



Child benefit 2023 – entitlement – application – amount and payment

Contrary to popular belief, child benefit is not a social benefit. Although it is usually paid out by the family funds, it is ultimately a tax compensation payment. Child benefit is intended to exempt the child's subsistence level from tax purposes and serves to provide basic support for children living in Germany from the month of birth. In this case, the claim arises automatically, but requires a written application.

Child benefit increase 2023 | Table – How much child benefit is there?

Child benefit was increased again on 01.01.2023. For the first two children, child benefit will increase by 31 euros each **from 2023** and the third child by 25 euros to a total of **250 euros per child**. This means that **250 euros in child benefit will be paid out for each child** from next year .

	since 01.01.2023	from 01.01.2021	from 01.01.2020
1st and 2nd child	250 Euro	219 Euro	204 Euro
3. Kind	250 Euro	225 Euro	210 Euro
from 4th child	250 Euro	250 Euro	235 Euro

The child allowance was also increased from 8,388 euros **to 8,548 euros** in the summer of 2022, retroactively **to 01.01.2022**, as part of the relief package. This will rise again from 01.01.2023 to 8,688 euros.

Currently, the following amounts are available for child benefit:

Child benefit amount 2023 by number of children (2022)

- for **1 child**: 250 euros (219 euros)
- for **2 children**: 500 euros (438 euros)
- for **3 children**: 750 euros (663 euros)
- for **4 children**: 1,000 euros (913 euros)
- for **5 children**: 1,250 euros (1,163 euros)



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You can find out how much your individual child benefit will be, taking into account the eligibility requirements, with our [child benefit calculator](#).

Kindergeld

Stand 01.01.2022


Wem steht Kindergeld zu?

Das Kindergeld wird einkommensunabhängig an alle Familien gezahlt bis

- 18** Jahre für alle Kinder
- 21** Jahre für arbeitslose Kinder
- 25** Jahre für Kinder in Ausbildung

Kindergeldantrag

Das Kindergeld bedarf eines schriftlichen Antrags bei der zuständigen Familienkasse (in der Regel bei den Agenturen für Arbeit).





Wie hoch ist das Kindergeld monatlich?

Das Kindergeld erhöht sich ab dem dritten Kind mit jedem weiteren Kind.

1. Kind	219 €
2. Kind	219 €
3. Kind	225 €
4. Kind	250 €

Derzeit wird in Deutschland Kindergeld für rund **17** Millionen Kinder gezahlt.



Further information on child benefit 2023 and the transfer schedule can be found on the specially set up information page [Child benefit payment 2023](#).



What parents need to know about child benefit in 2023 Image: lilo/ fotolia.com



Kindergeldanspruch

Parents or legal guardians (e.g. adoptive parents, stepparents, foster parents, grandparents) are entitled to child benefit for children who have been taken into the family's household. Furthermore, it is assumed that the legal guardians in Germany

- have a domicile or habitual abode, or
- do not have a domicile/habitual abode, but are subject to unlimited taxation in the Federal Republic of Germany

For foreigners or Germans living abroad who neither have a domicile/habitual abode in the Federal Republic of Germany nor are subject to unlimited taxation, special regulations apply under the Federal Child Benefit Act (BKGG).

Entitlement for minor children

The [entitlement to child benefit](#) arises in the month of birth and exists without restriction until the child's 18th birthday. The parents or other legal guardians (not the child himself!) are eligible to apply.

Even if the child is born on the last day of the month, e.g. 31.05., the legal guardians receive child benefit for the full month – in this example May.

Children of legal age

Upon reaching the age of 18, the child benefit entitlement only continues to exist if the child is in school or vocational training or is registered with the Employment Agency as a job or training seeker. In this case, benefits continue to be paid until the child reaches the age of 25 (the months in which the child has completed compulsory military or civilian service continue to be paid beyond the age of 25).

Read the following articles with further explanations:

- [Child benefit in education](#)
- [Child benefit during the internship](#)

No age restriction for disabled children

In the case of [disabled children](#), it does not matter whether they are in education, etc. If the disability occurred before the age of 25, child benefit continues to be paid without age restriction.



Applying for child benefit



The child benefit application is made in writing using the form provided for this purpose

In order to receive child benefit, parents must apply for it in writing. In principle, the [family benefits offices](#) are responsible, which in most cases are located at the responsible employment agency. The [child benefit application](#) is submitted to the authority, with a processing time of 4 to 6 weeks. Since 2018, it has been possible to take care of some matters online on the website of the Family Benefits Office.

Retroactive child benefit application

Since 2018, child benefit can only be **paid** for the **last six months** before the application is submitted, although it can be applied for retroactively for four years. Until the amendment of the law by the *Tax Avoidance Prevention Act*, the rule was that it was possible to apply for and pay out retroactively for up to 4 years if the eligibility requirements were met. In order to avoid abuse of benefits, this payout period has been drastically shortened. The reason why it is not paid retroactively for as long as it can be applied for is because of the tax assessment. So even if it is not paid out, it is taken into account in the income tax return and thus also has an impact on the granting of the child allowance for the last four years.

Antragsvordrucke

Either you use the application forms provided by the family benefits offices or have them sent to you. Another alternative is the online form, which can be filled out at home as a PDF and then printed out.

Corresponding forms for free download can be found under [Child benefit forms](#)

Application to civil servants and in the public service

For civil servants and employees in the public sector, the special feature is that the family benefits office is not responsible. In this case, the child benefit is applied for from the



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employer or the remuneration office and paid monthly directly to the beneficiary together with the remuneration.

Payment

The fixed payment dates for both child benefit and child [allowance](#) are based on the first letters of the child benefit number, which are noted on the child benefit notice. Here you will find the **dates for [child benefit payment 2023](#)**

Child benefit or child allowance?

Whether parents receive child benefit or whether the child allowance is granted under Section 32 (6) of the Income Tax Act depends on the amount of income. At the end of the year, when assessing income tax, the tax office automatically makes a **favorable check** to determine which benefit is more advantageous. As a rough guideline, the child allowance is more favorable than the child benefit for a taxable income of

- approx. 36,000 euros for single persons
- approx. 66,000 euros for married couples

Even if the personal income exceeds these amounts, an application for child benefit must still be submitted. In such a case, there may be a problem at the end of the year, and the child benefit is taken into account as an advance payment on the child allowance.

Detailed information on this topic as well as example calculations can be found under [Child allowance](#) in the context of the income tax return.

What else you should know

Applicants in Germany	Gesetzesgrundlage	Court in case of disputes
subject to unlimited taxation (normal case)	Income Tax Act (§§ 31 ff. and §§ 62 ff. EStG)	Fiscal Court
limited tax liability	Bundeskindergeldgesetz (BKGG)	Social Court

Further information is also available from the Federal Employment Agency in its leaflet:

- https://www.arbeitsagentur.de/datei/kg2-merkblattkindergeld_ba015394.pdf

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