99102023000000

Modul	Sachverhalt
Leistungsschlüssel	99102023000000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Housing premium
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Bauspar promotion</div>, <div lang="en-x-mtfrom-de">Home loan and savings contract</div>, <div lang="en-x-mtfrom-de">WOP</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegen durch	
Handlungsgrundlage	Housing Construction Premium Act (WoPG)
Teaser	
Volltext	Expenses for the promotion of housing construction are favored by the Housing Construction Premium Act. Expenses in this sense include contributions to building societies and expenses for the first acquisition of shares in building and housing associations. Eligible for the premium are persons who are subject to unlimited income tax who have reached the age of 16 or who have orphans and who bear expenses for the promotion of housing construction. A housing construction premium can only be granted if the taxable income has not exceeded the income limit of 25,600 euros for single persons or 51,200 euros for spouses / partners assessed together. In order to determine the taxable income that is relevant for the Housing Construction Premium Act, the tax allowances for children must always be deducted for the entire year.
Erforderliche Unterlagen	The application for a housing premium. This can be obtained from the building society or from the company to which the expenses are paid.
Voraussetzungen	
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	
Bearbeitungsdauer	
Frist	The application must be submitted to the building society or the company to which the expenses are paid by the end of the second calendar year following the savings year.
weiterführende	

Modul	Sachverhalt
Informationen	
Hinweise	The home construction premium is based on the subsidized expenses paid in the year. It amounts to 8.8% of the expenses. The expenses of the beneficiary are reduced per calendar year up to a maximum of 512 euros, in the case of spouses together up to 1,024 euros. The premium therefore amounts to a maximum of EUR 45.06 or EUR 90.11. The home construction bonus is to be used together with the subsidized expenses for the contractual purpose.
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)