

99102008002000

Claim childcare costs

Heruntergeladen am 24.06.2025

<https://fimportal.de/xzufi-services/6000094/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102008002000
Leistungsbezeichnung I	Claim childcare costs
Leistungsbezeichnung II	Claim childcare costs
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	

Modul
Sachverhalt
Fachlich freigegeben durch
Handlungsgrundlage

- § 10 Absatz 1 Nr. 5 Einkommensteuergesetz (EStG) – Sonderausgaben
- § 39a EStG – Freibetrag und Hinzurechnungsbetrag

Teaser

You can claim expenses for the care of your child who is under the age of 14 or who is unable to support themselves due to a disability and who lives with you as special expenses for tax purposes.

Volltext
Tax deduction of childcare costs

You can claim expenses for the care of your child who is under the age of 14 or who is unable to support themselves due to a disability and who lives with you as special expenses for tax purposes.

From 2025, the tax office will take into account up to 80 per cent of expenses (maximum annual amount of EUR 4,800 per child). Until 2024, a maximum of two thirds of the expenses (maximum EUR 4,000 per child per year) could be recognised.

Childcare costs include, for example, expenses for accommodation in a kindergarten, a daycare centre, a crèche or a childminder, as well as the costs of domestic help if they look after the child.

In order to deduct the costs, you must have received an invoice for the expenses and payment must have been made by bank transfer to the carer's account. If your child attends a kindergarten or after-school care centre, the fee notice is considered an invoice. The tax office cannot recognise cash payments.

Please note: Expenses for the child's meals, for any type of tuition (including private tuition), for teaching special skills (such as typing or computer courses) and for sports and other leisure activities are not recognised.

Erforderliche Unterlagen

- Forms for the income tax return ("Anlage Kind") or application for wage tax reduction (forms & online services)

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	<ul style="list-style-type: none"> • if applicable, invoice and proof of payment (bank statement) as proof of care costs • in case of care in a day care centre: instead of the invoice, a copy of the notice on the parental contribution
Voraussetzungen	<p>In principle, you can deduct childcare costs if the child in your care</p> <ul style="list-style-type: none"> • belongs to your household, • is related to you in the first degree or is your foster child, • has not yet reached the age of 14 or is unable to support themselves due to a disability that occurred before the age of 25. <p>Exception: For children who became disabled at the age of 25 or 26 before 1 January 2007, the age limit of 27 still applies.</p> <p>Note: Expenses for the care of stepchildren and grandchildren are not eligible.</p>
Kosten	none
Verfahrensablauf	<p>Consideration in the context of the income tax return</p> <ul style="list-style-type: none"> • If you want to claim childcare costs for tax purposes, you must submit the "child annex" with your income tax return (a separate annex for each child). • On the basis of this information, the tax office will determine whether and to what extent deductible expenses exist and will then take these into account in the tax assessment. The tax assessment notice contains corresponding comments. <p>Application for income tax reduction (tax-free amount)</p> <ul style="list-style-type: none"> • By entering an allowance in the electronic wage tax deduction features (ELStAM), childcare costs can have a positive effect on employees' wage tax deductions during the course of the calendar year. To do this, you must submit an application for wage tax reduction to the tax office. • Submit the completed application form to the tax

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office together with the relevant supporting documents.

- The tax office will check the amount of the tax-free allowance that can be entered in the electronic wage tax deduction features (ELStAM) (if necessary, this will be amended accordingly).
- Employers are provided with the amended ELStAM with the corresponding validity information in the electronic procedure for retrieval.
- If you would like a printout of your ELStAM, please note this on the application form. You can also view your own ELStAM after registering free of charge at www.elster.de.

Tip: As an electronic alternative to the paper form, applications can also be submitted in the online tax office "My ELSTER" or with offers from other software manufacturers.

Note: The tax office staff can only enter an allowance if the total deductible care costs are higher than EUR 600.00 (together with any income-related expenses, special expenses, extraordinary expenses and similar that can be entered).

Bearbeitungsdauer
Frist

- Application for consideration of an allowance in the wage tax deduction procedure:
- Application from 01.10. for the following year by 30.11. of the current year at the latest
- Application in the context of your income tax return: Submission to the tax office by 31 July of the following year at the latest

weiterführende Informationen
Hinweise
Rechtsbehelf

Objection (details in the notification)

Kurztext
Ansprechpunkt
Zuständige Stelle

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Formulare	
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Ursprungsportal	
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