

# Apply for a lump sum for disabled people

You can apply for a lump sum for disabled persons for costs incurred due to a disability.

## Competent Department

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

## Basic information

If you have a disability, you can choose whether to claim your disability-related expenses individually in your income tax return or claim a lump sum.

The lump sum covers expenses for help with the usual and regularly recurring activities of daily living and expenses for increased laundry requirements as well as care expenses. If you choose the lump sum, you can neither claim the care expenses as extraordinary expenses nor the tax reduction for care services in the household.

The lump sum is graduated according to the degree of disability.

Blind and helpless disabled people receive a higher lump sum.

## Requirements

- Expenses as a result of the disability.
- Established degree of disability of at least 20, mark "H" or classification in care grades 4 and 5.

## What documents do I need?

- Proof of the degree of disability
  - The degree of disability is stated in the tax return, proof is required if this has not already been submitted to the tax office.
  - If you are disabled, you can obtain the proof from the authority responsible for implementing the Federal Disability Relief Act (e.g. pension office).

## Procedure

- The lump sum for disabled persons is claimed in the income tax return.
- The tax return can be submitted on paper or online.

## Legal bases

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

- [§ 33b Absatz 3 Einkommensteuergesetz \(EStG\)](#)

## **More information**

You can also have the lump sum for people with disabilities 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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