home of the person in need of care and does not receive any income for this. In this respect, the care allowance received by the parents of a disabled child is harmless. Otherwise, income received by the caregiver for the care, regardless of its amount, excludes the granting of the lump-sum care allowance. In principle, this also includes the forwarded care allowance. The exclusion of the lump-sum care allowance cannot be considered if the care allowance is only administered in trust for the person in need of care and is used exclusively to cover the expenses of the person in need of care. In this case, the specific use of the care allowance must be proven and, if necessary, a separation of assets must be carried out subsequently.</p> <p>A prerequisite for the granting of the lump-sum care allowance is the provision of the identification number of the person receiving care. The following lump-sum care allowance is granted: EUR 600 if the person being cared for has been assessed as care grade 2, EUR 1,100 for care grade 3 and EUR 1,800 for care grade 4 or 5 or if the person being cared for is helpless (mark "H" on the severely disabled person's pass). If a person in need of care is cared for free of charge by several taxpayers, the lump-sum care allowance is divided up.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> Required documents, Bavaria-wide: notice of classification as a person in need of care from care level 2 and higher, severely disabled person's ID with

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	the mark "H"
Voraussetzungen	<ul style="list-style-type: none"> • Expenses are incurred for personal care. • A person in need of care (from care level 2) is being cared for. • The caregiver does not receive any income. • The care is provided in the carer's home or in the home of the person in need of care. The home is in Germany or in another EU/EEA country.
Kosten	none
Verfahrensablauf	<ul style="list-style-type: none"> • The lump sum for long-term care is claimed 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	
Zuständige Stelle	
Formulare	
Ursursportal	BayernPortal, BayernPortal