

99030003000000

Claiming a lump sum for trainers

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/6002695/L100022>

Modul	Sachverhalt
Leistungsschlüssel	99030003000000
Leistungsbezeichnung I	Claiming a lump sum for trainers
Leistungsbezeichnung II	Claiming a lump sum for trainers
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	
Fachlich freigegeben am	

Modul	Sachverhalt
Fachlich freigegeben durch	
Handlungsgrundlage	<p>Einkommensteuergesetz (EStG)</p> <ul style="list-style-type: none"> • § 3 Nr. 26 Steuerfreie Einnahmen <p>Lohnsteuer-Richtlinien 2024</p> <ul style="list-style-type: none"> • R 3.26
Teaser	Income from certain secondary activities in the non-profit, charitable or church sector is tax-free up to a total of 3,000 euros per year.
Volltext	<p>Income from certain secondary activities in the non-profit, charitable or church sector is tax-free up to a total of 3,000 euros per year.</p> <p>You can claim this so-called "Übungsleiterpauschale" for</p> <ul style="list-style-type: none"> • part-time activities as a trainer, instructor, educator, carer or for a comparable part-time activity • part-time artistic activities • the part-time care of elderly, sick or disabled people <p>The activities as a trainer, instructor, educator or carer have in common that they influence other people through personal contact in order to develop and promote their mental and physical abilities. A common feature of these activities is their pedagogical orientation.</p>
Erforderliche Unterlagen	None
Voraussetzungen	<p>You perform one of the above-mentioned favoured secondary occupations in the service of or on behalf of</p> <ul style="list-style-type: none"> • 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 also 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.

The tax exemption does not apply to activities carried out as part of a taxable commercial business.

Note: A secondary occupation may not take up more than one third of a comparable full-time occupation.

Utilisation of the lump sum for voluntary work and exercise leaders

You can only claim the lump-sum allowance for voluntary work and the lump-sum allowance for training managers in parallel if they are two different activities (with the same or different organisations). 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 exercise leader allowance in your income tax return.

Bearbeitungsdauer
Frist

respective submission deadline for the income tax return

weiterführende Informationen
Hinweise

None

Modul	Sachverhalt
Rechtsbehelf	None
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	