

Work-Life Service

Claim childcare for tax purposes

In principal following applies:

- If your child lives in your household, you can, for example, claim the costs for the kindergarten place, the day care place, the babysitter, the au pair or the nanny for tax purposes.
- Two thirds of the costs for childcare can be considered as special expenses for tax purposes - a maximum of 4,000 € / year per child.
- Your child must not have reached the age of 14. However, if he or she is not able to take care of himself or herself due to a disability, you can also claim the costs of childcare beyond the age of 14 – if the disability occurred before the child reached the age of 25.

For the tax office to accept the tax deduction of childcare costs, the following must be taken into account:

- The activity must contribute to the functioning of the household. This includes activities that are usually performed by members of the private household. (Detailed information on this can be found in the Income Tax Act § 35a).
- If you are an employer in the context of an employment relationship subject to social insurance contributions or a minijob, the written employment contract or, in the case of a minijob, a certificate from the Minijob-Zentrale stating the amount of the salary paid and the taxes payable on it is sufficient as proof for the tax office. You will automatically receive this certificate from the Minijob-Zentrale at the end of each year of employment.
- If you employ someone on account, these invoices should be kept. However, the relevant evidence is only to be submitted if requested by the tax office. Make sure that the invoices are orderly: including the date of issue, name and address of the service provider and the service recipient, indication of the tax number or VAT registration number of the service provider, consecutive and clear invoice numbers, clear short description of the service, date and duration of the service, remuneration and tax amount as well as tax rate or tax exemption.
- The wage amount should always be paid by bank transfer, standing order, direct debit authorization or online banking.

Discuss the details with your tax consultant!