

Relief amount for single parents / applying for tax class II

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When am I entitled to the relief amount for single parents, how do I get tax class II?

Competent Department

- [Finanzamt Bremen](#)
- [Finanzamt Bremerhaven](#)

Basic information

Single taxpayers with at least one child can claim a tax-reducing amount of € 4,008 as part of their income tax assessment. For employees, this amount can already be taken into account as part of the wage tax deduction procedure by applying for tax class II. The relief amount increases by €240 for each child starting with the 2nd child.

Requirements

The taxpayer must be single and not married/partnered and must not form a household with another person of legal age. The household must include at least one child who is entitled to a child allowance.

Procedure

The relief amount is taken into account in the income tax assessment by entering it in the income tax return (child annex).

For consideration in the wage tax deduction procedure, an application for tax class II is required at the tax office of residence. The application must be submitted using the form:

Antrag auf Lohnsteuerermäßigung 2022 mit Anlagen Kinder und Sonderausgaben/
außergewöhnliche Belastungen und Werbungskosten.

Legal bases

- [§ 24b EStG](#)