

99102003023000, 99102003023000

Relief amount for single parents

Heruntergeladen am 09.06.2025

<https://fimportal.de/xzufi-services/196269921/L100039>

| Modul | Sachverhalt |
|-------------------------------|--|
| Leistungsschlüssel | 99102003023000, 99102003023000 |
| Leistungsbezeichnung I | Relief amount for single parents |
| Leistungsbezeichnung II | |
| Typisierung | 2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug |
| Quellredaktion | Rheinland-Pfalz |
| Freigabestatus Katalog | unbestimmter Freigabestatus |
| Freigabestatus Bibliothek | unbestimmter Freigabestatus |
| 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 Ansprechpartner | Nein |
| Fachlich freigegeben am | 09.01.2023 |

| Modul | Sachverhalt |
|----------------------------|--|
| Fachlich freigegeben durch | Ministry of Finance Rhineland-Palatinate |
| 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/_26.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/_26.html |
| Teaser | |
| Volltext | <p>The so-called relief amount for single parents is taken into account in the income tax assessment when determining the total amount of income by deducting it from the total income and when deducting income tax by classifying it in tax class II. Since 2023, the relief amount has been €4,260 for single parents with one child. If the single parent's household includes more than one child for whom he/she receives a child allowance or child benefit, the relief amount increases by €240 for each additional child.</p> |
| Erforderliche Unterlagen | |
| Voraussetzungen | <ul style="list-style-type: none"> • Unlimited income tax liability (i.e. residence or habitual abode in Germany) <ul style="list-style-type: none"> • a "single" taxpayer (please note the information below) <ul style="list-style-type: none"> • whose household includes at least one child for whom he or she is entitled to the tax-free allowances for children or child benefit. <p>Household membership is assumed if the child is registered in your home. If the child is also registered with another person, the single parent who meets the requirements for the payment of child benefit, or would meet them if they were only entitled to child allowance, is entitled to the relief amount. In order for the relief amount for single parents to be taken into account, it is also generally necessary to provide the child's identification number.</p> <p>Note: A "single parent" is someone who</p> |

Modul
Sachverhalt

- does not meet the requirements for the application of the splitting procedure under the Income Tax Act (e.g. single, divorced or permanently separated spouses) or is widowed

and

- does not form a household with another person of legal age (e.g. partner). However, certain persons of full age can belong to the household without this affecting the relief amount. These include, for example, children of full age who are entitled to child benefit or the tax-free allowance for children.

For each full month in which the aforementioned conditions were not met, the relief amount is reduced by one twelfth.

The relief amount for single parents with one child of €4,260 is automatically taken into account when deducting income tax in tax class II. The increased amount for the second and each additional child in the amount of € 240 each can be taken into account as an allowance in the electronic wage tax deduction features (ELStAM).

Kosten

There are no fees or other costs.

Verfahrensablauf
Bearbeitungsdauer
Frist

According to the Income Tax Act, there is a legal obligation to change to tax class II if the above-mentioned requirements cease to apply in the current tax year.

**weiterführende
Informationen**
Hinweise

| Modul | Sachverhalt |
|-------------------|---|
| Rechtsbehelf | |
| Kurztext | |
| Ansprechpunkt | <p>Please contact the tax office responsible for you. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html</p> |
| Zuständige Stelle | |
| Formulare | <p>Electronic applications and forms can be created and transmitted free of charge via the online portal of the tax authorities (ELSTER).</p> <p>Paper forms for the income tax return or the consideration of tax class II for wage tax deduction can be obtained from all tax offices in the state of Rhineland-Palatinate.</p> <p>The forms are also available for download on the homepage of the State Tax Office. https://www.elster.de/eportal/start https://www.lfst-rlp.de/service/vordrucke https://www.elster.de/eportal/start https://www.lfst-rlp.de/service/vordrucke</p> |
| Ursprungsportal | Relief amount for single parents, Entlastungsbetrag für Alleinerziehende |