

99102046018001, 99102046018001

# Childcare costs - tax consideration

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/10681587/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102046018001, 99102046018001
Leistungsbezeichnung I	Childcare costs - tax consideration
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Beratung (018)
SDG-Informationsbereich	
Lagen Portalverbund	Steuererklärung (1060100), Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein

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Fachlich freigegeben am	09.07.2021
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/estg/_10.html">https://www.gesetze-im-internet.de/estg/_10.html</a> <a href="https://www.gesetze-im-internet.de/estg/_10.html">https://www.gesetze-im-internet.de/estg/_10.html</a>
Teaser	The care of a disabled child in your own household can be claimed for tax purposes. You can find information about this here.
Volltext	<p>The expenses for the care of a child belonging to the household, for which you are entitled to child benefit or an allowance for children and who has not yet reached the age of 14 or is unable to support himself due to a physical, mental or emotional disability that occurred before the age of 25 (until 31.12.2006 of the 27th year of life), are taken into account as special expenses. The amount of the special expense deduction is limited to 2/3 of the childcare costs, up to a maximum of EUR 4,000 per child. For children living abroad, the maximum amount may be reduced if this is necessary according to the country group classification (depending on the country group reduction of three quarters, half or one quarter).</p> <p>For further explanation: What is household affiliation all about?</p> <p>Taking into account childcare costs presupposes that the child belongs to the taxpayer's household, i.e. it must live in the taxpayer's home or be temporarily accommodated away from home with his or her consent (e.g. in the case of boarding school accommodation). In the case of non-cohabiting parents, the child's declaration of residence is generally decisive for the assignment to the household of one of the parents. Does the age of the child matter? Expenses for services for the care of children can be claimed as special expenses if the child has not yet reached the age of 14 or if the child is unable to support himself or herself due to a physical, mental or emotional disability that occurred before the age of 25 (until 31.12.2006 of the age of 27). Which child care services are eligible? Beneficiary services are, in</p>

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particular, expenses for:

- crèche, after-school care or kindergarten places or for day-care centres,
- childminders or all-day care centres,
- the employment of domestic helpers, insofar as they care for a child,
- supervising the child in completing homework.

Expenses for

- tuition (e.g. school fees, tutoring or foreign language lessons),
- teaching special skills (e.g. computer courses, music lessons),
- sports and other leisure activities (e.g. membership of sports clubs, tennis or riding lessons),
- the child's meals or travel expenses.

Which expenses for the care of children are deductible? In addition to monetary expenses, deductible are also

- benefits in kind, in particular for the accommodation and meals of the caregiver (not for the child being cared for) in the taxpayer's household,
- Reimbursements to the carer, e.g. his/her travel expenses (not those for the child), if the services are specified in the invoice or contract.

How much should childcare costs be taken into account? Childcare costs are deductible as special expenses in the amount of 2/3 of the expenses, up to a maximum of EUR 4,000 per child and calendar year. The maximum amount is an annual amount which is not reduced pro rata temporis, even if the conditions for the deduction of childcare costs were met only for part of the year. Hint: If the legal requirements for the deduction of childcare costs are only met for part of the calendar year (e.g. because the child reaches the age of 14 in July of a year), then only 2/3 of the childcare costs incurred in the period from January to July are to be taken into account, possibly limited to the maximum amount of EUR 4,000 (no twelfths). In the case of unmarried, permanently separated or

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divorced parents, the parent who has borne the expenses and to whose household the child belongs is entitled to deduct childcare costs. If this applies to both parents, each can only claim their actual expenses up to half the maximum deduction amount (in the amount of EUR 2,000).

## Erforderliche Unterlagen

- Income tax return, attachment child
- If applicable, application for income tax reduction together with attachment children

It must be possible to prove the childcare costs by means of an invoice. The same applies to payment to an account of the service provider (by bank transfer or crossed cheque). The invoice and proof of payment must be presented at the request of the tax office. Cash payments and cashier's cheques cannot be accepted. The following shall also be regarded as "invoices":

- the employment contract for an employment relationship subject to social security contributions or a mini-job,
- the fee notice (e.g. on the kindergarten fees to be paid),
- a receipt (e.g. for ancillary costs for care),
- in the case of au pairs, the au pair contract, which shows what proportion of the total expenditure is attributable to childcare.

## Voraussetzungen

### Kosten

There are no fees.

### Verfahrensablauf

You can claim childcare costs on the Child attachment to your income tax return.

If the childcare costs are to be taken into account in the income tax deduction procedure, an application for an income tax reduction at your tax office of residence is necessary.

The corresponding forms can be retrieved online in the form offered by the Hessian Ministry of Finance.  
<https://verwaltungsportal.hessen.de/themen/information/steuervordrucke>

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<https://verwaltungsportal.hessen.de/themen/information/steuervordrucke>

## Bearbeitungsdauer

### Frist

If you are obliged to submit an income tax return, you must submit it to the tax office by 31 July of the following year (e.g. for 2021 by 31 July 2022). If you receive tax advice from members of the tax consulting professions, you do not have to submit your tax returns until the last day of February of the second following year. The deadline for submitting tax returns for advised taxpayers, which generally expires on 28 February 2021 for the calendar year 2019, has been extended by law by 6 months (for advised farmers and foresters with a different marketing year, the submission deadline, which generally expires on 31 July 2021, has been extended by 5 months). Tax returns for 2019 can therefore be submitted in consultation cases by the deadline of 31 August 2021 (for advised farmers and foresters with a different marketing year until 31 December 2021). For the 2020 assessment period, the deadline for submitting tax returns has generally been extended by three months for all advised and non-advised taxpayers. Taxpayers who prepare their returns themselves can therefore submit their tax returns within the deadline of 31 October 2021 (for farmers and foresters, by the end of the tenth month following the end of the fiscal year beginning in calendar year 2020). Advised taxpayers can submit the returns in due time until 31 May 2022 (for advised farmers and foresters with a different marketing year until 31 October 2022). These extended return periods do not apply to tax returns that must be submitted at an earlier date on the basis of a separate order ("preliminary request"). If there is no obligation to file an income tax return, you can apply for the assessment within 4 years after the end of the respective calendar year (example: the voluntary assessment for income tax for the year 2021 can be applied for until 31 December 2025). Applications for consideration of an allowance for childcare costs in the income tax deduction procedure must be submitted no later than 30 November of the year for which the allowance is to be taken into account. Changes that

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	occur in December can therefore only be taken into account in the income tax deduction procedure of the following calendar year.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	<p>If you have general questions about taxes, please contact the service hotline of the state of Hesse on 0800 522 533 5 (Monday to Friday from 8:00 a.m. to 6:00 p.m.). Please note that the service hotline is not allowed to provide tax advice. Furthermore, it is not possible to respond to specific individual cases. If you have any questions about your personal tax return (e.g. queries about the tax assessment), please contact the tax office responsible for you. You can determine this below.</p> <p><a href="https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche">https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche</a></p> <p><a href="https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche">https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche</a></p>
Zuständige Stelle	
Formulare	
Ursprungsportal	<p>Kinderbetreuungskosten - steuerliche Berücksichtigung, Childcare costs - tax consideration</p>