

Apply for tax-free allowances for children over 18

You can also apply for a child allowance for a child over the age of 18.

Competent Department

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

Basic information

In the case of family benefit equalization, child benefit is usually paid during the year. At the end of the calendar year, the tax office checks as part of an income tax assessment whether a child allowance and an additional allowance for the child's care and education or training needs should be deducted or whether the child benefit should remain.

However, the allowances are always taken into account when calculating the solidarity surcharge and church tax.

The child allowance can be claimed for children who are related to the taxpayer in the first degree.

Under certain conditions, a child allowance can also be claimed for foster children.

Children over the age of 18 who have not yet reached the age of 25 can be taken into account under certain conditions. For disabled children, there is no age limit for eligibility under certain conditions.

After completing their first vocational training/studies, children of full age are only taken into account if they are not in gainful employment.

Requirements

- You must be related to the child within the first degree of kinship
- In the case of foster children, the relationship must be similar to that of a family and they must not have been taken in for gainful purposes. The prerequisite is that the custody and care relationship with the biological parents no longer exists.
- Children over the age of 18 who have not yet reached the age of 21 can only be considered if they:
- Are not in employment and are registered as jobseekers with an employment agency in Germany.

- Children over the age of 18 who have not yet reached the age of 25 can only be considered if they:
 - have been trained for a profession (including school education)
 - three months of basic training and subsequent service training as part of voluntary military service (§ 58b Soldiers' Act) are also deemed to be vocational training or
 - were unable to start or continue vocational training due to a lack of a training place or
 - have completed a voluntary social or ecological year (Youth Voluntary Service Act), a European voluntary activity, a development policy voluntary service, a voluntary service of all generations (§ 2 Para. 1a SGB VII), an international youth voluntary service, a federal voluntary service or another service abroad (§ 5 Federal Voluntary Service Act).
- After completing their first vocational training or first degree course, children over the age of 18 who have not yet reached the age of 25 are only taken into account if they are not in gainful employment. Gainful employment with up to 20 hours of regular weekly working hours, a training service relationship or a mini-job are not harmful.
- Children who are unable to support themselves financially due to a physical, mental or psychological disability are taken into account without age limit. However, the disability must have occurred before the age of 25.

What documents do I need?

- Attachment child
 - The required information must be provided in the child annex.
 - The information in the child annex is also necessary if corresponding information has already been provided to the family benefits office.
 - Corresponding documents or certificates are e.g. school or study certificate, training contract or training certificate

Procedure

- The child allowance is claimed in the income tax return.
- The tax return can be submitted on paper or online.

Legal bases

- [§ 32 Einkommensteuergesetz \(EStG\)](#)
- [§ 32 Absatz 4 Einkommensteuergesetz \(EStG\)](#)

More information

You can also have the child allowance taken into account in the income tax reduction procedure. However, this is only taken into account when calculating the solidarity surcharge and church tax. 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?

None.