

99102046018001, 99102046018001

Claim childcare costs as special expenses

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/434800288/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99102046018001, 99102046018001
Leistungsbezeichnung I	Claim childcare costs as special expenses
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Beratung (018)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Steuererklärung (1060100), Steuern und Abgaben für Betriebe (2040200)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	27.03.2023
Fachlich freigegeben durch	Lower Saxony State Tax Office
Handlungsgrundlage	http://www.gesetze-im-internet.de/estg/_10.html http://www.gesetze-im-internet.de/estg/_10.html
Teaser	You can claim tax relief for looking after a child. You can find information on this here.
Volltext	<p>The expenses for the care of a child belonging to the household for whom you are entitled to child benefit or a tax-free allowance for children and who has not yet reached the age of 14 or is unable to support himself/herself due to a physical, mental or psychological disability that occurred before the age of 25 (until 31.12.2006 the age of 27) are taken into account as special expenses. The amount of the special expenses deduction is limited to 80 percent (up to and including 2024 in the amount of 2/3) of the care costs, up to a maximum of € 4800 (up to and including 2024 a maximum of € 4000) per child. For children living abroad, the maximum amount may be reduced if this is necessary according to the country group classification (three-quarters, half or a quarter reduction depending on the country group).</p> <p>For further explanation: What is household affiliation all about?</p> <p>In order for childcare costs to be taken into account, the child must belong to the taxpayer's household, i.e. it must live in the taxpayer's home or be temporarily accommodated away from home with the taxpayer's consent (e.g. in the case of boarding school accommodation). In the case of parents who do not live together, the declaration of residence of the child is generally decisive for the allocation to the household of one parent. Which childcare services are eligible? Beneficiary services are in particular expenses for</p> <ul style="list-style-type: none"> • Crèche, after-school care or kindergarten places or

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for daycare centers,

- childminders or all-day care centers,
- the employment of domestic help if they look after a child,
- supervision of the child when doing homework.

Not deductible are expenses for

- Tuition (e.g. school fees, private tuition or foreign language lessons),
- the teaching of 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 costs.

What childcare expenses are deductible? In addition to cash expenses, the following are also deductible

- Benefits in kind, in particular for accommodation and meals for the caregiver (not for the child being cared for) in the taxpayer's household,
- Reimbursements to the caregiver, e.g. their travel expenses (not those for the child), if the services are listed in detail on the invoice or in the contract.

How much childcare costs are to be taken into account? Childcare costs are to be taken into account in the amount of 80 percent (up to and including 2024 in the amount of 2/3) up to a maximum of € 4800 (up to and including 2024 € 4000) per child and calendar year, are deductible as special expenses. The maximum amount is an annual amount that is not reduced pro rata temporis, even if the conditions for deducting childcare costs were only met for part of the year.

Reimbursements or tax-free compensation (e.g. kindergarten subsidies from the employer) reduce the childcare costs that can be taken into account as special expenses. Note: If the legal requirements for the deduction of childcare costs are only met for part of the calendar year (e.g. because the child turns 14 in July of a year), then only 80% (up to the 2024 assessment period 2/3) of the childcare costs incurred in the period from January to July are to be recognized,

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if applicable limited to the maximum amount of € 4800, up to and including 2024 € 4000 (no twelfths). In the case of unmarried, permanently separated or 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 parent can only claim their actual expenses up to half of the maximum deduction amount (€ 2400 or € 2000).

Erforderliche Unterlagen

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

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 check). The invoice and proof of payment must be presented at the request of the tax office. Cash payments and cash cheques cannot be accepted. An "invoice" also includes

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

Voraussetzungen

- You have provided proof of expenses for the care of a child
- you are entitled to child benefit or the child allowance for the child in your care
- the child in your care has not yet reached the age of 14 or is unable to support himself/herself due to a physical, mental or psychological disability that occurred before the age of 25 (until 31.12.2006 the age of 27)
- the child in your care belongs to your household
- You have transferred the expenses for the care of the child to the account of the provider of the service (e.g. the caregiver)
- You have received an invoice

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Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	<p>You can claim childcare costs on the child annex to your income tax return.</p> <p>If the childcare costs are to be taken into account in the wage tax deduction procedure, you will need to submit a wage tax reduction application to your local tax office.</p> <p>The relevant forms can be downloaded online from the Federal Ministry of Finance.</p>
Bearbeitungsdauer	The processing time depends on the processing status at the relevant tax office.
Frist	<p>If you are obliged to submit an income tax return, you must generally submit it to the tax office by July 31 of the following year. If you receive tax advice from tax consultants, you do not have to submit your tax returns until the last day of February of the second following year. Other deadlines may apply for income from an agricultural and forestry business. The above-mentioned deadlines have been extended for the years 2020 to 2024 (see article by the Lower Saxony State Tax Office and BMF letter dated June 23, 2022). These extended deadlines do not apply to tax returns that have to be submitted at an earlier date due to a separate order ("advance request"). If there is no obligation to submit an income tax return, you can apply for an assessment within 4 years of the end of the respective calendar year (example: voluntary income tax assessment for 2021 can be applied for until December 31, 2025). Applications for an allowance for childcare costs to be taken into account in the income tax deduction procedure must be submitted by November 30 of the year for which the allowance is to be taken into account. Changes that occur in December can therefore only be taken into account in the wage tax deduction procedure for the following calendar year.</p>

weiterführende Informationen

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Hinweise	
Rechtsbehelf	Any special expense deduction not granted cannot be contested independently. This is only possible as part of an objection to the income tax assessment
Kurztext	<ul style="list-style-type: none"> • Caring for a child can be tax-privileged • certain conditions must be met • submit together with your income tax return • Responsible: competent tax office
Ansprechpunkt	<p>You can find the contact details of the tax office responsible for you via the tax office finder on the website of the Federal Central Office.</p> <p>https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</p> <p>https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</p>
Zuständige Stelle	
Formulare	<ul style="list-style-type: none"> • Forms for paper tax returns • Online procedure <p>https://www.formulare-bfinv.de/</p> <p>https://www.formulare-bfinv.de/</p>
Ursprungsportal	Claim childcare costs as special expenses, Kinderbetreuungskosten als Sonderausgaben beantragen