

# Child Benefits Leaflet

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## General remark

In order to make this leaflet easier to read, we have decided to use only the masculine form of certain nouns and pronouns in some places (e.g. “the child and his parents”). In the interest of equality, however, such terms are naturally used to refer to all genders. In other words, the short-hand masculine form should not be seen as judgemental; it is merely favoured for editorial purposes.

## About this leaflet

### What are child benefits?

As families with children have to pay for their children's ► **maintenance** and education, they need more money than people without children. To compensate for this additional expense, families with children can receive child benefits (*Kindergeld*) as part of the family benefits system in Germany.

These cash benefits are granted to parents by the state and paid out according to their child's ► **subsistence level**. This subsistence level can be defined as the minimum amount required to cover a child's maintenance, care and education. If child benefits are not required for such purposes, the money can be used to support the family. An application for child benefits can be submitted to the ► **Family Benefits Office** (*Familienkasse*), which is the institution responsible for paying out the cash benefits. The Family Benefits Office is supervised by the ► **Federal Central Tax Office (BZSt)**.

### What do child benefits have to do with income tax?

A child's ► **subsistence level** is exempt from his parents' income tax. In other words, child benefits are a type of ► **tax refund**. You will first receive child benefits every month.

The tax office will then carry out a ► **tax optimisation assessment** in the following year to check whether it will be more favourable for you to continue receiving child benefits or for the ► **child tax credit** (*Kinderfreibetrag*) to be deducted from your taxable income. This ensures that your entitlement to child benefits also results in a ► **tax exemption**. If the child tax credit gives you a greater tax advantage than child benefits, the child tax credit will be taken into account when calculating your taxable income. This is also the case if you have not applied for child benefits.

### What is the aim of this leaflet?

The aim of this leaflet is to provide an overview of the most important legal regulations for child benefits. Please read it carefully to familiarise yourself with your rights and obligations.

You will find a **glossary** at the back of this leaflet, where many important terms are briefly defined. The glossary terms are highlighted within the text (e.g. ► **tax identification number**).

### Where can I find more information?

Not all details related to child benefits can be indicated and explained in one leaflet. Please visit the following websites for more information:

**Family Benefits Office:** [www.familienkasse.de](http://www.familienkasse.de)  
**Federal Central Tax Office (BZSt):** [www.bzst.de](http://www.bzst.de)

You can also get lots of information on child benefits through the "**Family Portal**" of the ► **Federal Ministry for Family Affairs, Senior Citizens, Women and Youth (BMFSFJ)**. Just visit the following website: [www.familienportal.de](http://www.familienportal.de).

## How else can I contact the Family Benefits Office?

You can **pay a visit** to a regional Family Benefits Office in your local area (search for your nearest office at [www.familienkasse.de](http://www.familienkasse.de)).

### By phone

*Please have your **child benefits number** to hand whenever you call us!*

Family Benefits Office (hotline):

Mondays to Fridays (8 am to 6 pm)

**0800 4 5555 30** (free phone)

If you are calling from abroad, please use the following number:

**+49 911 1203 1010** (charges apply)

Do you just want to know when your child benefits and child allowance will be paid out? If so, please use our 24/7 automated hotline:

**0800 4 5555 33** (free phone)

## 1. Entitlement to child benefits

In Germany, there are two pieces of legislation to determine a person's entitlement to child benefits: the ► **Income Tax Act (EStG)** and the ► **Federal Act on Family Benefits (BKGG)**.

*(If one parent is entitled to child benefits under the EStG and the other parent is entitled to child benefits under the BKGG, the entitlement under the EStG will take precedence. In other words, child benefits will be paid out under the EStG).*

An eligible beneficiary will only be entitled to child benefits if he can be identified by the unique ► **tax identification number** assigned to him. If possible, this number will be determined by the Family Benefits Office; otherwise, the Family Benefits Office will ask the eligible beneficiary to provide it.

### Child benefits under the German Income Tax Act (EStG)

In general, ► **German nationals** can receive child benefits if their ► **domicile or habitual residence** is in Germany.

### Foreign nationals from EU / EEA member states and Switzerland

The following requirements apply to Swiss and ► **foreign nationals** who live in Germany, who are ► **entitled to freedom of movement** within the ► **European Economic Area (EEA)** or the ► **European Union (EU)** and whose legal status is governed by the ► **Act on the General Freedom of Movement for EU Citizens**.

Such persons may receive child benefits **in the first three months** after establishing their ► **domicile or habitual residence** in Germany. However, they must prove they have a source of income in Germany. This income may be generated through agriculture and forestry, a business, an employment relationship or a form of self-employment.




**From the fourth month onwards**, they may still be entitled to child benefits; however, they must meet the requirements to enter and reside in Germany under the ► **Act on the General Freedom of Movement for EU Citizens**. In this regard, the Family Benefits Office has its own right to examine the facts of the matter – irrespective of the decision made by the immigration office.

This applies to citizens of the following countries:

Belgium	Ireland	Malta	Slovakia
Bulgaria	Iceland	Netherlands	Slovenia
Denmark	Italy	Norway	Spain
Estonia	Croatia	Austria	Czech Republic
Finland	Latvia	Poland	Hungary
France	Liechtenstein	Portugal	Cyprus
Greece	Lithuania	Romania	
United Kingdom*	Luxembourg	Sweden	

\* The United Kingdom left the EU on 1 February 2020. However, the above regulations also apply to British nationals who had established their domicile or started working in Germany by 31 December 2020.

The **European Economic Area** (EEA) consists of

-  the member states of the **European Free Trade Association** (EFTA); and
-  the member states of the **European Union** (EU).
-  Although **Switzerland** does not belong to any of the groups indicated above, it is taken into account when requesting and receiving child benefits.

### Foreign nationals from third countries

Child benefits may also be claimed by ► **foreign nationals** from third countries who live in Germany and hold a valid ► **settlement permit**. Those who hold other ► **residence permits** may also be entitled to child benefits. If you have any questions, please contact the Family Benefits Office.

Citizens of Algeria, Bosnia and Herzegovina, Kosovo, Morocco, Montenegro, Serbia, Tunisia and Turkey may also be entitled to child benefits if they work in Germany. As these countries have ratified supranational and intergovernmental agreements, their citizens are treated as employees in Germany.

Child benefits may also be claimed by persons who are incontestably granted refugee or asylum status.

### People employed abroad

There are special regulations and obligations for people who work **abroad** (particularly in the ► **EU**). For more information, please refer to the

*“Child Benefits Leaflet for Cross-Border Cases (European Union, European Economic Area and Switzerland)”.*

This can be downloaded from [www.familienkasse.de](http://www.familienkasse.de) or you can ask the Family Benefits Office to send you a copy in the post.

## Child benefits under the Federal Act on Family Benefits (BKGG)

If you live abroad and are not subject to ► **unlimited income tax liability** in Germany, you may be entitled to child benefits as welfare benefits under the ► **Federal Act on Family Benefits**. However, you will only be entitled if

- you are compulsorily insured with the Federal Employment Agency (BA); or
- you are working as a development aid worker or missionary; or
- you are working as a civil servant and performing work assigned to an institution outside of Germany; or
- you are the spouse or civil partner of a NATO military member in Germany and a citizen of an EU / EEA member state; or
- you are employed or self-employed in Germany or receive a pension under the German legal provisions and live in a member state of the ► **European Union**, the ► **European Economic Area** or Switzerland.

If one parent is entitled to child benefits under the EStG and the other parent is entitled to child benefits under the BKGG, the entitlement under the EStG will take precedence.

## 2. Amount of child benefits

Child benefits are paid out every month as follows:

	from January 2021
For the first and second child (each)	€ 219
For the third child	€ 225
For the fourth child onwards	€ 250

The first, second and third child of an ► **eligible beneficiary**, as well as any further children, is determined by the order in which they were born. The first child will initially be the oldest child.

Any children who are no longer eligible for child benefits are not counted in this order. If your oldest child is no longer eligible for child benefits, your second oldest child will be counted as the “first” child in this order.

### Example

*An eligible beneficiary has four children and receives a monthly amount of  $(2 \times € 219) + (1 \times € 225) + (1 \times € 250) = € 913$  in child benefits. When the oldest child is no longer eligible for child benefits, the three younger siblings will take the place of the first, second and third children. As a result, the amount of child benefits will change to  $(2 \times € 219) + (1 \times € 225) = € 663$  / month. When the oldest child is no longer eligible (e.g. after finishing his education), the monthly entitlement to child benefits will be reduced by € 250.*

### 2.1 Order of priority with children from other relationships

When determining the order of children, we also count children for whom the eligible beneficiary is not entitled to child benefits because the other parent is the ► **primary beneficiary**. These children are referred to as ► **additional children** (*Zählkinder*). If child benefits are paid out for two younger children and there is one additional child who is older, the older additional child will “push past” the two younger children in the order, making them the second and third children. Without the additional child, the two younger children would be the first and second child. Following this reshuffling of the order, the child benefits paid out for the youngest child will be the amount usually paid out for a third child (i.e. a higher amount).

**Example**

A married couple have two children together. The husband has an older child from a previous relationship who lives with the biological mother, who receives child benefits for the older child (as the primary beneficiary).

For the wife, only the two children they have together count as her first and second children. She could claim child benefits amounting to  $2 \times \text{€ } 219 = \text{€ } 438$  / month.

For the husband, however, his own older child (additional child) counts as his first child and the two younger children he has with his wife count as his second and third child. As the primary beneficiary, the husband can therefore claim  $(1 \times \text{€ } 219) + (1 \times \text{€ } 225) = \text{€ } 444$  / month for the children they have together.

As the husband would receive € 6 more than his wife each month, it would be worthwhile for the married couple to name the husband as the primary beneficiary.

### 3. Child benefits for children aged 0 to 18 years

Child benefits are paid out for children who have their ► **domicile or habitual residence** in Germany, a member state of the ► **European Economic Area** or Switzerland. The child's nationality is irrelevant.

You can claim and receive child benefits for the following types of children:

<b>Sons and daughters</b>	Children who are your first-degree relatives.
<b>Adopted children</b>	Children who have been adopted by you.
<b>Stepchildren</b>	Children of your husband or wife who live in your household.
<b>Children of a civil partner</b>	Children of your <b>registered</b> civil partner who live in your household.
<b>Grandchildren</b>	Grandchildren who live in your household.
<b>Foster children</b>	Foster children (if the following legal requirements are met): You are connected to the foster child through a long-term, family-like bond and have not taken in the child to earn money (e.g. as a childminder). The foster child must belong to the family as though he were a child of your own. The foster child must not have a closer relationship with his biological parents than with his foster parents.
<b>Siblings</b>	Your own siblings who live in your household (if they meet the requirements as foster children).

### What does it mean to be “included in a household”?

A child is ► **included in your household** if he permanently lives in your shared family home, where he receives care and support. It is not sufficient for the child to be merely registered at your home address, nor is it sufficient for the child to only spend certain days of the week with you or for the child to alternate between his foster parents and biological parents.

A child will remain in your household even if he is temporarily accommodated somewhere else due to his ► **schooling**, ► **vocational training** or ► **studies**.

### Special regulations for orphans and children who do not know their parents' whereabouts

► **Orphans** are children who have lost both of their parents through death. There are also children who do not know their parents' whereabouts. Such children and orphans can apply for child benefits for themselves if nobody else is entitled to the child benefits. In such cases, child benefits are paid out under the ► **Federal Act on Family Benefits** (BKGG).

You can find more information in the

“Child Benefits Leaflet for Orphans and Children Who Do Not Know Their Parents' Whereabouts”.

This can be downloaded from [www.familienkasse.de](http://www.familienkasse.de) or you can ask the Family Benefits Office to send you a copy in the post.

### Identifying a child

Please note that a child can only be taken into account for child benefits under the ► **EStG** if he can be identified. This is done with the help of a ► **tax identification number** (abbreviation: IdNr.).

This identification number is assigned to every child in Germany. If you apply for child benefits, the Family Benefits Office will find out this number itself or ask you to provide it.

### What happens when a child turns 18?

Child benefits are paid out for all children until their ► **18th birthday**. Once a child has reached the ► **age of majority** (from his 18th birthday), child benefits can only continue to be paid out until his 21st or 25th birthday under certain circumstances. After this birthday, child benefits are only paid out for disabled children. More information can be found in Section 4: “Child benefits for children over the age of 18”.

## 4. Child benefits for children over the age of 18

A child reaches the age of majority on his 18th birthday. However, child benefits can be paid out until his ► **21st or 25th birthday** in special cases. The next section highlights the impact of various circumstances on your entitlement to child benefits:

- Children seeking employment
- Children undertaking ► **vocational training**
- Children looking for an apprenticeship
- Children doing ► **voluntary service**
- Employment with a detrimental effect on child benefit claims
- Children with a ► **disability**

## 4.1 Children seeking employment

If a child over the age of 18 is not in any form of ► **employment relationship**, child benefits will be paid out further until his ► **21st birthday**. However, the child must be registered as a jobseeker with an employment agency in Germany (*Agentur für Arbeit*), a *Jobcenter* in Germany or a government employment agency in another member state of the ► **European Union**, the ► **European Economic Area** or in Switzerland.

A child is not entitled to child benefits merely because he gets unemployment benefits II (*Arbeitslosengeld II*).

If a child is registered as a jobseeker and in ► **minor employment**, child benefits can still be paid out.

## 4.2 Children undertaking vocational training

As long as a child is being trained for an occupation, child benefits can continue to be paid out until his ► **25th birthday**.

### What is “vocational training”?

A child may undertake an apprenticeship to prepare for a particular occupation in the future. Each vocational training programme is geared towards a specific occupation, which is reflected in the curriculum. The activities contained in the curriculum are intended to provide apprentices with the knowledge, skills and experience that will be necessary, useful and beneficial for them to practise their chosen occupation in the future. As part of vocational training, for example, a child may attend a ► **school of general education**, complete ► **in-company training**, enter ► **further education** or start ► **training for another occupation**.

### Break in education due to illness or maternity leave

If a child’s education is temporarily interrupted due to illness, child benefits are generally still paid out. However, this is only the case if a doctor certifies when the child is expected to be fit again. If the child is expected to be ill in the long term (more than four weeks), the Family Benefits Office must be informed without delay.

A child’s education may also be interrupted due to maternity leave. In such cases, the Family Benefits Office must be immediately informed. If the mother’s education is interrupted again after ► **maternity leave** due to her childcare responsibilities (e.g. ► **parental leave**), the Family Benefits Office must be immediately informed.

### Transition period between two stages in a child’s education

There are often breaks between stages in a child’s education (e.g. when a child has a few weeks or months “free” between finishing school and starting ► **vocational training**, ► **studies** or ► **voluntary service**). During such transition periods, child benefits can be paid out for up to four months if the child actually starts his ► **vocational training**, ► **studies** or ► **voluntary service** within four months.

### What happens at the end of the vocational training programme?

If a child attends a ► **school of general education**, child benefits will no longer be paid out, at the latest, at the end of the final academic year. If a child undertakes ► **vocational training** or studies, child benefits will no longer be paid out at the end of the month in which the child is officially informed in writing of the overall result of his final examination. It does not matter whether his training contract was concluded for a longer period or the child is still enrolled at the university (of applied sciences) after the final examination. As a general rule, a child is no longer entitled to child benefits when he is no longer in education, unless the child starts a new training programme or enters ► **further education**.



### 4.3 Children looking for an apprenticeship

A child over the age of 18 may be unable to start or continue his vocational training in Germany or abroad due to a lack of apprenticeships. In such cases, the child will be entitled to child benefits until his ► **25th birthday** in one of the following situations:

- The child has not yet managed to find an apprenticeship beginning at the earliest possible opportunity despite making a serious effort. The child's efforts must be proven or at least made to look credible. For this purpose, the relevant documents must be submitted to the Family Benefits Office (e.g. rejection letters).
- The child is officially listed as an applicant for an apprenticeship or an educational course with the careers advice service of an employment agency in Germany or another institution responsible for unemployment benefits II (e.g. *Jobcenter*).
- The child has been accepted for an apprenticeship but can only start at a later date (e.g. at the start of the in-company training year).
- The child would like to apply for an apprenticeship at the earliest possible opportunity (e.g. during the next application window) but the application process is yet to begin. In such cases, the child must submit a written declaration to the Family Benefits Office with regard to his specific intention to apply for an apprenticeship. The child will only be entitled to child benefits from the moment the Family Benefits Office receives the declaration from the child.

### 4.4 Children doing voluntary service

If a child is over the age of 18 and does ► **voluntary service** in Germany or abroad, child benefits may still be paid out until the child's ► **25th birthday**. A voluntary service may be a voluntary social year or voluntary ecological year under the German Act to Promote Youth Voluntary Services (JFDG), or it may be a voluntary activity carried out with the ► **European Solidarity Corps**.

If a child is taking part in the ► **Erasmus+** programme through the ► **European Union**, child benefits can be paid out for up to twelve months.

Child benefits can also continue to be paid out if a child is doing one of the following services:

- ► **Federal Voluntary Service**
- ► **International Youth Voluntary Service** in accordance with the directive issued by the ► **Federal Ministry for Family Affairs, Senior Citizens, Women and Youth** (BMFSFJ)
- The ► **weltwärts** development aid voluntary programme in accordance with the directive issued by the Federal Ministry for Economic Cooperation and Development (BMZ)
- The "voluntary service for all ages", as described in Section 2 (1a) of the Seventh Book of the German Social Security Code (SGB VII)
- Another service abroad in accordance with Section 5 JFDG

### 4.5 Employment with a detrimental effect on child benefit claims

Child benefits are no longer paid out for children who enter gainful employment for over 20 hours a week after finishing their ► **initial vocational training** or ► **first degree** (► **employment with a detrimental effect on child benefit claims**). This applies to children who are trained for a specific occupation (see Section 4.2), children looking for an apprenticeship (see Section 4.3) and children doing voluntary service (see Section 4.4).

If a child takes up ► **employment with no detrimental impact on child benefit claims**, child benefits can still be paid out after the initial vocational training or first degree.

### What does “finishing initial vocational training or a first degree” mean?

As described in Section 4.2 of this leaflet, ► **vocational training** is an educational programme – within or outside a school environment – that lays the foundations for a specific occupation. Some examples of vocational training include schooling, in-company training, an internship and studies.

Attending a ► **school of general education** does not result in the completion of initial training.

Someone is said to be undertaking ► **initial vocational training** or a ► **first degree** when they have not previously completed any vocational training or a university degree qualifying them for a specific occupation. Both vocational training and studies must follow a structured curriculum (years as an apprentice, semesters, examinations) and are usually **completed** with a state examination or accredited test. Apprentices are usually awarded a certain title at the end of their programme (e.g. journeyman) and students finish their course with a degree (e.g. diploma, bachelor's degree).

A child is generally considered to have completed initial vocational training or a first degree if he is qualified to take up an occupation. If the child takes up further education (e.g. master craftsman training or a master's degree) after working for several years, or if the child trains for a completely different occupation, this will usually be regarded as ► **secondary training**.

### What is “employment with a detrimental effect on child benefit claims”?

If a child takes up gainful employment, this may have a detrimental effect on his entitlement to child benefits (= **employment with a detrimental effect on child benefit claims**). This is the case if the child works for over 20 hours a week. In such cases, child benefits are no longer paid out.

On the other hand, there are forms of gainful employment that do not have a detrimental effect on a person's entitlement to child benefits. In such cases, child benefits can still be paid out.

**Some examples of employment that do not have a detrimental effect on child benefit claims include**

- gainful employment taken up as part of an apprenticeship; the employment relationship must be centred around the training;
- minor employment, as described in Sections 8 and 8a of the Fourth Book of the German Social Security Code (SGB IV), such as a job paying no more than € 450 a month; and
- gainful employment where the working hours are only extended to over 20 hours a week on a temporary basis; child benefits will still be paid out under certain conditions. Please contact your local Family Benefits Office in such cases.

## 4.6 Children with a disability

If a child over the age of 18 has a physical, mental or psychological disability, child benefits may be paid out without an age cap (i.e. beyond his 25th birthday). For this to happen, the child must be unable to cover his ► **essential living costs** with his own means due to his disability. The child's disability must have emerged and been documented before his ► **25th birthday**.

### What are “essential living costs”?

The essential living costs of a disabled child are made up of his ► **general living costs** and his ► **additional needs due to disability**. A child's general living costs are currently € 9,744 / calendar year. A child's additional needs due to disability can be calculated, for example, by taking the costs for his accommodation in a care home, his ► **care allowance**, benefits granted in accordance with the Twelfth Book of the German Social Security Code (SGB XII) or the ► **lump sum for disabilities** if no higher breakdown of costs is submitted.

## Checking whether essential living costs are covered

Once a child's essential living costs have been calculated, an evaluation is carried out to check whether the child can cover these costs with his own means. The ► **child's own means** consist of his net disposable income and third-party payments for the child.

The child's ► **net disposable income** is based on the following sources of income:

- All ► **taxable income**, as described in Section 2 (1) of the ► **German Income Tax Act**, particularly income from an employment relationship, self-employment and ► **income from capital assets**. The term "income" is used to refer to taxable income minus business and operating expenses.
- All ► **tax-exempt income**, such as benefits granted under the Second, Third, Ninth and Twelfth Book of the German Social Security Code (SGB), benefits granted under the German Act on ► **Parental Benefits** and Parental Leave (BEEG), benefits granted under long-term care insurance (care allowance), integration assistance and third-party travel allowance. A flat-rate fee of € 180 is deducted from the total amount of tax-exempt income every calendar year. Higher expenses may also be deducted if they are related to the tax-exempt income (e.g. litigation costs).

The child will only be entitled to child benefits if his essential living costs are not covered by his own means.

## 5. Multiple eligible beneficiaries

Only one person can receive child benefits for a specific child. If more than one person is eligible to receive child benefits for a child, there are rules to determine the person who will ultimately receive the money.

### Determining the primary beneficiary

Child benefits are received by the parent who has ► **included the child in his household**. If the child lives in the same household as both parents, the parents can ► **determine the primary beneficiary** to decide which of them is to receive the child benefits. This allows parents to name the person with a higher entitlement to child benefits as the ► **primary beneficiary** (see Section 2: "Amount of child benefits"). This also applies between biological and non-biological parents (e.g. if a child lives in the same household as his mother and stepfather or his father and registered civil partner).

This determination of the primary beneficiary can also be used by foster parents and grandparents who are not permanently separated, provided the child has been included in their household (see Section 3: "Child benefits for children aged 0 to 18 years").

The primary beneficiary is determined when applying for child benefits. An explanation is provided at the bottom of the application form. All the other parent has to do is provide their signature. The determination of the primary beneficiary will remain effective until it is revoked. Such statements can be ► **withdrawn** at any time – but only with future effect.

If two parents are separated and their child spends approximately the same amount of time in each household (► **joint custody**), they similarly have the option of determining the primary beneficiary.

If the child only lives with one parent, the child benefits will be paid out to the parent who continuously pays more ► **cash maintenance** to the child. No other forms of maintenance payments are taken into account. If the child does not receive cash maintenance from either of the parents, or if the child receives the same amount of cash maintenance from both parents, they can decide between themselves who is to receive the child benefits (determination of the primary beneficiary).

If the parents cannot agree on the primary beneficiary, a request must be submitted for the district court (as the family court) to settle the matter. This application can be submitted by anyone who has a ► **legitimate interest** in the payment of child benefits. The child may also have a legitimate interest himself.

## Special regulations for parents and grandparents in the same household

If a child lives in the same household as one of his parents and his grandparents, his parent will be the ► **primary beneficiary**. However, his parent has the option of waiving his precedence and naming one of the grandparents as the primary beneficiary. The parent must notify the Family Benefits Office of his intentions in writing. Naming the grandparent as the primary beneficiary may result in a higher entitlement to child benefits (e.g. if the grandparent also receives child benefits for the parent or other children of his own).

### **Example**

*A single mother with three children (7, 5 and 3 years old) moves back in with her father, who is the children's grandfather. Her 17-year-old brother lives in the same household. Her father is the only person entitled to receive child benefits for her brother. However, her father can also be named as the primary beneficiary for her children, as they are his grandchildren. Now the mother has to decide whether to apply for child benefits herself or to let her father apply for child benefits for her three children.*

*If the children's mother applied for child benefits herself, she would be entitled to  $(2 \times € 219) + (1 \times € 225) = € 663$  / month. The grandfather already receives € 219 / month for the brother, so the whole family in this household would receive € 882 / month in child benefits.*

*However, the children's mother could name the grandfather as the primary beneficiary for her three children. The grandfather would then receive € 219 / month for her brother as the oldest child; for his grandchildren, he would receive  $(1 \times € 219) + (1 \times € 225) + (1 \times € 250) = € 694$  / month. By naming the grandfather as the primary beneficiary, the family could increase their child benefits entitlement by € 31 / month; they would now receive € 913 / month.*

## 6. Benefits that exclude child benefits

A child will not be entitled to child benefits if he is also entitled to certain other benefits:

- ➔ Benefits that are comparable to child benefits and paid out to children abroad; and
- ➔ Benefits that are comparable to child benefits and paid out to children by an intergovernmental organisation or supranational institution.

So, if someone has received one of these benefits for the child, he will not be entitled to child benefits in Germany.

In such cases, the child may be counted as an ► **additional child** when claiming child benefits for younger children; the child will help to increase the child benefits entitlement (see Section 2.1: "Order of priority with children from other relationships").

If someone has received ► **child-related benefits** for children abroad, they will not be entitled to child benefits in Germany – even if the amounts were lower than German child benefits. However, this does not apply to family benefits that are lower than German child benefits and granted by another member state of the ► **European Union**, ► **European Economic Area** or Switzerland. In such cases, the difference may be paid out as partial child benefits. More information can be found in the

*"Child Benefits Leaflet for Cross-Border Cases (European Union, European Economic Area and Switzerland)".*

This can be downloaded from [www.familienkasse.de](http://www.familienkasse.de) or you can ask the Family Benefits Office to send you a copy in the post.

## 7. Entitlement to child benefits: start and end point

As soon as the ► **eligibility requirements** for child benefits have been met for at least one day in a month, the person concerned will generally be entitled to child benefits for the entire month. Child benefits can be paid out retrospectively by the Family Benefits Office – but for no longer than the six calendar months prior to receiving the child benefits application.

In principle, child benefit payments stop at the end of the month in which a child turns 18. If the child's 18th birthday falls on the first day of the month, his entitlement to child benefits will stop at the end of the previous month.

However, child benefits may continue to be paid after a child's 18th birthday in some cases (see Section 4: "Child benefits for children over the age of 18").

Child benefits can usually be paid out until a child's ► **25th birthday**.

## 8. Application process

All applications for child benefits must be submitted in writing. The child benefits assessment form must be completed and signed for this purpose.

A separate "child" form (**Anlage Kind**) must be completed and attached for every child included in the child benefits application.

### What is the best way to apply?

The quickest and easiest way to apply for child benefits is here: [www.familienkasse.de](http://www.familienkasse.de).

You can fill out the application form online and submit your data to the Family Benefits Office in advance in an electronic and encrypted form. You can also upload the necessary **evidence** online. Once you have completed your child benefits application, you just have to print it out, sign it and send it to the Family Benefits Office by post or fax.

If you would rather complete an application for child benefits on paper, you can print out the forms provided by the Family Benefits Office at [www.familienkasse.de](http://www.familienkasse.de).

You cannot make an oral application (e.g. by phone) or submit your application via email, because you must provide an original signature on your application.

### Who can apply for child benefits?

An application for child benefits can be submitted by an ► **eligible beneficiary**. However, an application for child benefits can also be submitted by other persons or institutions (e.g. Youth Welfare Office, Social Welfare Office) who have a ► **legitimate interest** in receiving child benefits; for example, their legitimate interest may result from the fact that they pay for the child's ► **maintenance** instead of his parents. The other person or institution will not become the eligible beneficiary.

A child can also apply for child benefits himself. In the case of minors, however, this can only be done through the child's legal representative. If the child is not an orphan (i.e. his parents are still alive), the child is not the beneficiary himself. More information can be found in Section 3 ("Child benefits for children aged 0 to 18 years"); it is worth consulting the special regulations for orphans and children who do not know their parents' whereabouts.

## Which Family Benefits Office is responsible for me?

Please submit your application for child benefits to the Family Benefits Office responsible for you. This is usually the Family Benefits Office in your local district or in the place of your ► **habitual residence**. You can find your local Family Benefits Office at [www.familienkasse.de](http://www.familienkasse.de) (scroll down to “local offices” at the bottom of the homepage).

You will be managed by a specific Family Benefits Office – and not necessarily the office in your local area – if

- your domicile or the other parent’s domicile is not in Germany, but another member state of the ► **EU** or ► **EEA** or in Switzerland;
- you and/or the other parent work there; or
- you receive a pension from there.

The different rules on competences and the relevant contact details can be found in the

*“Child Benefits Leaflet for Cross-Border Cases (European Union, European Economic Area and Switzerland)”.*

This can be downloaded from [www.familienkasse.de](http://www.familienkasse.de) or you can ask the Family Benefits Office to send you a copy in the post.

## Special regulations for the public sector

If you are a ► **civil servant** or ► **public sector pension beneficiary**, the Family Benefits Office responsible for your case will usually be the public office run by your employer that deals with the ► **assessment** of your claims.

*However, many Family Benefits Offices in the public sector have waived their responsibility. If this is the case for you, your child benefits will be managed by the Family Benefits Office of the Federal Employment Agency. All eligible beneficiaries have been informed in writing.*

### Exceptions

If you are an ► **eligible beneficiary** from another member state of the ► **EU**, the ► **EEA**, Algeria, Bosnia and Herzegovina, Kosovo, Morocco, Montenegro, Switzerland, Serbia, Turkey or Tunisia, the Family Benefits Office of the Federal Employment Agency will always be responsible for assessing your entitlement and paying out child benefits.

This also applies, for example, if a ► **secondary beneficiary** (e.g. the spouse of the primary beneficiary or the child’s other parent) works for an employer based in one of these states or receives unemployment benefits from there.

## 9. Submitting evidence to the Family Benefits Office

When submitting an application to the Family Benefits Office, you will have to provide certain pieces of evidence. Some of the evidence may be official documents or certificates. Please only ever submit **copies** of your evidence.

The following evidence is required for **children over the age of 18**:

Case	Evidence required
A child who is at school, vocational college or university	A certificate from the school, vocational college or university (of applied sciences), such as a certificate of enrolment for a semester
A child who is doing in-company training	Certification of the type and duration of the vocational training (e.g. training contract)
A child who has completed initial training	<i>Specific information and evidence is required.</i> (see Section 4.5: "Employment with a detrimental effect on child benefit claims")
A child who is seeking employment	A certificate of registration as a jobseeker (e.g. registration with the employment agency, notification of unemployment benefits I) (see Section 4.1: "Children seeking employment")
A child who is looking for an apprenticeship	<i>Specific information and evidence is required.</i> (see Section 4.3: "Children looking for an apprenticeship")
A child who is doing voluntary service	<ul style="list-style-type: none"> <li>The service agreement concluded with the institution</li> <li>A certificate from the institution upon completion of voluntary service (see Section 4.4: "Children doing voluntary service")</li> </ul>
A child who has a disability	<ul style="list-style-type: none"> <li>Evidence of the disabled child's financial means (see Section 4.6: "Children with a disability")</li> <li>A certificate issued by the attending physician (or medical report) with information on the disability, the onset of the disability (for children over the age of 25) and the effects of the disability on the child's employment <b>OR</b></li> <li>Official certification of the disability (disability pass or assessment from the welfare office)</li> </ul>

Evidence must also be provided for the final day of a child's education, because this is when the entitlement to child benefits expires. This prevents child benefits from being ► **overpaid**. For this purpose, please provide your local Family Benefits Office with a certificate from the training institution or examination board.

If further information or evidence is required in each case, the Family Benefits Office will contact you.

### Blacking out confidential information in evidence

When submitting evidence, you can black out any confidential information that is not required by the Family Benefits Office (e.g. school grades on certificates).

Please also remember to hide certain types of personal data (e.g. information about ethnicity, political views, religious or ideological convictions, trade union membership or sexuality).

You should also black out information about your health, unless this is necessary to prove you are entitled to child benefits for a sick or ► **disabled** child. In such cases, however, the specific name of the illness or disability can be hidden.

## Note on submitting copies of evidence

*As your files will be kept in an electronic form by the Family Benefits Office of the Federal Employment Agency and some Family Benefits Offices in the public sector, any paper documents you submit will be converted to electronic form. Your paper documents will then be destroyed after a short time.*

*When submitting the necessary evidence, please avoid submitting any originals where possible; instead, please provide us with **copies**.*

## 10. Your obligation to inform as an eligible beneficiary

If you have applied for child benefits, you have an obligation to inform (also: ► **obligation to cooperate**) in accordance with Section 68 (1) of the ► **German Income Tax Act** (EStG). This means you are obliged to immediately notify your local Family Benefits Office of any changes in your circumstances or those of your children which might affect your entitlement to child benefits or for which you have already made declarations (as quickly as possible to avoid any ► **overpayments**). It is not sufficient for you to notify other public authorities (e.g. the local council, registration office or tax office), another division of the Federal Employment Agency or your employer's ► **payroll office**.

Even if information that is ► **relevant to your child benefits assessment** has previously been reported by your child (and not yourself), you must still report any changes. Similarly, you must report any changes if a decision is yet to be made regarding your application. This also applies to any changes that may only come to light after your child benefit payments have stopped, provided such changes concern the time in which payments were being made.

You must also report changes if you are receiving other welfare benefits that are being deducted from your child benefits entitlement. The same applies in the event of a ► **reallocation** (*Abzweigung*).

If you fail to immediately report such changes to the Family Benefits Office, you will be breaching your obligation to cooperate. This may even constitute a punishable **crime** or **administrative offence**.

### Where do notifications of changes have to be sent?

Please send your applications and notifications to your local Family Benefits Office (see contact details). If your case is managed by a Family Benefits Office of the Federal Employment Agency, please do not send your documents to the Federal Agency in Nuremberg, as this will cause delays.

Some ► **civil servants** are not managed by the Family Benefits Office of the Federal Employment Agency, but another Family Benefits Office (see the special regulations for the public sector in Section 8: "Application process").

### Are there forms for reporting changes?

*You can report certain changes online (e.g. changes in your address, marital status, name or the number of children living in your household). You can also enter a change in your bank details online, but you will have to print out and sign the form and then send it to the Family Benefits Office.*

You can also print out the "Notification of Changes" form at [www.familienkasse.de](http://www.familienkasse.de).



## What changes have to be reported to the Family Benefits Office?

### Please notify your local Family Benefits Office immediately if

- you take up employment in the public sector for a scheduled period of over six months;
- another eligible beneficiary applies for child benefits for your child through their own employer in the public sector (see Section 5: “Multiple eligible beneficiaries”);
- you or another eligible beneficiary takes up employment abroad;
- you or another eligible beneficiary is posted abroad by your employer in Germany;
- you or another eligible beneficiary or one of your children move abroad (except for holidays);
- you or someone else is receiving other ► **child-related benefits** for a child (e.g. family benefits from abroad – see Section 6: “Benefits that exclude child benefits”);
- you and the other parent (e.g. your husband or wife) separate permanently;
- you or a child leave your previous household;
- a child is reported as missing or deceased; or
- there is a change in your address or bank details.

### If you are receiving child benefits for a child over the age of 18, you must similarly notify the Family Benefits Office without delay if the child

- has completed his ► **vocational training** or ► **studies** and takes up employment (this does not apply to children who are seeking employment or children with a disability – see Section 4.1: “Children seeking employment” and Section 4.6: “Children with a disability”);
- changes, finishes, quits or interrupts his ► **schooling**, ► **vocational training** or ► **studies** (this also applies if a child takes a leave of absence from his studies or is exempted from the obligation to take examinations despite remaining enrolled at the university);
- plans to apply for an apprenticeship (a written declaration from the child is required in such cases);
- begins voluntary military service;
- was previously seeking employment or did not have an apprenticeship and now starts a form of ► **schooling**, ► **vocational training**, ► **studies** or ► **employment**; or
- is pregnant.

If you submit a written ► **declaration of intent** from your child, this will only be effective from the moment it is received by the Family Benefits Office.

*If you fail to report changes to your local Family Benefits Office on time, you may have to repay any child benefits that you have wrongly received. You may also be fined or prosecuted.*

If you are unsure whether your entitlement to child benefits may be affected by a change in your circumstances, please ask your local Family Benefits Office for more information.

## 11. Assessment by the Family Benefits Office

### Written notifications from the Family Benefits Office

Once you have submitted your application, the Family Benefits Office will decide whether you are entitled to child benefits. You will be informed of the decision in a written ► **notification**, which will contain all the important information about your child benefits payments.

You will also receive a written notification from the Family Benefits Office if you are not entitled to child benefits or if you have to repay any overpaid amounts.

### Receiving child benefits on your account

If the Family Benefits Office of the Federal Employment Agency is responsible for paying out your child benefits, you will see various pieces of information on your bank statement: the transferred amount, your ► **child benefits number** and usually also the period for which the amount is being paid out.

If a Family Benefits Office in the public sector is responsible for paying out your child benefits (see the special regulations for the public sector in Section 8: "Application process"), you will find information about the amount of child benefits and the relevant payment period on your ► **salary certificate**, provided your child benefits are paid out alongside your wage or salary.

## 12. Lodging an appeal against a decision

If you do not agree with the decision made by the Family Benefits Office, you can lodge an ► **appeal**. This is known as an **Einspruch** for child benefits granted under the German Income Tax Act (EStG) and a **Widerspruch** under the Federal Act on Family Benefits (BKGG). The decision will then be reviewed by your local Family Benefits Office.

### How can I lodge an appeal against a decision made by the Family Benefits Office?

Once the decision has been announced, your appeal must be lodged with the Family Benefits Office **within one month**. You can submit a written appeal by post or fax, or you can ► **state your appeal for the record** at your local office. The appeals procedure is free of charge.

### What if my appeal is not "successful"?

If your appeal cannot be fully satisfied (i.e. if you are unsuccessful), you will receive a written decision regarding your appeal. In the case of child benefits granted under the EStG, you will then have the option of taking ► **legal action** before the tax court with regard to the decision made by the Family Benefits Office regarding your appeal. In the case of child benefits granted under the BKGG, you can take ► **legal action** before the social welfare court with regard to the decision made by the Family Benefits Office regarding your appeal. You must take legal action **within one month** after the decision is announced. Please note there are court fees for legal action before the tax court. Legal action before the social welfare court is free of charge.

## 13. Repayment of child benefits

You will have to repay any child benefits you receive wrongly, regardless of whether you are at fault. This means that you, as the applicant and eligible beneficiary, will be held liable for the unlawful payment of child benefits. You must repay child benefits even if the Family Benefits Office has transferred the funds to another person's account at your request (e.g. the account of a child who is over the age of majority or the spouse from whom you are separated).

You will receive a written ► **notification** from the Family Benefits Office to inform you that child benefits are being reclaimed (► **repayment notice**). The ► **reclaimed amount** (i.e. the amount of child benefits you have wrongly received) will be **immediately** due for payment **in one sum**.

If you are still entitled to child benefits, the amount of child benefits you have wrongly received can also be deducted from your ongoing entitlement to child benefits. This means you will receive a lower amount of child benefits each month (up to half) until the reclaimed amount of child benefits has been repaid through the withheld monthly payments. The wrongly received amount of child benefits can also be deducted from any additional payments owed to you (up to half of the amount).

You can lodge an ► **appeal** against the repayment notice. However, this will **not** defer your obligation to immediately repay the reclaimed amount. In general, you must first transfer the whole ► **reclaimed amount** despite your ongoing appeal. If your appeal is successful, the child benefits will be paid out again.

## 14. Reassessment of child benefits

As you continue to receive child benefits on an ongoing basis, the Family Benefits Office will carry out assessments at regular intervals to check whether the eligibility requirements for your ► **entitlement to child benefits** have been met since your previous assessment, whether you still meet the requirements and whether you are receiving the right amount of child benefits.

This will allow the Family Benefits Office to determine, for example, whether

- you are still in Germany and the relevant child is living in your household;
- the child is still attending school, undertaking vocational training or studying; and
- data stored by family benefits institutions in other European countries matches the data held by the Family Benefits Office in cross-border cases.

### Your obligation to cooperate during the child benefits assessment

If your cooperation is required to assess your entitlement to child benefits, the Family Benefits Office will contact you. You will then receive a **questionnaire** or a **written request** for information and/or evidence in due course. If you receive a questionnaire, please fill it out carefully and completely and enclose copies of the necessary documents. You should submit all requested documents to your local Family Benefits Office within four weeks to avoid any payment delays.

*You are legally obliged to cooperate in this manner. There may be legal consequences if you fail to meet your ► **obligation to cooperate**. In such cases, the Family Benefits Office will have to revoke its ► **assessment** of your entitlement to child benefits – perhaps even retrospectively.*

Please note that the assessments carried out by the Family Benefits Office do not release you from your obligation to immediately and independently inform the Family Benefits Office of any changes that might be relevant to your entitlement to child benefits (see Section 10: “Your obligation to inform as an eligible beneficiary”). This is important to avoid any ► **repayments** and any other criminal or administrative consequences if child benefits are overpaid.

If you are unsure whether your entitlement to child benefits may be affected by a change in your circumstances, please ask your local Family Benefits Office for more information.

## 15. Payment of child benefits

### 15.1 Payment by the Family Benefits Office of the Federal Employment Agency

Child benefits are paid out by the Family Benefits Office once a month. The payment date depends on the last digit of your ► **child benefits number** (► **final digit**). Each child benefits number consists of 11 characters: "xxxFKxxxxxx" (the "x" stands for numbers). In the case of child benefits number "xxxFKxxxxx0" (final digit: 0), for example, child benefits are paid out at the start of the month; in the case of child benefits number "xxxFKxxxxx9" (final digit: 9), child benefits are paid out at the end of the month. Family Benefits Offices in the public sector also pay out child benefits on a monthly basis.

Child benefits are paid out via bank transfer. The relevant bank account must be provided by the eligible beneficiary when applying for child benefits. The child benefits for a child cannot be divided among several accounts.

You can find out about upcoming payment dates by visiting [www.familienkasse.de](http://www.familienkasse.de) or calling our customer services:

0800 4 5555 33 (free phone)

### 15.2 Payment to another person or institution

If ► **eligible beneficiaries** do not pay for their child's ► **maintenance**, the Family Benefits Office may, upon request, pay out child benefits for this child to the person or institution who actually pays for his maintenance. This process is known as a ► **reallocation** (*Abzweigung*). Child benefits can also be paid out to children themselves in this way if they support themselves (for the payment of child benefits to children themselves under the BKGG, please refer to the special regulations for orphans and children who do not know their parents' whereabouts in Section 3: "Child benefits for children aged 0 to 18 years").

Child benefits can also be reallocated if the amount of maintenance paid by the eligible beneficiary is lower than the amount of child benefits received for the child.

Before the Family Benefits Office decides whether to pay out child benefits to another person or institution (reallocation), the eligible beneficiary is given the opportunity to comment on the matter.

If public authorities (particularly social welfare offices and youth welfare offices) have granted other benefits to the eligible beneficiary or child without deducting child benefits, these public authorities may demand the payment of child benefits for the child under certain conditions.

### 15.3 Protecting child benefits against the attachment of a bank account

If a debtor's finances are seized, the child benefits held on his accounts can be protected against the ► **attachment of bank accounts**. In order to ensure the greatest possible protection against the attachment of bank accounts, debtors must provide evidence of the social welfare benefits they receive on such accounts.

The eligible beneficiary may ask the Family Benefits Office to issue a certificate for the payment of child benefits, which can be submitted to the bank. Please contact your local Family Benefits Office.

## Data protection

Any information you provide to the Family Benefits Office will be subject to **tax secrecy** or **social welfare secrecy** and **data protection regulations**. This means your data will only be disclosed to other bodies if they need such information to perform their duties and the transmission of such information is legally permissible. The personal data required to process your application will be stored electronically, processed by automated means and protected against unauthorised access by the Family Benefits Office of the Federal Employment Agency or some Family Benefits Offices in the public sector.

More information on your rights related to the collection of personal data in accordance with Articles 13 and 14 of the General Data Protection Regulation (GDPR) can be found online at [www.familienkasse.de](http://www.familienkasse.de). That's also where you can find the contact details of our data protection officer.

## Index and glossary

*Here you can quickly and easily find terms and brief explanations. If you have any further questions, please contact your local Family Benefits Office.*

### Reallocation

The payment of child benefits to a different person or authority who actually pays for the child's maintenance, or the payment of child benefits to the child himself.

### Change of address

### School of general education

A school that imparts general knowledge and does not end in a vocational qualification (e.g. primary school, orientation level in 5th and 6th grades, secondary school [*Hauptschule / Realschule*], grammar school [*Gymnasium*], free Waldorf school).

### General living costs

How much money a child needs to live. This amount is set by law.

### Age limit (see 18th / 21st / 25th birthday)

### Change in family circumstances

### Civil servant

A person who works for a public authority (e.g. for the state or a city).

### Eligible beneficiary

A person who is legally entitled to receive child benefits.

### Employment with a detrimental effect on child benefit claims

When a child works for over 20 hours a week and is therefore no longer entitled to child benefits.

### Employment with no detrimental effect on child benefit claims

When a child works but is still entitled to child benefits. This is only possible if the work is limited to 20 hours a week or the work is part of the child's vocational training.

### Eligibility requirements

The conditions that have to be met for you to receive child benefits.

### Residence permit

A letter (notification) issued by a public authority allowing a person from another country to live in Germany.

### Training for another occupation

(or "secondary training"): When a child has already learned a trade but then undertakes a second course of vocational training.

### Foreign national

A person who does not hold a German passport or identity card.

### Cash maintenance

The money received by a child that is necessary to cover living costs.

### Disability

A person's mental or physical handicap. A disability must be officially or medically certified.

### Additional needs due to disability

The additional money required by disabled children because of their mental or physical handicap.

### Determination of the primary beneficiary

A decision as to who should receive child benefits when there are two eligible individuals (e.g. mother and father).

### Legitimate interest

If a child is not in the care of his parents, but other persons or welfare authorities, these individuals or authorities will have a legitimate interest in child benefits and may receive them.

**Vocational training**

A child's preparation for a certain occupation, so that they can subsequently work in that field.

**Initial vocational training**

A child's first course of vocational training.

**Employment relationship**

A gainful working relationship with an employer.

**Notification**

A letter from the Family Benefits Office stating the decision made.

**In-company training**

When a person learns a trade in a company (e.g. in a craft business or in the public sector).

**Salary certificate**

An overview of the money earned by someone in the public sector.

**Payroll office**

The office that pays a salary to someone in the public sector.

**Federal Voluntary Service**

A service in Germany where people can do unpaid voluntary work for the common good.

**Federal Act on Family Benefits (BKGG)**

The law governing who is entitled to child benefits in special cases (e.g. when a child's parents are both dead).

**Federal Ministry for Family Affairs, Senior Citizens, Women and Youth (BMFSFJ)**

The ministry that deals with family issues in Germany.

**Federal Central Tax Office (BZSt)**

The public authority that makes sure the Family Benefits Office is working properly.

**German national**

A person who holds a German passport or identity card.

**German Income Tax Act (EStG)**

The law regulating how much tax has to be paid by each individual in Germany.

**Taxable income**

The amount of money earned by a person on which tax has to be paid to the state (e.g. on wages, interest and profits from a business or rented property).

**Income from capital assets**

Profits made from investments (e.g. interest).

**Appeal**

The opportunity to file an objection if you do not agree with a decision made by the Family Benefits Office. In the case of child benefits granted under the EStG, an appeal is referred to as an *Einspruch*. In other cases, it is known as a *Widerspruch*.

**Parental benefits**

Money from the state for families with young children. Parents are not entitled to this if they earn too much.

**Parental leave**

The period in which parents do not have to work after the birth of their child; they do not get paid during this period.

**Public sector pension beneficiary**

A retired civil servant who now receives money for his services.

**Final digit**

The last digit of the child benefits number. The child benefits number consists of 11 characters. Example: In the case of "xxxFKxxxx0" (the "x" stands for numbers), the final digit is 0.

**Relevant to child benefits assessment**

Information that is important when deciding whether to grant child benefits to an applicant (e.g. whether the child is in education).

**Erasmus+**

An EU programme where young people are provided with financial support to study or do an internship abroad.

**First degree**

A child's first degree programme.

**Gainful employment**

A job where the employee earns money.

**European Union (EU)**

An alliance of 27 European countries.

**European Solidarity Corps**

A volunteering initiative in the EU where people from the age of 18 to 30 can do unpaid voluntary work for the common good.

**European Economic Area (EEA)**

An agreement between the European Union (EU) and the European Free Trade Association (EFTA) that allows member states to trade freely with one another.

**Subsistence level**

The money required for a child's basic needs (e.g. costs for maintenance, care and education).

**Family Benefits Office**

The Family Benefits Office is the public authority that pays out child benefits and child allowance. It is usually part of the Federal Employment Agency (BA).

**Assessment**

The decision made by the Family Benefits Office as to whether you are entitled to child benefits.

**Voluntary service**

A service where people can do unpaid voluntary work for the common good.

**Citizen entitled to freedom of movement**

A person from the EU who is allowed to live and work in Germany. This is governed by the Act on the General Freedom of Movement for EU Citizens (FreizügG/EU).

**Minor employment**

A job in which the employee earns less than € 450 a month.

**Act on the General Freedom of Movement for EU Citizens (FreizügG/EU)**

The law that allows people from the EU to live and work in Germany.

**Habitual residence**

The place where a person lives longer than six months at a time.

**Tax optimisation assessment**

An assessment carried out by the tax office to check whether the subsistence level is covered by child benefits. If not, the person concerned does not have to pay as much tax.

**Included in a household**

When a child lives with other people on a permanent basis and receives financial support from them. This is usually the child's family.

**International Youth Voluntary Service**

An initiative where people can do unpaid voluntary work abroad for the common good.

**Child-related benefits**

Money received by civil servants with children (e.g. family allowance, child supplement).

**Child tax credit**

The amount of money deducted from your taxable income because you need at least as much to provide for your children.

**Entitlement to child benefits (see eligibility requirements)****Eligible beneficiary**

A person who is legally entitled to receive child benefits.

**Kindergeldbezug**

If you are currently receiving child benefits, you are said to be "im Kindergeldbezug".

**Child benefits number**

A unique number that is assigned to each child registered with the Family Benefits Office. The child benefits number will be assigned when you first apply for child benefits and can be found on your child benefits notification.

**Child's own means**

The money that a child earns himself or receives from others.

**Legal action**

The possibility of bringing an action before a court if you do not agree with the decision regarding your appeal. The matter will then be settled by a judge.

**Protection against the attachment of bank accounts**

This prevents certain money from being taken from your account if you are in debt.

**Obligation to inform (or obligation to cooperate)**

The obligation to inform the Family Benefits Office of any changes (e.g. if a child moves out of your household or quits a training programme).

**Statutory maternity leave**

The time before and after childbirth in which mothers are not allowed to work. This is prohibited by law.

**Secondary beneficiary**

If two people are entitled to child benefits (e.g. mother and father), there are rules to determine who receives the benefits. The person who does not receive child benefits is known as the "secondary beneficiary".

**Settlement permit**

A permit allowing foreigners from outside the EU to live in Germany.

**Essential living costs**

The money required for children to live. Disabled children need more because of their mental or physical handicap.

**Public sector**

When someone works in a public authority for the state or a city.

**Lump sum for disabilities**

A tax reduction for people with disabilities due to their higher costs of living.

**Attachment of child benefits**

When your child benefits are taken away because you are unable to pay your debts. The Family Benefits Office must transfer the seized funds to the person who is owed money (subject to a court decision).

**Care allowance**

The money received from the state by people in need of care.

**Repayment**

If you have wrongly received child benefits in the eyes of the law, you will have to pay it back.

**Repayment notice**

A letter from the Family Benefits Office stating that you have to repay child benefits.

**Reclaimed amount**

The amount of child benefits to be repaid.

**Schooling**

When a child attends school to obtain a qualification with which he will subsequently be able to learn a trade or study (e.g. secondary school [*Hauptschule / Realschule*], grammar school [*Gymnasium*], free Waldorf school).

**Tax-exempt income**

Non-taxable money from the state (e.g. child benefits, parental benefits, social welfare).

**Tax identification number (IdNr.)**

A number from the tax office that everyone in Germany receives automatically at birth. Thanks to this number, the Family Benefits Office always knows exactly who is entitled to child benefits and the relevant children.

**Tax exemption**

Certain non-taxable amounts (e.g. a child's subsistence level).

**Tax refund**

Taxes that you get back.

**Studies**

When a child attends a university (of applied sciences).

**Overpayment**

When you have received too much in child benefits.

**Unlimited income tax liability**

The obligation to pay tax to the state on everything you earn.

**Maintenance**

The obligation to financially support another person – either when you live with the person or when you give the person money for them to look after themselves. For example, that's what parents do for their children.

**Notification of changes**

When you independently inform the Family Benefits Office of any important changes that may affect your entitlement to child benefits (e.g. if a child moves out of your household or quits a training programme). If you don't know whether something is important, you can always ask.

**Net disposable income**

The total money received by a child, regardless of whether it is taxable or tax-exempt income.

**18th / 21st / 25th birthday**

The day on which a child becomes 18 / 21 / 25 years of age.

**Age of majority**

A child reaches the age of majority when he becomes 18 years old.

**Orphan**

A child is an orphan when both parents have died.

**Precedence**

When two people are entitled to child benefits, the law determines who should receive it. This is usually the mother or the father, and it is sometimes the grandparents.

**Primary beneficiary**

If two people are entitled to child benefits (e.g. mother and father), there are rules to determine who receives the benefits. The person who does not receive child benefits is known as the "secondary beneficiary".

**Joint custody**

This is a court ruling for divorced parents whereby the child sometimes lives with the mother and other times with the father.



**Further education**

(or "secondary training"): When a child has already learned a trade but then undertakes a second course of vocational training.

**weltwärts**

An initiative in Germany where people can do unpaid voluntary work abroad for the common good.

**Withdrawal**

When you take back a previous statement.

**Appeal**

The opportunity to file an objection if you do not agree with a decision made by the Family Benefits Office. In the case of child benefits under the BKGG, an appeal is referred to as a *Widerspruch*. In other cases, it is known as an *Einspruch*.

**Declaration of intent**

When you express your will to achieve something by legal means (e.g. when you conclude a contract).

**Domicile**

The place where you actually live.

**Additional child**

A child from another relationship for whom you do not receive child benefits but who is taken into account when calculating your entitlement to child benefits for your other children. This means you can receive more child benefits for your other children.

**State for the record**

When you go to the Family Benefits Office in person and make a formal statement (e.g. lodge an appeal). Your statement will be written down and you will just have to sign the transcript.

**Secondary training**

When a child has already learned a trade but then undertakes a second course of vocational training.

## Notes on child allowance

Child allowance (KiZ) is a form of welfare benefits that the federal government grants to **low-income** parents. Many working parents need child allowance as an additional source of financial support, because they do not earn enough to adequately ensure the ► **maintenance** of their child or children.

Parents can claim **up to € 205 / child / month** in child allowance, which is paid out alongside child benefits. All applications for child allowance are approved by the Family Benefits Office of the Federal Employment Agency.

You can apply for child allowance quickly and easily **online** at [www.kiz-digital.de](http://www.kiz-digital.de).

More information is available online:

[www.kinderzuschlag.de](http://www.kinderzuschlag.de) and in the “*Child Allowance Leaflet*”.

You must meet the following requirements for child allowance:

- Your child must be unmarried, under the age of 25 and living in your household.
- You must be receiving **child benefits** for your child.
- **Minimum income**
  - min. € 600 for single parents
  - min. € 900 for couples

*You can quickly and easily calculate your entitlement to child allowance in the comfort of your own home - with the “**KiZ Guide**”!*

*Get started at [www.familienkasse.de](http://www.familienkasse.de)*

***Good to know:** Many changes can also be made **online!***

*It's quick and easy: [www.familienkasse.de](http://www.familienkasse.de)*

You can also find lots of up-to-date information about the services and benefits offered by the Family Benefits Office of the Federal Employment Agency at [www.familienkasse.de](http://www.familienkasse.de).

### Imprint

Family Benefits Office of the Federal Employment Agency

[www.familienkasse.de](http://www.familienkasse.de)

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