

99102003023000, 99102003023000

Relief amount for single parents Information

Heruntergeladen am 09.06.2025

<https://fimportal.de/xzufi-services/100071911/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102003023000, 99102003023000
Leistungsbezeichnung I	Relief amount for single parents Information
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Auskunft (023)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Steuererklärung (1060100)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	15.11.2023
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/2
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_24b.html https://www.gesetze-im-internet.de/estg/_38b.html https://www.gesetze-im-internet.de/estg/_39.html https://www.gesetze-im-internet.de/estg/_24b.html https://www.gesetze-im-internet.de/estg/_38b.html https://www.gesetze-im-internet.de/estg/_39.html
Teaser	If you are a single parent, you can claim a tax relief amount.
Volltext	<p>The relief amount for single parents reduces your taxable income and therefore your income tax. If you are raising your child alone, you do not have to pay tax on a certain amount of your income. For each month in which you meet the following conditions, 355 euros are tax-free. That is up to 4,206 euros per year. The relief amount is staggered according to the number of children living in the household and increases by 240 euros per year per child from the 2nd child onwards. You also receive the relief amount for months in which the requirements are not met for the entire month.</p> <p>You have the following options:</p> <ul style="list-style-type: none"> • You can claim the amount in your income tax return. • You can apply for income tax class II. In this case, the amount is already taken into account when the tax is deducted from your salary. If you already have income tax class II, you do not need to do anything. The tax relief amount will then be taken into account automatically. You can apply for the increased amounts from the 2nd child onwards as allowances in the income tax reduction procedure.
Erforderliche Unterlagen	(Tax) identification number of the child
Voraussetzungen	<ul style="list-style-type: none"> • Residence / habitual abode in Germany <p>You live in Germany and are registered here. If you do not have a permanent residence, you usually stay in Germany instead.</p>

Modul

Sachverhalt

- Shared household with your child

Your child lives in your household. This is generally assumed if it is registered there. In order for this to be taken into account, you must provide the (tax) identification number assigned to the child.

- Entitlement to child allowance or child benefit

You are entitled to a child allowance or child benefit for your child. If the child is registered with more than one taxpayer, the person who meets the requirements for payment of child benefit is entitled to the child allowance.

- You are single

\- There are no other adults living in your household who share the running of the household (household community).

\- There are exceptions to this requirement for certain people, for example if your adult child lives with you and you are entitled to a child allowance or child benefit for this child.

\- You are not single if the tax splitting procedure ("spousal splitting") is possible for you. If you are widowed, it does not matter whether the splitting procedure is possible for you.

Kosten

None

Verfahrensablauf

The relief amount for single parents and, if applicable, the increased amount for additional children can already be taken into account in the income tax deduction procedure by assigning tax class II and, if applicable, saving an allowance. The validity of the tax-free amount is limited to a period of two calendar years from the beginning of the calendar year for which the tax-free amount first applies. If it is not possible or desirable for you to take the tax allowance for single parents into account in the income tax deduction procedure, you can also claim it in your income tax return.

Bearbeitungsdauer

Frist

Modul	Sachverhalt
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	Single people can claim a relief amount if their household includes at least one child for whom they are entitled to the tax-free allowances for children or child benefit. The relief amount is EUR 4,260. For the second and each additional child, the relief amount increases by EUR 240. The aim of the relief amount is to mitigate the higher costs of living and housekeeping for single parents for tax purposes.
Ansprechpunkt	
Zuständige Stelle	Contact the tax office responsible for you. You can find this out using the tax office search on the website of the Federal Central Tax Office. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html
Formulare	
Ursprungsportal	Entlastungsbetrag für Alleinerziehende Auskunft, Relief amount for single parents Information