

99102002060002

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/S1000020010000009765/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102002060002
Leistungsbezeichnung I	
Leistungsbezeichnung II	ELStAM, employees, child allowances for children over 18 years
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">Tax exemption</div>, <div lang="en-x-mtfrom-de">Child allowance for children over 18 years</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	Section 32 (4) of the Income Tax Act (EStG)
Teaser	
Volltext	<p>Exemptions for biological and adopted (adopted) children as well as foster children who have reached the age of 18 on January 1st are taken into account monthly as wage tax deduction features upon application by the tax office. However, they do not affect the wage tax, but only the solidarity surcharge and, if applicable, the church wage tax. If the parents of a child are not or no longer married or are permanently separated, the respective parent can only be granted a child allowance if they apply for this. 1. Validity: Child allowances can also be taken into account for several years on a one-off application if the requirements are expected to remain in place for as long. 2. Transmission: If the parents of a child are not or no longer married or are permanently separated, the respective parent can only be granted a child allowance if they apply for this. At the request of one parent, the child allowance to which the other parent is entitled can be transferred to him or her if the other parent essentially fails to meet his or her maintenance obligation towards the child or is not liable for maintenance due to insufficient ability to pay. The parent who does not provide maintenance is accordingly assigned a child allowance of '0.0'. 3. Cheaper check: The possible inclusion of the child in income tax is only examined by the tax office as part of a possible income tax assessment. If the allowances for children lead to a more favorable result than the child benefit paid during the year, this will be taken into account when determining income tax. This cannot result in additional payments. For information on the child allowance counters, see the links (child allowances for children under 18 years of age)</p>
Erforderliche Unterlagen	Form 'Application for income tax reduction' with tax

Modul

Sachverhalt

identification number and signature (if applicable, both spouses). In writing (by letter): Evidence of training (school certificate, training contract, certificate of study, etc.) or other reasons for consideration
 Personal: Proof of training (school certificate, training contract, certificate of study, etc.) or other reasons for consideration, identity paper
 By authorized person: Evidence of training (school certificate, training contract, certificate of study, etc.) or other reasons for consideration, identity paper of the authorized person and written power of attorney. Hints: For the form see links. The required attachments (here: at least attachment "children") can be added to the main form by clicking the appropriate box on the first page. If the application form is signed by both spouses, only one spouse needs to be present for a personal application. No receipts are required for the transfer of the child allowance due to insufficient maintenance. In the case of unmarried parents of a child, an application must be made if the tax exemption is to be taken into account for both parents. The 'Simplified application for income tax reduction' form no longer exists. Please use the form 'Application for income tax reduction' with the attachments children, special expenses / extraordinary burdens and advertising costs (see links).

Voraussetzungen

Are taken into account z. B. up to the age of 21: children who are unemployed and registered as jobseekers at an employment agency in Germany; up to the age of 25: children who be trained for a profession (this also includes schooling) Cannot start or continue vocational training due to a lack of training place, are in a transitional period of a maximum of 4 months between two training phases or between one training phase and completing voluntary service or voluntary military service in accordance with Section 7 of the Conscription Act a voluntary social or ecological year (Youth Volunteer Service Act), a European / development-political voluntary service, a voluntary service for all generations (Section 2 (1a) SGB VII), a federal voluntary service, an Int. Perform youth voluntary service or another service abroad (Section 5 of the Federal Voluntary Service Act) perform voluntary military service in accordance with Section 7 of the Compulsory Military Service Act as a probationary

Modul
Sachverhalt

period. Children who are unable to support themselves financially because of a physical, mental or emotional disability before the age of 25 will be taken into account without any time restrictions. It should also be noted that After completing initial vocational training or a first degree, children are only taken into account if they are not employed (exception, e.g. mini-job), this does not apply to children with a disability (see above), the period of consideration for children who have done basic military service, community service or liberal service is extended by the duration of the service, possibly beyond the age of 25.

Kosten

Gebühr: Es fallen keine Kosten an

Verfahrensablauf
Bearbeitungsdauer
Frist

The deadline for applying for a wage tax reduction begins on October 1st of the previous year. The application must be submitted by November 30 of the current year at the latest. After this point in time, a tax reduction can only be taken into account in the tax return. The tax exemption becomes effective on the 1st of the month following the application.

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>
<https://www.hamburg.de/service/info/11440346/>
<https://www.hamburg.de/behoerdenfinder/hamburg/11440346/>

Hinweise

Hamburg citizens can contact any regional tax office in Hamburg for ELStAM matters. The registration offices are responsible for changing the civil status data in the register (e.g. marriage, birth).

Rechtsbehelf
Kurztext
Ansprechpunkt

If you want to find out exactly who is responsible for your request, please follow the link to

Modul	Sachverhalt
	Authority finder Hamburg
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)