



Kurzinformation

Questions about child benefits in Germany

In Germany, there are two pieces of legislation to determine a person's entitlement to child benefits: §§ 62 to 78 Income Tax Act (Einkommensteuergesetz - EStG) and the Federal Act on Family Benefits (Bundeskindergeldgesetz - BKGG).

Question 1:

The following conditions apply to those entitled to child benefit (usually the parents) under the Income Tax Act:

- In general, German nationals can receive child benefit if their domicile or habitual residence is in Germany and are therefore subject to unlimited income tax liability. An eligible beneficiary will only be entitled to child benefit if he can be identified by the unique tax identification number assigned to him.
- Additionally, Swiss nationals and foreign nationals with the right to freedom of movement within the European Economic Area or European Union may receive child benefit if they have established their domicile or habitual residence in Germany.

An entitlement to receive child benefit exists from the fourth month after the establishing of the domicile or habitual residence.

- Child benefit may also be claimed by foreign nationals from third countries who live in Germany and hold a valid settlement permit.
- Citizens of certain countries, such as Turkey, may be eligible for child benefits if they work in Germany. This depends on supranational or intergovernmental agreements with Germany.
- Benefit may also be claimed by persons who are incontestably granted refugees or asylum status.

The following **requirements apply to children**:

- Child benefit is paid out for children who have their domicile or habitual residence in Germany, a Member State of the European Economic Area or Switzerland.
- Child benefit is paid out for all children under the age of 18. Once a child has turned 18, child benefit can only continue to be paid out until the child turns 21 or 25 under certain circumstances, for example for children seeking employment, undertaking vocational training or doing voluntary service. After that age, child benefit is only paid out for disabled children.

Child benefit under the Federal Act on Family Benefits (BKGG)

Anyone who lives abroad and is not subject to unlimited income tax liability in Germany can receive child benefit as a social benefit under the BKGG. For example, a person

- who is employed or self-employed in Germany or
- who works as development worker or
- who lives in Germany as the spouse or partner of a NATO troop member and is a national of a Member State of the European Union or the European Economic Area or
- who pays unemployment insurance contributions in Germany for another reason.

Neither the EStG nor the BKGG have any requirements regarding family income and/or family assets.

Parents who earn enough to cover their own living costs but whose income is not sufficient or only just sufficient to cover the family's entire needs are entitled to the **child supplement (Kinderzuschlag)** in accordance with §6a BKGG. In 2025, child supplement amounts to a maximum of 297 Euro per month and per child. It is paid for each unmarried child under 25 years of age that still lives in the parents' household and for whom child benefit is paid if certain other conditions are met. In addition to child supplement, recipients can also receive **education and participation benefits (Leistungen für Bildung und Teilhabe)**, such as a free lunch at school and in child daycare facilities as well as a **school supplies package (Schulbedarfspaket)** amounting to 195 Euro per year in 2025 to cover the cost of school supplies needed for one school year. Moreover, recipients are exempt from child daycare fees.

Question 2:

From 1st January 2025 onwards, child benefit amounts to **255 Euro per month for every eligible child** in accordance with the EStG and BKGG.

Question 3:

Application and Payment Procedure

All applications for child benefit must be submitted in writing. Digital applications are encouraged. Only one application is necessary until the child turns 18. Child benefit is paid out by the Family Benefits Office (Familienkasse) once a month.

Child benefit in accordance with the EStG is not a social benefit. According to a decision by the Federal Constitutional Court, a child's minimum subsistence level must be exempt from his parents' income tax. In other words, child benefit is in this case a type of tax refund. Parents initially receive child benefit from the Family Benefits Office each month. If they submit an income tax return after the end of the year, the Tax Office carries out a favourable tax assessment (Günstigerprüfung). As part of this review, the Tax Office determines which option is most favourable for the parents from a tax perspective: receiving the child benefit of 255 Euro per month or taking the child allowance deduction (Kinderfreibetrag according to § 32 EStG). If the child allowance provides a greater tax advantage than the child benefit, it is considered when calculating taxable income. In this case, the child benefit paid to the parents is offset against the tax liability. However, if the child benefit is higher than the child allowance's tax advantage, the parents can keep the higher child benefit. In this case, the child benefit serves to support the family.

Question 4: **Families with three or more children** do not receive special benefits.

For further information see:

- [MISSOC](#) (Mutual Information System on Social Protection), Database, Comparative tables, Topic IX Family Benefits,
- Family Benefits Office (Familienkasse): [Child Benefits Leaflet](#), last updated January 2025, and
- Federal Ministry for Education, Family Affairs, Senior Citizens, Women and Youth: [Financial support for families and digitalisation of family benefits](#), June 5, 2025,

all last accessed on July 17, 2025.
