

Merkblatt Kindergeld 2018 - Information Sheet on Child Benefit 2018

About This Information Sheet

The amount of child benefit equals the child subsistence level (a minimum amount needed to provide for basic needs) and remains tax-free. The subsistence level includes child care and education. If child benefit is not required to cover these costs, it serves to support the family. In the course of the current calendar year, child benefit will be paid as a tax refund paid to you on a monthly basis. Along with the parents' income tax assessment, the tax office checks retrospectively whether the entitlement to child benefit affects the offered tax exemption. If this is not the case, the tax exemptions are deducted from the child benefit and the child benefit is offset with tax payments. This also applies if child benefit has not been applied for.

This information sheet provides an overview of the legal regulations on child benefit. Please read the information sheet carefully so that you know your rights and obligations.

The information sheet cannot address every detail.

You can find further information online at <https://lbv.landbw.de>

For public service employees, other child-related payments, such as family benefit, child-related pension payments or possible entitlements to Beihilfe, also depend on the entitlement to child benefit.

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1. Who is entitled to child benefit?

In general, German citizens are entitled to child benefit according to the Income Tax Act (Einkommensteuergesetz, EStG) if their permanent or usual place of residence is in Germany.

Foreign nationals living in Germany may be entitled to child benefit if they hold a settlement permit. Certain other residence permits may also entitle to receive child benefit.

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Nationals of the European Union and the European Economic Area who currently live in Germany and to whom the right of freedom of movement applies within the legal framework of the Act on the General Freedom of Movement for EU Citizens (Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Great Britain, Greece, Hungary, Ireland, Iceland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden), as well as citizens of Switzerland may receive child benefit regardless of whether they have been granted a settlement permit or residence permit.

Special regulations and notification obligations apply to persons employed abroad, especially within the European Union (see no. 2). Further information can be found in the "Merkblatt über Kindergeld in grenzüberschreitenden Fällen ((Europäische Union, Europäischer Wirtschaftsraum und Schweiz" (information sheet on child benefit in border-crossing cases (European Union, European Economic Area and Switzerland)), available for download at www.familienkasse.de.

German citizens who live abroad but are either unlimitedly subject to taxation in Germany or are treated as such are entitled to child benefit.

Persons who live abroad but are either unlimitedly subject to income taxation in Germany or are treated as such are also entitled to child benefit. Persons who live in another state of the European Union, the European Economic Area or in Switzerland, but are employed in Germany, may be entitled to child benefit in accordance with the Federal Child Benefit Act (Bundeskindergeldgesetz, BKGG).

On the basis of the respective inter- and supranational agreements, the same holds true for citizens of Algeria, Bosnia-Herzegovina, Kosovo, Montenegro, Morocco, Serbia, Tunisia and Turkey if they are regarded employees in Germany within the meaning of the respective agreement.

Incontestably recognized refugees and asylum seekers are also entitled to child benefit.

Applicants must have been given an individual tax identification number in order to be entitled to child benefit. The Familienkasse will request the person entitled to child benefit to provide his/her tax identification number. Anyone who lives abroad but is not unlimitedly subject to taxation in Germany, may be entitled to child benefit as a matter of social benefits according to the Federal Child Benefit Act. This applies if this person

- is subject to compulsory insurance by the German Federal Employment Agency, or
- works as a development aid worker or missionary, or
- is engaged as a civil servant assigned in an institution outside of Germany, or
- lives in Germany as a spouse or registered partner of a NATO force member but is a citizen of a member state of the European Union or the European Economic Area, or
- is employed or self-employed in Germany, or receives a pension in accordance with German legal regulations and lives in a member state of the European Union, the European Economic Area or in Switzerland.

If one parent is entitled to child benefit within the meaning of the Income Tax Act while the other parent is entitled to child benefit within the meaning of the Federal Child Benefit Act, priority is given to the entitlement according to the Income Tax Act.

2. Which information does the family benefits office (Familienkasse) need from me?

If you have applied for child benefit, you are, according to section 68 subsection 1 EStG, obliged to immediately inform the Familienkasse about any changes regarding your personal situation or that of your children that may influence your entitlement to child benefit or for which declarations have been submitted in the past. It is not sufficient to notify other authorities (e. g. the municipal administration, the residents' registration office or the tax office), the Federal Employment Agency or your employer only.

You are obliged to report any changes, even if relevant data has so far only been submitted by your child, or in case your application has not yet been decided on. The same holds true for changes which may only have become known to you after the child benefit payments ended and which may affect those payments retrospectively.

If you receive social benefits from which child benefit is deducted, you are still obliged to report any changes. In case previously paid child benefit is reclaimed, you will not receive retroactive social benefit payments for preceding months.

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Failure to report relevant changes may constitute a criminal offense or a misdemeanor.

Please send your applications and notifications directly to the responsible Familienkasse as your child benefit forms are stored there.

In order to report changes, please use the form "Veränderungsmitteilung LBV KG1b", available for download at <https://lbv.landbw.de>.

Make sure to always indicate your personnel number when corresponding with the Familienkasse.

You are obliged to immediately inform your Familienkasse, if

- another person entitled to child benefit applies for child benefit for your child at a different Familienkasse,
- you or another person entitled to child benefit takes up employment abroad,
- you or another person entitled to child benefit is posted abroad by his/her employer of the country of residence,
- you, another person entitled to child benefit, or one of your children relocates to a foreign country (except for holidays),
- you or another person receives other child-related payments for a child (e. g. foreign family benefits, see also no. 8),
- you and the other parent (e.g. your husband) separate permanently,
- you or one of your children leave the previous household,
- a child is reported missing or has deceased,
- the postal address or bank account you indicated has changed.

If you receive child benefit for a child older than 18, you are also obliged to immediately inform your Familienkasse in case the child

- has already completed his/her first vocational training or program of study and is taking up employment (children without employment and children with disabilities are not affected, see also no. 4.2 and 4.6),
- changes, completes or interrupts his/her school education, vocational training or program of study (the same applies if the child takes a leave of absence or is exempted from the obligation to take courses despite continued enrollment),
- plans to apply for vocational training as soon as possible (in this case, the child has to make a declaration),
- completes voluntary military service,
- has so far been unemployed or without vocational training, but is now returning to school, starting vocational training or a program of study or taking up employment,
- is pregnant and taking maternity leave.

Declarations made by you or by your child are valid once they were received by the Familienkasse.

Please note!

If you do not inform your Familienkasse about changes or only with delay, you may be obliged to repay illegitimately received child benefit. In addition to that, you will be charged a fine or face legal consequences.

In case you are not completely sure whether or not a change may affect your entitlement to child benefit, please contact the responsible Familienkasse.

3. For which children am I entitled to child benefit?

Child benefit is paid for children whose permanent or usual residence is in Germany, irrespective of the child's nationality. The same applies for children living in a member state of the European Union, the European Economic Area or in Switzerland.

The following children are taken into account:

- children of the applicant (including adopted children),

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- children of the applicant's spouse (stepchildren) or registered partner, as well as grandchildren living with the applicant in his/her household,
- foster children, if the legal requirements are fulfilled. This means that the applicant is connected to those children by a permanent bond, similar to a family, and did not take them in for purposes of profit. Foster children have to belong to the family like one's own children. The biological parents must not be in charge of or take care of those children anymore.

If you take in any siblings of the foster children living in your household, you are only entitled to child benefit for them if they can also be recognized as foster children.

A child is considered to have been taken into a household if he/she lives permanently in the applicant's family home and is sustained and cared for by the applicant and his/her family. It is not sufficient to register the child at the resident's registration office only! A child is not considered to have been taken into a household if he/she is only cared for on some days during the week or if the child resides with the foster parents and the biological parents alternately. In case a child stays away from home for a certain amount of time for purposes of attending school, completing vocational training or pursuing a program of study, he/she is still considered to belong to the applicant's household.

Child benefit is paid for all children up to the age of 18. Children over the age of 18 are taken into account only under certain circumstances (see no. 4).

In the case of double orphans or children who do not know the whereabouts of their parents, these children may, according to the BKG, apply for child benefit themselves, if no third person is eligible. An additional information sheet is dedicated to these cases (available for download at www.familienkasse.de).

A child may only be taken into account if he/she can be identified by his/her tax identification number. The Familienkasse will request the person entitled to child benefit to provide his/her tax identification number.

4. Which additional requirements do children over the age of 18 have to meet?

4.1 Children in vocational training

For children over the age of 18, child benefit can be paid up to the age of 25 if they are completing vocational training. The vocational training measures must be geared towards a specific career goal and therefore impart useful knowledge, skills and experiences necessary for the practice of the profession. Vocational training includes general education at schools, in-company training, degree programs, further training as well as the training for a further profession. Child benefit is paid until the end of the school year or, in the case of in-company training or higher education, at the end of the month in which the child receives written notification of his/her final grade. This also applies if the vocational training contract was concluded for a longer period of time or if the child stays enrolled at the higher education institution even after completing the final examination.

If vocational training is temporarily interrupted due to illness or maternity leave, child benefit payments are continued. However, this does not apply if the period of interruption for child care exceeds the legal maternity leave periods (e. g. parental leave). In this case, you are obliged to inform your Familienkasse immediately.

Child benefit is also paid during transitional periods of up to four months (e. g. the period between school graduation and the start of vocational training or voluntary service according to no. 4.4).

After a child has turned 25, child benefit is paid while they attend school, complete vocational training, pursue a program of study or are in a transitional period if they

- completed statutory military or civilian service,
- completed voluntary instead of statutory military service for more than three years,
- worked as a development aid worker and were therefore exempted from statutory military or civilian service,

and if they started this service or occupation before 1 July 2011. Child benefit will be paid for the duration of the statutory military or civilian service at most.

4.2 Children without employment

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Regardless of the requirements for entitlement stated in no. 4.5, child benefit is granted for children over the age of 18 until they turn 21 if they are not employed and are registered as job seeking with the German Federal Employment Agency or with the public employment agency of another member state of the European Union or the European Economic Area or in Switzerland. You are not entitled to child benefit for children receiving Arbeitslosengeld II (type of unemployment benefit). Marginal employment does not exclude an entitlement to child benefit. Employment is considered marginal if the gross income does not exceed €450 on a monthly average.

4.3 Children not in vocational training

You are entitled to child benefit for children over the age of 18 until they turn 25 if they are willing to take up vocational training (in Germany or abroad) but cannot do so because no trainee position is available. This applies to the following cases:

- In spite of serious efforts, it was so far not possible to find a trainee position for the child. Every effort made by the child himself/herself must be substantiated by submitting respective documents (e. g. rejection letters) or by other means.
- The child is listed as an applicant for a trainee position or further training measures with the career service of the Federal Employment Agency or another authority responsible for the payment of Arbeitslosengeld II.
- The child has already been promised a trainee position but the vocational training does not start until later, for example if companies start their in-company training programs in a specific month.
- The child plans to apply for a trainee position as soon as possible (e.g. within the next application period). In this case, the child has to make a declaration.

Please be aware that the intent of the child to apply is only deemed existent once the Familienkasse received the respective declaration.

4.4 Children completing a voluntary service such as a Voluntary Social Year, a Voluntary Ecological Year, Federal Volunteer Service or another type of voluntary service

You are entitled to child benefit for children over the age of 18 until they turn 25 if they are completing a Voluntary Social Year (Soziales Jahr) or a Voluntary Ecological Year (Ökologisches Jahr) within the meaning of the Youth Voluntary Services Act (Jugendfreiwilligendienstgesetz, JFDG). Both the Voluntary Social Year and the Voluntary Ecological Year may be completed outside of Germany.

For children participating in the Erasmus+ program of the European Union child benefit may be granted for a duration of up to twelve months.

Child benefit may also be granted for children participating in one of the following services:

- Federal Volunteer Service (Bundesfreiwilligendienst),
- International Youth Volunteer Service as defined in the guidelines of the Federal Ministry for Family Affairs, Senior Citizens, Women and Youth (Internationaler Jugendfreiwilligendienst),
- development volunteer service "weltwärts" as defined in the guidelines of the Federal Ministry for Economic Cooperation and Development,
- Volunteer Service for All Generations (Freiwilligendienst aller Generationen) as defined in section 2 subsection 1a of the Seventh Book of the Social Code (Siebtes Sozialgesetzbuch, SGB VII),
- another service carried out abroad as defined in section 5 of the Federal Volunteer Service Act (Bundesfreiwilligendienstgesetz, BFDG).

4.5 End of entitlement to child benefit in case of completed first vocational training and employment of more than 20 hours a week

Children in vocational training (see no. 4.1), children not in vocational training (see no. 4.3) and children completing a voluntary service (see no. 4.4) will not be taken into account once they completed their first vocational training or degree program and work more than 20 hours per week.

If the child does not work more than 20 hours per week, he/she can be taken into account even if the first vocational training or degree program is already completed. Professional education programs are considered

vocational training if they convey the necessary professional skills qualifying a person to take up a certain profession. Schools of general education may not provide any vocational training in this sense.

Vocational training or programs of study are considered a first professional qualification if they are not preceded by any other completed vocational training or program of study.

Vocational training and programs of study have to follow a structured educational approach and are usually completed by taking a state-certified or officially recognized (higher education) examination. Higher education degree programs usually constitute a professional qualification and graduates are awarded an academic degree (e.g. Diplom, bachelor's degree).

A first vocational training or degree program is considered completed if the child is capable of practicing a profession. In case the child takes up another training or study program later on (i.e. master craftsman training after having worked for several years after a passed final examination or master's program after having worked for several years), it is considered a second training or study program.

If objective evidence shows that the child has not yet reached his/her intended profession, further training may qualify as part of the first training. The further training program and the non-academic training program or the first degree have to be closely linked in terms of content and shall follow the first training program or degree immediately. The further training program is considered to be closely linked to the first training program or degree if it is for instance performed within the same professional area. The further training program is considered to be following the first training program or degree immediately if the child takes it up at the earliest possible date or, in the event that no trainee position is available, promptly applies for further training.

Children are considered employed if they are engaged in an activity in order to receive an income. Apart from salaried employment, this includes activities in agriculture and silviculture, commercial activities or self-employment. The administration of own assets, however, is not considered employment.

Employment affects the eligibility for child benefit if the regular weekly working hours exceed 20 hours a week.

Employment does not affect the eligibility for child benefit if

- it is part of vocational training.
- it is marginal employment in accordance with sections 8 and 8a of the Fourth Book of the Social Code (Viertes Sozialgesetzbuch, SGB IV).
- the regular weekly working hours do not exceed 20 hours. In this case, the employment agreement is used as a basis for calculation. Children are allowed to work more than 20 hours per week for maximally two months without this affecting the eligibility for child benefit if the average working time per week of the relevant period of the calendar year does not exceed 20 hours per week.

If employment temporarily exceeds the average weekly working time of 20 hours, only the period during which the 20 hours were exceeded affect the eligibility for child benefit, not the entire period of employment.

If employment is extended for more than two months, it is no longer considered to be temporary.

4.6 Children with a disability

Regardless of the prerequisites stated in no. 4.5, child benefit is granted for children over the age of 18 who are not able to sustain themselves due to a disability. This is the case if they cannot earn their own livelihood. The child's disability needs to have occurred before the child's 25th birthday.

The required costs of living are made up of the general living expenses of €9000 per calendar year and disability-related additional costs (e.g. for a nursing home). The required costs of living are to be offset with the child's own financial means.

The child's own financial means consist of the available net income and payments by third parties.

For the calculation of the available net income, the following types of income need to be considered:

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- all incomes subject to taxation according to section 2 subsection 1 EStG, especially incomes from self-employment, commercial activities and capital incomes. All incomes subject to taxation are taken into consideration, except for income-related and operating expenses.
- all tax-free incomes, i. e. payments as defined in the Third and Twelfth Book of the Social Code and in the legal regulation on parental benefit and parental leave, payments by the long-term care insurance (Pflegegeld), integration benefit in part-time and full-time inpatient care, subsidies for transport to and from work by a third party. A lump sum of €180 per calendar year is to be deducted from of the sum of tax-free incomes. Instead, higher expenses may be deducted if they are related to the tax-free income, such as costs for a legal dispute.

In case the child's own funds do not exceed the basic tax-free allowance of €9000 per calendar year, the Familienkasse assumes that the child is not capable of sustaining himself/herself. Child benefit is only granted if the child's costs of living exceed his/her own funds.

Child benefit payments for children with a disability are paid beyond the child's 25th birthday and without any age limit.

5. How much child benefit do I receive?

Child benefit is paid monthly in the following amounts:

		As of January 2018
For each of the first two children		€194
For a third child		€200
For every further child		€225

The order of birth determines which of the persons entitled to children is the first, the second, the third or any further child. In any case, the oldest child is the first child. Children for whom the person entitled to may not receive any child benefit (Zählkinder) because the other parent takes precedence (see no. 6 for further information) are also included in this order. Children for whom child benefit is no longer granted are not taken into consideration.

Example:

For four children, a person entitled to child benefit receives $(2 \times €194) + (1 \times €200) + (1 \times €225) = €813$ child benefit per month. When child benefit is no longer granted for the oldest child, his/her three younger siblings take the places of the first, second and third child. The person entitled to child benefit then receives $(2 \times €194) + (1 \times €200) = €588$ child benefit per month. As there is no child benefit paid for the oldest child, the total amount of monthly child benefit is reduced by €225.

6. Children for whom I do not receive child benefit but who are taken into account for the calculation of child benefit (Zählkind)

A child for whom one parent takes precedence in receiving child benefit may also be taken into account for the calculation of child benefit the other parent is entitled to. In case an older Zählkind has two younger siblings for whom child benefit is granted, they take the places two and three. Therefore, the child benefit paid for the youngest child is not €194 but instead amounts to €200.

Example:

A married couple has two children. The husband also has an older child who lives with his or her biological mother who takes precedence in receiving child benefit for this child. In the wife's case, the two children she has with her husband are taken into consideration as first and second child. Therefore, she would be granted child benefit of $2 \times €194 = €388$ per month. In the husband's case, the two children he has with his wife take the places two and three while the older child is counted as the first child (Zählkind). If the husband takes precedence in receiving child benefit for the two children he has with his wife, he receives $(1 \times €194) + (1 \times €200) = €394$ per month, which is €6 more than his wife would receive. Therefore, in this case, the husband is recommended to take precedence.

7. Who receives child benefit if several people are entitled to it?

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Child benefit is only paid to one person. It is granted to the parent who has taken the child into his/her household. If the child does not live with either of the parents, child benefit is granted to the parent who regularly makes higher cash maintenance payments to the child; other maintenance payments are not taken into consideration. If the child receives equal cash maintenance payments or does not receive any cash maintenance payments from either of the parents, the parents may determine who of them shall receive child benefit. Parents who are not permanently separated can decide who shall receive the child benefit payments for the children living in the same household by means of a declaration of entitlement (Berechtigtenbestimmung). That way, parents have the possibility to award precedence to the parent who is granted a higher amount of child benefit. The same applies for biological and non-biological parents, i. e. if a child lives with his/her mother and stepfather or his/her mother and her registered partner. Foster parents or grandparents who are not permanently separated may also make use of this possibility. You may use the declaration of entitlement form at the end of the application form. A signature of the other parent will then be sufficient. The declaration of entitlement is valid until revoked. Revocation is possible at any future time.

In case no declaration of entitlement is made because the parents cannot reach a consensus, the district court (Amtsgericht) shall determine in its function as family court who shall take precedence in the entitlement to child benefit upon request. The request can be made by any person who is reasonably interested in receiving child benefit. The child himself or herself may also be reasonably interested.

If a child lives with one parent and his/her grandparents, the parent takes precedence in receiving child benefit. However, the parent can waive this right and transfer it to a grandparent. You are obliged to inform your Familienkasse about this change in writing. The grandparent may possibly be granted a higher amount of child benefit if he/she still receives child benefit payments for the parent or for further children.

Example:

A divorced mother of three children (7, 5 and 3 years old) moves back in with her father, the grandfather of her children. Her 17-year-old brother still lives with her father in the same household. Only her father may receive child benefit for her brother. However, the mother's children can be taken into consideration as the grandchildren of her father, their grandfather. If the mother does not transfer her right to child benefit to her father, she will be granted child benefit of $(2 \times \text{€}194) + (1 \times \text{€}200) = \text{€}588$ for her three children and the grandfather will be granted €194 for her brother. In total, the whole family would receive child benefit payments of €782 per month. However, if the mother transfers her right to child benefit for her three children to her father, he will receive €194 for her brother and $(1 \times \text{€}194) + (1 \times \text{€}200) + (1 \times \text{€}225) = \text{€}619$ for his three grandchildren. As a result, the monthly child benefit payments for the family would be raised by €31 to €813 in total.

8. Which benefits exclude the payment of child benefit?

Child benefit is not granted if the child is entitled to

- child benefits paid in another country which are comparable to German child benefit or supplementary child allowances (Kinderzulage, Kinderzuschuss)
- child benefits granted by an international or supranational institution which are comparable to German child benefit.

If a person is granted one of these benefits for the child, the entitlement to child benefit is lost. However, a child for whom a person receives one of these payments may still be taken into consideration as a Zählkind in order to raise the possible child benefit payments for younger children (see no. 6).

Child-related payments made by another country even exclude the entitlement to German child benefit if they are lower than the German child benefit. This does not apply to family benefits which are paid to a person by another member state of the European Union, the European Economic Area or Switzerland. In this case, a person might be entitled to receive the difference as partial child benefit. For more information, please see the information sheet on child benefit in border-crossing cases (European Union, European Economic Area and Switzerland), available for download at www.familienkasse.de.

9. When does my entitlement to child benefit begin and end?

A person is only entitled to child benefit for the month in which he/she met the eligibility requirements for at least one day. Retroactive payment is possible for a maximum of six calendar months from the date the application is received by the Familienkasse.

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The child benefit payment ends with the month in which the child turns 18. If the child turns 18 on the first day of a month, the entitlement to child benefit already ends in the previous month. The payment will only be continued if the child is attending school, completing vocational training or pursuing a program of study (see paragraph 4 in this document) and if this is proven to the Familienkasse and a new application for child benefit is submitted.

Child benefit can only be paid until the child turns 25.

10. How do I apply for child benefit?

The application for child benefit has to be submitted in written form. Please send the completed, printed and signed application to the Familienkasse by letter mail or via fax.

An application in non-written form (e.g. via phone) or via e-mail is not possible. Please attach a separate enclosure "Anlage Kind" for every child for whom you want to receive child benefit.

Please apply for child benefit with the responsible Familienkasse.

Public service employees and recipients of pension for civil servants may contact the department responsible for the calculation of their remuneration.

If your place of residence is not in Germany, but in another state of the European Union, European Economic Area or in Switzerland, or if you are working in or receiving pension from one these states, other regulations apply. For more information, please see the information sheet on child benefit in border-crossing cases (European Union, European Economic Area and Switzerland) that can be downloaded under www.familienkasse.de.

Please only use the application forms provided by the Familienkasse. The application forms of the Familienkasse of the Landesamt für Besoldung und Versorgung Baden-Württemberg (LBV) can either be obtained on paper or downloaded from the homepage of the LBV: <https://lbv.landbw.de>.

Apart from the person entitled to child benefit, the application may also be made by a person that has a valid interest in the payment of child benefit, e.g. because he/she supports the child instead of the parents. In case of underage children, the application has to be filed by the legal representative.

11. Which supporting documents do I need to submit?

Certain information disclosed in the application needs to be proven by official documents or certificates. Please submit copies of these.

Please note:

The Familienkasse of the Landesamt für Besoldung und Versorgung Baden-Württemberg manages your case as an electronic file. Please note that the paper version of the application documents will be destroyed shortly after being integrated into your electronic file. For that reason, please only submit **copies** of the required supporting documents.

For children above the age of 18, the following documents are required:

- For a child attending school, undertaking vocational training or pursuing a higher education degree, please present a certificate of the school or higher education institution.
- For a child undertaking in-company vocational training, the type and duration of the training needs to be proven.
- For a child with a completed first training (see no. 4.5), specific information needs to be indicated and related supporting documents need to be presented.

For a male child older than 25 who is still undertaking vocational training (see no. 4.1), the duration of the statutory military or civilian service he needs to perform has to be proven by presenting a certificate confirming the length of the service (Dienstzeitbescheinigung).

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The end date of the training also needs to be proven in order to determine the entitlement to child benefit. Please provide relevant documentation by presenting a certificate of the training center or the examination certificate in case of school-based training. Evaluations or grading indicated in the certificate can be disguised.

- For children who are without employment or not undertaking vocational training (see no. 4.2 and 4.3), specific information and supporting documentation need to be provided. Please use the application form “LBV KG10” which can be obtained from the Familienkasse or downloaded online at <https://lbv.landbw.de>.
 - For children completing a voluntary service, the service has to be proven by presenting the employment contract made with the respective institution and a certificate issued by the institution after completion of the service.
 - For children with a disability, please present an official certificate confirming the disability, such as the ID card for the severely disabled (Schwerbehindertenausweis) or the notification on the assessment by the Versorgungsamt (Feststellungsbescheid des Versorgungsamtes). The disability may also be confirmed by presenting a certificate issued by the practicing physician or a medical report. The certificate or the medical report need to confirm the following:
 - existence of a disability
 - beginning of the disability, if the child has already reached the age of 25
 - impact of the disability on the child’s working capacity
- In addition to that, supporting documents proving the child’s own financial means must be provided (see no. 4.6). Please use the application forms “LBV KG4e” and “LBV KG4f” which can be obtained from the Familienkasse or downloaded at <https://lbv.landbw.de>.

In case of any questions or if additional supporting documents are required, the Familienkasse will contact you. In the supporting documents, you may disguise information not relevant for the processing of your application by the Familienkasse (e.g. school grades), including, in particular, certain types of personal data, such as information about your ethnicity, political, religious or philosophical orientation, labor union membership or information about your sexual orientation. The same applies for information about the health of the child, except for information serving as proof that a child is ill or has a disability. In these cases, the particular name of the illness or disability may be disguised.

12. How is child benefit paid?

Public service employees and recipients of pension for civil servants receive their child benefit monthly from the Familienkasse of their employer.

Exceptions:

If the person entitled to child benefit is a citizen of a member state of the European Union, the European Economic Area, or Algeria, Bosnia and Herzegovina, Kosovo, Morocco, Montenegro, Switzerland, Serbia, Turkey or Tunisia, the Familienkasse of the Federal Employment Agency will be responsible for the calculation and payment of the child benefit.

This also applies to secondarily entitled persons (e.g. the spouse of the person entitled to child benefit or the other parent of the child) who either work for an employer based in one of these countries or receive compensation for loss of earnings.

13. When is child benefit paid to another person or to an authority?

If the person entitled to child benefit does not support the child, the Familienkasse may decide to reallocate child benefit payments to the person or authority that actually supports the child. The child benefit may also be paid to the child himself/herself, if he/she is of legal age and supports himself/herself independently.

Child benefit payments may also be reallocated to another person if the support paid by the person entitled to child benefit falls below the calculated amount of child benefit, or if he/she does not support the child at all. Before the Familienkasse decides to pay child benefit to another person, the person entitled to child benefit will be granted the opportunity to make a statement on the relevant facts.

Authorities that have granted a child or an person entitled to child benefit benefits without having taken into consideration child benefit payments (especially Social Welfare Offices and Youth Welfare Offices), may demand the reimbursement of paid child benefits under certain circumstances.

14. When is child benefit protected in my bank account?

In line with the prevention of bank account attachment, the debtor must provide proof of the social benefits he/she receives on his/her bank account to ensure the maximum level of protection. On demand, the Familienkasse can issue the person entitled to child benefit a certificate stating that he/she receives child benefit. The certificate may then be presented to the responsible financial institution.

15. How will I learn about the decision made by the Familienkasse?

You will receive an official notification stating the decision made by your Familienkasse about your entitlement to child benefit. If the Familienkasse of the public service is responsible for the payment of child benefit in your case, the amount of child benefit you are entitled to is indicated on your remuneration statement.

If you are not entitled to child benefit or if you have to repay already paid child benefits, you receive an official notification.

16. How can I oppose the decision?

If you do not agree with the decision made by your Familienkasse, you may lodge an appeal against it. The decision will then be reviewed by the Familienkasse. The appeal needs to be submitted to the Familienkasse within one month after the decision was issued in written form or electronically. You may also file your appeal verbally on record at the Familienkasse. The opposition procedure is free of charge. If your appeal is rejected fully or partially, you will receive a formal decision. You may take legal action against this decision at the responsible fiscal court. The costs for a subsequent lawsuit are to be borne by the claimant. The lawsuit must be filed within one month after issuance of the decision on appeal.

17. In which case do I need to repay child benefit?

If you received child benefit illegitimately, you will need to repay it no matter who has to be taken liable for this action. This also applies if the Familienkasse, upon your request, has transferred the child benefit to a third party bank account, instead of your own account.

As the person entitled to child benefit, you are liable for any repayment claims that might occur. You will be informed about repayment claims by your Familienkasse via official notification. The full amount of recovery shall immediately become due and payable.

If you are still eligible to receive child benefit, the illegitimately paid child benefit may be deducted from your current child benefit payments or supplementary payments up to half of the amount. In case the person entitled to child benefit is a member of the public service, the illegitimately paid child benefit may also be deducted from remuneration or pension claims for civil servants.

Lodging an appeal against the formal decision on repayment does not postpone your obligation to immediately repay the full amount recalled. Even if you appeal the decision, you will need to transfer the full amount.

18. When will my entitlement to child benefit be reviewed?

At certain intervals, your Familienkasse will check whether you still meet the eligibility requirements to receive child benefit and accordingly recalculate the amount of child benefit currently paid to you. That way, it can be determined whether

- you still reside in Germany and your children live in your household
- your children are still undertaking vocational or school training, or pursuing a program of study.

If your participation is required for the review of your entitlement to child benefit, you will receive a questionnaire or a demand letter indicating the type of information or supporting documents we need from you. If a certificate is required from another institution, we will attach the according application form. Please fill out the questionnaire carefully and do not forget to attach the required documents. In order to avoid an interruption of

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payment, the documents should be sent to the Familienkasse within four weeks. You are legally obliged to provide us with the information and/or documents. If you do not comply with your statutory obligation to participate in this procedure, you will have to expect legal consequences. The Familienkasse will refuse the calculation of child benefit or adapt the amount to be paid retrospectively, if necessary.

The review by the Familienkasse does not exempt you from your obligation to report any significant changes which might affect your entitlement to child benefit (see no. 2).

19. How will my personal data be protected?

All information provided by you is subject to tax secrecy and data protection. Your data will only be transmitted to third parties if this is required for the performance of their tasks and will be done in accordance with the applicable legal regulations. The required personal data will be saved electronically, processed automatically and protected against unauthorized access by third parties.

For further information and application forms related to child benefit, please visit <https://lbv.landbw.de>.