

Apply for a lump sum for a carer

You can apply for a lump sum for care services.

Competent Department

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

Basic information

If you personally care for a permanently helpless person in your or their home in Germany or another EU/EEA country and do not receive any income for this, you can be granted a lump sum for the expenses incurred.

Income is, for example, the care allowance that the helpless person receives from a care insurance company and passes on to you in order to pay for your care services or to reimburse you for the expenses incurred. If the care allowance is only used to directly secure the necessary basic care of the helpless person (payment of an external caregiver, purchase of items necessary for or facilitating care), there is no income.

The care allowance received by the parents of a disabled child for this child does not count as income.

The lump-sum care allowance is regularly only granted for the care of relatives. If care is provided by more than one person, the lump-sum care allowance is to be divided according to the number of carers. If one person receives income for this, this person is not to be included in the division.

The lump-sum care allowance can also be taken into account in addition to the lump-sum disability allowance transferred from the child to the parents.

Requirements

- Expenses due to personal care
- Care is provided to a person in need of care (from care level 2)
- The caregiver receives no income
- The care is provided in the carer's home or in the home of the person in need of care.
 - The home is in Germany or in another EU/EEA country

What documents do I need?

- Severely disabled person's pass with the mark "H" or

The need for care is confirmed by a severely disabled person's pass with the mark "H"

- Care level 2

Notification of classification as a person in need of care (from care level 2)

Procedure

- The lump sum for long-term care is applied for in the income tax return
- The tax return can be submitted on paper or online

Legal bases

- [§ 33b Absatz 6 Einkommensteuergesetz \(EStG\)](#)

More information

The relevant tax office decides on the applications in the tax return. You can find the tax office responsible for you using the tax office finder on the website of the Federal Central Office.

You can also have the lump sum for care taken into account in the income tax reduction procedure. You can find the link under "Further information" - "Where can I find out more" - "Service description of the income tax reduction procedure - applying for tax allowances".

What deadlines must be paid attention to?

In most cases, the deadline for submitting the income tax return is July 31 of the following year. Further information can be found in the service description for extending the deadline. You will find the link under "Further information".

How long does it take to process

The processing time depends on the processing status at the relevant tax office.

What are the costs?

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