

99102002060003

Tax allowances registration for people with disabilities

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/S1000020010000009764/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102002060003
Leistungsbezeichnung I	Tax allowances registration for people with disabilities
Leistungsbezeichnung II	Apply for a lump sum for people with disabilities
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">Lump sum for disabled people</div> , <div lang="en-x-mtfrom-de">Application for tax deduction</div> , <div lang="en-x-mtfrom-de">Lump sum for the disabled</div> , <div lang="en-x-mtfrom-de">Severely disabled lump sum</div> , <div lang="en-x-mtfrom-de">Allowance for disabled people and survivors</div> , <div lang="en-x-mtfrom-de">Allowances for permanently helpless people</div> , <div lang="en-x-mtfrom-de">Allowances for blind people</div> , <div></div>

Modul	Sachverhalt
	<div>lang="en-x-mtfrom-de">ELStAM</div>, <div lang="en-x-mtfrom-de">ELStAM allowance for disabled people</div></div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	24.01.2022
Fachlich freigegeben durch	
Handlungsgrundlage	§ 33 Income Tax Act (EStG) § 33b Income Tax Act (EStG) Section 65 of the Income Tax Implementation Ordinance (EStDV)
Teaser	You can apply for a disability allowance for costs due to a disability.
Volltext	<p>1. Amount of the lump sums From the assessment period 2021, your flat rate per year is at least with a degree of disability 20: 384 euros 30 : 620 euros 40 : 860 euros 50: 1,140 euros 60: 1,440 euros 70: 1,780 euros 80: 2,120 euros 90: 2,460 euros 100: 2,840 euros. Up to the 2020 assessment period, the annual lump sums for a degree of disability were 25 and 30: 310 euros 35 and 40: 430 euros 45 and 50: 570 euros 55 and 60: 720 euros 65 and 70: 890 euros 75 and 80: 1,060 euros 85 and 90: 1,230 euros 95 and 100: 1,420 euros If you are blind or permanently helpless, you will receive a lump sum of 7,400 euros (until 2020: 3,700 euros) annually. Evidence of the requirements must be provided by means of an ID card in accordance with Book Nine of the Social Code (formerly: Severely Disabled Persons ID), which is marked with the code BI or H, or by a notification from the competent authority in accordance with Section 152 (1) of Book Nine of the Social Code, which contains the relevant findings . The</p>

Modul

Sachverhalt

mark "H" is equivalent to the classification as a person in need of care with severe impairments of independence or abilities in care grades 4 or 5 according to the Eleventh Book of the Social Code, the Twelfth Book of the Social Code or these corresponding statutory provisions. You must provide evidence of classification in a care level according to Book Eleven of the Social Code, Book Twelfth of the Code of Social Law or these corresponding statutory provisions by submitting the relevant notification. The lump sum for survivors is 370 euros per year. You count as a survivor if you have been granted ongoing survivor benefits, e.g. B. according to the Federal Supply Act or from the statutory accident insurance. 2. Period of validity: The lump sum will be granted to you according to the period of validity entered in the ID card / decision. You must reapply for the lump sum for people with disabilities if: the validity period has expired, the requirements are met for the first time or Changes in the degree of disability have occurred. From the 2021 assessment period, you can only claim a lump sum (taking into account the reasonable burden) for expenses for trips caused by a disability. You will receive the flat rate with a degree of disability of at least 80, or with a degree of disability of at least 70 and the code "G", or with the code "aG", "BI" or "H". The disability-related travel allowance is: in the cases of no. 1: 900 euros in the cases of numbers 2 and 3: 4,500 euros each. However, the lump sum of 900 euros cannot be claimed additionally You can claim the lump sums and the disability-related travel allowance as part of an application for a wage tax reduction. These are then taken into account in the ELStAM and reduce the monthly income tax deduction. 3. Transfer of allowances to other persons: If your child is entitled to the lump sum for people with disabilities or the lump sum for surviving dependents and is entitled to an allowance for children or child benefit, and your child does not claim the lump sum, this can be taken into account in your case. This also applies to the disability-related travel allowance if your child is entitled to it. Half of the lump sum due to a child is generally transferred to both parents, unless the child allowance was transferred to the other parent. A different distribution is possible at the joint request of

Modul

Sachverhalt

the parents. If one parent is deceased or does not live in Germany, the lump sum can be taken into account in full for the other parent and thus transferred. If your spouse or registered partner is entitled to the lump sum for people with disabilities, the lump sum for surviving dependents or the disability-related travel allowance, these may only be taken into account as ELStAM by the person who meets the requirements for the lump sums / Flat rate met. The lump sums can also be claimed as part of the assessment for income tax (tax return).

Erforderliche Unterlagen

You can apply for a wage tax reduction online and barrier-free via MEIN ELSTER. MEIN ELSTER is platform-independent access to the electronic services of the tax administration. In a first stage, only the offering or receipt of applications/declarations from persons with unlimited tax liability is covered. You need a certificate for electronic authenticated transmission. You will receive this after your registration on ELSTER. Please note that the registration process can take up to 2 weeks. Alternatively, you can use the "Application for wage tax reduction" form with your tax identification number and signature (of both spouses/life partners, if applicable). In writing (by letter): Severely handicapped ID card or (if the degree of disability is less than 50) certificate from the pension office or corresponding notification (a copy is sufficient) Personal: Severely handicapped ID card or (if the degree of disability is less than 50) certificate from the pension office or corresponding notification (original), identity paper by authorized person: severely handicapped ID card or (if the degree of disability is less than 50) certificate from the pension office or corresponding decision, identity paper of the authorized person and written power of attorney Hints: For the form see links. The required appendices (here: at least the appendix "Special expenses/extraordinary burdens") can be added to the main form by clicking on the appropriate box on the first page. No documents are required for the transfer of the child allowance due to insufficient maintenance. The "Simplified application for wage tax reduction" form no longer exists. Please use the form 'Application for wage tax reduction' with the attachments children,

Modul	Sachverhalt
	special expenses/extraordinary burdens and income-related expenses (see links).
Voraussetzungen	<p>From the 2021 assessment period, you are entitled to the lump sums if you belong to the following groups of people: 1. Disabled people with a degree of disability of at least 20 or 2. Surviving dependents under the Federal Pensions Act or from statutory accident insurance</p> <p>Until the 2020 assessment period, you were entitled to the lump sums if you belonged to the following groups of people: 1. Disabled people with a degree of disability of at least 25 Disabled people with a degree of disability of less than 50 but at least 25 are entitled to the corresponding lump sum under the following additional conditions: Because of the disability, there is a statutory entitlement to a pension (e.g. accident pension, but not from the statutory pension insurance) or other ongoing payments or the disability has led to a permanent loss of physical mobility or is due to a typical occupational disease. 2. Surviving dependents under the Federal Pensions Act or from statutory accident insurance</p>
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	<ul style="list-style-type: none"> You apply for the flat-rate amounts in the respective income tax return.
Bearbeitungsdauer	The wage tax reduction application will be processed as quickly as possible by the responsible tax office. Your employer can usually access the data at the beginning of the calendar month following the application. The processing time for an income tax return depends on the individual case.
Frist	From October 1st, you can submit an application for a wage tax reduction for the following year to your tax office. However, you must submit the application by the beginning of November at the latest if the lump sum is to be taken into account for the December payroll accounting period of the same year. After this point in time, a tax reduction can only be taken into account as part of the income tax return. The exempt amount becomes effective for tax purposes on the 1st of the month following the application: Example: annual allowance 2,460 euros a) applied for on

Modul	Sachverhalt
	November 30th, 2001 for the year 2002 => Jan. to Dec. 2002 each 205 euros, b) applied for on 06/15/02 for the year 02 => July to December 02 each 410 euros.
weiterführende Informationen	https://www.formulare-bfinv.de/ffw/catalog/openForm.do?path=catalog%3A%2F%2FSteuerformulare%2F1st%2F034008_24&setCurrentFolder=true https://www.hamburg.de/fb/formulare/15491792/lohnsteuerermaessigung2022
Hinweise	Please note that appropriate proof of belonging to one of the groups of people mentioned is required.
Rechtsbehelf	objection
Kurztext	Apply for a lump sum for disabled people The lump sum is graded according to the degree of disability Choice: lump sum or actual expenses The application is submitted with the income tax return to the responsible tax office.
Ansprechpunkt	<p>If you want to find out exactly who is responsible for your request, please follow the link to</p> <p>Authority finder Hamburg</p>
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)