99030003027000

Claiming a lump sum for voluntary work

Modul	Sachverhalt
Leistungsschlüssel	99030003027000
Leistungsbezeichnung I	Claiming a lump sum for voluntary work
Leistungsbezeichnung II	Claiming a lump sum for voluntary work
Typisierung	4 - Land: Regelung
Quellredaktion	Baden-Württemberg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	

Modul	Sachverhalt
Fachlich freigegeben am	
Fachlich freigegen durch	
Handlungsgrundlage	Einkommensteuergesetz (EStG): • § 3 Nr. 26a
Teaser	If you carry out a part-time activity in the non-profit, charitable or church sector that does not fulfil the requirements for the lump sum for training managers, the income is tax-free up to an amount of 840 euros per year (lump sum for voluntary work).
Volltext	If you carry out a part-time activity in the non-profit, charitable or church sector that does not fulfil the requirements for the lump sum for training managers, the income is tax-free up to an amount of 840 euros per year (lump sum for voluntary work). Beneficiary activities: • Board of directors, treasurer • Referee in the amateur sector • Groundsman or equipment manager • Office worker • Cleaner Not favoured are: • Amateur athletes • Helpers at the club festival • Helpers collecting old materials
Erforderliche Unterlagen	None
Voraussetzungen	You perform one of the above-mentioned favoured secondary occupations in the service of or on behalf of • a legal entity under public law or • a tax-privileged association

Modul	Sachverhalt
	for the promotion of charitable, benevolent or ecclesiastical purposes. In the case of tax-privileged associations, it must be assumed that the activity serves to promote these tax-privileged purposes. Accordingly, the tax exemption is also granted if the activity is carried out as part of a special-purpose business. Tax exemption does not apply to activities carried out as part of a taxable commercial business. A part-time occupation may not take up more than one third of a comparable full-time occupation. Utilisation of the lump-sum allowance for voluntary work and exercise leaders: You can only claim the lump-sum allowance for voluntary work and the lump-sum allowance for exercise leaders in parallel if they are two different activities (with the same or different corporate bodies). These activities must • be carried out on a part-time basis, • be separable from each other, • be remunerated separately, • be clearly regulated and • actually be carried out.
Kosten	None
Verfahrensablauf	You can claim the lump sum for voluntary work in your income tax return.
Bearbeitungsdauer	
Frist	respective submission deadline for the income tax return
weiterführende Informationen	
Hinweise	None
Rechtsbehelf	none

Modul	Sachverhalt
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	