



Federal Ministry for
Family Affairs, Senior Citizens,
Women and Youth



Parental Allowance and Parental Leave

The Federal Parental Allowance and Parental Leave Act

Content

1	Parental Allowance	8
1.1	What is Parental Allowance?	9
1.2	Conditions	9
1.2.1	The most important conditions at a glance	9
1.2.2	Parental Allowance for parenting couples, single parents and separated parents	11
1.2.3	Working or studying while receiving Parental Allowance	13
1.2.4	Serious illness or disability of a parent	13
1.2.5	Parental Allowance for parents with a different nationality	14
1.2.6	Living and working in different countries (EU, Iceland, Liechtenstein, Norway and Switzerland only)	15
1.2.7	Parental Allowance and parental leave	16
1.3	For how long can I claim Parental Allowance?	17
1.3.1	Child's age in months	17
1.3.2	The types of Parental Allowance at a glance	18
1.3.3	Basic Parental Allowance	18
1.3.4	Parental Allowance Plus	21
1.3.5	Partnership Bonus	23
1.3.6	Combining different types of Parental Allowance	28
1.3.7	Finding the best combination	31
1.3.8	Extended Parental Allowance for premature babies	31
1.4	How much Parental Allowance can I get?	33
1.4.1	How to calculate Parental Allowance	34
1.4.2	Low-income earners receive more Parent Allowance	39
1.4.3	Higher Parental Allowance for twins and other multiples	40
1.4.4	Higher Parental Allowance for more than one child	41
1.4.5	Help with calculating Parental Allowance	43

1.5	How do I calculate past income?	43
1.5.1	What period of time should I take into account?	43
1.5.2	What income is taken into account?	52
1.5.3	How do I calculate the relevant net income?	54
1.6	What income is taken into account while I am receiving Parental Allowance?	60
1.6.1	Income as an employee	60
1.6.2	Income from self-employment	61
1.6.3	Average amount for all months	63
1.7	How are other benefits offset against Parental Allowance?	64
1.7.1	Offsetting compensatory benefits	65
1.7.2	Maternity Pay and other maternity benefits	68
1.7.3	Daily allowance for sickness paid by private health insurance during maternity leave	71
1.7.4	Parental Allowance for an older child	72
1.7.5	Unemployment Benefit I	72
1.7.6	Sick pay	73
1.7.7	Unemployment Benefit II, income support and child benefit	74
1.7.8	Housing Benefit, Federal Student Grant [BAföG] and other benefits which are offset against your income	76
1.7.9	Foreign benefits	77
1.7.10	Maintenance payments	78
1.8	Working while receiving Parental Allowance	78
1.8.1	Part-time work is an option	78
1.8.2	Amount of Parental Allowance	79
1.8.3	Special points regarding the Partnership Bonus	80
1.9	Health insurance while receiving Parental Allowance	81
1.10	Parental Allowance and taxes	83

1.11	Applying for Parental Allowance	84
1.11.1	How and where do I submit the application?	84
1.11.2	What documents do I need for the application?	86
1.11.3	Can I change the decisions in my application later on?	88
1.11.4	My Parental Allowance will be paid “provisionally” – what does that mean?	89
1.11.5	What should I do if anything changes later on?	89
1.12	Where can I find out more about Parental Allowance?	90

2 Parental leave for employees 91

2.1	What is parental leave?	92
2.2	Requirements	92
2.2.1	Parental leave is available with all forms of employment	93
2.2.2	Both parents can take parental leave	94
2.2.3	Parental leave and Parental Allowance	94
2.3	Duration of parental leave	95
2.3.1	For how long can I take parental leave?	95
2.3.2	Parental leave before the child’s 3rd birthday	96
2.3.3	Parental leave after the child’s 3rd birthday	96
2.3.4	Additional children during parental leave	98
2.3.5	Parental leave for adopted children	99
2.4	Registering parental leave	99
2.4.1	When do I have to register parental leave?	99
2.4.2	How do I register parental leave?	102
2.4.3	Can I make changes to the registration later on?	104
2.4.4	What should I do if anything changes later on?	104

2.5	Protection from unfair dismissal during parental leave	104
2.5.1	Can my employer give me notice?	104
2.5.2	Can I hand in my notice?	106
2.6	Working part-time during parental leave	106
2.6.1	Continuing your previous part-time job	107
2.6.2	Right to work part-time during parental leave	107
2.6.3	Self-employment or part-time work for another employer	110
2.6.4	Working part-time after parental leave	111
2.7	Parental leave and annual leave	111
2.7.1	Annual leave	111
2.7.2	Annual leave not taken	113
2.7.3	Leave when working part-time	113
2.8	Health insurance during parental leave	114
2.9	Income support during parental leave	114
2.10	Retrospective changes to parental leave	114
2.11	Returning to work after parental leave	117
2.12	How parental leave affects your unemployment insurance	118
2.13	How raising children affects your pension	120
2.14	Where can I find out more about parental leave?	123

3	Responsible authorities	124
3.1	Parental Allowance Offices	125
3.2	Regulatory authorities of the federal states	141
3.3	Authorities responsible for employment protection	144
4	Wording of the law	146
	Act on Parental Allowance and Parental Leave	147
	Index of key words	181



1

Parental Allowance

1.1 What is Parental Allowance?

Parental Allowance is a benefit for parents with babies or toddlers. It aims to enable parents to take time to bring up and look after their child.

Parental Allowance redresses the balance when parents earn less as a result of working reduced hours or stopping work altogether after their child is born. In this way, Parental Allowance helps families secure their financial livelihood. Parental Allowance is also available to parents who had no income at all before the child was born.

There are three types of Parental Allowance:

- Basic Parental Allowance (*Basiselterngeld*)
- Parental Allowance Plus (*ElterngeldPlus*)
- Partnership Bonus (*Partnerschaftsbonus*)

These three types can be combined.

To find out more about the different types, see Section “1.3 For how long can I claim Parental Allowance?” (starting on page 17).

1.2 Conditions

1.2.1 The most important conditions at a glance

As a mother or father, you can receive Parental Allowance if the following conditions are met:

- You are looking after and raising your child yourself.
- You and your child live in the same household.
- You either do not work at all or you work less than 32 hours a week.
- You live in Germany.

1 Parental Allowance

Parental Allowance is available to employees and civil servants, as well as self-employed, unemployed and stay-at-home parents. This means you can also claim Parental Allowance if you were not working before the child was born.

You can claim Parental Allowance

- for your biological child;
- for any children your wife/husband/partner might already have;
- for your adopted child, even if the adoption process is still ongoing (“adoptive care”). In these cases, the child must already be living in your household and be under the age of 8;
- in special cases, for your grandchild or great-grandchild, niece or nephew, or sister or brother. This is possible if the child’s parents are seriously ill, disabled or have died; for more information on this, please contact your Parental Allowance Office (see Section “3 Responsible authorities”, starting on page 124).

You cannot claim Parental Allowance for foster children; instead, you can claim other specific benefits for foster children through the Youth Welfare Office.

Top-level earners do not receive Parental Allowance. They have the financial resources to manage the time after the child’s birth by themselves. For this reason, Parental Allowance is not available from an annual income of EUR 250,000 for single parents and from EUR 300,000 for couples and separated parents.



Important!

This brochure explains the legal situation for parents whose children were born after August 2021. If your child was born before 1 September 2021, different rules apply to you in some cases. Please contact your Parental Allowance Office for details.



1.2.2 Parental Allowance for parenting couples, single parents and separated parents

You can claim Parental Allowance

- as a parenting couple,
- as a single parent or,
- as separated parents.

Single parents

You are considered a single parent if you meet these two conditions:

- The other parent does not live with you or the child and
- you are considered a single parent under tax law, that is to say you are entitled to single-parent relief. Normally this is only possible if you do not cohabit or live with another adult. If you have any questions relating to single-parent relief, please contact your local tax authorities or your tax advisor.

1 Parental Allowance

There are also two other cases in which you can claim Parental Allowance as a single parent:

- If it is impossible for the other parent to care for the child because they are ill or disabled, for example. In such cases, please provide evidence of the medical reasons, such as a medical certificate. It is not sufficient for the other parent not to be able to look after the child due to work, for example.
- If being cared for by the other parent constitutes a risk to the child's well-being. This applies in exceptional cases, for example if the Youth Welfare Office thinks that the child's physical or mental well-being would be under threat if the other parent were to look after the child.

In each of these cases, you can claim Parental Allowance benefits that are otherwise only possible where both parents receive Parental Allowance:

- the Partner Months, see Section "1.3.3 Basic Parental Allowance" (starting on page 18) and
- the Partnership Bonus, see Section "1.3.5 Partnership Bonus" (starting on page 23).

Separated parents

You are separated parents if you live apart from each other as parents and share child-rearing obligations. The key factor here is that both parents share a household with the child. For this to apply, the child must live with each parent for at least one third of the time. If the child lives with one parent for less than a third of the time, that parent is not entitled to parental benefits. The other parent then receives Parental Allowance as a single parent.

1.2.3 Working or studying while receiving Parental Allowance

You may only work part-time while you receive Parental Allowance, that is to say no more than 32 hours per week. If you work more, you are not entitled to Parental Allowance.

Up to 32 hours per week

Annual leave days and sick days do not reduce your weekly working hours. Your working hours are calculated as if you had worked on these days.

You do not need to stop studying or training to receive Parental Allowance. It does not matter how many hours a week you spend on these activities. Unlike the restriction on working hours, you may pursue studying or training for more than 32 hours a week.

No time restriction on studying or training

To find out more about working while receiving Parental Allowance, see Section “1.8 Working while receiving Parental Allowance” (starting on page 78).



Important!

If your child was born before 1 September 2021, different rules apply to you in some cases. Please contact your Parental Allowance Office for details.

1.2.4 Serious illness or disability of a parent

If one parent cannot look after the child because of illness or a severe disability, the other parent may receive Parental Allowance as if they were a single parent. This means that they can also receive Parental Allowance benefits to which they would otherwise only be entitled if both parents received Parental Allowance, see Section “1.2.2 Parental Allowance for parenting couples, single parents and separated parents” (starting on page 11).

Facilitated conditions for the other parent

1 Parental Allowance

1.2.5 Parental Allowance for parents with a different nationality

Parents with a different nationality can also receive Parental Allowance. This depends on their nationality:

If you come from another member state of the European Union (EU) or from Iceland, Liechtenstein, Norway or Switzerland, you can usually claim Parental Allowance in Germany provided you live or work here.

For other nationalities, it depends on whether you are a permanent resident in Germany and whether you are allowed to work here.

This means that you can claim Parental Allowance if you hold

- a settlement permit,
- an *Aufenthaltsdokument-GB* (German residence permit for UK nationals),
- a permanent EU residence permit,
- an EU Blue Card,
- an ICT Card or a Mobile ICT Card,
- a tolerated stay permit [*Beschäftigungsduldung*],
- a residence permit if you are allowed to work in Germany for at least six months or were previously allowed to work here; further restrictions apply. If you have any questions on this, please contact your Parental Allowance Office.

On the other hand, you cannot claim Parental Allowance

- if you hold a temporary residence permit [*Aufenthalts-gestattung* that is to say during an asylum procedure) or
- if you are staying in Germany on sufferance (temporary suspension of deportation – with the exception of a tolerated stay permit, see above).

1.2.6 Living and working in different countries (EU, Iceland, Liechtenstein, Norway and Switzerland only)

Special rules apply to so-called cross-border commuters, that is to say, if you live in one country but work in another, within the EU as well as in Iceland, Liechtenstein, Norway and Switzerland.

In this case, you primarily receive family benefits such as Parental Allowance from the country in which you work. “Primarily” means that you might be entitled to further benefits in the other (“secondary”) country, for example if family-related benefits there would be higher. In such cases, the other country pays you the difference, the so-called differential amount.



Note:

Since Brexit, Great Britain and Northern Ireland no longer belong to the EU. If you have British nationality and are a cross-border commuter, you can still claim Parental Allowance under certain conditions in accordance with the special EU regulations. Please consult your Parental Allowance Office for details.



Example:

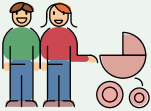
Parental Allowance for cross-border commuters

A family with one child is living in Germany. Both parents work in France, so the parents can claim family benefits in France. Since Parental Allowance in Germany is higher than the equivalent French family benefit, the parents can claim the difference in Germany.



1 Parental Allowance

If only one parent works, both parents will primarily receive family benefits in the country in which this parent works.



Example:

Parental Allowance for cross-border commuters

A family with one child is living in Germany. The mother works in Switzerland. The father is unemployed. Both parents can receive family benefits from Switzerland because the mother works there.

If both parents work in different countries, each parent primarily receives family benefits from the country in which the child lives.



Example:

Parental Allowance for cross-border commuters

A family with one child is living in Germany. The father works in Austria, the mother in Germany. Both parents can claim Parental Allowance in Germany because that is where the mother works and the child lives.

If you would like to find out more about this, consult the “Your Europe” website: http://europa.eu/youreurope/citizens/index_de.htm.

1.2.7 Parental Allowance and parental leave

Combining Parental Allowance and parental leave

You do not necessarily have to take parental leave to receive Parental Allowance. However, you may not work for more than 32 hours per week while receiving Parental Allowance. Many employees

consequently have to reduce their working hours in order to receive Parental Allowance, and they make use of parental leave for this purpose.

You can find out more about parental leave in the Section “**Parental leave for employees**” (starting on page 91).

1.3 For how long can I claim Parental Allowance?

1.3.1 Child’s age in months

You can claim Parental Allowance from the day your child is born. The payments are made each month; rather than being based on calendar months, however, they are based on your child’s age in months – the months of your child’s life. In other words, the payments are not made on the first of the calendar month, but depend on the date on which your child was born. Example: If your child was born on 12 February, then

Parental Allowance is paid according to the child’s age in months

the **1st month of your child’s life** goes from 12 February to 11 March,
the **2nd month of your child’s life** goes from 12 March to 11 April,
the **3rd month of your child’s life** goes from 12 April to 11 May
and so on.

For adopted children, the payments are not calculated based on the basis of the child’s date of birth but on the day when the child joined your household. This also applies if the adoption process is still ongoing, that is to say, during the so-called adoptive care phase.

For each of the months of your child’s life for which you wish to claim Parental Allowance, you must meet all the conditions for receiving Parental Allowance from the start of the month.

1 Parental Allowance

1.3.2 The types of Parental Allowance at a glance

There are three types of Parental Allowance:

- Basic Parental Allowance (*Basiselterngeld*)
- Parental Allowance Plus (*ElterngeldPlus*)
- Partnership Bonus (*Partnerschaftsbonus*)

You can combine these types, for example by applying for Basic Parental Allowance for one month of your child's life and Parental Allowance Plus for the following month. The total period during which you receive Parental Allowance depends, among other things, on which types you choose.

i

Note:

Previously, Parental Allowance was only available in the form of the Basic Parental Allowance. For this reason, people sometimes simply say "Parental Allowance" when they actually mean "Basic Parental Allowance". However, in this brochure, the term "Basic Parental Allowance" is always used when this is the type being referred to.

1.3.3 Basic Parental Allowance

Up to 14 months of Basic Parental Allowance

Basic Parental Allowance can be paid for up to the first 12 months of the child's life. If both parents apply for Parental Allowance and one of you is earning less than before the child's birth, you can even claim for up to 14 months. These two additional months are called "Partner Months". You can claim these Partner Months if you are a single parent, too.

Parents can divide the Parental Allowance between them

You can divide the total of 14 months between you as you wish. Both parents can apply for Parental Allowance at the same time or alternately. However, each of you must apply for a minimum of two months and a maximum of 12 months. For each month of the child's life in which you both receive Basic Parental Allowance at the same time, you use up two months of Basic Parental Allowance collectively.

You can either receive the Basic Parental Allowance all at once or interrupt your Parental Allowance and continue to receive it later or else receive it alternately with your partner.



Example:

How to claim Basic Parental Allowance

The mother receives Basic Parental Allowance in months 1 through 8, the father in months 9 through 14. This means that the parents have used up the full 14 months of Basic Parental Allowance.



The requirement for Partner Months is that you have less income after the birth of your child than before. For this purpose, it is sufficient for one of the two parents to be earning less in two months of the child’s life than before the child’s birth – for example, because of maternity leave, because you are on parental leave or because you are now working part-time.

If you are a single parent and have less income after the child’s birth than before, you can claim the Partner Months for yourself. For the definition of a single parent, see Section “1.2.2 Parental Allowance for parenting couples, single parents and separated parents” (starting on page 11).

There are two restrictions to claiming Basic Parental Allowance:

- You can only receive Basic Parental Allowance in the first 14 months of your child’s life. After this you can only claim Parental Allowance Plus or the Partnership Bonus.

Basic Parental Allowance is only available in the first 14 months of your child’s life

1 Parental Allowance

- If you are the child’s mother, the months of your child’s life during which you receive Maternity Pay or other maternity benefits are also the months in which you can receive Basic Parental Allowance. This means you are using up these months for Basic Parental Allowance. It does not matter whether you are actually claiming Basic Parental Allowance for these months or not. During these months, you cannot receive either Parental Allowance Plus or the Partnership Bonus. The other parent can decide which type of Parental Allowance they wish to receive during this period. For a definition of what is meant by “maternity benefits”, see Section “1.7.2 Maternity Pay and other maternity benefits” (starting on page 68). Months in which your private health insurance pays you a daily maternity allowance also count as months of Basic Parental Allowance.



Example:

Maternity Pay and Parental Allowance

The mother receives Maternity Pay for the first two months of the child’s life. She receives Basic Parental Allowance from month 3 to month 9 of the child’s life, while the father receives Basic Parental Allowance from month 10 up to and including month 14 of the child’s life.

This means that both parents have used up their 14 months of Basic Parental Allowance together: the mother nine months, the father five months.



Mother

Maternity Pay

1 2 3 4 5 6 7 8 9 10 11 12 13 14



Father

1 2 3 4 5 6 7 8 9 10 11 12 13 14

1.3.4 Parental Allowance Plus

Parental Allowance Plus is available for twice as long as Basic Parental Allowance. You can opt to receive Basic Parental Allowance for one month or Parental Allowance Plus for two months of the child's life. If you do not work after the child's birth, Parental Allowance Plus is only half the amount of Basic Parental Allowance.

One month of Basic Parental Allowance corresponds to two months of Parental Allowance Plus

If you work part-time after your child's birth, however, the Parental Allowance Plus paid each month can be the same amount as the monthly Basic Parental Allowance. Nonetheless, you can still receive Parental Allowance Plus for twice as long. This means that you can actually receive more Parental Allowance in total as a result. For details of how this is calculated, see "1.4.1 How to calculate Parental Allowance" (starting on page 34).

You can continue to claim Parental Allowance Plus after the 14th month of your child's life – up to a maximum of 32 months, that is to say until your child is aged 2 years and 8 months.

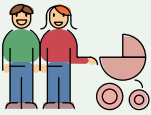
No longer than up to the age of 32 months

There are two restrictions to claiming Parental Allowance Plus:

- If you receive Maternity Pay or other maternity benefits as the mother of the child, you cannot claim Parental Allowance Plus during this time, only Basic Parental Allowance (see "1.3.3 Basic Parental Allowance" (starting on page 18)).
- When your child reaches the age of 14 months, you can only claim Parental Allowance without interruption, either as Parental Allowance Plus or as the Partnership Bonus. If the other parent also claims Parental Allowance, you can alternate after the child reaches the age of 14 months. However, if neither of you is claiming Parental Allowance in any month after your child reaches the age of 14 months, you cannot restart claiming Parental Allowance afterwards – even if you still have months left over.

No interruption after 15 months

1 Parental Allowance



Example:

Combining Basic Parental Allowance and Parental Allowance Plus

The mother receives Maternity Pay for the first two months of the child's life. For her, these two months, therefore, count as months of Basic Parental Allowance. The father applies for **Basic Parental Allowance** for month 3 and 4 of the child's life. He then applies for **Parental Allowance Plus** from month 5 to 24 of the child's life.

This means the parents have used up four months of **Basic Parental Allowance** and 20 months of **Parental Allowance Plus**; this is equivalent to 14 months of Basic Parental Allowance.



Mother



Father



Example:

Combining Basic Parental Allowance and Parental Allowance Plus

The mother receives **Basic Parental Allowance** in the first four months of child's life, the father receives it in months 5 and 6. Both parents receive **Parental Allowance Plus** in months 7 through 14.

This means the parents have used up six months of **Basic Parental Allowance** and 16 months of **Parental Allowance Plus**, equivalent to 14 months of Basic Parental Allowance.



Mother



Father



**Example:****Combining Basic Parental Allowance and Parental Allowance Plus for single parents**

A single father receives **Basic Parental Allowance** during the first two months of his child's life. In month 3 and 4 of the child's life, he receives **Parental Allowance Plus**. From month 5 onwards, he again receives Basic Parental Allowance until month 14, and then Parental Allowance Plus again in month 15 and 16.

This means that the father has used up 12 months of Basic Parental Allowance and four months of Parental Allowance Plus; this is equivalent to 14 months of Basic Parental Allowance.



Father



1.3.5 Partnership Bonus

The Partnership Bonus gives you additional months of Parental Allowance Plus. It is available to parents who share work and family responsibilities as equal partners. You can also make joint use of this if you and the other parent are raising your child separately. If you are a single parent, it is available to you on your own.

You and the other parent can receive an additional two, three or four months of Parental Allowance Plus as a Partnership Bonus. The conditions are as follows:

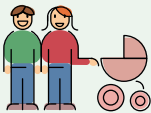
- Both parents claim the Partnership Bonus at the same time.
- You apply for the Partnership Bonus for a minimum of two and a maximum of four months of the child's life. These months must be consecutive.
- You both work part-time during this period, each at least 24 hours and no more than 32 hours per week.

Partnership Bonus: two, three or four additional months of Parental Allowance Plus

1 Parental Allowance

If you are a single parent, you can also claim the Partnership Bonus on your own. In order to be able to do this, it is sufficient if only you work 24 to 32 hours per week. For the definition of a single parent, see Section “1.2.2 Parental Allowance for parenting couples, single parents and separated parents” (starting on page 11).

As with Parental Allowance Plus, you can continue to claim Parental Allowance Plus after the 14th month of your child’s life – up to a maximum of 32 months, that is to say until your child reaches the age of 2 years and 8 months.



Example:

Combining Basic Parental Allowance, Parental Allowance Plus and Partnership Bonus

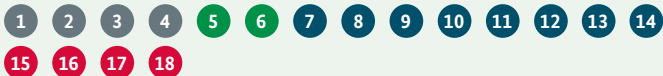
The mother receives **Basic Parental Allowance** in the first four months of the child’s life, the father receives it in months 5 and 6. Both parents receive **Parental Allowance Plus** in months 7 through 14. From month 15 to 18, they both work between 24 and 32 hours per week, claiming the **Partnership Bonus** for this purpose.



Mother



Father



Important!

If your child was born before 1 September 2021, different rules apply to you in some cases. Please contact your Parental Allowance Office for details.

It is not necessary for you to work exactly 24 to 32 hours in every single week. The key factor is how many hours per week on average you work per month.

Part-time
between 24 and
32 hours per
week

Please provide evidence of this when you submit your application for Parental Allowance, for example based on your employment contract or your parental leave agreement. You do not normally have to subsequently provide evidence of how much you actually worked, see Section “**What happens if I subsequently work more or less than planned?**” (starting on page 26).

Your working hours are the hours you actually work. This means that overtime counts and minus hours are deducted, for example. However, days on which you are paid without actually working also count, such as days of annual leave, public holidays and days on which you are ill (maximum six weeks at a time, after which employees receive sick pay instead of continued pay). These days are counted as if you had worked (see “**1.2.3 Working or studying while receiving Parental Allowance**”, on page 13). This also applies if you are self-employed.

Overtime,
annual leave,
public holidays,
illness ...

So-called child sick days are also counted. These are days when you do not work in order to be able to care for your child because the child is sick (usually up to 10 days per child per year). This also applies to the self-employed.

You are eligible for the Partnership Bonus if you are in training, too. In the case of a part-time training programme, it is sufficient if you spend at least 24 hours a week on your training. Please present your training contract as evidence. Unlike the restriction on working hours, you may pursue studying or training for more than 32 hours a week.

1 Parental Allowance

You are also eligible for the Partnership Bonus if you are a child-minder. In this case, it is sufficient if you work at least 24 hours a week as a childminder but do not have more than five children in your care. Please present your childminding contracts as evidence.

An overview of the most important information on part-time work while receiving Parental Allowance is provided in Section “1.8 Working while receiving Parental Allowance” (starting on page 78).

Notify your Parental Allowance Office!

What happens if I subsequently work more or less than planned?

In this case you must notify your Parental Allowance Office, see Section “1.11.5 What do I have to do if there are subsequent changes?” (starting on page 89). If you work less than 24 hours or more than 32 hours in a month of the child’s life, you must repay the Partnership Bonus for that month. Even if only one of the two parents does not meet the requirements, both lose the Partnership Bonus for that month.

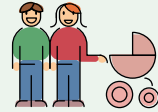
Partnership Bonus for the other months can be retained

This does not affect the other months if you meet the requirements for the Partnership Bonus in at least two months of the child’s life. You are allowed to retain the Parental Allowance for these months. It will not be reclaimed.

Example:

Discontinuation of the Partnership Bonus

Both parents receive **Parental Allowance Plus** for the first 14 months of the child's life. Afterwards, both parents wish to claim the **Partnership Bonus**. The mother works 25 hours per week from month 15 to 18. The father works 32 hours per week during this time. However, he does additional overtime in month 17. This increases his average working hours to 34 hours per week.



The father worked more than 32 hours per week in month 17. This means he has not met one of the requirements of the Partnership Bonus. As a result, neither parent is eligible for the Partnership Bonus for this month. The mother and father must, therefore, both pay back the Partnership Bonus for month 17 of the child's life. They keep the Partnership Bonus for the other months.



Note:

You can adapt your plans for claiming the Partnership Bonus later and only claim it for two months rather than four, for example, or vice versa. To some extent this is possible when you are already receiving the Partnership Bonus. You can find out more about this in Section "1.11.3 Can I change the decisions in my application later on?" (on page 88).



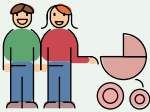
1.3.6 Combining different types of Parental Allowance

You can decide whether you want to claim Basic Parental Allowance, Parental Allowance Plus or the Partnership Bonus in any given month. In the first 14 months of your child's life, you can pause your Parental Allowance claim and resume it later on.

As parents, you are jointly entitled to claim the months of Parental Allowance. You can jointly decide which of you is to receive Parental Allowance in which months. This is subject to the following restrictions:

- Each parent must claim Parental Allowance for at least two months.
- You can only claim Basic Parental Allowance in the first 14 months of the child's life. You can still claim Parental Allowance Plus and the Partnership Bonus afterwards.

- Months during which the mother of the child is entitled to Maternity Pay or other maternity benefits are considered as months of Basic Parental Allowance for the mother. Maternity benefits have no impact on the other parent.
- From month 15 of the child's life, Parental Allowance may no longer be interrupted. In other words: at least one parent must receive Parental Allowance Plus or the Partnership Bonus, otherwise you are not eligible to claim Parental Allowance at all afterwards.
- You can only receive the Partnership Bonus for two, three or four consecutive months. If you are not a single parent, you can only claim it at the same time as the other parent.



Example:

Combining different types of Parental Allowance

The mother receives **Basic Parental Allowance** in the first two months of the child's life, the father in months 3 to 14. After this, the parents receive the **Partnership Bonus** in months 15 to 18.



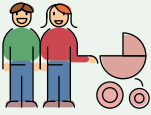
Mother



Father



1 Parental Allowance



Example:

Combining different types of Parental Allowance

The mother receives **Basic Parental Allowance** for the first six months of the child's life. In months 7 and 8, parents receive the **Partnership Bonus**. From month 9 to 12, the father receives Basic Parental Allowance. The mother receives **Parental Allowance Plus** from month 11 to 18.



Mother



Father



Example:

Combining different types of Parental Allowance

A single father receives **Basic Parental Allowance** for the first eight months of the child's life. After that, he does not receive Parental Allowance for two months. From month 11 to 16, he receives **Parental Allowance Plus**, from month 17 to 20 he receives the **Partnership Bonus** and from month 21 to 26 he goes back to receiving Parental Allowance Plus.



Father



Important!

If your child was born before 1 September 2021, different rules apply to you in some cases. Please contact your Parental Allowance Office for details.

1.3.7 Finding the best combination

Your circumstances and your plans will determine whether you should claim Basic Parental Allowance, Parental Allowance Plus, the Partnership Bonus or a combination of all three. Do you work? Do you want to raise your children by yourself? When do you want to go back to work? How much money do you need each month, and how much do you have?

One way to help you reach a decision is to use the Parental Allowance Calculator on the Federal Ministry for Family Affairs website. You will find the Parental Allowance Calculator [*Elterngeldrechner*] at www.familienportal.de. You can use this to try out different options, and you will be shown an estimate of how much Parental Allowance you are likely to receive in each case.

Help with planning:
www.familienportal.de

You can still change your plans later – even after you have applied for Parental Allowance and to some extent even when you are already receiving Parental Allowance. You can find out more about this in Section “1.11.3 Can I change the decisions in my application later on?” (on page 88).

1.3.8 Extended Parental Allowance for premature babies

If your child is born at least six weeks before the expected date of birth, you can claim Parental Allowance for longer. It is possible to receive up to four additional months of Basic Parental Allowance, depending on the date of birth:

- if the child is born at least six weeks before the expected date of birth: one additional month of Basic Parental Allowance;
- if the child is born at least eight weeks before the expected date of birth: two additional months of Basic Parental Allowance;

1 Parental Allowance

- if the child is born at least 12 weeks before the expected date of birth: three additional months of Basic Parental Allowance;
- if the child is born at least 16 weeks before the expected date of birth: four additional months of Basic Parental Allowance.

As in other cases, you can exchange each of these additional months of Basic Parental Allowance with two months of Parental Allowance Plus, see Section “1.3.4 Parental Allowance Plus” (starting on page 21).

You always have extended options for these additional months:

- If you have one additional month, you can receive Basic Parental Allowance for the first 15 months of the child’s life. Not until the 16th month of the child’s life is it no longer possible to interrupt Parental Allowance.
- With two additional months, you can receive Basic Parental Allowance in the first 16 months of the child’s life. Not until the 17th month of the child’s life is it no longer possible to interrupt Parental Allowance.
- With three additional months, you can receive Basic Parental Allowance in the first 17 months of the child’s life. Not until the 18th month of the child’s life is it no longer possible to interrupt Parental Allowance.
- With four additional months, you can receive Basic Parental Allowance in the first 18 months of the child’s life. Not until the 19th month of the child’s life is it no longer possible to interrupt Parental Allowance.

Important!

If your child was born before 1 September 2021, different rules apply to you in some cases. Please contact your Parental Allowance Office for details.

1.4 How much Parental Allowance can I get?

The amount of your Parental Allowance depends on the following questions:

- Are you applying for Basic Parental Allowance, Parental Allowance Plus or the Partnership Bonus?
- What has your income been to date?
- How much income will you have while receiving Parental Allowance?
- Do you receive any other state benefits?
- Are you expecting twins or other multiples?
- Do you already have small children?

Depending on your income, you will receive Basic Parental Allowance of between EUR 300 and EUR 1,800 a month, and Parental Allowance Plus of between EUR 150 and EUR 900 a month. This amount might be higher if you already have children or if you are expecting twins, triplets or other multiples.

You can also receive the minimum amount of EUR 300 in Basic Parental Allowance or EUR 150 in Parental Allowance Plus even if you previously had no income or if your income after the child's birth is the same as before (for example, because you are continuing to work part-time).

For a non-binding estimate of the Parental Allowance you can expect to receive, use the Parental Allowance Calculator at www.familienportal.de.

To calculate an estimate of the Parental Allowance you can expect to receive, see www.familienportal.de

1 Parental Allowance

1.4.1 How to calculate Parental Allowance

65 per cent of
the previous net
income

Basic Parental Allowance

Basic Parental Allowance normally consists of 65 per cent of the net income you received before the child's birth which you will no longer be receiving after the child's birth. This means:

Basic Parental Allowance in the months in which you receive no income amounts to 65 per cent of your net income before the child's birth.

Basic Parental Allowance in the months in which you do receive an income is 65 per cent of the difference between your net income before the child's birth and your net income after the child's birth.

i

Note:

The net income used to calculate Parental Allowance might differ somewhat from your actual net income (see Section "1.5.3 How do I calculate the relevant net income?", starting on page 54).



**Example:****How to calculate Basic Parental Allowance**

The mother had an income of EUR 2,000 a month before the child's birth. After the child's birth, she stays at home and has no income. She claims Basic Parental Allowance.

Net income before the child's birth	EUR 2,000
Net income after the child's birth	EUR 0
Difference	EUR 2,000

Basic Parental Allowance

(65 per cent of the difference)

$$\text{EUR } 2,000 \times 0.65 = \quad \quad \quad \text{EUR } 1,300 \text{ per month}$$

The mother returns to work after six months, initially on a part-time basis. She earns EUR 500 a month. This changes the amount of Basic Parental Allowance she receives:

Net income before the child's birth	EUR 2,000
Net income after the child's birth	EUR 500
Difference	EUR 1,500

Basic Parental Allowance

(65 per cent of the difference)

$$\text{EUR } 975 \text{ per month}$$

Together with her net income, this means that after returning to work the mother receives a total income of

$$\text{EUR } 500 + \text{EUR } 975 = \quad \quad \quad \text{EUR } 1,475 \text{ per month}$$

1 Parental Allowance

Parental Allowance Plus and Partnership Bonus

Parental Allowance Plus is calculated in the same way as the Basic Parental Allowance. However, the amount of Parental Allowance Plus is limited to half of what you would theoretically receive as Basic Parental Allowance if you had no income after the child's birth. This threshold is known as the "cap". To make up for this, you receive Parental Allowance Plus for twice as long as Basic Parental Allowance.

The Partnership Bonus is calculated in the same way as Parental Allowance Plus.

If you have no income after the child's birth, Parental Allowance Plus is only half the amount of the Basic Parental Allowance. You can choose Parental Allowance Plus so as to extend the period in which you receive Parental Allowance. This does not reduce the Parental Allowance you are able to claim, it is simply spread over a longer period.



Example:

How to calculate Parental Allowance Plus without income

Net income before the child's birth	EUR 2,000
Net income after the child's birth	EUR 0
Difference	EUR 2,000

Basic Parental Allowance

(65 per cent of the difference)	EUR 1,300 per month
Half of this amount = cap	EUR 650

Parental Allowance Plus **EUR 650 per month**

Total Basic Parental Allowance for 12 months:

12 x EUR 1,300 = EUR 15,600

Total Parental Allowance Plus for 24 months:

24 x EUR 650 = EUR 15,600

It is particularly worth claiming Parental Allowance Plus if you have an income after the child's birth, for example from working part-time. In this case, Parental Allowance Plus can end up being the same as your Basic Parental Allowance with your income. Even so, you can still receive Parental Allowance Plus for twice as long as Basic Parental Allowance.



Example:



How to calculate Parental Allowance Plus with an income

Net income before the child's birth	EUR 2,000
Net income after the child's birth	EUR 1,200
Difference	EUR 800

Basic Parental Allowance

(65 per cent of the difference) **EUR 520 per month**

Theoretical Basic Parental Allowance without income
after the child's birth (65 per cent of EUR 2,000) EUR 1,300
Half of which = cap EUR 650

Parental Allowance Plus EUR 520 per month

In this example, the cap does not reduce the Parental Allowance Plus. This is because the cap is more than 65 per cent of the difference in income. As a result, the Parental Allowance Plus is the same amount as the potential Basic Parental Allowance with income.

Even so, you can receive it for twice as long. This means that the parents will ultimately receive twice as much Parental Allowance in total:

Total Basic Parental Allowance for 12 months:

12 x EUR 520 = **EUR 6,240**

Total Parental Allowance Plus for 24 months:

24 x EUR 520 = **EUR 12,480**

1 Parental Allowance



Example:

How to calculate Parental Allowance Plus with an income

Net income before the child's birth	EUR 2,000
Net income after the child's birth	EUR 500
Difference	EUR 1,500

Basic Parental Allowance

(65 per cent of the difference) **EUR 975 per month**

Theoretical Basic Parental Allowance without income
after the child's birth (65 per cent of EUR 2,000) EUR 1,300
Half of which = cap EUR 650

Parental Allowance Plus EUR 650 per month

In this case, the cap reduces the Parental Allowance Plus. This is because 65 per cent of the difference in income is more than the cap.

However, since parents can claim Parental Allowance Plus for twice as long, they still end up receiving more Parental Allowance if they opt for Parental Allowance Plus:

Total Basic Parental Allowance for 12 months:

12 x EUR 975 = **EUR 11,700**

Total Parental Allowance Plus for 24 months:

24 x EUR 650 = **EUR 15,600**

An overview of the most important information on part-time work while receiving Parental Allowance is provided in Section "1.8 Working while receiving Parental Allowance" (starting on page 78).

Minimum and maximum amounts

Basic Parental Allowance is at least EUR 300 and no more than EUR 1,800. This means your Basic Parental Allowance will be at least EUR 300 even if you had no income before the child's birth or lost no income after the child's birth due to the fact that you are still working in the same part-time job. If you had an income before the child's birth and the calculation shows up less than EUR 300, you will still receive the minimum amount.

Parental Allowance Plus and the Partnership Bonus amount to at least EUR 150 and no more than EUR 900.

1.4.2 Low-income earners receive more Parent Allowance

If your net income before your child's birth was less than EUR 1,240, you will receive more than 65 per cent of your net income and, therefore, more Parental Allowance. In this situation, there is an increase in the percentage of income difference that you receive as Parental Allowance. The lower your net income, the higher this percentage:

Low-income earners receive a higher percentage of their income

- If your income was between EUR 1,240 and EUR 1,200, the percentage increases step by step from 65 per cent to 67 per cent. You will receive 65.1 per cent for an income of EUR 1,238, 65.2 per cent for an income of EUR 1,236 and so on.
- If your income was between EUR 1,200 and EUR 1,000, you will receive 67 per cent.
- If your income was less than EUR 1,000, the percentage again rises step by step to 100 per cent. For every EUR 2 that your income was below EUR 1,000, the percentage rises by 0.1 per cent. If your income was EUR 998, you will receive 67.1 per cent, for EUR 996 you will receive 67.2 per cent and so on.
- You will receive the minimum Parental Allowance in any case, even if you had no income at all.

1 Parental Allowance



Example:

How to calculate Basic Parental Allowance for low-income earners

Net income before the child's birth	EUR 700
Net income after the child's birth	EUR 50
Difference	EUR 650

The net income before the child's birth was EUR 700. For every EUR 2 that the income falls below EUR 1,000, the percentage rises by 0.1 per cent. EUR 700 equals EUR 1,000 minus EUR 300. EUR 300 equals EUR 2 times 150. Therefore, the percentage rises from 67 per cent by 150×0.1 per cent, that is to say by 15 per cent. The result is 67 per cent + 15 per cent = 82 per cent.

The calculation at a glance:

EUR 1,000 - EUR 700 =	EUR 300
EUR 300 divided by EUR 2 =	150
150 times 0.1 per cent =	15 per cent
67 per cent + 15 per cent =	82 per cent

The Basic Parental Allowance is

82 per cent of EUR 650 = EUR 533

1.4.3 Higher Parental Allowance for twins and other multiples

If you have twins, you only receive Parental Allowance for them once. This is because Parental Allowance is intended as compensation for lost income while you are looking after and raising your children in the first few months of their lives. There is an increase in the amount of Parental Allowance you receive, however: you receive a bonus of

- EUR 300 on Basic Parental Allowance or
- EUR 150 on Parental Allowance Plus.



This bonus is twice as high for triplets, three times as high for quadruplets, etc.

This bonus is called the “Multiples Bonus” [*Mehrlingszuschlag*]. The Multiples Bonus also increases the minimum and maximum Parental Allowance you are able to claim: the minimum Basic Parental Allowance for twins is EUR 600 and the maximum is EUR 2,100, while Parental Allowance Plus is at least EUR 300 and can be as much as EUR 1,050.

1.4.4 Higher Parental Allowance for more than one child

If you have other children living in your household, you can claim a Parental Allowance bonus known as the Siblings Bonus [*Geschwisterbonus*]. This increases your Parental Allowance by 10 per cent, or at least EUR 75 a month in the case of Basic Parental Allowance, and EUR 37.50 in the case of Parental Allowance Plus.

You can claim the Siblings Bonus if your household includes

- at least one other child under the age of 3,
- at least two other children under the age of 6, or
- at least one other child under the age of 14 with a disability.

1 Parental Allowance

For adopted children, the Siblings Bonus is calculated not according to the child's age but according to the time that has passed since the day on which the child joined your household. This also applies if the adoption process is still ongoing, that is to say during the so-called adoptive care phase. No Siblings Bonus is paid for adopted children aged 14 or over.

The Siblings Bonus also increases the minimum and maximum Parental Allowance: with the Siblings Bonus, Basic Parental Allowance is at least EUR 375 and can be as much as EUR 1,980, whereas Parental Allowance Plus is at least EUR 187.50 and can be as much as EUR 990.



Example:

Basic Parental Allowance with Siblings Bonus

The mother receives Basic Parental Allowance during the first 12 months of the child's life. The child for whom she receives the Parental Allowance has an older sister. The younger child's sister turns 3 when the younger child is seven months old.

Net income before the child's birth	EUR 2,000
Net income after the child's birth	EUR 0
Difference	EUR 2,000

Basic Parental Allowance (65 per cent of the difference)

without Siblings Bonus **EUR 1,300**

Siblings Bonus (10 per cent) **EUR 130**

Basic Parental Allowance

with Siblings Bonus **EUR 1,430**

The mother's Basic Parental Allowance for the younger child is EUR 1,430 in the first seven months of that child's life and EUR 1,300 in months 8 through 12.

1.4.5 Help with calculating Parental Allowance

For a preliminary, non-binding estimate of the Parental Allowance you can expect to receive, use the Parental Allowance Calculator at www.familienportal.de.

Contact your Parental Allowance Office for more information. After your child is born, you can find out from the Parental Allowance Office how much Parental Allowance you will receive. For a list of all Parental Allowance Offices, see Section “3 Responsible authorities” (starting on page 124).

1.5 How do I calculate past income?

1.5.1 What period of time should I take into account?

When calculating your past income, it is the 12 months preceding your child’s birth that count. This period is called the “assessment period” [*Bemessungszeitraum*]. The exact 12-month period for which you must calculate your income depends on whether or not you were self-employed before the child’s birth. Two periods of time are important here:

- the last 12 months before the calendar month in which your child was born, and
- the last calendar year before the year in which your child was born.

1 Parental Allowance

i

Note:

If you are self-employed and your business year differs from the calendar year, the period that counts for income tax is used as a basis instead of the calendar year. Check with your tax authorities or a tax advisor if you have any questions on this.

Did you receive income from a self-employed activity during one of these two periods, that is to say

- from self-employed work,
- from a business, or
- from agriculture and forestry?

“Mixed income”:
income from
self-employment
and as an
employee

If so, the assessment period for self-employed persons applies to you. This assessment period is also relevant if you received income from both being self-employed and employed (so-called mixed income). This assessment period applies to you even if you earned less from being self-employed than you did from being employed – and if you made a loss from your self-employment.

Only if you received no income from self-employment in the 12 months preceding the calendar month of the child’s birth or during the calendar year preceding the child’s birth does the assessment period for employees apply to you.

i

Note:

If you have a freelance secondary job, you are considered to be self-employed. You are also treated as self-employed if you operate a photovoltaic system and this generates income. If you only operate a small photovoltaic system, you can ask for this income not to be taken into account. Please contact your tax authorities for details.

If your monthly income from self-employment was less than EUR 35 on average, you can ask for this income not to be taken into account. In this case, the assessment period for employees applies to you. For more information about this option, see the Section “Changing to the assessment period for employees” (starting on page 51).

Exception possible in the event of low income from self-employment

Tip:

If you only worked on a self-employed basis on one occasion and had no intention of generating income from this activity in the long term, you might not count as self-employed. In such cases, your income may be treated as “other income” for tax purposes, which means that it is not taken into account for Parental Allowance purposes. In these circumstances, only your income as an employee is taken into account. Please check with your tax authorities for details.

Important!

If your child was born before 1 September 2021, different rules apply to you in some cases. Please contact your Parental Allowance Office for details.

Assessment period for employees

If you were an employee, your income from 12 calendar months is taken into account as follows:

- If you are the mother: the 12 calendar months before the calendar month in which your maternity leave began.
- Otherwise: the 12 calendar months before the calendar month of the child’s birth.

1 Parental Allowance

These periods also apply if you do not receive Parental Allowance immediately after the child's birth.

Some months are excluded

Certain months are excluded from these 12 months:


- months during which you were on maternity leave,
- months in which you received Parental Allowance for an older child during the first 14 months of that child's life,
- months in which you were ill due to pregnancy and, therefore, had less income or no income at all,
- months in which you were doing military or civilian service and, therefore, had less income or no income at all.

These months are excluded. In other words: earlier months are taken into account instead so that the assessment period comprises a total of 12 months. You do not have to exclude these months if you do not wish to: in this case, simply request that the assessment period is not to be changed when you submit your claim for Parental Allowance.



Note:

“Excluding” these months means they do not count towards income assessment.

 **Example:**

Assessment period with excluded months (employees)

The child is born in September 2021. The father already has an older child. He received Parental Allowance for this older child from August to November 2020.




The assessment period for the father is as follows:

- Birth of the second child: September 2021
- 12 months before birth: September 2020 until August 2021
- Four months are excluded: August 2020 to November 2020, because during this period the father was receiving Parental Allowance for the first child

Assessment period:

- December 2020 to August 2021 (nine months) and
- May 2020 to July 2020 (three months)

 **Example:**

Assessment period with excluded months (employees)

The child is born in May 2021. The mother already has an older child. She received Parental Allowance for this older child from March 2020 to February 2021.



The assessment period for the mother is as follows:

- Start of maternity leave: April 2021
- 12 months before the start of maternity leave: April 2020 to March 2021
- 12 months are excluded: March 2020 to February 2020, because during this period the mother was receiving Parental Allowance for the first child

Assessment period:

- March 2021 (one month) and
- April 2019 to February 2020 (11 months)

1 Parental Allowance

Tip:

Only the months in which you received Parental Allowance for a child younger than 15 months are excluded. So if you are claiming Parental Allowance and expecting another child, it might make sense for you to restructure your Parental Allowance and combine the different types of Parental Allowance. Please contact your Parental Allowance Office for details – ideally as early as possible.

If you received Parental Allowance for an older child who was a premature baby, more months are excluded:

- If the child was born at least six weeks before the expected date of birth, all calendar months in which you received Parental Allowance are excluded until the child is 15 months old;
- if the child was born at least eight weeks before the expected date of birth, up until the child is 16 months old;
- if the child was born at least 12 weeks before the expected date of birth, up until the child is 17 months old;
- if the child was born at least 16 weeks before the expected date of birth, up until the child is 18 months old.

Once again: if you do not want months to be excluded, you can request that the assessment period is not to be changed when you submit your claim for Parental Allowance.

Important!

If your child was born before 1 September 2021, different rules apply to you in some cases. Please contact your Parental Allowance Office for details.

Assessment period for self-employed persons

If you were self-employed, the income you received in the calendar year before the birth of your child is taken into account.



Note:

If you are self-employed and your business year differs from the calendar year, the period that counts for income tax is used as a basis instead of the calendar year. Check with your tax authorities or a tax advisor if you have any questions on this.

The assessment period may be shifted back to the penultimate calendar year before the child's birth if, during the last calendar year before the child's birth, you

- were on maternity leave or,
- received Parental Allowance for an older child during the first 14 months of that child's life, or
- were ill due to pregnancy and, therefore, had less income or no income at all, or
- were doing military or civilian service and, therefore, had less income or no income at all.

You must apply for this shift when you apply for Parental Allowance.

If one of the reasons listed above also applies to the penultimate calendar year before the child's birth, the assessment period can be shifted back another year, and so on.

1 Parental Allowance



Example:

Shifting the assessment period back (self-employed persons)

The child is born in September 2021. The self-employed mother already has an older child. She received Parental Allowance for this older child from April 2019 to June 2020.

The assessment period is the calendar year before the child's birth, that is to say 2020.

Since the mother received Parental Allowance for the first child during this period, she can request that the assessment period be shifted back to the previous year. In this case, the assessment period is the year 2019.

Since the mother also received Parental Allowance in 2019, she can have the assessment period shifted back another year. In this case, the assessment period is the year 2018.

If you received Parental Allowance for an older child who was a premature baby, the assessment period can also be shifted back if you received Parental Allowance:

- in the first 15 months of the child's life if the child was born at least six weeks before the expected date of birth,
- in the first 16 months of the child's life if the child was born at least eight weeks before the expected date of birth,
- in the first 17 months of the child's life if the child was born at least 12 weeks before the expected date of birth,
- in the first 18 months of the child's life if the child was born at least 16 weeks before the expected date of birth.


 **Important!**

If your child was born before 1 September 2021, different rules apply to you in some cases. Please contact your Parental Allowance Office for details.

Changing to the assessment period for employees

If you were self-employed but your income from self-employment was less than EUR 35 per month, you can ask for this income not to be taken into account. In this case, the assessment period for employees applies to you.

The condition is that your income from self-employment was less than EUR 35 per month in both the calendar year of the child's birth and the previous calendar year. Individual months are not what count here, only the average for the relevant calendar year. So during the year before the child's birth, your income must have been no more than EUR 420 in total; in the year of the child's birth, only the months before the month of the child's birth are taken into account.

 **Example:**

The child was born in November 2021. The father works full-time as an employee. In January 2021, he got a small pay rise: EUR 30 more per month. In addition, the father occasionally gives talks on growing herbs at home. In 2020, he earned a total of EUR 120 from this activity.

Due to the additional income from the talks, the assessment period for self-employed persons actually applies to the father, that is to say the calendar year before the child's birth. This would be the year 2020.



1 Parental Allowance

However, the father asks for the additional income not to be taken into account. The amount of EUR 120 is not counted as income. But the assessment period for employees applies to him, that is to say the 12 calendar months before the calendar month of the child's birth. These are the months of November 2020 to October 2021. This also takes into account the wage increase in the months of January 2021 to October 2021. This is ten months of EUR 30 each, in other words, a total of EUR 300. The wage increase is higher than the additional income, so the application benefits the father: by applying the assessment period for employees, a total of EUR 180 more income is taken into account for the father than if the calculation was based on the assessment period for self-employed persons.

Important!

If your child was born before 1 September 2021, different rules apply to you in some cases. Please contact your Parental Allowance Office for details.

1.5.2 What income is taken into account?

Income as an employee

All income you earn as an employee during the assessment period is taken into account.

Note:

Income from a secondary job also counts as income, for example from a mini job.

You need not disclose other remuneration items such as wage components that are not paid continuously, for example severance pay, performance bonuses, commissions, “13th month” salaries, holiday pay and Christmas bonuses.

Tax-exempt income is also excluded from the calculation, for example:

- tips,
- tax-free supplements,
- income from an honorary position within the statutory exemption limits, or
- income from part-time work as a fitness instructor within the statutory exemption limits.

Income from self-employment

Self-employment income includes all profits

- from self-employment,
- from a business,
- from agriculture and forestry.

If you made a loss from any of these types of income during the assessment period, the loss is not offset against profits from any other type of income. Instead, the type of income where you made a loss is included in the calculation at EUR 0.



Note:

If you have not yet received your tax statement by the time you submit your application, you can also provide other documents as evidence of your self-employment income. This might include a past tax statement, a statement of net income, or a balance sheet. In such cases, your Parental Allowance will be paid provisionally until you are able to submit the missing tax statement.

1 Parental Allowance

Benefits that do not count as earned income

Any benefits which do not count as earned income (so-called compensatory benefits) are not included as income. These benefits include the following:

- Unemployment Benefit I [*Arbeitslosengeld I, ALG I*]
- Short-time allowance [*Kurzarbeitergeld*]
- Sick pay [*Krankengeld*]
- Some pensions, for example pensions for reduced earning capacity [*Erwerbsminderungsrente*]

The following are also excluded:

- Unemployment Benefit II (*ALG II*, also known as *Hartz IV*)
- Scholarships
- Federal Student Grant [*BAföG*]

Foreign income

Foreign income is only taken into account if you pay tax on this income in a member state of the European Union (EU) or in Iceland, Liechtenstein, Norway or Switzerland.

i

Note:

If you have not paid taxes in the EU or in Iceland, Liechtenstein, Norway or Switzerland, you can still receive the minimum amount of Parental Allowance (see “1.4 How much Parental Allowance can I get?”, on page 33).

1.5.3 How do I calculate the relevant net income?

Parental Allowance is based on your net income. The Parental Allowance Office calculates this from your gross income. A simplified procedure is applied here, so the result may differ slightly from your actual net income as shown on your payslip or

Net income for
the purposes of
Parental
Allowance

pay statement, for example. The result used by the Parental Allowance Office is called the net income for the purposes of Parental Allowance.

The calculation at a glance

The net income for the purposes of Parental Allowance is calculated as follows:

- Your total gross income in the assessment period is divided by 12. If you have income as an employee, a lump sum for income-related expenses [*Arbeitnehmerpauschbetrag*] is deducted first. This is currently EUR 1,000 per year, or EUR 83.33 per month. This is how your average gross monthly income is calculated.
- Tax is then deducted from this amount.
- A lump sum for social insurance is also deducted.
- The result is the net income for the purposes of Parental Allowance. A maximum of EUR 2,770 of this amount is taken into account.

The following sections provide details of the individual steps involved in this calculation.

Deductions for taxes

The following are deducted from your gross monthly income as a lump sum:

- Income tax
- Solidarity surcharge
- Church tax, if you pay it

This only applies to the share of your income on which you pay tax. If you have a so-called mini job, for example, you do not normally pay tax on the income from this job.

**No deductions
for mini jobs**

Instead, your employer pays a lump sum as tax on this income. In such cases, no tax is deducted when calculating Parental Allowance.

1 Parental Allowance

Tax deductions are calculated based on the data used by the tax authorities. This data is referred to as the “deduction characteristics” [Abzugsmerkmale] and includes the following:

- your tax class,
- whether or not you are either married or have a partner and your tax class is IV with a factor (this factor is also included),
- whether or not you are paying church tax,
- whether or not you are obliged to pay insurance contributions to a pension insurance fund,
- the number of child allowances that you claim for older children.

Allowances other than child allowances are not taken into account. Tax class VI, for example for secondary employment, is also excluded. The tax class that applies to your primary employment is normally used instead. If you do not have a tax class in addition to tax class VI, your Parental Allowance is calculated based on tax class IV.

Tax classes for self-employed and partly self-employed persons

If you are self-employed, you do not have a tax class. In this situation, your tax deductions are calculated based on tax class IV (without a factor). If you are only partly self-employed and your income as an employee is higher than your income from self-employment, your tax class from employment is used to calculate your entire income, that is to say also your self-employment income.

Which tax class applies to Parental Allowance if I change my tax class?

If you change tax class before your child is born, this can affect the amount of tax and social insurance that you are required to pay. The simplified calculation of net income for the purposes of Parental Allowance is based on your latest tax class.

The former tax class is only used if it was applied to a larger share of the entire assessment period than the newer tax class. The same applies to other deduction characteristics such as the number of child allowances you are claiming.



Example:

Switching tax class before the birth of the child

The mother was in tax class V for the first eight months of the assessment period. She then switched to tax class III. Within the assessment period, the mother was in tax class V for a longer period of time. Her Parental Allowance is, therefore, calculated based on tax class V.



Switching tax class before the birth of the child

The mother was in tax class V for the first four months of the assessment period. She then marries the father of the child that she is expecting. As a result, her tax class is changed to V. Five months later, she switches to tax class III.

During the assessment period as a whole, the mother's tax classes were, therefore, as follows:

- four months in tax class I,
- five months in tax class V and
- three months in tax class III.

Here Parental Allowance is, therefore, calculated based on tax class V. This is the tax class in which the mother spent the longest period of time during the assessment period.

If you work after the child's birth, your income after the child's birth is calculated using the same deduction characteristics as those used to calculate your income before the child's birth. In other words, switching tax class after the child's birth no longer affects your Parental Allowance.

Social insurance deductions

Social insurance contributions are also deducted from your average gross monthly income:

- 9 per cent for health and long-term care insurance,
- 10 per cent for pension insurance, and
- 2 per cent for unemployment insurance.

1 Parental Allowance



These amounts are only deducted if you were obliged to pay the relevant insurance. No deductions are made for health and long-term care insurance if you had voluntary statutory health insurance or private health insurance. The 10 per cent lump sum for pension insurance is also deducted if you were required to pay pension insurance premiums to an insurance body responsible for your profession, for example.

If you have a so-called mini job, you do not pay social insurance on the income from this job. For this reason, social insurance is not deducted when calculating your Parental Allowance. If you have a so-called midi job (between EUR 450 and EUR 1,300 a month), a lower percentage is deducted.

Up to EUR 2,770

The remainder after deducting tax and social insurance is the monthly net income for the purposes of Parental Allowance. A maximum of EUR 2,770 of this amount is taken into account. This means that anything you earned above this amount is not compensated by Parental Allowance.

If your income before the child's birth was more than EUR 2,770, this means that:

- during those months of your child's life in which you have no income, you will receive the maximum Parental Allowance (see Section "Minimum and maximum amounts", on page 39).
- During those months of your child's life in which you have an income, your Parental Allowance will be calculated as the difference between EUR 2,770 and your income after the child's birth.



Example:

Parental Allowance in the case of income of more than EUR 2,770

The father has a net income of EUR 3,000 before the child's birth and EUR 1,000 after the child's birth. His Parental Allowance is not calculated based on the difference in income of EUR 2,000, but is derived from the figure of EUR 1,770 instead. This is the difference between EUR 2,770 and the income of EUR 1,000 after the child's birth.



1.6 What income is taken into account while I am receiving Parental Allowance?

If you have an income while receiving Parental Allowance, this income is taken into account when calculating your Parental Allowance. This means that your Parental Allowance is calculated as the difference between your income before and after the child's birth (see Section "1.4.1 How to calculate Parental Allowance", starting on page 34). Essentially, the same regulations apply as when calculating your past income (see Section "1.5 How do I calculate past income?", starting on page 43).

There are a few particular points to note, however, as explained below.

1.6.1 Income as an employee

While you are receiving Parental Allowance, your income as an employee is taken into account during this period. As before the child's birth, this includes your income from so-called mini jobs.



Note:

If you are allowed to keep your company car while receiving Parental Allowance, for example, this benefit is treated as income while you receive Parental Allowance and is taken into account when calculating your Parental Allowance. The same applies to all benefits that you continue to receive from your employer during this period.



1.6.2 Income from self-employment

Self-employment income includes all profits

- from self-employment,
- from a business,
- from agriculture and forestry.

When submitting your Parental Allowance application, you are requested to provide a forecast of your anticipated income while receiving Parental Allowance. Your Parental Allowance is paid out provisionally based on this forecast. After the Parental Allowance period ends, you must provide evidence of the income you actually received during this period. You can submit a statement of net income or a balance sheet as evidence of your income, for example.

Operating expenses are deducted from your income at a flat rate of 25 per cent. Your actual expenses are only deducted on request. Tax and social insurance deductions are calculated in the same way as for the income before the child's birth (see Section "1.5.3 How do I calculate the relevant net income?", starting on page 54).

1 Parental Allowance

Whether or not you actually work while you are receiving Parental Allowance, all profits generated while claiming Parental Allowance are taken into account – regardless of whether you worked to earn them during this period or not. Any profits you generate from operating your photovoltaic system while receiving Parental Allowance are taken into account, for example. If you only operate a small photovoltaic system, you can ask for this income not to be taken into account. Please contact your tax authorities for details.

Whether or not certain income and expenses are attributed to the period in which you receive Parental Allowance is subject to the same rules as when calculating your tax. This means that

- if you submit a statement of net income as evidence of your income, the so-called accrual principle applies. If the accrual principle applies, income is taken into account in the period in which it is received. It does not matter when the service to which the payment relates was rendered. This means that past services and invoices are also taken into account if the payments are received while you are claiming Parental Allowance.
- If you submit a balance statement as evidence of your income, the so-called realisation principle applies. You are required to provide a balance sheet if you pursue a trade [*Gewerbe*], for example. If you do not pursue a trade, you can keep books and draw up a balance sheet on a voluntary basis. If the realisation principle applies, income is taken into account in the period in which the profits were generated. In the case of services, for example, this is the time at which you rendered the service and are, therefore, entitled to the payment. The timing of the payment is immaterial.

1.6.3 Average amount for all months

Your income after the child's birth may vary from month to month, for example because you initially work less or only part-time.

This also impacts on your monthly income difference. Even so, your Parental Allowance is not calculated separately for each month of your child's life. Instead, the average amount is taken as the basis:

- Your average income during all the months in which you receive Basic Parental Allowance is used to calculate your Basic Parental Allowance.
- Your average income during the months in which you receive Parental Allowance Plus or the Partnership Bonus is used to calculate your Parental Allowance Plus or Partnership Bonus.

Months in which you have no income are calculated separately and are not included in the average.

Example:

Your Parental Allowance if your income fluctuates after the child's birth

Before the child's birth, the mother has a monthly net income of EUR 2,500.

She does not work for the first six months of her child's life so she has no income during these months. In months 7 to 14, both parents claim Parental Allowance Plus. During this period, the mother works 20 hours a week and earns a net amount of EUR 1,250 per month.

In months 15 to 18, the parents claim the Partnership Bonus. During this period, the mother works 30 hours a week and earns EUR 1,875 per month.



1 Parental Allowance

For the purpose of the mother's Parental Allowance, the months of receiving Basic Parental Allowance without income are treated separately from the months of receiving Parental Allowance Plus and Partnership Bonus with income.

The mother's Basic Parental Allowance is calculated based on months 1 through 6. She has no income during these months, so she receives Basic Parental Allowance amounting to 65 per cent of EUR 2,500. This is EUR 1,625 per month.

The mother's Parental Allowance Plus and Partnership Bonus are calculated based on her average income in months 7 through 18. During these 12 months, she earned:

$$8 \times \text{EUR } 1,250 + 4 \times \text{EUR } 1,875 = \text{EUR } 17,500.00$$

As a monthly average, this is:

$$\text{EUR } 17,500 \text{ divided by } 12 \text{ months} = \text{EUR } 1,458.33 \text{ per month}$$

So the mother's income of EUR 1,458.33 a month is used as a basis to calculate her Parental Allowance Plus and Partnership Bonus in months 7 through 18.

For examples of how to calculate Parental Allowance, see Section "1.4.1 How to calculate Parental Allowance" (starting on page 34).

1.7 How are other benefits offset against Parental Allowance?

Parental Allowance is offset against various other benefits. This can happen in two ways:

- The other benefit is offset against the Parental Allowance. This reduces the Parental Allowance but the other benefit remains the same.

- Alternatively, the Parental Allowance is offset against the other benefit. This reduces the other benefit and the Parental Allowance remains the same.

Which method is used to offset another benefit against Parental Allowance depends on the other benefit. Different benefits are offset against Parental Allowance in different ways.

1.7.1 Offsetting compensatory benefits

All benefits which serve as compensation for your work income (so-called compensatory benefits) are offset against Parental Allowance. These benefits include the following:

- Maternity Pay or other maternity benefits for a younger child,
- Parental Allowance for an older child,
- Unemployment Benefit I [*Arbeitslosengeld I, ALG I*],
- sick pay,
- start-up grants,
- short-time allowance [*Kurzarbeitergeld*],
- some pensions, for example pensions for work incapacity [*Erwerbsunfähigkeitsrente*].

These benefits are offset against part of your Parental Allowance. They are not offset against

- EUR 300 in the months in which you receive Basic Parental Allowance, and
- EUR 150 in the months in which you receive Parental Allowance Plus.

As a result, you receive at least EUR 300 of Basic Parental Allowance or EUR 150 of Parental Allowance Plus in addition to the benefit.

This amount is twice as high for twins, three times as high for triplets, and so on.

1 Parental Allowance



Example:

Offsetting a pension against Parental Allowance

Offsetting a pension against Parental Allowance

Before the child's birth, the father has a monthly net income of EUR 1,000. After the child's birth, he no longer has an income but receives a work incapacity pension of EUR 500.

The father also receives Basic Parental Allowance. This amounts to EUR 670, that is to say 67 per cent of his past net income.

His pension is not offset against EUR 300 of his Parental Allowance. The father receives this amount of EUR 300 in Parental Allowance. His pension is offset against the remaining EUR 370 of his Parental Allowance. Since the pension is more than EUR 370, this share of Parental Allowance drops to zero. So the father receives EUR 300 in Parental Allowance and EUR 500 from his pension, that is to say EUR 800 in total.

No full offset in the case of part-time work after the child's birth

If you earn less after the child's birth than before – for example, because you work part-time after the child's birth – and receive a compensatory benefit afterwards, the amount of this benefit is often determined by your lower income after the child's birth. However, the amount of Parental Allowance is determined by your higher income before the child's birth. As a result, you would receive less Parental Allowance.

In order to avoid this, the compensatory benefit is only partially offset against the Parental Allowance. The amount that is not offset is calculated based on the difference between your income before and after the child's birth. This usually means your Parental Allowance stays at about the same level as it was while you were working part-time.

Example:

No full offset in the event of sick pay

Before the child's birth, the father earns an average of EUR 1,800 net per month. After the child's birth, he receives EUR 455 in Parental Allowance Plus. In addition, he initially works part-time and earns EUR 1,100 net per month. He then falls ill and is no longer able to work. His continued pay ends after six weeks and the father receives sick pay of EUR 950 per month. The amount of sick pay depends on the income the father received immediately before he fell ill.



That is why sick pay is not counted towards the total Parental Allowance. The father receives the full amount of Parental Allowance corresponding to the difference between EUR 1,100 and EUR 1,800.

The difference is

EUR 1,800 - EUR 1,100 =	EUR 700
65 per cent of this is	EUR 455

The father, therefore, receives EUR 455 in Parental Allowance in addition to the sick pay. As a result, his Parental Allowance remains the same as it was when he was working part-time.

Important!

If your child was born before 1 September 2021, different rules apply to you in some cases. Please contact your Parental Allowance Office for details.

1.7.2 Maternity Pay and other maternity benefits

Maternity benefits include the following:

- Maternity Pay from statutory health insurance,
- the employer contribution to Maternity Pay,
- the benefits received by civil servants during their maternity leave.

Maternity benefits are offset against the Parental Allowance. The offsetting of benefits depends on whether you are receiving maternity benefits for the same child or for a different child.

One exception is the Maternity Pay of up to EUR 210 which you can claim from the Federal Office for Social Security if you do not have statutory health insurance. This is not offset against the Parental Allowance.

Maternity benefits for the same child

Maternity benefits that you receive for the same child for which you also receive Parental Allowance are offset entirely against Parental Allowance. This is because these maternity benefits serve the same purpose as Parental Allowance: they are compensation for the fact that you lose income after the birth of your child.

This means that if your maternity benefits amount to more than the Parental Allowance, you will only receive the maternity benefits. If the Parental Allowance is higher, you will receive the difference as Parental Allowance, in addition to the maternity benefits.

A small white lowercase letter 'i' inside a dark green circle, indicating an information note.

Info:

Months in which you receive maternity benefits for the same child are considered months of Basic Parental Allowance (see “1.3.3 Basic Parental Allowance”, starting on page 18).

Maternity benefits for another child

You might receive maternity benefits for a different child if you become pregnant again while you are still receiving benefits for the first child, for example. In this situation, you can continue to receive Parental Allowance for your first child along with additional maternity benefits for the younger child.

These maternity benefits are offset against a part of your Parental Allowance (see Section “**Maternity benefits for the same child**”, on page 68). These maternity benefits are also offset against part of the Parental Allowance for the first child (see “**1.7.1 Offsetting compensatory benefits**”, starting on page 65). This means you receive at least EUR 300 in Basic Parental Allowance or EUR 150 in Parental Allowance Plus a month in addition to your maternity benefit.

If you are a civil servant and receive benefits for your younger child during your maternity leave, these benefits are treated as income for the purpose of Parental Allowance, not as compensatory benefits. This means you ultimately receive the same amount. You are still paid at least EUR 300 in Basic Parental Allowance or EUR 150 in Parental Allowance Plus.



Tip:

If you are claiming Parental Allowance and expecting another child, there might be a number of reasons for you to restructure your Parental Allowance and combine the different types of Parental Allowance. Please contact your Parental Allowance Office for details – ideally as early as possible.

1 Parental Allowance

Offsetting by the day

Unlike Parental Allowance, maternity benefits are calculated by the day. So they are also offset against Parental Allowance by the day, regardless of whether the maternity benefits are for the same child or a different child. This means that if you are entitled to maternity benefits at the start of a month of the child's life, and these benefits end during the course of that month, you will receive Parental Allowance on a proportional basis for the remainder of the same month.



Example:

Offsetting maternity benefits against Parental Allowance

The child is born on 20 May. Before the child's birth, the child's single mother had an income. She applied for 14 months of Basic Parental Allowance from the day of the child's birth. For the first eight weeks after the child's birth, she also receives Maternity Pay and a Maternity Pay bonus from her employer. Both are offset against her Basic Parental Allowance.

This means that during the first month of the child's life (that is to say, 20 May to 19 June), she receives no Basic Parental Allowance.

Maternity benefits generally end eight weeks after the child's birth, that is to say, on 14 July in this case. The mother does not receive any maternity benefits for the last five days of the second month (20 June to 19 July). She is entitled to Basic Parental Allowance for these days, which is why she receives Basic Parental Allowance proportionally for the second month of the child's life.

The second month of the child's life has 30 days, and she receives Basic Parental Allowance on five of these days. The amount is 5 divided by 30, which is one sixth. So the mother receives Basic Parental Allowance amounting to one sixth of the monthly amount for the second month.

From the third month of the child's life onwards, she receives the full amount of the Basic Parental Allowance.

 **Tip:**

You will probably receive maternity benefits for the first two or three months of the child's life. You can apply for Basic Parental Allowance for these months. This is because these months count as months of Basic Parental Allowance in any case (see "1.3.3 Basic Parental Allowance", starting on page 18 onwards).

If you are not sure for how long you will receive maternity benefits, please contact your health insurance provider. The latter will also provide you with evidence of your maternity benefits several weeks after the child's birth, which you will need to apply for Parental Allowance.

1.7.3 Daily allowance for sickness paid by private health insurance during maternity leave

If as a mother you have private health insurance, and your insurance includes a daily allowance for sickness, you may be entitled to a daily allowance for sickness during maternity leave. This frequently applies to mothers who are self-employed, for example. In this case, Parental Allowance is offset in full against the daily allowance for sickness. This means you only receive the share of the daily allowance for sickness that exceeds your Parental Allowance.

**Note:**

Months in which you receive the daily allowance for sickness from your private health insurance during maternity leave are considered months in which you have received Basic Parental Allowance (see "1.3.3 Basic Parental Allowance", starting on page 18).

1 Parental Allowance

1.7.4 Parental Allowance for an older child

If you are expecting another child while receiving Parental Allowance, you may claim Parental Allowance twice: once for each child. However, the Parental Allowance for the older child is then offset against the Parental Allowance for the younger child – as a compensatory benefit (see “1.7.1 Offsetting compensatory benefits”, starting on page 65). This means that in addition to Parental Allowance for the older child, you will also receive at least EUR 300 in Basic Parental Allowance or EUR 150 in Parental Allowance Plus for the younger child.

In addition, there is an increase in the amount of Parental Allowance you are able to receive for both children. It is raised by 10 per cent, or by at least EUR 75.00 per month in the case of Basic Parental Allowance and by at least EUR 37.50 in the case of Parental Allowance Plus. To find out more about the Siblings Bonus, see Section “1.4.4 Higher Parental Allowance for more than one child” (starting on page 41).



Tip:

If you are claiming Parental Allowance and expecting another child, there might be a number of reasons for you to restructure your Parental Allowance and combine the different types of Parental Allowance. Please contact your Parental Allowance Office for details – ideally as early as possible.

1.7.5 Unemployment Benefit I

You may also claim the minimum amount of Parental Allowance while you are claiming Unemployment Benefit I (ALG I). This is EUR 300 a month in Basic Parental Allowance or EUR 150 a month in Parental Allowance Plus (see Section “Minimum and maximum amounts”, on page 39).



However, you can also choose to claim Parental Allowance first in the amount calculated based on your income, and then receive ALG I afterwards. Contact the Federal Employment Agency for advice. To find out how much Parental Allowance you can receive if it is calculated based on your income, see “1.4 How much Parental Allowance can I get?” (on page 33).

1.7.6 Sick pay

If you receive sick pay while you are claiming Parental Allowance, the sick pay is offset against the Parental Allowance as a compensatory benefit (see “1.7.1 Offsetting compensatory benefits”, starting on page 65). This means that you receive at least EUR 300 in Basic Parental Allowance or EUR 150 in Parental Allowance Plus a month in addition to your sick pay.



Note:

If you work part-time while receiving Parental Allowance, the sick pay is calculated based on your part-time income. After the end of parental leave, sick pay is calculated based on your income before parental leave. In special cases of hardship, you can end your parental leave early (see “2.10 Retrospective changes to parental leave”, starting on page 114). In this case, your sick pay is also calculated based on your income before parental leave. Please consult your health insurance company to find out how to calculate your sick pay.

1.7.7 Unemployment Benefit II, income support and child benefit

Parental Allowance is offset as income against the following social benefits:

- Unemployment Benefit II (also known as *ALG II* or *Hartz IV*)
- Income support [*Sozialhilfe*]
- Child benefit [*Kinderzuschlag*]

If you were in work before your child was born, however, you are entitled to an exempt amount on your Parental Allowance [*Elterngeldfreibetrag*]. This exempt amount depends on your income before your child was born. However, it comprises

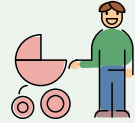
- a maximum of EUR 300 in the months in which you receive Basic Parental Allowance, and
- a maximum of EUR 150 in the months in which you receive Parental Allowance Plus.

Parental Allowance up to this exempt amount is not offset. The result of this calculation is that you receive full income support plus the exempt amount for your Parental Allowance.

Example:

Offsetting ALG II and Parental Allowance if you worked before the child's birth

Before the child's birth, the father had a mini job. He earned EUR 250 a month. After the child's birth, he stays at home and receives the minimum amount of EUR 300 in Basic Parental Allowance. He also receives ALG II amounting to EUR 450.



The exempt amount for Parental Allowance is not offset against ALG II. This amounts to EUR 250, the same as the father's income before the child's birth. The remaining Parental Allowance of EUR 50 is offset against ALG II. This reduces his ALG II by EUR 50 to EUR 400. Together with the EUR 300 in Parental Allowance, the father, therefore, receives a total of EUR 700. The result of this calculation is the same as the full ALG II plus the exempt amount: EUR 450 plus EUR 250 also equals EUR 700.

Example:

Offsetting income support and Parental Allowance if you worked before the child's birth

Before the child's birth, the mother had a net monthly income of EUR 650. After the child's birth, she stays at home and receives Basic Parental Allowance. This Basic Parental Allowance amounts to EUR 549.25 (that is to say 84.5 per cent of the net income lost).



The mother also receives income support. This is a social welfare benefit. The exempt amount for Parental Allowance is not offset against income support. This amounts to EUR 300 because the income before the child's birth was more than EUR 300. Only the remaining Parental Allowance is offset against the income support.

The result of this calculation is that the mother receives as much as if she were to be paid full income support plus Basic Parental Allowance in the amount of EUR 300.

1 Parental Allowance

1.7.8 Housing Benefit, Federal Student Grant [BAföG] and other benefits which are offset against your income

The amount of income you earn affects various benefits you may receive. These include Housing Benefit, Federal Student Grants [BAföG] and some nursery fees. When the amount of these benefits is calculated, your Parental Allowance is treated as income and offset against the benefit.

The full amount of Parental Allowance is not taken into account here, however, but only part of it. The minimum Parental Allowance is not taken into account. This means that you receive more money in total: in addition to the other benefit, you also receive the minimum amount, that is to say

- an additional EUR 300 in the months in which you claim Basic Parental Allowance and
- an additional 150 in the months in which you claim Parental Allowance Plus.

For twins, the minimum amount is twice as much, for triplets it is three times as much and so on.

For special offsetting against Unemployment Benefit II, income support and child benefit, see “1.7.7 Unemployment Benefit II, income support and child benefit” (starting on page 74).



Beispiel:

Offsetting Parental Allowance against BAföG

The father receives both Basic Parental Allowance and BAföG. Without offsetting, he is entitled to Basic Parental Allowance of EUR 470 and BAföG of EUR 600.

His Basic Parental Allowance is, therefore, EUR 170 higher than the minimum amount. This amount of EUR 170 is offset against the BAföG. As a result, the BAföG is reduced by EUR 170 to EUR 430. With the EUR 470 in Parental Allowance, the father, therefore, receives a total of EUR 900. This is the same as the full BAföG plus the minimum amount of Basic Parental Allowance: EUR 600 plus EUR 300 also equals EUR 900.



1.7.9 Foreign benefits

Foreign benefits comparable to Parental Allowance are offset in full against German Parental Allowance.

Foreign benefits are offset as soon as you become entitled to them – even if you do not actually claim them. In this case, German Parental Allowance is initially not paid out to you until you have claimed the foreign benefits. If you cannot prove the actual amount of the foreign benefit, the maximum amount of the foreign benefit is offset against the German Parental Allowance.

If you are entitled to benefits from a country of the European Union (EU) or from Iceland, Liechtenstein, Norway or Switzerland at the same time as you receive German Parental Allowance, special EU regulations apply, see Section “1.2.6 Living and working in different countries (EU, Iceland, Liechtenstein, Norway and Switzerland)”, starting on page 15.

1 Parental Allowance

1.7.10 Maintenance payments

If you are obliged to pay maintenance to another person, your income is one of the factors that will affect the maintenance amount. If you receive Parental Allowance, part or all of your Parental Allowance is considered to be income:

- If you are obliged to pay maintenance for your child, who is a minor, all your Parental Allowance is considered to be income.
- If you are obliged to pay maintenance to anyone else, only part of your Parental Allowance is considered to be income. In this case, EUR 300 of your Basic Parental Allowance or EUR 150 of your Parental Allowance Plus are not counted towards your income. This means you can keep this amount of Parental Allowance without having to pay more maintenance as a result. This amount is twice as high for twins, three times as high for triplets, and so on.

1.8 Working while receiving Parental Allowance

You can work part-time while receiving Parental Allowance. This Section provides an overview of the most important points to bear in mind.

1.8.1 Part-time work is an option

You can work for up to 32 hours a week while receiving Parental Allowance (see Section “1.2.3 Working or studying while receiving Parental Allowance”, on page 13).

 **Tip:**

As an employee, you can usually ask your employer to allow you to work part-time if you are combining Parental Allowance with parental leave. To find out more, see Section “2.6 Working part-time during parental leave” (starting on page 106).

 **Important!**

If your child was born before 1 September 2021, different rules apply to you in some cases. Please contact your Parental Allowance Office for details.

1.8.2 Amount of Parental Allowance

If you work while receiving Parental Allowance, this affects the amount of Parental Allowance that you can claim. This is because the Parental Allowance is calculated based on the difference between your income before and after the child’s birth (see Section “1.4.1 How to calculate Parental Allowance”, starting on page 34).

 **Tip:**

If you wish to work part-time, you might want to consider Parental Allowance Plus or the Partnership Bonus (see Section “1.3.4 Parental Allowance Plus”, starting on page 21 and “1.3.5 Partnership Bonus”, starting on page 23).

1 Parental Allowance

Section “1.6 What income is taken into account while I am receiving Parental Allowance ?” (starting on page 60) explains what counts as income.

If your income fluctuates after the child’s birth, Parental Allowance is not recalculated for every month. Instead, averages are used (see Section “1.6.3 Average amount for all months”, starting on page 63).

Tip:

If you work more than originally planned and have a higher income as a result, you must inform your Parental Allowance Office. You will probably have to pay back Parental Allowance in this case. If you wish to avoid larger repayments, you should inform your Parental Allowance Office of any changes in your income as early as possible. The amount of Parental Allowance you receive will then be adjusted so that you are not paid too much.

If, for example, you change your tax class while receiving Parental Allowance, this will no longer affect your Parental Allowance (see Section “Which tax class applies to Parental Allowance if I change my tax class?”, starting on page 56).

1.8.3 Special points regarding the Partnership Bonus

To qualify for the Partnership Bonus, you and the other parent must work part-time between 24 and 32 hours per week for two, three or four consecutive months of the child’s life (see “1.3.5 Partnership Bonus”, starting on page 23).

Important!

If your child was born before 1 September 2021, different rules apply to you in some cases. Please contact your Parental Allowance Office for details.

1.9 Health insurance while receiving Parental Allowance

While you are receiving Parental Allowance, your health insurance remains as it was before. You also remain insured as before if you take parental leave without claiming Parental Allowance, see Section “2.8 Health insurance during parental leave” (on page 114). More specifically, this means:

- If you were covered by statutory health insurance before the child’s birth, you will continue to be covered by statutory health insurance afterwards.
- If you were covered by private health insurance before the child’s birth, you will continue to be covered by private health insurance afterwards.

If you work part-time during parental leave, you may be required to pay statutory health insurance premiums. If you wish to remain privately insured, however, you have the option of being exempted from statutory insurance. Please contact your health insurance provider for details.

Your health insurance premiums may change. Please contact your health insurance provider for advice before applying for Parental Allowance. The most important facts at a glance:

- If you are covered by mandatory statutory health insurance and you have no income that could affect your premium other than Parental Allowance, you remain insured without being subject to premiums while receiving Parental Allowance. You also generally remain insured while being exempt from premiums if you take parental leave without receiving Parental Allowance. However, you will have to pay the premiums if you have income other than Parental Allowance that could affect your premium, for example if you are working part-time. You will also have to pay the premiums if you are studying and remain enrolled while taking parental leave or claiming Parental Allowance.

1 Parental Allowance

- If you are covered by statutory family health insurance, you are exempt from paying premiums as before.
- If you are covered by voluntary statutory health insurance, you normally have to pay the minimum premiums. As compensation, anyone covered by voluntary insurance receives more Parental Allowance than those covered by statutory insurance because no lump sum for insurance contributions is deducted when your past net income is calculated. You are exempt from premiums if your partner is also covered by statutory insurance and you meet the requirements for family insurance. If your spouse has private health insurance, their income is taken into account when calculating the premiums. Please contact your health insurance provider for advice on this matter.
- If you are covered by private health insurance, you must pay all premiums yourself – including the share previously paid by your employer. As compensation, anyone covered by private insurance receives more Parental Allowance than those covered by statutory health insurance because no lump sum for insurance contributions is deducted when your past net income is calculated.

i

Note:

If you are a civil servant, you may be entitled to receive a subsidy towards your health and care insurance premiums if certain conditions are met. Please contact your Benefit Centre for details.

1.10 Parental Allowance and taxes

Parental Allowance itself is exempt from tax, in other words you do not have to pay tax on it. However, Parental Allowance is subject to the so-called progressions clause [*Progressionsvorbehalt*], which means that it may be taken into account when your tax rate is calculated. This can result in a higher tax rate for you and consequently higher tax on the rest of your income. This is why you have to declare Parental Allowance on your tax return.



Example:

Consideration of Parental Allowance for tax purposes

A parenting couple together received a total of EUR 10,000 in Parental Allowance in one year. The mother also worked part-time and has to pay tax on earnings of EUR 30,000.

The EUR 10,000 of Parental Allowance is tax-exempt. Tax is only due on the amount of EUR 30,000. The tax rate is calculated based on how much money is subject to tax. The tax rate for EUR 30,000 would be approx. 10 per cent. However, Parental Allowance is taken into account when calculating the tax rate. As a result, the tax rate for EUR 40,000 is applied. This is approx. 14 per cent. As a result, the couple have to pay tax at the rate of 14 per cent on the EUR 30,000 of income.



Please note: the exact amount of tax payable is calculated retrospectively. If your tax rate is higher due to Parental Allowance, you may have to pay tax arrears.

1.11 Applying for Parental Allowance

1.11.1 How and where do I submit the application?

You must claim Parental Allowance from a Parental Allowance Office. Please contact the Parental Allowance Office responsible for your child's place of residence. For a list of all Parental Allowance Offices, see Section "3 Responsible authorities" (starting on page 124).

Please apply using the form for your federal state. This is available at www.familienportal.de. Alternatively, you can collect the form from your Parental Allowance Office, from many local government offices, most health insurance providers and most hospitals with a maternity ward.

www.elterngeld-digital.de

In some federal states you can also apply for Parental Allowance online using the application assistant **ElterngeldDigital**. You will be guided through the application step by step. In addition, technical terms are explained to you and you can obtain answers to frequently asked questions. ElterngeldDigital is available at www.elterngeld-digital.de.

You should submit your application immediately after the birth of your child so that your Parental Allowance can be paid out in time. Parental Allowance is paid retroactively for a maximum of three months.

Tip:

If you wish to receive Parental Allowance from the date of your child's birth, you should submit your application no later than the date on which your child reaches the age of 3 months.

If the other parent is also eligible for Parental Allowance, they must sign the application, too. This applies regardless of whether or not

- you are claiming Parental Allowance jointly,
- the other parent is submitting a separate application, or
- the other parent does not wish to claim Parental Allowance.

Even if you do not apply for Parental Allowance together, the other parent must still sign your application to confirm that they will not be claiming any Parental Allowance beyond the as yet unused share to which you are jointly entitled.

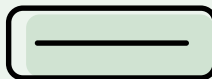
1 Parental Allowance

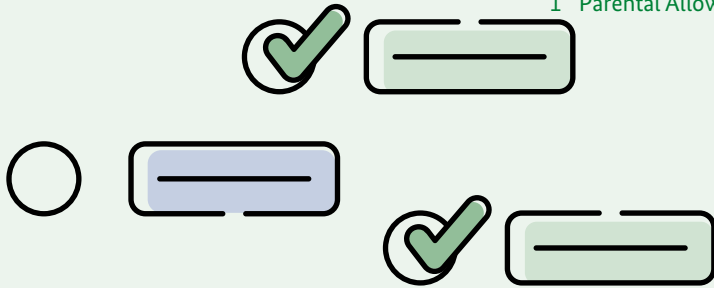
1.11.2 What documents do I need for the application?

Parental Allowance application checklist

The application form tells you what documents you need. Normally, you must submit at least the following documents:

- Your child's birth certificate or the confirmation of birth issued by the hospital or your midwife
- Evidence of your past income
 - If you receive income as an employee: as the mother, your wage or salary payslips for the 12 months preceding the month in which your maternity leave starts; as the father, your wage or salary payslips for the 12 months preceding the child's birth
 - If you are self-employed: normally your last tax statement
- If you are an employee:
 - Statements issued by your health insurance provider showing your Maternity Pay after birth of the child
 - Statements issued by your employer confirming any contributions to Maternity Pay
- If you are a civil servant or a soldier:
 - Statements of remuneration paid during maternity leave
 - Statements showing any contributions to this remuneration





- If you are the mother and are covered by private health insurance, including daily allowance for sickness:
 - Statements issued by your health insurance provider showing your daily allowance for sickness during maternity leave

- If you are working part-time while receiving Parental Allowance:
 - Employees: Details of your expected income while you receive Parental Allowance; statements issued by your employer about your working hours while you receive Parental Allowance
 - Self-employed persons: Details of your expected income while you receive Parental Allowance; a statement of your own showing your previous working hours and your working hours while receiving Parental Allowance; if you will be working less than before, additional explanations may be necessary as to what arrangements have been made to reduce your workload, for example: recruitment of a replacement, transfer of tasks to colleagues, fewer assignments. Additional documents may be required in individual cases.

Your employer is obliged to issue the necessary documents.



1.11.3 Can I change the decisions in my application later on?

You can still change your application at a later date. This is always possible if the changes only affect future months. Any changes affecting past months are subject to specific conditions:

- You can no longer make changes to anything that is more than three months in the past.
- You can no longer make changes after the period for which you are claiming Parental Allowance has ended.
- With regard to months for which Parental Allowance has already been paid, you may only make changes in cases of hardship, for example in the event of a serious illness or if the other parent dies.
- The rules for Parental Allowance Plus are different: you can claim Basic Parental Allowance retrospectively for months in which you received Parental Allowance Plus, even if your Parental Allowance Plus has already been paid out.

In terms of months for which the Parental Allowance has not yet been paid, changes are usually not a problem.



Note:

If you want to make changes to your application later on, these changes may affect your health insurance. Please contact your health insurance provider first for details.

You should contact your Parental Allowance Office to make any changes. You do not need to use any specific form; a simple letter is sufficient.

1.11.4 My Parental Allowance will be paid “provisionally” – what does that mean?

In some cases, your Parental Allowance is paid “provisionally”, for example if you are working part-time while receiving Parental Allowance.

Here, Parental Allowance is calculated based on the details you provide relating to your income during the given period. After the period has ended, your actual earnings will be checked. This information is then used to recalculate the amount of Parental Allowance you were entitled to receive. If you received too much, you must pay back the excess. If you received too little, you will be paid the remainder.

1.11.5 What should I do if anything changes later on?

Please contact your Parental Allowance Office as soon as possible if any changes occur after you submit your application that might affect your Parental Allowance. You are required to do so once you have submitted your application. It is not sufficient to inform a different authority such as the local residents’ registration office.

Notify your
Parental
Allowance
Office!

Please remember that you must notify your Parental Allowance Office in the following cases:

- if you move house,
- if your child no longer lives in your household,
- if you start or stop working, including part-time,
- if your average working hours change, for example if you work overtime,
- if your income changes,
- if your bank details change.

1 Parental Allowance

If there is an important change and you fail to notify the Parental Allowance Office immediately, you are committing a regulatory offence and potentially even a criminal act. The fine in such cases can be up to EUR 2,000. In addition, you would have to pay back any amounts that you claimed.

1.12 Where can I find out more about Parental Allowance?

On the internet

www.familienportal.de

A lot of information on Parental Allowance is available online at www.familienportal.de. Here you can obtain a non-binding calculation of your personal Parental Allowance, for example.

By calling 115

Tel.: 115

You can call 115 to get advice on the phone. Here you can obtain information on all public administration services, including Parental Allowance. You can call 115 for information such as:

- the requirements for claiming Parental Allowance,
- where to get the application form, or
- which Parental Allowance Office is responsible for you.

To find out when to call 115 and for other information about this service, see www.115.de.

Service line offered by the Federal Ministry of Family Affairs

If you have any further questions about Parental Allowance, you can also contact the service line offered by the Federal Ministry of Family Affairs on 030 201 791 30 or send an e-mail to info@bmfsfsjservice.bund.de.

At your Parental Allowance Office

You can get more detailed information regarding your own personal situation from your Parental Allowance Office. A list of all Parental Allowance Offices is provided in Section “3 Responsible authorities” (starting on page 124).



2

Parental leave for
employees

2.1 What is parental leave?

Parental leave is time off work for parents who are looking after and raising their children themselves. As an employee, you can request up to three years off work from your employer. During this time, you do not have to work. But if you do choose not to work, you will not receive any pay. One way to compensate for this is to apply for Parental Allowance.

You can take parental leave before your child's 3rd birthday. You can also take some parental leave between your child's 3rd and 8th birthdays. In other words: you can take parental leave when you and your child really need it.

2.2 Requirements

You can take parental leave subject to the following requirements:

- You are an employee.
- You are looking after and raising your child yourself.
- You and your child live in the same household.
- During your parental leave, you do not work at all or you work a maximum of 32 hours per week; you can find out more about this in Section "2.6 Working part-time during parental leave" (starting on page 106).



Important!

This brochure explains the legal situation for parents whose children were born after August 2021. If your child was born before 1 September 2021, different rules apply to you in some cases. Please contact your Parental Allowance Office for details.

2.2.1 Parental leave is available with all forms of employment

You can take parental leave from any form of employment – if you work part-time, if you are on a temporary contract, if you have a so-called mini job or EUR 450 job, or if you work from home. You can also take parental leave if you are studying or training, or if you are retraining or employed for the purpose of professional development.

Also in the case of a part-time, fixed-term contract, mini job, training or retraining

You are entitled to take parental leave if you work in Germany or if your employment contract was concluded under German law. Whether or not you live in Germany is not an issue.

Special regulations apply to parental leave for civil servants, judges, and soldiers. This brochure does not provide further details on these regulations. Consult your employer to find out which regulations apply to you.

Special rules apply to civil servants, judges and soldiers

Do I need my employer's consent?

You do not need your employer's consent to take parental leave before your child's 3rd birthday. Your employer cannot stop you taking parental leave during this time. However, you must inform your employer in good time that you wish to take parental leave. For more on this, see Section "2.4 Registering for parental leave" (starting on page 99).

If you want to take some of your parental leave after your child's 3rd birthday, you may need your employer's consent. To find out more about this, see Section "2.3.3 Parental leave after the child's 3rd birthday" (starting on page 96).

2 Parental leave for employees

2.2.2 Both parents can take parental leave

Each parent is entitled to take parental leave, independently of the other parent

You are entitled to parental leave regardless of whether the other parent also claims parental leave.

You can take parental leave

- for your biological child,
- for your wife's, husband's or partner's biological child,
- for a foster child in full-time foster care,
- for your adopted child even if the adoption process is still ongoing ("adoptive care"),
- for your grandchild if one of the child's parents is a minor or began training before their 18th birthday; in both cases, you can only take parental leave if neither of the child's parents takes parental leave,
- in special cases also for your sister or brother, niece or nephew, grandchild or great-grandchild. This can apply if the parents suffer a severe illness, disability or death, for example; please contact your Parental Allowance Office for details.

Without custody of the child, you need the consent of the parent who has custody

If you do not have custody of the child, you need the consent of the parent with custody.

2.2.3 Parental leave and Parental Allowance

You do not have to be claiming Parental Allowance to take parental leave. However, you will not receive a salary while taking parental leave, so it might make sense to claim Parental Allowance during this time. You can claim Basic Parental Allowance for up to 14 months and Parental Allowance Plus for up to 28 months. Find out more in Section "1.3 For how long can I claim Parental Allowance?" (starting on page 17).

 **Tip:**

Parental Allowance is normally paid out monthly, based not on calendar months but on your child's age in months – for a definition, see Section 1.3.1, on page 17). If you gear your parental leave towards your child's age in months, you can coordinate your parental leave and Parental Allowance more effectively.

2.3 Duration of parental leave

2.3.1 For how long can I take parental leave?

You can take parental leave of up to three years for each child. Your parental leave can start no earlier than the date on which your child is born; if you are the child's mother, it starts when your maternity leave ends. Parental leave ends no later than on your child's 8th birthday.

Up to three years
of parental leave
per child

During this period, you are free to choose when your parental leave starts and finishes. However, you can only take up to 24 months of parental leave after your child's 3rd birthday.

If you are the mother of the child, the period during which you are on maternity leave after the child's birth is deducted from the three years. In other words: parental leave and maternity leave after birth add up to three years in total. So if you start parental leave directly after maternity leave, you can take parental leave until the day before your child's 3rd birthday. If you are not taking maternity leave – for example, if you are the father – you can also remain on parental leave from the child's birth up until this day.



If you take maternity leave after the child's birth, your parental leave should not start until after your maternity leave ends. Otherwise you may not be entitled to your employer's contribution to Maternity Pay.

You are free to choose how much parental leave you would like to take. You can take the full three years of parental leave or only part of this. You can also take parental leave for individual months, weeks or even days.

2.3.2 Parental leave before the child's 3rd birthday

Before your child's 3rd birthday, you can choose when your parental leave starts and finishes.

You can either take all your parental leave in one go, or you can split it into two or three phases. If your employer agrees, you can also split your parental leave into more than three phases.

2.3.3 Parental leave after the child's 3rd birthday

You can also take some parental leave when your child is at least 3 years old but not yet 8 years old, that is to say in the period after your child's 3rd birthday but before their 8th birthday. You can no longer take parental leave after your child reaches the age of 8.

Example:

Parental leave after the child's 3rd birthday

You are taking parental leave in the first two years of your child's life. You return to work after your child's 2nd birthday. This means that you still have 12 months of parental leave left, which you can take when your child is at least 3 but not yet 8 years old.



You can take a maximum of 24 months of parental leave after your child's 3rd birthday. Please note that there are limits to how often you can interrupt your parental leave:

- You can split your entire parental leave into two or three phases, or into more than three phases if your employer agrees.
- If the third phase does not start until on or after your child's 3rd birthday, your employer can refuse to grant you the third phase for urgent business reasons.

From the child's 3rd birthday: maximum 24 months

Example:

Parental leave in three phases

The mother would like to split her parental leave into three phases: six months from the child's birth onwards; another six months when the child turns one and a half; the last 12 months when the child is two and a half.

The third phase starts before the child's 3rd birthday, so the employer cannot refuse to grant this even for urgent business reasons.



Tip:

In the case of twins you can take parental leave for a total of six years. To do so, you need to take part of your parental leave for each twin before their 3rd birthday and part of it after their 3rd birthday. Here is an example of what this might look like: Following the statutory maternity leave period you take parental leave for the first two years for the first twin.

Subsequently, you take another year of parental leave for the second twin. After the twins' 3rd birthday you can take another year of parental leave for the first twin and another two years of parental leave for the second twin.



Note:

Please note that parental leave taken after your child's 3rd birthday can affect your

- unemployment insurance (for more information, see Section “2.12 How parental leave affects your unemployment insurance”, starting on page 118) and
- your pension (for more information, see Section “2.13 How raising children affects your pension”, starting on page 120).

2.3.4 Additional children during parental leave

If you have another child while you are on parental leave, you can also request parental leave for your second child. The second parental leave cannot start before the first parental leave ends. For this reason, it can sometimes make sense to end the first parental leave earlier. For more information, see Section “2.10 Retrospective changes to parental leave” (starting on page 114).

2.3.5 Parental leave for adopted children

In the case of adopted children, you can take parental leave from the day on which the child joined your household. This also applies if the adoption process is still ongoing (“adoptive care”). You cannot take parental leave after the child’s 8th birthday; this applies to adopted children, too.

2.4 Registering parental leave

2.4.1 When do I have to register parental leave?

You must register parental leave with your employer with plenty of notice. Please be aware of the following deadlines:

- Parental leave to be taken before the child’s 3rd birthday must be registered no later than seven weeks before it is due to start. If your parental leave is due to start on the day of the child’s birth, this means seven weeks before the estimated date of birth.
- Parental leave to be taken between your child’s 3rd and 8th birthdays must be registered no later than 13 weeks before it is due to start.

Register seven weeks in advance; after the child’s 3rd birthday: 13 weeks in advance

These deadlines may be shorter in exceptional cases, such as a premature birth or if it was not possible to plan the start of adoptive care in time. In such cases, you should notify your employer of your parental leave as soon as possible.



Example:

Registering parental leave

The child is born on 25 September. The father's parental leave begins on 25 January. He must register this at least seven weeks in advance, that is to say by no later than 6 December.

Tip:

Register your parental leave no more than one week before the registration deadline. This is because you will only benefit from special protection from unfair dismissal from this point onwards. For more information, see Section “2.5 Protection from unfair dismissal during parental leave” (starting on page 104).

If you are the mother and would like to take parental leave immediately after your maternity leave, remember that maternity leave normally ends eight weeks after the child's birth. In other words, you can register your parental leave during the first week of your child's life. Maternity leave is longer for premature births, so you can certainly wait until the child is born.

Please note that you must observe two separate deadlines if you plan to take some or all of your parental leave during a period that starts before the child's 3rd birthday and ends after this date. This is because the seven-week deadline applies to the phase before the child's 3rd birthday and the 13-week deadline applies to the phase after the child's 3rd birthday. The 13-week deadline applies especially if your parental leave is due to start in the six weeks preceding your child's 3rd birthday.

Example:

Deadlines for registering parental leave

Your child's 3rd birthday is on 4 August. The father wants to take parental leave from 1 July up to and including 31 December. This parental leave consists of two phases, which means that two deadlines must be observed for the purpose of registration.

- The phase from 1 July up to and including 3rd August is before the child's 3rd birthday. This phase must be registered seven weeks before it starts, that is to say no later than 12 May.
- The phase from 4 August to 31 December falls in the period after the child's 3rd birthday. This phase must be registered 13 weeks before it starts, that is to say no later than 4 May.

The father must register his parental leave by no later than 4 May.



If you miss the deadline for registration, the start of your parental leave is automatically postponed. You do not need to submit another application with the amended dates.

Example:

Missing the registration deadline

Your child turns 1 on 20 September. You would like to take parental leave from this day. You must register the parental leave seven weeks in advance, that is to say no later than 2 August. You miss this deadline and do not submit your registration until 4 August.

Your parental leave, therefore, starts on 22 September. You do not need to change your application to 22 September.



2.4.2 How do I register parental leave?


You must register your parental leave with your employer in writing, that is to say on a signed sheet of paper. You cannot register parental leave by phone, e-mail or social network.

 **Tip:**

Ask your employer to confirm that you have registered your parental leave. Your employer is required to do this. The confirmation should state the start and end dates of your parental leave and the date on which you registered it.

If you register parental leave before your child's 3rd birthday, you must make a binding statement specifying the periods during which you intend to take the remaining two years of parental leave. If you do not register parental leave for any part of the next two years, this is taken to mean that you are waiving the option to take further parental leave during the next two years.



 **Example:**

Binding period of parental leave

The father registers parental leave for one year from his child's birth. This means he will not be taking parental leave during the period from the child's 1st birthday until the day before the child's 2nd birthday, because he would have had to register this at the same time.

For the mother, the two-year period is reduced by any maternity leave taken after the child's birth. In other words: if the mother wishes to take parental leave after her maternity leave, she must decide when to take parental leave by the day before her child's 2nd birthday. The same applies if the mother takes annual leave between the end of her maternity leave and the start of her parental leave.

She does not yet have to decide whether she wants to take parental leave after these two years.

 **Tip:**

Only register parental leave that you wish to take during the next two years. You can decide later when you want to take the remaining parental leave after these two years.

If, on the other hand, you would like to work part-time for your employer during your parental leave, you should register this right away. To find out more about this, see Section “**2.6 Working part-time during parental leave**” (starting on page 106).

 **Tip:**

Your registration must clearly state when you are planning to take parental leave. Specify the start and end dates of your planned parental leave. If you are the father, for example, and you want to start taking parental leave when your child is born, you could put: “from the child's birth”. In this case, you should state the expected date of birth.

2.4.3 Can I make changes to the registration later on?

If you want to find out more about how you can make changes later on, see Section “2.10 Retrospective changes to parental leave” (starting on page 114).

2.4.4 What should I do if anything changes later on?

Please contact your employer as soon as possible if there are any changes that might affect your parental leave after you register it. You are under obligation to do this.

2.5 Protection from unfair dismissal during parental leave

2.5.1 Can my employer give me notice?

While you are on parental leave, your employer can only give you notice in exceptional cases. You enjoy special protection from unfair dismissal as soon as you register your parental leave, but this does not apply until one week before the registration deadline, that is to say

- eight weeks before any parental leave taken before your child's 3rd birthday, and
- 14 weeks before any parental leave taken between your child's 3rd birthday and the day before your child's 8th birthday.

For information about registration deadlines, see Section “2.4.1 When do I have to register parental leave?” (starting on page 99).



Example:

Special protection from unfair dismissal

The father wants to take parental leave from 27 November. This is the date of the child's 1st birthday. He must register this parental leave no later than seven weeks in advance, that is to say by 9 October at the latest. Special protection from unfair dismissal starts one week prior to this, that is to say on 2 October. If the father registers his parental leave in the period from 2 to 9 October, he cannot be dismissed without an official review and approval.



You are protected from dismissal while you are on parental leave. This also applies if you work part-time for the same employer while taking parental leave. If you are splitting your parental leave into several phases, you are protected during each of the phases, but not in between.

In special exceptional cases, dismissal may be possible even though you are subject to special protection. Special employment protection authorities are responsible for granting permission in such cases. For a list of these authorities, see Section “3 Responsible authorities” (starting on page 124).

If your employer gives you notice in spite of your protection from unfair dismissal, you can take legal action. You have three weeks in which to do so. This period starts when the employment protection authorities inform you that they have approved the dismissal. If your employer gives you notice without obtaining permission from the employment protection authorities, you must initiate your legal action within three weeks of the dismissal.

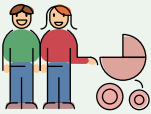


Tip:

Seek advice from a lawyer before taking legal action.

2.5.2 Can I hand in my notice?

If you want to leave your job when your parental leave ends, you must observe a special deadline: you must hand in your notice in writing at least three months in advance.



Example:

Notice period at the end of parental leave

Your parental leave is due to end on 28 July. You want to leave your job on this day. This means you have to hand in your notice by no later than 28 April.

If you want to leave your job on a different date, your normal period of notice applies. Details can normally be found in your employment contract or in the wage agreement (for employees bound by a collective wage agreement).

2.6 Working part-time during parental leave

You are allowed to work up to 32 hours per week during parental leave. Individual weeks are not what counts here, only the monthly average.



Note:

Call-out support counts as working hours, being on call does not.

You can also pursue a vocational training programme that involves part-time work providing you do not work more than 32 hours per week. For details, consult the relevant professional association or the education authority in your federal state.

Important!

If your child was born before 1 September 2021, different rules apply to you in some cases. Please contact your Parental Allowance Office for details.

2.6.1 Continuing your previous part-time job

If you worked part-time for up to 32 hours per week before taking parental leave, you can continue this part-time work while taking parental leave. Alternatively, you can reduce your working hours, for example from 25 to 20 hours a week (see below “2.6.2 Right to work part-time during parental leave”).

2.6.2 Right to work part-time during parental leave

Your employer has to allow you to work part-time during your parental leave if you wish, provided that you meet the following conditions:

- You have been working for this employer without interruption for more than six months.
- Your employer normally has a staff of more than 15 employees. Trainees and other persons in occupational training are excluded.
- You want to work part-time for at least two months, and you want to work between 15 and 30 hours a week.
- There are no urgent business reasons that preclude part-time work. Urgent business reasons might include your job being cut independently of your parental leave or your job not being suited to part-time work.

2 Parental leave for employees

If these conditions are met, your employer has to allow you to work part-time if you request it. You can do this twice during your parental leave.

Important!

If your child was born before 1 September 2021, different rules apply to you in some cases. Please contact your Parental Allowance Office for details.

Tip:

If these requirements are not met, your employer does not have to let you work part-time. However, you might still be able to arrange to work part-time on a temporary basis if your employer agrees.

You must apply to work part-time well in advance. The deadlines are the same as those for registering parental leave:

- At least seven weeks before your part-time work is due to start if you are planning to work part-time before your child's 3rd birthday.
- At least 13 weeks before your part-time work is due to start if you are planning to work part-time between your child's 3rd birthday and the day before your child's 8th birthday.

Your application must state:

- when you are planning to start working part-time, and
- how much you want to work (for example, "20 hours per week").

You should also state how you would like your working hours to be split (for example "mornings" or "Mondays through Wednesdays").

Tip:

Be sure to submit your application in writing. You are not required to do so, but it can help prevent future misunderstandings about the details of your application.

Tip:

If you want to work part-time during your parental leave, please notify your employer of this when you register your parental leave. This will enable your employer to keep your job open for the period during which you want to work part-time.

You can also submit your application for parental leave on the condition that you will be allowed to continue to work part-time for your employer during your parental leave. This eliminates the risk of taking parental leave without being able to work part-time.

If your employer wants to refuse your application, they must state the reasons in writing. The only acceptable reasons are urgent business reasons, for example because your job was cut independent of your parental leave, or your job is not suited to part-time work.

Your employer has

- four weeks to reject your application if you applied for part-time work before your child's 3rd birthday, and
- eight weeks to reject your application if you applied for part-time work after your child's 3rd birthday.

If your employer does not reject your application by these deadlines, this is automatically taken to mean that consent has been given, in the case of children born from 1 July 2015 onwards. Your working hours will then be as per your application.



Note:

If your employer rejects your application, you may claim unemployment benefit during your parental leave. To find out more, please contact the Federal Employment Agency.

If your employer approves your application, the agreed part-time hours apply to your parental leave only. After your parental leave, you will automatically return to the number of hours you were working before taking parental leave.

2.6.3 Self-employment or part-time work for another employer

If your employer agrees, you can also work part-time for a different employer for up to 32 hours per week during your parental leave. You must obtain your previous employer's consent first, however.

You must also obtain your employer's consent if you wish to work on a self-employed basis during your parental leave. Here, again, you may not work more than 32 hours per week in total.



Important!

If your child was born before 1 September 2021, different rules apply to you in some cases. Please contact your Parental Allowance Office for details.

2.6.4 Working part-time after parental leave

After your parental leave, you no longer have any special entitlement to part-time work. However, you may still be able to request part-time work from your employer based on the Act on Part-Time Work and Fixed-Term Contracts [*TzBfG*]. To find out more, please contact the Federal Ministry for Labour and Social Affairs by calling 030 221 911 005 or online at www.bmas.de.

Detailed information on part-time work can also be found in the brochure "*Teilzeit – alles, was Recht ist*". This is also available on the website of the Federal Ministry of Labour and Social Affairs.

2.7 Parental leave and annual leave

Special rules apply to annual leave. These only apply if you are not working part-time during your parental leave.

2.7.1 Annual leave

Your annual leave entitlement can be reduced by one twelfth for each month during which you take parental leave. If you are only taking parental leave for part of the month, your annual leave entitlement is not reduced.

2 Parental leave for employees



Example:

Reduction of annual leave entitlement

You are entitled to 30 days of annual leave. You start your parental leave on 5 May, and it will last up to and including 18 August.

You are on parental leave for two full calendar months: June and July. However, you are only taking parental leave for parts of May and August. Your annual leave entitlement is, therefore, reduced by two twelfths to 25 days.

Your annual leave entitlement may also be reduced if your parental leave starts on the 2nd of a calendar month and the 1st of the month is a day on which you would not have worked, for example a Saturday, Sunday, bank holiday or maternity leave day.

If your annual leave entitlement is reduced, you may have taken more annual leave before your parental leave than you were entitled to. In this case, your employer may reduce your annual leave entitlement for the period after your parental leave.



Example:

Reduction of annual leave entitlement in the calendar year after your parental leave

You are entitled to 30 days of annual leave. You use up a total of 30 days in January and February. You take parental leave from September up to and including December.

Your parental leave reduces your annual leave entitlement by four twelfths to 20 days. So, in fact, you took 10 more days of annual leave than you were entitled to. As a result, your employer may reduce your annual leave entitlement by 10 days the following year.

2.7.2 Annual leave not taken

Any annual leave not taken during your parental leave will not expire. It does not matter whether or not your employer normally allows annual leave not taken to be carried forward to the following year. Any annual leave not taken, to which you are entitled at the start of your parental leave, can be taken after your parental leave. This also applies if you have another child during your parental leave and additional parental leave is added to your first parental leave.

If your employment ends during or at the end of your parental leave, you will receive financial compensation for any annual leave not taken.

2.7.3 Leave when working part-time

You are entitled to annual leave if you work part-time for your employer during your parental leave. The number of days of annual leave is based on the general rules.

2.8 Health insurance during parental leave

During your parental leave, you are covered by your health insurance in the same way as when you receive Parental Allowance – see Section “1.9 Health insurance while receiving Parental Allowance” (starting on page 81). It does not matter whether you actually receive Parental Allowance or not.

2.9 Income support during parental leave

You can also receive income support during your parental leave.

2.10 Retrospective changes to parental leave

Normally you can only extend or shorten your parental leave if your employer agrees.

In exceptional cases, your employer is required to extend or shorten your parental leave on request. This depends on why you want to extend or shorten your parental leave retrospectively.



- If you become pregnant again during your parental leave, you can end your parental leave early on in order to take maternity leave. You do not need your employer's consent to do this. You do have to inform your employer in good time, however.
- If you have another child during your parental leave – even if you are the father – you can ask your employer to end your parental leave early. Your employer can only reject your application for urgent business reasons and must do so in writing within four weeks.

2 Parental leave for employees

- You can also ask to end your parental leave early in cases of severe hardship. This might be due to severe illness, disability or the death of a parent or child. A case of hardship might also apply if your livelihood is at risk. Your employer can only reject your application for urgent business reasons and must do so in writing within four weeks.
- If you had planned for the other parent to take parental leave to look after the child after your parental leave but this is not possible for good reason, you can extend your parental leave. You do not need your employer's consent to do this. A good reason would be if the other parent is no longer living in the same household as the child and can, therefore, no longer apply for parental leave, for example.

It is often possible to claim unused parental leave later on

If your parental leave ended early, you may be able to claim any remaining parental leave. If you wish to do this in the period after the child's 3rd birthday, please see Section "2.3.3 Parental leave after the child's 3rd birthday" (starting on page 96).

2.11 Returning to work after parental leave

After your parental leave, you can return to your old job unless your employment contract specifies otherwise.



Note:

If your employment contract permits, your employer may also assign you a different role or area of responsibility. This will depend on what it says in the employment contract. However, this is not allowed if you would earn less as a result of the reassignment to a different role or area of responsibility.

If you worked part-time during your parental leave, you go back to your previous working hours after your parental leave ends. To find out more about part-time work options after your parental leave, see Section “2.6.4 Working part-time after parental leave” (starting on page 111)

Does parental leave increase the length of a fixed-term employment contract?

Parental leave does not normally increase the length of a fixed-term contract. Exceptions apply to the following:

- trainees and other persons in vocational training – though not in the case of certain part-time vocational training programmes taken during parental leave,
- doctors undergoing further training,
- academic assistants whose employment contract is a fixed-term contract according to the Act on Academic Fixed-Term Contracts [*WissZeitVG*] – though this does not apply to fixed-term contracts subject to third-party funding. Employment contracts may also be extended if they were agreed as short-term contracts before 18 April 2007 under the University Framework Act [*HRG*].

If you belong to one of these groups, please try to obtain information as early as possible, for example from the relevant professional association or from the state authority responsible for education in your federal state.

2.12 How parental leave affects your unemployment insurance

If you become unemployed after your parental leave, you may be entitled to Unemployment Benefit I (*ALG* or *ALG I*) subject to certain conditions. One of these conditions is the so-called qualifying period [*Anwartschaftszeit*]. You only meet this condition if you worked for at least 12 months in the last 30 months before you became unemployed, or if you were required to pay unemployment insurance contributions for another reason.



Note:

If you do not meet this condition, you cannot claim Unemployment Benefit I, only Unemployment Benefit II (*ALG II*, also known as *Hartz IV*).

Your parental leave may add to your qualifying period – though this only applies to parental leave taken before your child's 3rd birthday. The qualifying period can also include periods

- during which you received Maternity Pay, or
- during which you looked after and raised a child under the age of 3 (the so-called child-rearing period [*Erziehungszeit*]).

In both cases, you must have been required to pay insurance contributions directly prior to these periods, for example because you were working immediately beforehand. If you wish to take parental leave for a child over the age of 3, you have the option of paying voluntary unemployment insurance contributions and, thereby, remaining insured. This option is called “voluntary continued insurance” [*freiwillige Weiterversicherung*] or “insurance obligation by application” [*Versicherungspflicht auf Antrag*]. If you want to make use of this option, please contact your Employment Agency for more information.

Tip:

If you take more than 18 months of parental leave after your child's 3rd birthday, you will no longer meet the condition for the qualifying period afterwards. This is because this period of parental leave does not count towards your qualifying period. If you are concerned that you may be unemployed after this period of parental leave, please contact your Employment Agency to find out more about how to remain insured on a voluntary basis.



Q Example:

Voluntary unemployment insurance during parental leave

The father wants to take 24 months of parental leave after his child's 4th birthday. Since his employer is in economic difficulties, the father fears that he may lose his job. For this reason, he makes voluntary contributions to his unemployment insurance.

If the father loses his job after his parental leave, he meets the condition for the qualifying period based on his voluntary insurance and is entitled to Unemployment Benefit I.

Without paying insurance contributions voluntarily, he would have been on parental leave for 24 months out of the 30 months before losing his job, so he would only have worked for six months. As a result, he would not have met the qualifying period condition and would not be entitled to receive Unemployment Benefit I.

Please contact your Employment Agency to find out more about unemployment benefit. Here you can also find out about the amount of unemployment benefit you may be entitled to, for example.

2.13 How raising children affects your pension

If you are raising children under the age of 3, you can claim a pension for this period from your statutory pension insurance later on. This period is included as the so-called child-rearing period when your pension is calculated. You do not have to take parental leave to retain this entitlement.

The main requirement is that you are living and raising your child in Germany. If another child is born during the child-rearing period, the child-rearing periods are added together. The same applies to multiple births. If you have a second child one year after the first child is born, for example, the child-rearing period ends six years after the birth of the first child (and not three years after the birth of the second child).

The child-rearing period is only attributed to one parent – the parent who was primarily responsible for child-rearing. If both parents raise the child together, the child-rearing period is automatically attributed to the mother. If you would like the period to be attributed to the father, please notify your pension insurance provider of this – ideally as early as possible. The notification is only effective for the future and for a retrospective period of up to two months.



Note:

The child-rearing period increases your pension entitlement as if you had worked during this time and earned as much as the average earned by all people in paid employment who are covered by statutory pension insurance. If you work while bringing up children, you will normally acquire pension entitlements from child-raising periods in addition to the entitlements from your employment.

2 Parental leave for employees

In addition to the child-rearing period, bringing up children can also affect your pension as a result of the so-called child consideration period [*Kinderberücksichtigungszeit*]. The child consideration period increases your pension if you have a low income after the child-rearing period ends, for example if you only work part-time.

The part of your income subject to insurance is treated as if it was up to 50 per cent higher for insurance purposes, but not more than the average income of everyone in paid employment. This enhancement of your pension entitlement can continue until your child reaches the age of 10.

Parents without an income also benefit from this. If you are raising several children at the same time and you are, therefore, temporarily or permanently unable to work, your pension account will be credited for the period following your child-rearing period provided at least two of your children are under the age of 10.

Child consideration periods are subject to the same conditions as child-rearing periods. This also means that they can only be attributed to one parent. If you would like these periods to be attributed to the father, you should notify your pension insurance provider accordingly.

www.deutsche-rentenversicherung.de

To find out more about this, see the brochure *Kindererziehung – Ihr Plus für die Rente*.

This is available at: www.deutsche-rentenversicherung.de.

If you have any further questions relating to your pension, please contact the information and advisory offices for German statutory pension insurance [*Deutsche Rentenversicherung*]. A list of information and advisory offices is also available at www.deutsche-rentenversicherung.de.

2.14 Where can I find out more about parental leave?

On the internet

A lot of information on parental leave is available online at www.familienportal.de.

Service line offered by the Federal Ministry of Family Affairs

If you have any further questions about parental leave, you can also contact the service line offered by the Federal Ministry of Family Affairs on 030 201 791 30 or send an e-mail to info@bmfsfjservice.bund.de.

At your Parental Allowance Office

You can get more detailed information regarding your own personal situation from your Parental Allowance Office. For a list of all Parental Allowance Offices, see Section “3 Responsible authorities” (starting on page 124).



3

Responsible
authorities

3.1 Parental Allowance Offices

The bodies designated by the governments of the federal states are responsible for implementing the law:

Baden-Württemberg

L-Bank

Familienförderung

76113 Karlsruhe

☎ Hotline (toll-free):

0800 664 54 71

Service hours:

Mon–Fri 8 a.m.–4:30 p.m.

☎ Fax: 0721 150 31 91

✉ E-mail: familienfoerderung@l-bank.de

👉 Online application and internet:

www.l-bank.de

Bavaria

Zentrum Bayern Familie und Soziales

(ZBFS):

👉 Internet: www.zbfs.bayern.de

Online application:

www.elterngeld.bayern.de

ZBFS – Central Franconia Region

Bärenschanzstraße 8a, 90429 Nuremberg
(Service Centre: Roonstraße 22)

☎ Tel.: 0911 928-0

Information:

0911 928-2444/-2469/-2483

☎ Fax: 0911 928-1910/-1911/-1912

✉ E-mail: poststelle.mfr@zbfs.bayern.de

ZBFS – Lower Bavaria Region

Friedhofstraße 7, 84028 Landshut

☎ Tel.: 0871 829-0

Information: 0871 829-537/-520

☎ Fax: 0871 829-186/-187

✉ E-mail: poststelle.ndb@zbfs.bayern.de

Applications from the **Upper Bavaria** region are processed at the following ZBFS offices, depending on the child's date of birth:

- **Child's date of birth:**

1st to 5th of the month

Hegelstraße 2, 95447 Bayreuth

☎ Tel.: 09287 803-0

Information: 09287 803-545

☎ Fax: 09287 803-598

From 1 October 2021:

☎ Tel.: 0921 605-1

Information: 0921 605-2545

☎ Fax: 0921 605-2598

✉ E-mail: team12.ofr@zbfs.bayern.de

- **Child's date of birth:**

6th of the month

Landshuter Straße 55, 93053 Regensburg

☎ Tel.: 0941 7809-00

Information: 0941 7809-6126

☎ Fax: 0941 7809-1421

✉ E-mail: poststelle.opf@zbfs.bayern.de

3 Responsible authorities

- **Child's date of birth:**
7th to 10th of the month
Landshuter Straße 55,
93053 Regensburg
☎ Tel.: 0941 7809-00
Information: 0941 7809-6414
📠 Fax: 0941 7809-1416
✉ E-mail: poststelle.opf@
zbfs.bayern.de
- **Child's date of birth:**
11th to 26th of the month
Bayerstraße 32, 80335 Munich
☎ Tel.: 089 189 66-0
Information:
089 189 66-1398/-1220
📠 Fax: 089 189 66/-1495/-1499
✉ E-mail: poststelle.obb@
zbfs.bayern.de
- **Child's date of birth:**
27th to 31st of the month
Hegelstraße 2, 95447 Bayreuth
☎ Tel.: 0921 605-1
Information: 0921 605-2677
📠 Fax: 0921 605-2674
✉ E-mail: team13.ofr@zbfs.bayern.de

ZBFS – Upper Franconia Region

Hegelstraße 2, 95447 Bayreuth

☎ Tel.: 0921 605-1

- **Child's date of birth:**
1st to 15th of the month
☎ Information: 0921 605-2310
📠 Fax: 0921 605-2911
✉ E-mail: team10.ofr@zbfs.bayern.de

- **Child's date of birth:**
16th to 31st of the month
☎ Information: 0921 605-2311
📠 Fax: 0921 605-2911
✉ E-mail: team11.ofr@zbfs.bayern.de

ZBFS – Upper Palatinate Region

Landshuter Straße 55, 93053 Regensburg

☎ Tel.: 0941 7809-00

Information: 0941 7809-6125/-6126

📠 Fax: 0941 7809-1414/-1421

✉ E-mail: poststelle.opf@zbfs.bayern.de

ZBFS – Swabia Region

Morellstraße 30, 86159 Augsburg

☎ Tel.: 0821 5709-01

Information:

0821 5709-3202/-3241/-3004

📠 Fax: 0821 5709-9001

✉ E-mail: poststelle.schw@zbfs.bayern.de

ZBFS – Lower Franconia Region

Georg-Eydel-Straße 13, 97082 Würzburg

☎ Tel.: 0931 4107-01

Information: 0931 4107-342/-322

📠 Fax: 0931 4107-333/-343

✉ E-mail: poststelle.ufr@zbfs.bayern.de

Berlin

District Offices (Youth Welfare Office) in:

Berlin-Mitte

Karl-Marx-Allee 31, 10178 Berlin

☎ Tel.: 030 9018-0

Friedrichshain-Kreuzberg

Frankfurter Allee 35–37, 10247 Berlin

☎ Tel.: 030 90298-0

Pankow

Berliner Allee 252–260, 13088 Berlin

☎ Tel.: 030 90295-0

Charlottenburg-Wilmersdorf

Hohenzollerndamm 174–177,
10713 Berlin

☎ Tel.: 030 9029-0

Spandau

Klosterstraße 36, 13581 Berlin

☎ Tel.: 030 90279-0

Steglitz-Zehlendorf

Kirchstraße 1–3, 14163 Berlin

☎ Tel.: 030 90299-5893

Tempelhof-Schöneberg

Rathausstraße 27, 12105 Berlin

☎ Tel.: 030 90277-0

Neukölln, Rathaus Neukölln

Herrmannstraße 214–216, 12049 Berlin

☎ Tel.: 030 90239-1515

Treptow-Köpenick

Gross-Berliner Damm 154,
12487 Berlin

☎ Tel.: 030 90297-0

Marzahn-Hellersdorf

Riesaer Straße 94, 12627 Berlin

☎ Tel.: 030 90293-0

Lichtenberg

Grosse-Leege-Straße 103, 13055 Berlin

☎ Tel.: 030 90296-0

Reinickendorf

Eichborndamm 215, 13437 Berlin

☎ Tel.: 030 90294-0

Central Information

☎ Tel: 115

3 Responsible authorities

Brandenburg

Parental Allowance Office

Landkreis Oder-Spree

Breitscheidstraße 7, 15848 Beeskow

☎ Tel.: 03366 35-0

Landkreis Potsdam-Mittelmark

Niemöllerstraße 1, 14806 Bad Belzig

☎ Tel.: 033841 91-0

Stadt Brandenburg an der Havel

Wiener Straße 1,

14772 Brandenburg/Havel

☎ Tel.: 03381 58-0

Stadt Cottbus

Karl-Marx-Straße 67, 03044 Cottbus

☎ Tel.: 0355 612-0

Landkreis Barnim

Am Markt 1, 16225 Eberswalde

☎ Tel.: 03334 214-0

Landkreis Spree-Neiße

Heinrich-Heine-Straße 1,

03149 Forst/Lausitz

☎ Tel.: 03562 986-0

Stadt Frankfurt (Oder)

Logenstraße 8, 15230 Frankfurt (Oder)

☎ Tel.: 0335 552-0

Landkreis Elbe-Elster

Grochwitzter Straße 20, 04916 Herzberg

☎ Tel.: 03535 46-0

Landkreis Dahme-Spreewald

Beethovenweg 14, 15907 Lübben

☎ Tel.: 03546 20-0

Landkreis Teltow-Fläming

Am Nuthefließ 2, 14943 Luckenwalde

☎ Tel.: 03371 608-0

Landkreis Ostprignitz-Ruppin

Heinrich-Rau-Straße 27-30,

16816 Neuruppin

☎ Tel.: 03391 688-0

Landkreis Oberhavel

Adolf-Dechert-Straße 1,

16515 Oranienburg

☎ Tel.: 03301 601-0

✉ E-mail: Elterngeld@Oberhavel.de

Landkreis Prignitz

Berliner Straße 49, 19348 Perleberg

☎ Tel.: 03876 713-0

Stadt Potsdam

Friedrich-Ebert-Straße 79/81,

14469 Potsdam

☎ Tel.: 0331 289-0


Landkreis Uckermark

Karl-Marx-Straße 1, 17291 Prenzlau

☎ Tel.: 03984 70-0


Landkreis Havelland

Platz der Freiheit 1, 14712 Rathenow

 Tel.: 03385 551-0


Stadt Schwedt/Oder

Dr.-Theodor-Neubauer-Straße 5,
16303 Schwedt/Oder

 Tel.: 03332 446-0


Landkreis Märkisch-Oderland

Puschkinplatz 12, 15306 Seelow

 Tel.: 03346 850-0

Landkreis Oberspreewald-Lausitz

Dubinaweg 1, 01968 Senftenberg


 Tel.: 03573 870-0


Bremen

Amt für Soziale Dienste Bremen

Elterngeldstelle

Hans-Böckler-Straße 9, 28217 Bremen

 Tel.: 0421 361 943 00

 Fax: 0421 496 943 05


Magistrat der Stadt Bremerhaven

Amt für Jugend, Familie und Frauen –

Elterngeldstelle

Hinrich-Schmalfeldt-Straße 40

(Stadthaus 2), 27576 Bremerhaven

 Tel.: 0471 590 20 27

Hamburg

Disctrict Offices in:

Hamburg-Mitte

Caffamacherreihe 1–3, 20355 Hamburg

Altona

Alte Königstraße 29–39, 22767 Hamburg

Eimsbüttel

Grindelberg 62–66, 20144 Hamburg

Hamburg-Nord

Kümmellstraße 7, 20249 Hamburg

Wandsbek

Wandsbeker Allee 62, 22041 Hamburg

Bergedorf

Weidenbaumsweg 21 (Entry C),


21029 Hamburg

Harburg

Harburger Rathausforum 1,

21073 Hamburg

Hamburg Service

 Tel.: 040 428 28-0

(for all departments)

 www.hamburg.de/behoerdenfinder

3 Responsible authorities

Hesse

The Ämter für Versorgung und
Soziales in:

Schottener Weg 3, 64289 Darmstadt

☎ Tel.: 06151 738-0 (switchboard)

☎ Fax: 0611 327 644-932

✉ E-mail: post-office-vada@havs-dar.hessen.de

Walter-Möller-Platz 1,
60439 Frankfurt am Main

☎ Tel.: 069 1567-1 (switchboard)

First letter of name A–K ext. -470;

☎ Fax: 0611 327 644-875

First letter of name L–Z ext. -471;

☎ Fax: 0611 327 644-876

✉ E-mail: post@havs-fra.hessen.de

Washingtonallee 2, 36041 Fulda

☎ Tel.: 0661 6207-0 (switchboard)

☎ Fax: 0611 327 644-922

✉ E-mail: postmaster@havs-ful.hessen.de

Südanlage 14a, 35390 Gießen

☎ Tel.: 0641 7936-501/-502

☎ Fax: 0641 7936-505

✉ E-mail: postmaster@havs-gie.hessen.de

Mündener Straße 4, 34123 Kassel

☎ Tel.: 0561 2099-556

☎ Fax: 0561 2099-234

✉ E-mail: poststelle@havs-kas.hessen.de

Mainzer Straße 35, 65185 Wiesbaden
(access via Lessingstraße)

☎ Tel.: 0611 7157-0 (switchboard)

☎ Fax: 0611 327 644-888

✉ E-mail: poststelle@havs-wie.hessen.de

Mecklenburg-Vorpommern

Landesamt für Gesundheit und Soziales
Abteilung Soziales/Versorgungsamt in:

Neubrandenburg

Neustrelitzer Str. 120,
17033 Neubrandenburg

☎ Tel.: 0395 380-597 18

✉ E-mail: Elterngeld.Neubrandenburg@agus.mv-regierung.de

Rostock

Friedrich-Engels-Platz 5–8,
18055 Rostock

☎ Tel.: 0381 331-591 77

✉ E-mail: Elterngeld.Rostock@agus.mv-regierung.de

Schwerin

Friedrich-Engels-Straße 47,
19061 Schwerin

☎ Tel.: 0385 3991-118

✉ E-mail: Elterngeld.Schwerin@agus.mv-regierung.de

Stralsund

Frankendamm 17, 18439 Stralsund

☎ Tel.: 03831 2697 598 36

✉ E-mail: Elterngeld.Stralsund@lagus.mv-regierung.de

Lower Saxony

The independent towns/cities, some towns and municipalities belonging to a district, the towns and municipalities of the Hanover Region and the rural districts

The Parental Allowance Office responsible for the place of residence can be found online at:

➤ www.ms.niedersachsen.de,

Search term: Elterngeldstelle




3 Responsible authorities


North Rhine-Westphalia


The districts and independent towns

You will find the Parental Allowance Office responsible for your application at:

 www.mkffi.nrw/elterngeldstellen

The following service is also available for questions regarding parental leave:

 Tel.: 0211 837-1912


 E-mail: elternzeit@mkffi.nrw.de

Rhineland-Palatinate

Kreisverwaltung Altenkirchen

Abteilung 5 Jugend und Familie, Referat 50
Elterngeld

Parkstraße 1, 57610 Altenkirchen


 Tel.: 02681 81-2572/-2573/-2519

 E-mail: elterngeldstelle@kreis-ak.de

Kreisverwaltung Alzey-Worms

Abteilung 5 – Jugendamt

Ernst-Ludwig-Straße 42, 55232 Alzey


 Tel.: 06731 408-0

 E-mail: elterngeld@alzey-worms.de

Stadtverwaltung Andernach

Jugendamt – Elterngeldstelle

Läufstraße 11, 56626 Andernach

 Tel.: 02632 922-177/-257


 E-mail: elterngeld@andernach.de


Kreisverwaltung Bad Dürkheim

Jugendamt Referat 43 – Elterngeldstelle

Philipp-Fauth-Straße 11,

67098 Bad Dürkheim


 Tel.: 06322 961-0

 E-mail: elterngeld@kreis-bad-duerkheim.de

Kreisverwaltung Rhein-Lahn-Kreis

Referat 50 – Elterngeldstelle

Insel Silberau 1, 56130 Bad Ems


 Tel.: 02603 972-234/-108/-534


 E-mail: elterngeld@rhein-lahn.rlp.de

Kreisverwaltung Bad Kreuznach

Kreisjugendamt

Salinenstraße 47, 55543 Bad Kreuznach,
Germany

 Tel.: 0671 803-1503/-1511/-1512


 E-mail: elterngeldstelle@kreis-badkreuznach.de


Stadtverwaltung Bad Kreuznach

Amt für Kinder und Jugend

Wilhelmstraße 7-11,

55543 Bad Kreuznach

 Tel.: 0671 800-226/-260/-394


 E-mail: elterngeldstelle@badkreuznach.de

Kreisverwaltung Ahrweiler

Jugendamt

Wilhelmstraße 24-30,

53474 Bad Neuenahr-Ahrweiler

 Tel.: 02641 975-0

 E-mail: elterngeldstelle-aw@kreis-ahrweiler.de

Kreisverwaltung Birkenfeld

Jugendamt

Schneewiesenstraße 25, 55765 Birkenfeld

☎ Tel.: 06782 15-210

✉ E-mail: elterngeld@landkreis-birkenfeld.de

Kreisverwaltung des Eifelkreises

Bitburg-Prüm

Jugendamt – Elterngeldstelle

Trierer Straße 1–5, 54634 Bitburg

☎ Tel.: 06561 15-1730/-1731/-1732

✉ E-mail: elterngeld@bitburg-pruem.de

Kreisverwaltung Cochem-Zell

Jugendamt Elterngeldstelle

Endertplatz 2, 56812 Cochem

☎ Tel.: 02671 61-338/-838

✉ E-mail: elterngeldstelle@cochem-zell.de

Kreisverwaltung Vulkaneifel

Soziales – Elterngeldstelle

Mainzer Straße 25, 54550 Daun

☎ Tel.: 06592 933-269/-252

✉ E-mail: elterngeld@vulkaneifel.de

Stadtverwaltung Frankenthal

Elterngeldstelle

Rathausplatz 2–7, 67227 Frankenthal

☎ Tel.: 06233 89-424/-420

✉ E-mail: elterngeld@frankenthal.de

Kreisverwaltung Germersheim

Fachbereich 21 – Jugendhilfe

Luitpoldplatz 1, 76726 Germersheim

☎ Tel.: 07274 53-273/-336/-130

✉ E-mail: elterngeld@kreis-germersheim.de

Stadtverwaltung Idar-Oberstein

Elterngeldstelle

Auf der Idar 17, 55743 Idar-Oberstein

☎ Tel.: 06781 64-537

✉ E-mail: elterngeld@idar-oberstein.de

Kreisverwaltung Mainz-Bingen

Elterngeldstelle

Georg-Rückert-Straße 11,

55218 Ingelheim on the Rhine

☎ Tel.: 06132 787-0

✉ E-mail: elterngeld@mainz-bingen.de

Kreisverwaltung Kaiserslautern

Jugend und Soziales

Lauterstraße 8, 67657 Kaiserslautern

☎ Tel.: 0631 7105-423/-432/-219/-647

✉ E-mail: elterngeld@kaiserslautern-kreis.de

Stadtverwaltung Kaiserslautern

Referat Jugend und Sport

Willy-Brandt-Platz 1,

67653 Kaiserslautern

☎ Tel.: 0631 365-2669/-4669

✉ E-mail: elterngeld@kaiserslautern.de

3 Responsible authorities

Kreisverwaltung Donnersbergkreis

Jugendamt Uhlandstraße 2,
67292 Kirchheimbolanden
☎ Tel.: 06352 710-155/-376
✉ E-mail: elterngeld@donnersberg.de

Kreisverwaltung Mayen-Koblenz

Elterngeldstelle
Obere Löhrstraße 78, 56068 Koblenz
☎ Tel.: 0261 108-0
✉ E-mail: elterngeld@kvmyk.de

Stadtverwaltung Koblenz

Amt für Jugend, Familie,
Senioren und Soziales
Rathauspassage 2, 56068 Koblenz
☎ Tel.: 0261 129-0
✉ E-mail: elterngeld@stadt.koblenz.de

Kreisverwaltung Kusel

Elterngeldstelle
Trierer Straße 49–51, 66869 Kusel
☎ Tel.: 06381 424-173/-255
✉ E-mail: elterngeldstelle@kv-kusel.de

Kreisverwaltung Südliche Weinstraße

Jugendamt – Elterngeldstelle
An der Kreuzmühle 2,
76829 Landau in der Pfalz
☎ Tel.: 06341 940-0
✉ E-mail: elterngeldstelle@suedliche-weinstraesse.de

Stadtverwaltung Landau

Jugendamt
Friedrich-Ebert-Straße 3,
76829 Landau in der Pfalz
☎ Tel.: 06341 13-5117/-5119
✉ E-mail: elterngeld@landau.de

Kreisverwaltung Rhein-Pfalz-Kreis

Jugendamt
Europaplatz 5, 67063 Ludwigshafen
☎ Tel.: 0621 5909-0
✉ E-mail: elterngeldstelle@kv-rpk.de

Stadtverwaltung Ludwigshafen

Jugendamt
Westendstraße 17, 67059 Ludwigshafen
☎ Tel.: 0621 504-0
✉ E-mail: elterngeld.bafoeg@ludwigshafen.de

Stadtverwaltung Mainz

Amt für soziale Leistungen
Kaiserstraße 3–5, 55116 Mainz
☎ Tel.: 06131 12-0
✉ E-mail: elterngeldstelle@stadt.mainz.de

Stadtverwaltung Mayen

Fachbereich 2
Jugend, Schulen, Sport und Soziales
Rosengasse 2, 56727 Mayen
☎ Tel.: 02651 88-3406
✉ E-mail: elterngeld@mayen.de

Kreisverwaltung Westerwaldkreis

Jugendamt – Elterngeldstelle
Peter-Altmeier-Platz 1, 56410 Montabaur
☎ Tel.: 02602 124-0
✉ E-mail: elterngeld@westerwaldkreis.de

Stadtverwaltung Neustadt

Jugendamt
Konrad-Adenauer-Straße 43,
67433 Neustadt
☎ Tel.: 06321 855-0
✉ E-mail: elterngeld@neustadt.eu

Kreisverwaltung Neuwied

Jugendamt
Wilhelm-Leuschner-Straße 9,
56564 Neuwied
☎ Tel.: 02631 803-0
✉ E-mail: elterngeldstelle@kreis-neuwied.de

Stadtverwaltung Neuwied

Amt für Jugend und Soziales –
Elterngeldstelle
Heddesdorfer Straße 33–35,
56564 Neuwied
☎ Tel.: 02631 802-230/-355
✉ E-mail: elterngeld@neuwied.de

Kreisverwaltung Südwestpfalz

Jugendamt
Unterer Sommerwaldweg 40–42,
66953 Pirmasens
☎ Tel.: 06331 809-109/-291
✉ E-mail: elterngeld@lksuedwestpfalz.de

Stadtverwaltung Pirmasens

Amt für Jugend und Soziales
Maler-Bürkel-Straße 33, 66954 Pirmasens
☎ Tel.: 06331 877-120/-216
✉ E-mail: elterngeld@pirmasens.de

Kreisverwaltung Rhein-Hunsrück-Kreis

Fachbereich 25
Andere Aufgaben des Jugendamtes
Ludwigstraße 3–5, 55469 Simmern
☎ Tel.: 06761 82-0
✉ E-mail: elterngeldstelle@rheinunsrueck.de

Stadtverwaltung Speyer

Maximilianstraße 100, 67346 Speyer
☎ Tel.: 06232 14-2419/-2414
✉ E-mail: elterngeld@stadt-speyer.de

Kreisverwaltung Trier-Saarburg

Jugendamt
Metternichstraße 33a, 54292 Trier
☎ Tel.: 0651 715-0
✉ E-mail: elterngeld@trier-saarburg.de

Stadtverwaltung Trier

Jugendamt – Sachgebiet Elterngeld
Am Augustinerhof 3, 54290 Trier
☎ Tel.: 0651 718-0
✉ E-mail: elterngeld@trier.de

3 Responsible authorities

Kreisverwaltung Bernkastel-Wittlich

Fachbereich 12
Jugend und Familie –
Finanzielle Hilfen für Familien
Kurfürstenstraße 16, 54516 Wittlich
☎ Tel.: 06571 14-0
✉ E-mail: eltern geld@bernkastel-wittlich.de

Stadtverwaltung Worms

Bereich 5 – Soziales, Jugend und Wohnen
Marktplatz 2, 67547 Worms
☎ Tel.: 06241 853-5808/-5809
✉ E-mail: eltern geld@worms.de

Stadtverwaltung Zweibrücken

Jugendamt Herzogstraße 1,
66482 Zweibrücken
☎ Tel.: 06332 871-572/-568
✉ E-mail: eltern geldstelle@zweibruecken.de

Saarland

Landesamt für Soziales

Referat C 5 Elterngeldstelle
Hochstraße 67, 66115 Saarbrücken
☎ Tel.: 0681 501-00
☎ Fax: 0681 9978-2298
✉ E-mail: eltern geld@las.saarland.de

Saxony

The districts and independent towns/cities

You will find the Parental Allowance Office responsible for your application at:

📍 <https://amt24.sachsen.de/>

Search term: Elterngeld

Landkreis Bautzen

Sozialamt
Rathenauplatz 1, 02625 Bautzen

Landkreis Erzgebirgskreis

SG Wirtschaftliche Jugendhilfe/
Erziehungsgeld/Elterngeld
Uhlmannstraße 1–3, 09366 Stollberg

Landkreis Görlitz

Außenstelle Niesky, Sozialamt,
SG Erziehungsgeld/Elterngeld
Robert-Koch-Straße 1, 02906 Niesky

Landkreis Leipzig

Sozialamt, SG Schwerbehindertenausweise/
Eltern- und Erziehungsgeld
Brauhausstraße 8, 04552 Borna

Landkreis Meißen

Kreissozialamt
Loosestraße 17/19, 01662 Meißen

Landkreis Mittelsachsen

Abt. Jugend und Familie,
Ref. Finanzielle Leistungen
Frauensteiner Straße 43, 09599 Freiberg,
Germany

Landkreis Nordsachsen

Jugendamt
SG Erziehungs- und Elterngeld
Friedrich-Naumann-Promenade 9,
04758 Oschatz

Landkreis Sächsische Schweiz- Osterzgebirge

Sozial-/Ausländeramt
Abt. Sonstige Soziale Leistungen
Schloßhof 2/4, 01796 Pirna

Stadt Chemnitz

Sozialamt
Abt. Soziale Leistungen
Bahnhofstraße 53, 09111 Chemnitz

Landeshauptstadt Dresden

Jugendamt
SG Elterngeld/Erziehungsgeld
Enderstr. 59, 01277 Dresden

Stadt Leipzig

Amt für Jugend, Familie und Bildung SG
Elterngeld
Georg-Schumann-Straße 357,
04159 Leipzig

Landkreis Vogtlandkreis

Amt für Jugend und Soziales
SG IV- Eltern- und Erziehungsgeld
Postplatz 5, 08523 Plauen

Landkreis Zwickau

SB Wirtschaftliche Leistungen
Erziehungs- und Elterngeld
Königswalder Straße 18, 08412 Werdau

Saxony-Anhalt

The districts and independent
towns/cities

Altmarkkreis Salzwedel

Jugendamt
Karl-Marx-Straße 32, 29410 Salzwedel

Landkreis Anhalt-Bitterfeld

Jugendamt – Elterngeldstelle
Am Flugplatz 1, 06366 Köthen (Anhalt)

Landkreis Börde

Amt für Bildung und Kultur
Sachgebiet Finanzservice Bildung
Elterngeldstelle
Bornsche Straße 2, 39340 Haldensleben

Burgenlandkreis

Jugendamt – Elterngeldstelle
Schönburger Straße 41, 06618 Naumburg

Landkreis Harz

Jugendamt – Elterngeldstelle
Kurtsstraße 13, 38855 Wernigerode

Landkreis Jerichower Land

Fachbereich Jugend- und Sozialamt –
Elterngeldstelle
In der Alten Kaserne 4, 39288 Burg

Landkreis Mansfeld-Südharz

Jugendamt – Elterngeldstelle
Lindenallee 56,
06295 Lutherstadt Eisleben

3 Responsible authorities

Landkreis Saalekreis

Jugendamt – Elterngeldstelle
Kloster 4, 06217 Merseburg

Salzlandkreis

Fachdienst 22
Jugend und Familie – Elterngeldstelle
Bernburger Straße 13, 39418 Staßfurt

Stadt Dessau-Roßlau

Amt für Soziales und Integration –
Elterngeldstelle
Zerbster Straße 4, 06844 Dessau-Roßlau

Stadt Halle (Saale)

DLZ Familie – Elterngeldstelle Hansering
20, 06108 Halle (Saale)

Landeshauptstadt Magdeburg

Sozial- und Wohnungsamt –
Elterngeldstelle
Wilhelm-Höpfner-Ring 4,
39116 Magdeburg

Landkreis Stendal

Jugendamt – Elterngeldstelle
Hospitalstraße 1–2, 39576 Stendal

Landkreis Wittenberg

Fachdienst Soziales – Elterngeldstelle
Breitscheidstraße 4,
06886 Lutherstadt Wittenberg

Schleswig-Holstein

Landesamt für soziale Dienste
Schleswig-Holstein – branch offices in:

Heide

Landesfamilienbüro
Neue Anlage 9, 25746 Heide
☎ Tel.: 0481 6960
☎ Fax: 0481 696 199
✉ E-mail: post.hei@lasd.landsh.de

Neumünster

Landesfamilienbüro
Steinmetzstraße 1–11, 24534 Neumünster
☎ Tel.: 04321 913-5
☎ Fax: 04321 133 38
✉ E-mail: post.nms@lasd.landsh.de

Lübeck

Landesfamilienbüro
Grosse Burgstraße 4, 23552 Lübeck
☎ Tel.: 0451 1406-0
☎ Fax: 0451 140 64 99
✉ E-mail: post.hl@lasd.landsh.de

Schleswig

Landesfamilienbüro Seminarweg 6,
24837 Schleswig
☎ Tel.: 04621 806-0
☎ Fax: 04621 295 83
✉ E-mail: post.sl@lasd.landsh.de

Thuringia

The districts and independent towns/cities

Landratsamt Altenburger Land

FB Soziales, Jugend und Gesundheit,
FD Wirtschaftliche Hilfen FB 2
Theaterplatz 7/8, 04600 Altenburg
☎ Tel.: 03447 586 542

Landratsamt Weimarer Land

Jugend- und Sportamt
Bahnhofstraße 28, 99510 Apolda
☎ Tel.: 03644 5400

Landratsamt Ilm-Kreis

Jugendamt
Erfurter Straße 26, 99310 Arnstadt
☎ Tel.: 03628 738-620/-621

Landratsamt Wartburgkreis

Amt für Versorgung und Migration SG
Staatliche Sozialleistung – Elterngeldstelle
Erzberger Allee 14, 36433 Bad Salzungen
☎ Tel.: 03695 617 524

Landratsamt Saale-Holzland-Kreis

Jugendamt/Elterngeld
Goethestraße 10, 07607 Eisenberg or
PF 1310, 07602 Eisenberg
☎ Tel.: 036691 704-18/-19

Landratsamt Gotha

Jugendamt
18.-März-Straße 50, 99867 Gotha
☎ Tel.: 03621 2140

Landratsamt Greiz

Jugendamt – Elterngeldstelle
Weberstraße 1, 07973 Greiz, or
PF 1352, 07962 Greiz
☎ Tel.: 03661 8760

Landratsamt Eichsfeld

Jugendamt
Ägidienstraße 24,
37308 Heilbad Heiligenstadt, or PF 1162,
37301 Heilbad Heiligenstadt
☎ Tel.: 03606 6505-141/-142

Landratsamt Hildburghausen

Jugendamt
Wiesenstraße 18, 98646 Hildburghausen
☎ Tel.: 03685 4450

Landratsamt Schmalkalden-Meiningen

FD Sonstige soziale Aufgaben
Obertshäuser Platz 1, 98617 Meiningen
☎ Tel.: 03693 485 87 26

Landratsamt Unstrut-Hainich-Kreis

FD Familie und Jugend/Elterngeldstelle
Brunnenstraße 94, 99974 Mühlhausen
☎ Tel.: 03601 802-278/-281

Landratsamt Nordhausen

FB Jugend
Behringstraße 3, 99734 Nordhausen
☎ Tel.: 03631 9110

Landratsamt Saalfeld-Rudolstadt

Jugendamt
Rainweg 81, 07318 Saalfeld
☎ Tel.: 03671 8230

3 Responsible authorities

Landratsamt Saale-Orla-Kreis

FD Wirtschaftliche Familienhilfe/
Jugendamt
Oschitzer Straße 4, 07907 Schleiz, or
PF 1355, 07903 Schleiz
☎ Tel.: 03663 488-921/-922

Landratsamt Sömmerda

Amt 41/Leistungsamt/Elterngeldstelle
Wielandstraße 4, 99610 Sömmerda, or
PF 1215, 99601 Sömmerda
☎ Tel.: 03634 354 600

Landratsamt Kyffhäuserkreis

Jugend- und Sozialamt
Markt 8, 99706 Sondershausen, or
PF 1165, 99701 Sondershausen
☎ Tel.: 03632 741-0/-632

Landratsamt Sonneberg

Amt für Teilhabe und Soziales/
Elterngeldstelle
Bahnhofstraße 66, 96515 Sonneberg
☎ Tel.: 03675 871 487

Stadtverwaltung Eisenach

Sozialamt
Abteilung Besondere Hilfen
Markt 2, 99817 Eisenach
☎ Tel.: 03691 618-419/-420

Stadtverwaltung Erfurt

Jugendamt
Steinplatz 1, 99085 Erfurt, or
PF 10 05 53, 99111 Erfurt
☎ Tel.: 0361 6554-711/-713

Stadtverwaltung Gera

Sozialamt,
Abteilung Wohnen/finanzielle Hilfen
Gagarinstraße 99–101, 07545 Gera
☎ Tel.: 0365 838-3180/-3181

Stadtverwaltung Jena

Familienservice
Löbdergraben 12, 07743 Jena
☎ Tel.: 03641 493-791/-992/-793/-794

Stadtverwaltung Suhl

Jugend- und Schulverwaltungsamt
Friedrich-König-Straße 42, 98527 Suhl
☎ Tel.: 03681 740

Stadtverwaltung Weimar

Amt für Soziales und Familie
Schwanseestraße 17, 99423 Weimar, or
PF 2014, 99401 Weimar
☎ Tel.: 03643 762 960

3.2 Regulatory authorities of the federal states

If you have a complaint about your Parental Allowance matter that your Parental Allowance Office has not been able to remedy, you can contact the following federal state authorities:

Baden-Württemberg

Ministry of Social Affairs, Health and Integration Baden-Württemberg

Else-Josenhans-Straße 6, 70173 Stuttgart

☎ Tel.: 0711 123-0

📍 <https://sozialministerium.baden-wuerttemberg.de>

Brandenburg

Ministry of Social Issues, Health, Integration and Consumer Protection of the Federal State of Brandenburg

Henning-von-Tresckow-Straße 2-13,
Haus S, 14467 Potsdam

☎ Tel.: 0331 866-0

Bavaria

Zentrum Bayern Familie und Soziales

Hegelstraße 2, 95447 Bayreuth

☎ Tel.: 0921 605-03

☎ Fax: 0921 605-3903

✉ E-mail: poststelle@zbfs.bayern.de

📍 www.zbfs.bayern.de

Bremen

The Senator for Social Affairs, Youth, Integration and Sport

Abteilung Junge Menschen und Familie,
Referat 21

Bahnhofsplatz 29, 28195 Bremen

☎ Tel.: 0421 361-0

✉ E-mail: office@soziales.bremen.de

Berlin

The district councillors of the residential district responsible for youth welfare are responsible. In addition, you can address your concerns to:

Senate Department for Education, Youth and Family

Bernhard-Weiß-Straße 6, 10178 Berlin

☎ Tel.: 030 90 227 6466

📍 www.berlin.de/sen/bjf/

Hamburg

Ministry of Labour, Family and Integration of the Free and Hanseatic City of Hamburg

Hamburger Straße 37, 22083 Hamburg

☎ Tel.: 040 428 63 3901

📍 www.hamburg.de/behoerdenfinder

3 Responsible authorities

Hesse

Regierungspräsidium Gießen

Abt. VI Fachaufsicht Elterngeld
Neuen Bäume 2, 35390 Gießen

☎ Tel.: 0641 303-0

☎ Fax: 0611 327 644-061

✉ E-mail: BEEG@rpgi.hessen.de

Rhineland-Palatinate

Landesamt für Soziales, Jugend und Versorgung Rheinland-Pfalz

Landesjugendamt
Rheinallee 97-101, 55118 Mainz

☎ Tel.: 06131 967-0

✉ E-mail: poststelle-ld@lsjv.rlp.de

Mecklenburg-West Pomerania

Landesamt für Gesundheit und Soziales

Abteilung 4

Versorgungsamt, Zentrale Aufgaben
Friedrich-Engels-Platz 5-8, 18055 Rostock

☎ Tel.: 0381 331 590-00

✉ E-mail: poststelle.zentral@
lagus.mv-regierung.de

Saarland

Ministry of Social Affairs, Health, Women and the Family

Franz-Josef-Röder-Straße 23,
66119 Saarbrücken

☎ Tel.: 0681 501-00

✉ E-mail: Ref_C4@soziales.saarland.de

📍 [www.saarland.de/DE/home/home_
node.html](http://www.saarland.de/DE/home/home_node.html)

Lower Saxony

Lower Saxony Ministry for Social Affairs, Health and Equality

Postfach 141, 30001 Hanover

☎ Tel.: 0511 120-0

✉ E-mail: poststelle@
ms.niedersachsen.de

Saxony

Kommunaler Sozialverband Sachsen

Fachbereich 4

Reichsstraße 3, 09112 Chemnitz

☎ Tel.: 0371 577-0

☎ Fax: 0371 577-282

✉ E-mail: post@ksv-sachsen.de

North Rhine-Westphalia

Bezirksregierung Münster

Dezernat 28, Fachaufsicht BEEG
Albrecht-Thaer-Straße 9, 48147 Münster

☎ Tel.: 0251 4110

Sachsen-Anhalt

Landesverwaltungsamt

Referat 502

Ernst-Kamieth-Straße 2, 06112 Halle

☎ Tel.: 0345 514-0

☎ Fax: 0345 514-1444

✉ E-mail: poststelle@
lvwa.sachsen-anhalt.de

Schleswig-Holstein

Responsibility lies with:

Ministry of Social Affairs, Health, Youth, Family and Senior Citizens

Adolf-Westphal-Straße 4, 24143 Kiel

☎ Tel.: 0431 988-0

☎ Fax: 0431 988-5416

Thuringia

Thüringer Landesverwaltungsamt Suhl

Referat 600

Karl-Liebknecht-Straße 4, 98527 Suhl

☎ Tel.: 0361 573 315 271

✉ E-mail: poststelle.suhl@tlvwa.thueringen.de

In addition, you can address your concerns to:

Landesamt für soziale Dienste

Schleswig-Holstein

Steinmetzstraße 1-11, 24534 Neumünster

☎ Tel.: 04321 913-5

☎ Fax: 04321 133 38

✉ E-mail: post.nms@lasd.landsh.de



3.3 Authorities responsible for employment protection

The following employment protection authorities are responsible for deciding whether a dismissal during parental leave may be permissible in exceptional cases (see “2.5 Protection from unfair dismissal during parental leave”, starting on page 104).

You will also find the addresses of these authorities online at www.bmfsfj.de if you enter the search terms “*Aufsichtsbehörden Elternzeit*”.

Baden-Württemberg

Kommunalverband für Jugend und
Soziales Baden-Württemberg

Bavaria

Gewerbeaufsichtsämter der Regierungen

Berlin

Landesamt für Arbeitsschutz,
Gesundheitsschutz und technische
Sicherheit (LAGetSi)
Haus E/L Turmstraße 21, 10559 Berlin
☎ Tel.: 030 902545-0

Brandenburg

Landesamt für Arbeitsschutz,
Verbraucherschutz und Gesundheit

Bremen

Gewerbeaufsichtsämter

Hamburg

Behörde für Justiz und Verbraucherschutz
Amt für Arbeitsschutz
Postfach 30 28 22,
20310 Hamburg
✉ E-mail: kuendigungsschutz@justiz.hamburg.de

Hesse

Regierungspräsidien

Mecklenburg-West Pomerania

Landesamt für Gesundheit und Soziales
Abteilung Arbeitsschutz und
technische Sicherheit
Friedrich-Engels-Platz 5-8,
18055 Rostock
☎ Tel.: 0381 311 590 00
✉ E-mail: poststelle.arbsch.hro@lagus.mv-regierung.de

Lower Saxony

Staatliches Gewerbeaufsichtsamt Celle

Im Werder 9, 29221 Celle

☎ Tel.: 05141 755-0 (switchboard)

✉ E-mail: poststelle@gaace.niedersachsen.de

North Rhine-Westphalia

Bezirksregierungen

Employment protection hotline

North Rhine-Westphalia

☎ Tel.: 0211 855-3311

For further information and the online form “Employment Protection Complaint”, see:

📍 www.mags.nrw

Rhineland-Palatinate

Struktur- und Genehmigungs- direktion Nord

Abteilung 2 – Gewerbeaufsicht

Stresemannstraße 3–5, 56068 Koblenz

☎ Tel.: 0261 120-0

☎ Fax: 0261 120-2200

✉ E-mail: poststelle@sgdnord.rlp.de

Struktur- und Genehmigungs- direktion Süd

Abteilung 2 – Gewerbeaufsicht

Friedrich-Ebert-Straße 14,
67433 Neustadt an der Weinstraße

☎ Tel.: 06321 99-0

☎ Fax: 06321 99-2900

✉ E-mail: poststelle@sgdsued.rlp.de

Saarland

Ministry of the Environment and
Consumer Protection

Saxony

Landesdirektion Sachsen

Abteilung 5 – Arbeitsschutz

Saxony-Anhalt

Landesamt für Verbraucherschutz

Fachbereich 5 – Arbeitsschutz

Dezernat 57, Gewerbeaufsicht Süd

☎ Tel.: 0345 524 30

Schleswig-Holstein

Staatliche Arbeitsschutzbehörde bei der
Unfallkasse Nord

Thuringia

Landesamt für Verbraucherschutz



4

Wording of the law

Act on Parental Allowance and Parental Leave

Federal Parental Allowance and Parental Leave Act

[*Bundeseltern- und Elternzeitgesetz – BEEG*]

Version announced on 27 January 2015 (Federal Law Gazette, volume I, p. 33), last amended by Article 1 of the Second Act on the Amendment of the Federal Parental Allowance and Parental Leave Act of 15 February 2021 (Federal Law Gazette I, p. 239)

Section 1 - Parental Allowance

§ 1 Beneficiaries

- (1) A person may claim Parental Allowance if
1. their domicile or ordinary place of residence is in Germany,
 2. they and their child live in the same household,
 3. they care for and bring up their child themselves, and
 4. they are not in gainful employment, or not in full-time gainful employment.

A person may claim Parental Allowance only once, also in the case of multiple births.

- (2) A person shall also be entitled to Parental Allowance without meeting any of the requirements in Section 1 (1) 1
1. if they are subject to German social insurance law under § 4 of Book IV of the Social Insurance Code, or if they have been temporarily delegated, transferred or commanded to work

- abroad as part of their service or official role in Germany under public law,
2. if they are a development aid worker within the meaning of § 1 of the Development Aid Work Act, or if they work as a missionary for the mission projects or societies, are a member or partner of the Evangelisches Missionswerk Hamburg (Hamburg Lutheran Mission Project), the Arbeitsgemeinschaft Evangelikaler Missionen e.V. (Association of Lutheran Missions), the Deutscher katholischer Missionsrat (German Catholic Missionary Council), or the Arbeitsgemeinschaft pfingstlich-charismatische Missionen (Association of Pentecostal Missions), or
3. if they are a German national and only temporarily working for inter-governmental or supranational bodies, particularly under the German Federal Posted Workers Directive for civil servants on leave, or if they are

4 Wording of the law

temporarily performing work abroad assigned to them under § 123a of the Civil Servant Legal Framework Act or § 29 of the Federal Civil Servants Act.

This also applies to the spouses of the beneficiaries under Sentence 1.

- (3) In deviation from Section 1 (1) 2, a person shall also be entitled to claim Parental Allowance if
1. they share a household with a child whom they took into their household with the aim of adopting the child,
 2. they took a child of their spouse into their household, or
 3. they share a household with a child, and the acceptance of paternity as stated according to § 1594 (2) of the Civil Code is not yet effective or a decision regarding paternity requested by the person under § 1600d of the Civil Code has not yet been confirmed.

When children are adopted within the meaning of Sentence 1 (1), the provisions of this Act must be applied with the provision that the date on which the child joins the beneficiary's household must be used instead of the day of the child's birth.

- (4) If the parents are unable to care for the child due to severe illness, severe disability or death, third-degree relatives and their spouses are entitled to claim Parental Allowance if they meet the other conditions as per Section 1 and no other beneficiaries are claiming Parental Allowance.
- (5) The entitlement to Parental Allowance shall not be affected if the care and raising of the child cannot commence immediately for good cause or if it must be interrupted.
- (6) A person is considered not to be in full gainful employment if they work no more than 32 working hours a week on average per month, the activity is aimed at occupational training, or the person is an eligible childminder within the meaning of § 23 of Book VIII of the Social Insurance Code and has no more than five children in their care as a childminder.
- (7) A citizen of a foreign country without the right to free movement is only entitled to claim if this person
1. holds a settlement permit or a permanent EU residence permit,
 2. holds an EU Blue Card, an ICT card, a Mobile ICT card or a residence permit which entitles or has entitled the holder to engage in gainful employment for a period of at least six months, or permits such employment, unless the residence permit was granted

- a) under §16e of the Residence Act for the purpose of training, under § 19c (1) of the Residence Act for the purpose of employment as an au pair or for the purpose of seasonal employment, under § 19e of the Residence Act for the purpose of participation in a European Voluntary Service or under § 20 (1) and (2) of the Residence Act for the purpose of seeking employment,
 - b) under § 16b of the Residence Act for the purpose of study, under § 16d of the Residence Act for measures for the recognition of foreign professional qualifications or under § 20 (3) of the Residence Act for the purpose of seeking employment and the person is neither gainfully employed nor is taking parental leave under § 15 of the Federal Parental Allowance and Parental Leave Act or is claiming ongoing cash benefits according to Book III of the Social Insurance Code,
 - c) under § 23 (1) of the Residence Act due to a war in their home country or under §§ 23a, 24 or 25 (3) to (5) of the Residence Act,
 - 3. holds a residence permit as referred to in (2) (c) and is gainfully employed in the territory of the Federal Republic of Germany or is on parental leave under § 15 of the Federal Parental Allowance and Parental Leave Act or is claiming current cash benefits according to the Book III of the Social Insurance Code,
 - 4. holds a residence permit as referred to in (2) (c) and has been in the territory of the Federal Republic of Germany for at least 15 months on a permitted, authorised or tolerated basis, or holds
 - 5. a tolerated stay permit [*Beschäftigungsduldung*] according to § 60d in conjunction with § 60a (2) 3 of the Residence Act.
- Deviating from Sentence 1 (3), first alternative, a minor foreigner who is not entitled to freedom of movement is entitled to claim irrespective of gainful employment.
- (8) Entitlement does not apply if, in the last completed assessment period prior to the birth of the child, the beneficiary had a taxable income pursuant § 2 (5) of the Income Tax Act of more than EUR 250,000. If another person also meets the requirements of Section 1 (1) 2 (2) or Sections 3 or 4, the entitlement shall not apply, notwithstanding Sentence 1, if the sum of the taxable income of both persons exceeds EUR 300,000.

§2 Parental Allowance amount

- (1) Parental Allowance is granted in the amount of 67 per cent of the income from gainful employment before the child's birth. It is paid up to a maximum amount of EUR 1,800 per month for full months in which the beneficiary does not have an income from gainful employment. Income from gainful employment is calculated based on §§ 2c through 2f according to the total positive income less tax and social insurance from
 - 1. self-employed work under § 2 (1) 1 No. 4 of the Income Tax Act, and
 - 2. agriculture and forestry, trade and self-employment under § 2 (1) 1 No. 1 through 3 of the Income Tax Act,which is subject to tax in Germany and which the beneficiary earns on average per month during the assessment period according to § 2b or during those months in which the allowance is claimed under § 2 (3).

- (2) In cases where the income from gainful employment before the child's birth is less than EUR 1,000, the percentage of 67 per cent increases by 0.1 per cent for every EUR 2 by which the income falls below the amount of EUR 1,000, up to 100 per cent. In cases where the income from gainful

employment before the child's birth is more than EUR 1,200, the percentage of 67 per cent decreases by 0.1 per cent for every EUR 2 by which the income exceeds the amount of EUR 1,200, down to 65 per cent.

- (3) During the months after the child's birth, in which the beneficiary has an income from gainful employment which is lower on average than the income from gainful employment before the child's birth, Parental Allowance shall be paid according to the percentage under Sections 1 or 2 as determined by the difference in the income from gainful employment. A maximum amount of EUR 2,770 may be deducted for income from gainful employment before the child's birth. The difference in income from gainful employment according to Sentence 1 must be calculated separately for months in which the beneficiary claims Basic Parental Allowance and for months in which the beneficiary claims Parental Allowance Plus within the meaning of § 4a (2).

- (4) A minimum Parental Allowance amount of EUR 300 shall be paid. This also applies if the beneficiary did not have an income from gainful employment before the child's birth.

§ 2a Siblings Bonus and Multiples Bonus

- (1) If the beneficiary shares a household with
 1. two children under the age of three years, or
 2. three or more children under the age of six years, Parental Allowance shall increase by 10 per cent, though at least by EUR 75 (Siblings Bonus). All children shall be taken into account for whom the beneficiary meets the conditions under § 1 (1) and (3) and for whom Parental Allowance does not increase according to Section 4.
- (2) With regard to adopted children under the age of 14 years, the period since the child joined the beneficiary's household shall be used in place of the child's age. This also applies to children whom the beneficiary took into their household according to § 1 (3) 1 No. 1 with the aim of adopting the child. The age limit for children with a disability within the meaning of § 2 (1) 1 of Book IX of the Social Insurance Code is 14 years according to Section 1 (1).
- (3) The entitlement to the Siblings Bonus shall expire at the end of the month in which one of the conditions for entitlement stated in Section 1 ceases to apply.
- (4) For multiple births, Parental Allowance shall increase by EUR 300 for the second and for every additional child (Multiples Bonus). This also applies if a Siblings Bonus is paid according to Section 1.

§ 2b Assessment period

- (1) The twelve calendar months prior to the month in which the child is born shall be used to determine income from employment within the meaning of § 2c. When the assessment period according to Sentence 1 is determined, any calendar months shall be excluded in which the beneficiary
 1. received Parental Allowance for an older child in the period defined in § 4 (1) 2 and 3 and Section 5 (3) No. 2,
 2. could not be employed during the protection periods under § 3 of the Maternity leave Act, or received Maternity Pay in accordance with Book V of the Social Insurance Code or the Second Law on Health Insurance for Farmers,
 3. suffered from an illness materially triggered by a pregnancy, or

4 Wording of the law

4. was in military service according to the Compulsory Military Service Act in the version applicable until 31 May 2011, or according to Section IV of the Legal Status of Military Personnel Act, or was in civilian service according to the Civilian Service Act, and in the cases of Nos. 3 and 4, this resulted in reduced income from gainful employment.

Deviating from Sentence 2, calendar months within the meaning of Sentence 2 Nos. 1 to 4 shall be taken into account at the request of the beneficiary. Deviating from Sentence 2, upon request, for calendar months in which the beneficiary had a lower income from gainful employment due to the COVID-19 pandemic and for which they can provide credible evidence to this effect, shall also be disregarded when determining income for the period from 1 March 2020 to 31 December 2021. Sentence 2 (1) shall apply in the cases of § 27 (1) 1 with the proviso that, upon request, calendar months with Parental Allowance for an older child after the child has reached the age of 14 months are not taken into account if the receipt of Parental Allowance was postponed from the time before the 14th month of the child's life thereafter.

- (2) The taxable profit period prior to the child's birth on which the last complete tax period before the child's birth is based shall be used to determine income from self-employment within the meaning of § 2d. If the conditions of Section 1 (2) or (3) applied in one of the taxable profit periods, the beneficiary may apply to use the taxable profit periods on which the completed tax periods preceding these events are based.
- (3) Deviating from Section 1, income from employment before the child's birth shall be determined based on the last completed tax period if the beneficiary had an income from self-employment during the periods under Section 1 or Section 2. If the conditions of Section 1 (2) or (3) are met during the assessment period according to Sentence 1, Section 2 (2) must be applied with the additional requirement that income from gainful employment before the child's birth must be determined based on the preceding tax period.
- (4) Deviating from Section 3, at the request of the beneficiary, only the assessment period pursuant to Section 1 shall be taken into account when determining income from employment if the sum to be taken into account of the income from agriculture and forestry, business and self-employment pursuant to § 2 Section 1 (1) Nos. 1 to 3 of the Income Tax Act

1. in the respective taxable profit periods following the last completed tax period prior to the birth of the child was less than EUR 35 per calendar month on average, and
2. in the respective taxable profit periods underlying the tax assessment period of the birth of the child, up to and including the calendar month before the birth of the child, amounted to less than EUR 35 per calendar month on average.

Deviating from § 2 (1) 3 No. 2, only the income from non-self-employed gainful employment shall be taken into account when calculating Parental Allowance in the case of Sentence 1. The determination of the amount of income from agriculture and forestry, business and self-employment necessary for the decision on the application shall be made for the periods according to Sentence 1 (1) in accordance with Section 2d (2); in cases where no income tax statement is available at the time of the decision and for the period according to Sentence 1 (2), the determination of the amount of income shall be made in accordance with § 2d (3). The final decision on the application shall be made based on the amount of income as shown by the evidence submitted in accordance with Sentence 3.

§ 2c Income from gainful employment

- (1) Income from gainful employment is calculated as the average monthly income from employment in cash or cash equivalents in excess of one twelfth of the employee lump sum less tax and social insurance contributions according to §§ 2e and 2f. Income treated as other income for the purpose of the wage tax deduction process under wage tax provisions is not taken into account. The temporal allocation of income is carried out according to the wage tax regulations for the wage tax deduction procedure. The employee lump sum specified in § 9a (1) No. 1 a) of the Income Tax Act in the version valid on 1 January of the calendar year before the child's birth applies.
- (2) Income is determined based on the details on the payslips and pay statements issued by the employer for the relevant months. It is assumed that the details on the payslips and salary statements are correct and complete.

4 Wording of the law

- (3) The deduction characteristics for tax and social insurance required according to §§ 2e and 2f are determined based on the details on the payslip and salary statement issued for the last calendar month of the assessment period for income according to Section 1. If any details on the payslips and salary statements for the assessment period relating to a deduction characteristic have changed, the details deviating from the information in Sentence 1 must be used if they applied for the majority of the months in the assessment period. § 2c (2) 2 applies accordingly.
- (3) Profits for the months in which Parental Allowance is received must be calculated at least in accordance with the requirements of § 4 (3) of the Income Tax Act. Operating expenses of up to 25 per cent of the income used or, on request, any related actual operating expenses may be deducted.
- (4) Unless specified otherwise in § 2c (3), the deduction characteristics for taxes required according to § 2e must be determined based on the details in the income tax statement. § 2c (3) 2 applies accordingly.
- (5) The temporal allocation of income and expenses is carried out according to the principles of income tax law.

§ 2d Income from self-employment

- (1) Income from self-employment is determined based on the average monthly total positive income from agriculture and forestry, trade and self-employed work (profits), reduced by tax and social insurance according to §§ 2e and 2f.
- (2) The profits shown on the income tax statement must be used to calculate the profits to be taken into account in the assessment period. If no income tax statement is to be prepared, profits are determined by applying Section 3 analogously.

§ 2e Deductions for taxes

- (1) Income tax, the solidarity surcharge and church tax (if the beneficiary is obliged to pay church tax) can be taken into account as deductions for taxes. Deductions for taxes are determined in the same way as income from employment and income from self-employment using a calculation based on the programme flow plan applicable on 1 January of the calendar year before the child's birth to automatically calculate the wage tax, solidarity surcharge and benchmark tax for church

- wage tax within the meaning of § 39b (6) of the Income Tax Act to be deducted from the salary according to the provisions of Sections 2 through 5.
- (2) The average monthly income according to § 2c, where this is subject to tax payable by the beneficiary, and the income according to § 2d must be used as the assessment basis for determining deductions for taxes. The following lump sums must be taken into account when calculating deductions for taxes in accordance with Section 1:
1. the employee lump sum specified in § 9a (1) No. 1 a) of the Income Tax Act, if the beneficiary has an income subject to tax according to § 2c, and
 2. a pension lump sum
 - a) including the amounts specified in § 39b (2) 5 No. 3 b) and c) of the Income Tax Act if the beneficiary has taxable income according to § 2c without being liable to pay insurance premiums to statutory pension insurance or similar, or
 - b) including the partial amounts specified in § 39b (2) 5 No. 3 a) to c) of the Income Tax Act in all other cases,
 the partial amounts being determined without reference to the special provisions for calculating premiums in § 55 (3) and § 58 (3) of Book XI of the Social Insurance Code.
- (3) Deductions for income tax must be calculated based on the tax class and factor specified in § 39f of the Income Tax Act as per § 2c (3); tax class VI shall not be taken into account. If the beneficiary was not assigned to a tax class under § 2b during the assessment period, or if their profits to be taken into account according to §2d are higher than the income in excess of one twelfth of the employee lump sum to be taken into account according to § 2c, the deductions for income tax shall be calculated according to tax class IV without reference to a factor as per § 39f of the Income Tax Act.
- (4) The deduction for the solidarity surcharge shall be calculated based on income tax under Section 3 in accordance with the provisions of the 1995 Solidarity Surcharge Act. Child allowances are taken into account in accordance with the provisions of § 3 (2a) of the 1995 Solidarity Surcharge Act.
- (5) The deduction for church tax must be calculated based on the income tax under Section 3 by applying an 8 per cent rate of church tax. Child allowances are taken into account in accordance with the provisions of § 51a (2a) of the Income Tax Act.

4 Wording of the law

(6) Subject to Sections 2 through 5, allowances and lump sums are only taken into account if any beneficiary is entitled to them without being required to meet any further conditions.

§ 2f Social insurance deductions

(1) Social insurance deductions must include the amounts for statutory social insurance or a comparable institution as well as for employment promotion. Social insurance deductions are determined in the same way as income from employment and income from self-employment using the following flat rates for premiums:

1. 9 per cent for health and care insurance if the beneficiary was liable to pay premiums for statutory health insurance according to § 5 (1) Nos. 1 through 12 of Book V of the Social Insurance Code;
2. 10 per cent for pension insurance if the beneficiary was liable to pay premiums for statutory pension insurance or similar, and
3. 2 per cent for employment promotion if the beneficiary was liable to pay insurance premiums according to Book III of the Social Insurance Code.

(2) The average monthly income according to § 2c and the income according to § 2d must be used as the assessment basis for determining social insurance deductions. Income from activities within the meaning of § 8, § 8a or § 20 (3) 1 of Book IV of the Social Insurance Code is not taken into account. Income from employment within the meaning of § 20 (2) of Book IV of the Social Insurance Code must be assessed at the amount calculated according to § 344 (4) of Book III of the Social Insurance Code, with the factor within the meaning of § 163 (10) 2 of Book VI of the Social Insurance Code being determined based on the flat rate premium as per Section 1.

(3) No other requirements for determining the basis of assessment for contributions under social insurance law apply.

§ 3 Offsetting other income

- (1) The following income is offset against income attributable to the beneficiary according to § 2, or against the Parental Allowance attributable to the beneficiary according to § 2 in conjunction with § 2a:
1. Maternity benefits
 - a) in the form of Maternity Pay according to Book V of the Social Insurance Code or according to the Second Act on Health Insurance for Farmers, with the exception of Maternity Pay according to § 19 (2) of the Maternity leave Act, or
 - b) in the form of the supplement to Maternity Pay according to § 20 of the Maternity leave Act, to which the beneficiary is entitled for the period starting on the day of the child's birth,
 2. salaries and trainee remunerations as well as pay to which the beneficiary is entitled according to the laws applicable to civil servants or soldiers for the period of the work ban from the day of the child's birth
 3. benefits comparable to Parental Allowance to which the person entitled as per § 1 outside Germany or in relation to a supra-national or cross-national institution,
 4. Parental Allowance to which the beneficiary is entitled for an older child, and
 5. income to which the beneficiary is entitled as compensation for earned income and
 - a) which is not already taken into account in the calculation of Parental Allowance as per § 2, or
 - b) which is calculated without reference to Parental Allowance.

If the beneficiary is only entitled to the income for part of the month of the child's life, the income need only be offset against the corresponding share of Parental Allowance. The amount to be offset is reduced by one twelfth for every calendar month in the assessment period in which the income is received as per Sentence 1 (4) or (5). If the receipt of income in accordance with Sentence 1 (5) begins after the birth of the child and the income to be offset is calculated based on an income that is lower than the income from gainful employment in the assessment period, the part of the parental allowance amounting to the percentage of the difference between the average monthly income from gainful employment in the assessment period and the average monthly assessment income of the income to be offset that is decisive in accordance with § 2 (1) or (2) shall be exempt from offsetting.

4 Wording of the law

- (2) Parental Allowance is exempt from offsetting up to an amount of EUR 300, according to Section 1, insofar as the income according to Section 1 (1) Nos. 1 through 3 must be offset against Parental Allowance. For multiple births, this amount shall increase by EUR 300 for the second and for every additional child.
- (3) Insofar as no application is made in relation to comparable benefits as per Section 1 (1) No. 3, the entitlement to Parental Allowance shall be in abeyance up to the possible amount of the comparable benefit.

§4 Type and duration of entitlement

- (1) Parental Allowance is granted as Basic Parental Allowance or as Parental Allowance Plus. It can be claimed from the date of the child's birth. Basic Parental Allowance may be claimed until the child reaches the age of 14 months. Parental Allowance Plus may be claimed until the child reaches the age of 32 months, as long as it is paid out from the 15th month of the child's life in consecutive months to at least one parent. For adopted children within the meaning of § 1 (3) 1 No. 1, Parental Allowance may be claimed by the beneficiary from the time of the adoption until the child is a full eight years old at most.
- (2) Parental Allowance is paid in monthly instalments based on the child's age in months. The entitlement shall end at the end of the month in which the condition for entitlement ceases to be met. The parents can claim the relevant monthly amounts either alternately or at the same time.
- (3) The parents are jointly entitled to twelve monthly amounts of Basic Parental Allowance. If the income from gainful employment of one parent is reduced in two months, the parents are jointly entitled to two additional months of Basic Parental Allowance (Partner Months). Instead of claiming Basic Parental Allowance for one month of the child's life, the beneficiary can claim Parental Allowance Plus for two months of the child's life.
- (4) One parent is entitled to a maximum of twelve monthly amounts of Basic Parental Allowance plus the maximum of four monthly amounts of Partnership Bonus due according to § 4b. A parent is only entitled to Parental Allowance if they receive it for at least two months of the child's life. Months of the child's life in which a parent receives benefits to be offset according to § 3 (1) Nos. 1 to 3 or according to § 192 (5) 2 of the Insurance Contract Act shall be deemed to be months for which this parent receives Basic Parental Allowance in accordance with § 4a (1).

- (5) Deviating from Section 3 (1), the joint entitlement of parents to Basic Parental Allowance is as follows:
1. for a child who was born at least six weeks before the expected date of delivery: 13 monthly amounts of Basic Parental Allowance;
 2. for a child who was born at least eight weeks before the expected date of delivery: 14 monthly amounts of Basic Parental Allowance;
 3. for a child who was born at least twelve weeks before the expected date of delivery: 15 monthly amounts of Basic Parental Allowance;
 4. for a child who was born at least 16 weeks before the expected date of delivery: 16 monthly amounts of Basic Parental Allowance.
- b) Basic Parental Allowance may, notwithstanding Section 1 (3), be claimed until the child reaches the age of 15 months, and
- c) deviating from Section 1 (4), Parental Allowance Plus may be claimed until the child reaches the age of 32 months, as long as at least one parent claims it in consecutive months from the age of 16 months onwards;

(2) Sentence 1 (2)

- a) if, in deviation from Section 4 (1), a parent is entitled to a maximum of 14 monthly amounts of Basic Parental Allowance plus the maximum of four monthly amounts of Partnership Bonus due according to § 4b,
- b) Basic Parental Allowance may, notwithstanding Section 1 (3), be claimed until the child reaches the age of 16 months, and
- c) deviating from Section 1 (4), Parental Allowance Plus may be claimed until the child reaches the age of 32 months, as long as at least one parent claims it in successive months from the age of 17 months onwards;

For the calculation of the period between the expected date of delivery and the actual date of birth, the expected date of delivery as it is stated in the medical certificate or the certificate of a midwife or maternity nurse is the determining criterion.

In the case of

- (1) Sentence 1 (1)
- a) if, in deviation from Section 4 (1), a parent is entitled to a maximum of 13 monthly amounts of Basic Parental Allowance plus the maximum of four monthly amounts of Partnership Bonus due according to § 4b,

4 Wording of the law

- (3) Sentence 1 (3)
- a) if, in deviation from Section 4 (1), a parent is entitled to a maximum of 15 monthly amounts of Basic Parental Allowance plus the maximum of four monthly amounts of Partnership Bonus due according to § 4b,
 - b) Basic Parental Allowance may, notwithstanding Section 1 (3), be claimed until the child reaches the age of 17 months, and
 - c) deviating from Section 1 (4), Parental Allowance Plus may be claimed until the child reaches the age of 32 months, as long as at least one parent claims it in successive months from the age of 18 months onwards;

- (4) Sentence 1 (4)
- a) if, in deviation from Section 4 (1), a parent is entitled to a maximum of 16 monthly amounts of Basic Parental Allowance plus the maximum of four monthly amounts of Partnership Bonus due according to § 4b,
 - b) Basic Parental Allowance may, notwithstanding Section 1 (3), be claimed until the child reaches the age of 18 months, and

- c) deviating from Section 1 (4), Parental Allowance Plus may be claimed until the child reaches the age of 32 months, as long as at least one parent claims it in consecutive months from the age of 19 months onwards.

§ 4a

Calculation of Basic Parental Allowance and Parental Allowance Plus

- (1) Basic Parental Allowance is determined solely according to the provisions of §§ 2 to 3.
- (2) Parental Allowance Plus is determined according to the provisions of §§ 2 to 3 and the additional provisions of Sentences 2 and 3. Parental Allowance Plus amounts to a maximum of half of the Basic Parental Allowance to which the beneficiary would be entitled if they have or would have no income within the meaning of § 2 or § 3 while receiving Parental Allowance. For the calculation of Parent Allowance Plus, the amount is halved:
 - 1. the minimum amount of Parental Allowance according to § 2 (4) 1,
 - 2. the minimum amount of the Siblings Bonus according to § 2a (1) 1,
 - 3. the Multiples Bonus according to § 2a (4) andthe Parental Allowance amounts exempted from offsetting according to § 3 (2).

§ 4b

Partnership Bonus

- (1) If both parents
 1. are employed for no less than 24 and no more than 32 hours per week on average during a month of the child's life, and
 2. meet the requirements of § 1, each parent is entitled to an additional monthly amount of Parental Allowance Plus (Partnership Bonus) for this month of the child's life.
- (2) Parents are entitled to a maximum of four monthly amounts of Partnership Bonus per parent. They may only receive the Partnership Bonus if they claim it for at least two months of the child's life each.
- (3) Parents may only receive the Partnership Bonus at the same time and in consecutive months of the child's life.
- (4) If, during the receipt of the Partnership Bonus, the conditions for receipt of the bonus by one parent according to § 4c (1) Nos. 1 to 3 are met, one parent may continue to receive it according to § 4c (2).
- (5) The requirement for receipt in consecutive months of the child's life according to Section 3 and § 4 (1) 4 shall also be deemed to be fulfilled if it emerges during or after the period of receipt that the requirements for the Partnership Bonus are not met in all the months of the child's life for which the Partnership Bonus was claimed.

§ 4c

Receipt of Parental Allowance by one parent

- (1) Deviating from § 4 (4) 1, one parent may additionally receive the Parental Allowance for the Partner Months according to § 4 (3) 2 if the income from gainful employment is reduced for two months of the child's life and
 1. for this parent, the conditions apply for the relief amount for single parents in accordance with § 24b (1) and (3) of the Income Tax Act and the other parent does not live with them or with the child in the same household,
 2. care by the other parent would endanger the best interests of the child within the meaning of § 1666 (1) and (2) of the Civil Code, or
 3. care by the other parent is impossible, in particular because they are unable to care for the child due to a serious illness or severe disability; economic reasons and reasons for being prevented from caring for the child due to other activities shall not be taken into account when determining the impossibility of caring for the child.

4 Wording of the law

(2) If one of the conditions of Section 1 Nos. 1 to 2 are met, a parent who is gainfully employed for no less than 24 and no more than 32 hours per week on average for at least two and no more than four consecutive months of the child's life shall be entitled to additional monthly amounts of Parental Allowance Plus for these months of the child's life.

§4d Other beneficiaries

§§ 4, 4a, 4b and 4c shall apply analogously in the cases of § 1 (3) and (4). The receipt of Parental Allowance by a parent who does not have custody or by persons who are entitled to Parental Allowance according to § (3) 1 (2) and (3) shall require the consent of the parent who has custody.

Section 2 – Procedure and organisation

§5 Coincidence of claims

(1) If both parents meet the conditions for claiming Parental Allowance they can decide which of them is to claim which monthly instalments for which months after the child's birth.

(2) If both parents claim jointly for more than the monthly instalments of Parental Allowance to which they are entitled under § 4 (3) and § 4b or under § 4 (3) and § 4b in conjunction with § 4d, the claim by one parent which does not exceed half of the monthly instalments shall continue to apply without deductions; the other parent's claim shall be reduced to the remaining monthly instalments. If both parents claim for more than half of the monthly instalments of Parental Allowance, each shall be entitled to half of the monthly instalments of the total amount.

(3) Sections 1 and 2 apply analogously in the cases of § 1 (3) and (4). If no agreement is reached with a parent or person who does not have custody of the child but who is entitled to claim Parental Allowance according to § 1 (3) 1 Nos. 2 and 3, then in deviation from Section 2, the parent who has custody of the child shall have the final say.

§6 Payment

(1) Parental Allowance shall be paid in the course of the month for which it is intended.

§7 Application

- (1) Parental Allowance is to be applied for in writing. Retrospective payment is available only for the last three months before the start of the month in which the application for Parental Allowance is received. The application for Parental Allowance must state for which months the applicant is claiming Partnership Bonus.
- (2) Decisions made in the application may be changed up until the end of the period of receipt. Retrospective changes are only possible for the last three months of the child's life before the start of the month in which the amendment application is received. Changes are not permissible where monthly instalments have already been paid, except in cases of particular hardship. In deviation from Sentences 2 and 3, Parental Allowance may be claimed retrospectively for months during which Parental Allowance Plus was paid. Otherwise, the provisions applicable to the application also apply to the amendment application.
- (3) Except in the case of § 4c and where the application is made by a person with sole custody, the application must be signed by the person making the application as well as by any other beneficiary to show their acknowledgement.

The other beneficiary may submit an application

1. for Parental Allowance at the same time or
2. notify the authorities of how many monthly instalments they are claiming if their claim exceeds the maximum amounts permissible under § 4 (3) in conjunction with § 4b.

If the authority has received neither an application for Parental Allowance nor a notification pursuant to Sentence 2 from the other beneficiary, all monthly amounts shall be paid to the beneficiary who submitted the application; in the event of a subsequent application, the other beneficiary may, in deviation from § 5 (2), only receive the monthly amounts remaining from the total entitlement, taking into account § 4 (3) in conjunction with § 4b.

§8 Duty to provide information, ancillary provisions

- (1) Insofar as the application for Parental Allowance includes details of expected income from gainful employment, the actual income from gainful employment for the period of receipt and the working hours must be provided after the end of this period.

4 Wording of the law

(1a) The duty of cooperation according to § 60 of Book I of the Social Insurance Code applies

1. in the case of § 1 (8) 2, also to the other person within the meaning of § 1 (8) 2 and
2. in the cases of § 4b or § 4 b in conjunction with § 4d (1) to both persons applying for the Partnership Bonus. § 65 (1) and (3) of Book I of the Social Insurance Code apply analogously.

(2) Parental Allowance is paid in cases in which the beneficiary does not have an income from gainful employment during the period of receipt according to the information provided in the application, subject to a right to revocation if the person has an income from gainful employment contrary to the information provided in the application. Where no tax statement is available for the last full assessment period before the child's birth at the time that the application is made, and if the amounts as per § 1 (8) are not expected to be exceeded according to the information provided in the application, the Parental Allowance shall be paid subject to a right of revocation in the event that the amounts as per § 1 (8) are exceeded after all, contrary to the information provided in the application.

(3) Parental Allowance is paid provisionally, taking into account the credible information provided, until the respective required information has been provided, if

1. at the time of application, the tax statement for the last completed assessment period before the birth of the child is not available and it is not yet possible to state whether the amounts according to § 1 (8) are exceeded,
2. the income from gainful employment before the child's birth cannot be determined,
3. according to the details provided in the application for Parental Allowance, the beneficiary is expected to have an income from gainful employment during the period of receipt of Parental Allowance.

§ 9

Evidence of income and working hours, employer's duty to provide information

- (1) If evidence must be provided of income from gainful employment or of weekly working hours, the employer must, if requested to do so, provide a statement to the responsible authorities as per § 12 of the remuneration paid to their employees, the deduction characteristics used to calculate taxes and social insurance according to §§ 2e and 2f, and the employee's working hours; the same applies to any former employers. For any persons working from home or in equivalent roles (§ 1 (1) and (2) of the Home Work Act), the customer or agent shall take the place of the employer.

- (2) For the purpose of proving income from gainful employment, the responsible authority pursuant to § 12 (1) may also use the procedure stipulated in § 108a (1) of the Book IV of the Social Insurance Code for the electronic retrieval and transmission of remuneration statement data. This procedure may only be used if the employee concerned has previously given their consent. If the employer concerned uses a system-checked payroll accounting programme, they are obliged to compare the respective remuneration statement data with the data specified in § 108a (1) of Book IV of the Social Insurance Code.
- others based on legal provisions to which there is no entitlement.
- (3) Insofar as the beneficiary receives Parental Allowance Plus, Parental Allowance shall only be taken into account as income for up to half of the amount exempt from offsetting after deducting other income not to be taken into account according to Section 1, and may only be used up to this amount to refuse benefits for others based on legal provisions where there is no such entitlement.
- (4) The amounts not to be taken into account as per Sections 1 to 3 shall multiply for multiple births based on the number of children born.

§10 Relationship to other social benefits

- (1) The Parental Allowance and comparable benefits provided by the federal states as well as the income or benefits offset against the benefit in accordance with § 3 shall not be taken into account as income in the case of social benefits whose payment is dependent on other income up to a total amount of EUR 300 per month.
- (2) The Parental Allowance and comparable benefits provided by the federal states as well as the income or benefits offset against the benefit in accordance with § 3 may not be used, up to a total amount of EUR 300, in order to deny benefits of
- (5) Sections 1 to 4 do not apply to benefits according to Book II of the Social Insurance Code, Book XII of the Social Insurance Code and § 6a of the Federal Child Benefit Act. Parental Allowance, similar benefits provided by the federal states and any income to be offset against Parental Allowance according to § 3 in the amount of income from gainful employment before the child's birth of up to EUR 300 a month, which is taken into account as per § 2 (1), shall not be taken into account as income in relation to the benefits specified in Sentence 1. Insofar as the beneficiary receives Parental Allowance Plus, the amounts as per Sentence 2 are reduced by half.

4 Wording of the law

- (6) Sections 1 to 4 apply analogously if a cost contribution based on income can be collected for a social benefit.

§ 11 Maintenance obligations

Maintenance obligations are only affected by payment of Parental Allowance or other comparable benefits provided by the federal states if the payment exceeds EUR 300 a month. If the beneficiary receives Parental Allowance Plus, maintenance obligations are affected to the extent that the payment exceeds EUR 150. The amounts specified in Sentences 1 and 2 multiply for multiple births based on the number of children born. Sentences 1 to 3 do not apply in the cases of § 1361 (3), §§ 1579, 1603 (2) and § 1611 (1) of the Civil Code.

§ 12 Responsibility, provision of funds

- (1) The federal state governments or the bodies appointed by them shall designate the bodies responsible for implementing this Act. The responsible authority is the authority designated by the federal states for the implementation of this Act in the district in which the child for whom Parental Allowance is claimed has their domestic residence at the time of the first application. If the child for whom Parental Allowance is claimed does not have a domestic place of residence at the time of the first application in the cases referred to in § 1 (2), the authority designated by the federal state for the implementation of this Act shall be the authority of the district in which the beneficiary had their last domestic place of residence; alternatively, the authority of the district in which the relevant employer of the beneficiary or the employer of the beneficiary's spouse has their domestic place of residence shall be responsible.
- (2) The responsible authorities under Section 1 shall also be responsible for providing advice on parental leave.
- (3) The Federal Government bears the expenses for Parental Allowance and care allowance.

§ 13 Legal recourse

- (1) The courts responsible for social jurisdiction shall rule on any disputes under public law in the matters of §§ 1 to 12. § 85 (2) 2 of the Social Court Act shall apply with the requirement that the responsible body must be appointed in accordance with § 12.
- (2) Appeal and action for rescission do not have a suspensive effect.
- (3) The authorities specified in § 12 (1) are the administrative authorities within the meaning of § 36 (1) 1 of the Law on Administrative Offences.
- (4) Administrative offences are punishable by a fine of up to EUR 2,000.
- (5) fails to provide a certificate of proof or to provide it correctly, completely or in good time in contravention of § 60 (1) 1 No. 3 of Book I of the Social Insurance Code, also in conjunction with § 8 (1a) 1.

§ 14 Fines

- (1) A regulatory offence is committed by anyone who intentionally or negligently
 1. fails to provide evidence or to provide it correctly, completely or in good time in contravention of § 8 (1),
 2. fails to provide evidence or to provide it correctly, completely or in good time in contravention of § 9 (1),
 3. fails to provide information or to provide it correctly, completely or in good time in contravention of § 60 (1) 1 No. 1 of Book I of the Social Insurance Code, also in conjunction with § 8 (1a) 1,
 4. fails to provide a notification or to provide it correctly, completely or in good time in contravention of § 60 (1) 1 No. 2 of Book I of the Social Insurance Code, also in conjunction with § 8 (1a) 1 or

Section 3 – Parental leave for employees

§ 15 Entitlement to parental leave

(1) Employees are entitled to parental leave if they share a household

1.
 - a) with their child,
 - b) with a child for whom they meet the conditions for entitlement under § 1 (3) or (4), or
 - c) with a child whom they have taken into their household for the purpose of full-time care according to § 33 of Book VIII of the Social Insurance Code,

and

2. they care for and bring up this child themselves.

Parents or persons who do not have custody of the child and who can take parental leave under Sentence 1 (1) b) and c) must obtain the consent of the parent who has custody of the child.

(1a) Employees are also entitled to take parental leave if they share a household with their grandchild and they care for and bring up this child themselves, and

1. one of the child's parents is a minor, or

2. one of the child's parents is undergoing occupational training that started before their 18th birthday and the parent's training fully occupies their full work capacity.

The entitlement only applies to periods in which neither of the child's parents is claiming parental leave themselves.

- (2) The entitlement to parental leave is valid until the child's 3rd birthday. A share of parental leave of up to 24 months can be taken between the child's 3rd and 8th birthdays. The maternity leave period according to § 3 (2) and (3) of the Maternity leave Act is offset against the mother's parental leave as per the limits in Sentences 1 and 2. In the case of several children, the entitlement to parental leave applies for every child, even if the periods within the meaning of Sentences 1 and 2 overlap. For adopted children, or children in full-time care or adoptive care, parental leave of up to three years in total may be taken from the date on which the child joined the beneficiary's household, but at the latest up until the child's 8th birthday; Sentences 2 and 4 apply analogously insofar as they relate to the time distribution. The entitlement may not be excluded or restricted by contract.

- (3) Parental leave may be taken separately by each parent or jointly by both parents, including proportionately. Sentence 1 applies analogously to the cases in Section 1 (1) 1 b) and c).
- (4) During parental leave, the employee may not work for more than 32 hours a week as a monthly average. A suitable childminder within the meaning of § 23 of Book VIII of the Social Insurance Code may look after up to five children in daycare, even if the hours of childcare per week exceed 32 hours. The employer's approval must be obtained for part-time work for another employer or for self-employment according to Sentence 1. The employer may only refuse to give their approval in writing within four weeks and only for urgent business reasons.
- (5) The employee may request a reduction in working hours and their distribution. The employer and employee are to reach an agreement regarding the application within four weeks. The application may be combined with the written notification as per Section 7 (1) No. 5. This shall not affect the right to continue part-time work performed either before parental leave or during parental leave providing Section 4 is observed, nor the right to return to the working hours before parental leave after parental leave ends.
- (6) During parental leave, the employee may twice have their employer reduce their working hours in compliance with the conditions set out in Section 7 insofar as an agreement as per Section 5 cannot be reached.
- (7) The following conditions apply to the claim to reduced working hours:
 1. The employer normally employs more than 15 staff, regardless of the number of persons in professional training,
 2. the employee has been employed in the same business or company without interruption for more than six months,
 3. the contractually agreed regular working hours are to be reduced for at least two months to no fewer than 15 and no more than 32 hours per week as a monthly average,
 4. the claim is not contrary to any urgent business reasons,
 5. and the employer was informed of the claim to part-time work
 - a) seven weeks before the start of the part-time work for the period up to the child's 3rd birthday or
 - b) 13 weeks before the start of the part-time work for the period between the child's 3rd and 8th birthday.

4 Wording of the law

The application must also state the amount of the reduced working hours. The desired distribution of the reduced working time should be specified in the application. If the employer wishes to refuse the claimed reduction or distribution of working hours, they must do so within the period specified in Sentence 5, giving reasons in writing. If an employer has not rejected the reduction of working time in writing

1. at the latest four weeks after receipt of the request in the case of parental leave between the child's birth and the 3rd birthday or
2. at the latest eight weeks after receipt of the request in the case of parental leave between the child's 3rd and 8th birthday,

the employer shall be deemed to have given their consent and the reduction in working hours shall be deemed to have been determined in accordance with the employee's wishes. If the employer and the employee do not reach an agreement on the distribution of working hours in accordance with Section 5 (2), and the employer has not rejected the desired distribution in writing within the time limits specified in Sentence 5, the distribution of working hours shall be deemed to be fixed in accordance with the wishes of the employee. Insofar as the employer rejects the application for a reduction or distribution of working hours in due time, the employee may lodge a complaint with the Labour Court.

§ 16 Taking parental leave

- (1) Anyone wishing to claim parental leave must notify
 1. the employer in writing at the latest seven weeks before the parental leave is due to start for the period before the child's 3rd birthday, and
 2. at the latest 13 weeks before the parental leave is due to start for the period between the child's 3rd and 8th birthday.

If the employee requests parental leave as per Sentence 1 (1), they must at the same time state during which periods they are planning to take parental leave over the next two years. If urgent reasons apply, an appropriate shorter deadline may be possible in exceptional cases. If the mother takes parental leave immediately after her maternity leave, the maternity leave period according to § 3 (2) and (3) of the Maternity leave Act is offset against the period according to Sentence 2. If the mother takes parental leave immediately after annual leave which directly follows on from her maternity leave, the maternity leave period according to § 3 (2) and (3) of the Maternity leave Act and the annual leave period are offset against the two-year period according to Sentence 2. Each parent can split parental leave into three periods; any further periods are only possible with the employer's approval. The employer may refuse to grant a third period of parental leave for urgent business reasons within eight weeks of

receiving the application if this period is to fall into the period between the child's 3rd and 8th birthdays. The employer must provide the employee with written confirmation of their parental leave. If the employee changes employer, the employee must, on registering parental leave with a new employer and if the new employer requests this, submit a written confirmation from the previous employer showing any parental leave already taken by the employee.

- (2) If an employee is unable to request parental leave immediately following their maternity leave according to § 3 (2) and (3) of the Maternity leave Act in due time for a reason for which they are not responsible, they can do so later on within one week of the reason ceasing to apply.
- (3) Parental leave can be terminated prematurely or extended in accordance with § 15 (2) if the employer agrees. Where parental leave is to be terminated prematurely because another child is born, or in cases of severe hardship, especially due to severe illness, severe disability or the death of a parent or one of the beneficiary's children, or if the parents' livelihood is seriously at risk after taking parental leave, the employer may only reject the request to terminate parental leave prematurely for urgent business reasons within four weeks, irrespective of Sentence 3. Parental leave may also be terminated prematurely without the

employer's approval if the protection periods as per § 3 of the Maternity leave Act are asserted; in such cases, the employee should notify the employer in time that parental leave is to be terminated. An extension of parental leave can be requested if a change expected by the beneficiaries does not occur for good cause.

- (4) If the child dies during parental leave, the parental leave shall terminate no later than three weeks after the child's death.
- (5) The employee must notify the employer immediately of any changes to the entitlement.

§ 17 Annual leave

- (1) The employer may reduce the annual leave to which the employee is entitled by one twelfth for each full calendar month of parental leave. This does not apply if the employee works part-time for their employer during parental leave.
- (2) If the employee did not take some or all of the annual leave to which they are entitled before starting parental leave, the employer must grant the remainder in the current or the next year of annual leave after parental leave.
- (3) If the employment relationship ends during parental leave, or if it does not continue after parental leave, the employer must reimburse the employee for any annual leave not yet taken.
- (4) If the employee took more annual leave before going on parental leave than the amount to which they are entitled under Section 1, the employer may reduce the annual leave to which the employee is entitled after parental leave ends by any excess annual leave days taken.

§ 18 Protection from unfair dismissal

- (1) The employer may not terminate the employment from the date on which the employee requests parental leave. Protection from unfair dismissal as per Sentence 1 starts
 1. at the earliest eight weeks before the start of parental leave which is taken prior to the child's 3rd birthday, and
 2. at the earliest 14 weeks before the start of parental leave which is taken between the child's 3rd and 8th birthday.

The employer may not terminate the employment during parental leave. In special cases, an exceptional termination may be declared to be permissible. The declaration of permissibility must be granted by the highest state authority responsible for employment protection, or by the body appointed by said authority. The Federal Government, with the Federal Council's approval, may issue general administrative guidelines for implementing Sentence 4.

- (2) Section 1 shall apply analogously if employees
 1. work part-time for the same employer during parental leave or
 2. work part-time without taking parental leave and are entitled to parental leave according to § 1 during the period according to § 4 (1) 2 and 3.

§ 19 Termination at the end of parental leave

The employee must observe a notice period of three months if they wish to terminate the employment at the end of the parental leave.

§ 20 Employees in training, employees working from home

- (1) Employees employed for the purpose of training are treated as employees within the meaning of this Act. Parental leave shall not count towards the duration of vocational training unless the vocational training is carried out on a part-time basis during parental leave in accordance with § 7a of the Vocational Training Act or Section 27b of the Crafts and Trade Code. § 15 (4) 1 remains unaffected.
- (2) Employees working from home and those in equivalent roles (§ 1 (1) and (2) of the Home Work Act) are also entitled to parental leave insofar as they perform work continuously. In the latter case, the customer or agent takes the place of the employer and the cooperation agreement takes the place of the employment contract.

§ 21 Fixed-term employment contracts

- (1) A material reason justifying fixed-term employment contracts is deemed to apply if an employee is employed as a substitute for another employee for the duration of a protection period under the Maternity leave Act, parental leave, or a leave of absence based on a wage agreement, labour agreement or individual contract to raise a child, or for these periods taken together, or for parts thereof.
- (2) A fixed-term contract may be used for the periods required for induction in excess of the work period as a substitute as per Section 1.
- (3) The duration of the fixed-term work contract must be based on or attributable to specific dates, or the duration must be evident from the purposes specified in Sections 1 and 2.
- (4) The employer may terminate the fixed-term work contract with a notice period of at least three weeks, but no earlier than for the end of parental leave, if parental leave is terminated prematurely without the employer's approval and the employee notified the employer of the premature termination of parental leave. Sentence 1 applies analogously if the employer is not authorised to refuse premature termination of parental leave in cases of § 16 (3) 2.

4 Wording of the law

- (5) The Employment Protection Act does not apply in the case of Section 4.
- (6) Section 4 does not apply if its application is excluded by contract.
- (7) If the laws and ordinances under labour legislation refer to the number of employees, this number of employees must exclude the number of employees on parental leave or on a leave of absence to raise a child insofar as a substitute has been appointed for them based on Section 1. This does not apply if the substitute is not to be counted. Sentences 1 and 2 apply analogously if the laws and ordinances under labour legislation make reference to the number of workplaces.

Section 4 – Statistics and final provisions

§ 22 Federal statistics

- (1) In order to assess the effects of this Act and to develop it further, ongoing surveys must be conducted in relation to Parental Allowance as federal statistics. The surveys shall be conducted centrally by the Federal Statistics Office.
- (2) The statistics for Parental Allowance record the following survey characteristics, on a quarterly basis for the last day of the current and the previous two calendar months, for persons who claimed Parental Allowance in one of these calendar months for each child triggering the allowance entitlement:
 - 1. Type of entitlement as per § 1
 - 2. Basis for calculating the monthly amount to which the person is entitled, by type and amount (§ 2 (1), (2), (3) or (4), § 2a (1) or (4), § 2c, §§ 2d, 2e or § 2f)
 - 3. Amount and type of monthly amount to which the person is entitled (§ 4 (1) and (2) without taking into account the income as per § 3
 - 4. Type and amount of income as per § 3

5. Claims of monthly amounts granted as the Partnership Bonus as per § 4b and additional monthly amounts of Parental Allowance Plus as per § 4c (2)
6. Amount of monthly payment
7. The child's birthday
8. For the person receiving Parental Allowance:
 - a) gender, year and month of birth
 - b) nationality
 - c) place of residence or ordinary domicile
 - d) marital status and whether cohabiting with the other parent
 - e) fulfilment of the requirements according to § 4c (1) No. 1 and
 - f) number of minors living in the household

The information under Nos. 2,3, 5 and 6 must be recorded for every month of the child's life for the period during which the benefit may be received as per § 4 (1).

- (3) Input features:
 1. name and address of the responsible authority
 2. name, telephone number and e-mail of the person available for any queries
 3. identification number of the applicant

§ 23 Duty to provide information; data transfer to the Federal Statistical Office

- (1) A duty to provide information applies to the collection of data as per § 22. The data as per § 22 (4) No. 2 are provided voluntarily. The responsible bodies as per § 12 (1) are subject to a duty to provide information.
- (2) The applicant is subject to a duty to provide information to the responsible bodies as per § 12 (1) in relation to the survey characteristics according to § 22 (2) and (3). Insofar as the data is required to implement this Act, the responsible bodies as per § 12 (1) may only use the data provided according to § 22 (2) 1 No. 8 and Section 3 (1) 4 using technical and organisational measures to separate it from the data according to § 22 (2) and (3), and only for transfer to the Federal Statistics Office, and must delete the data immediately upon transfer to the Federal Statistics Office.
- (3) The intrinsically coherent data must be sent to the Federal Statistics Office electronically within 30 working days of the end of the reporting period.

§ 24 **Transfer of tables with statistical results by the Federal Statistics Office**

The Federal Statistics Office sends tables containing statistical results to the responsible higher federal and state authorities for use in relation to the legislating bodies and for purposes of planning, but not to settle individual cases, even where fields in the table contain information for only a single case. Where fields in a table refer to only a single case, the tables may only be transferred if they go into no further detail than the administrative district or the sector in case of city states.

§ 25a **Transfer of individual data by the Federal Statistical Office**

(1) The Federal Statistics Office may transfer individual data from 2007 onwards without input features to the federal ministry responsible at the latter's request or to research institutes appointed by the latter so as to allow the effects of changes to this Act to be gauged for the purposes outlined in § 24, with the exception of the feature as per § 22 (4) No. 3 for the development and operation of microsimulation models. The individual data may only be transferred to the extent required for this purpose by secure data transfer.

- (2) Statistics confidentiality as per § 16 of the Federal Statistics Act must be observed for processing and use of the data as per Section 1. The organisation and procedure must separate statistical and non-statistical tasks for this purpose. The data transferred as per Section 1 may only be used for the purposes for which it was transferred. The transferred individual data must be deleted after the purpose for which it was transferred has been fulfilled.
- (3) Anyone who is a recipient of individual data as per Section 1 (1) is subject to the duty of confidentiality according to § 16 (1) and (10) of the Federal Statistics Act. Anyone who is to receive individual data as per Section 1 (1) must be an office holder or be bound by special public service regulations. Anyone who is to receive individual data and who is not an office holder or bound by special public service regulations must be bound to maintain confidentiality before the transfer. § 1 (2), (3) and (4) No. 2 of the Officials Act of 2 March 1974 (Federal Law Gazette, volume I, pp. 469, 547), last revised by § 1 (4) of the Act of 15 August 1974 (Federal Law Gazette, volume I, p. 1942), applies analogously in its applicable version. The recipients of individual data may only use any findings from their activities for the purposes stated in Section 1.

§ 24b Electronic support for the application process

- (1) The Federal Government may set up and operate an internet portal to provide electronic support for applications. The internet portal enables the electronic completion of the application forms of the federal states as well as the transfer of the data from the application form to the responsible authority pursuant to § 12. The body responsible for setting up and operating the internet portal is the Federal Ministry for Family Affairs, Senior Citizens, Women and Youth. The implementation of this Act by the responsible authorities pursuant to § 12 shall remain unaffected.
- (2) The Federal Ministry for Family Affairs, Senior Citizens, Women and Youth is responsible for the internet portal under data protection law. In order to provide electronic support for the application process, the Federal Ministry for Family Affairs, Senior Citizens, Women and Youth may use the personal data required for the application for Parental Allowance as well as the data specified in § 22, providing the user has consented to the processing. The statistical survey characteristics including the data required to apply for Parental Allowance shall be deleted immediately after the use of the internet portal has ended.

§ 25 Data transmission by the registry offices

If a person applies for Parental Allowance, the registry office responsible for receiving notification of the child's birth may provide the authority responsible under § 12 (1) with the necessary data on the certification of the child's birth electronically if the person making the application has previously consented to the electronic transmission of data.

§ 26 Application of the Books of the Social Insurance Code

- (1) Unless explicitly specified otherwise in a provision of the law on Parental Allowance, implementation of Sections 1, 2 and 3 must comply with the first chapter of Book X of the Social Insurance Code.
- (2) § 328 (3) and § 331 of Book III of the Social Insurance Code apply analogously.

§ 27 Special arrangements in connection with the COVID-19 pandemic

- (1) If a parent has a so-called frontline occupation, their receipt of Parental Allowance may be postponed on request for the period from March 2020 to 31 December 2020. The amounts for the postponed months must be paid out no later than 30 June 2021. If the option of postponement is used, the Basic Parental Allowance may, in deviation from § 4 (1) 2 and 3, still be paid out after the child has reached the age of 14 months. Gaps in Parental Allowance arising in the period from 1 March 2020 to 30 June 2021 shall be harmless in deviation from § 4 (1) 4.
- (2) It is sufficient for a postponement of the Partnership Bonus if only one parent has a so-called frontline occupation. If receipt of the Partnership Bonus has already begun, only the provisions of Section 3 shall apply.
- (3) If the Partnership Bonus was received wholly or partially before the end of 31 December 2021 and the entitled person is unable to meet the requirements for receipt due to the COVID-19 pandemic, the information on the amount of income and working hours that was credibly provided when applying for the Partnership Bonus shall apply.

§ 28 Transitional provision

- (1) In respect of children born before 1 September 2021 or who joined the beneficiary's household with a view to adoption prior to this date, this Act shall continue to apply in the version in force until 31 August 2021.
- (1a) Insofar as this Act refers to Maternity Pay according to Book V of the Social Insurance Code, or to the Second Act on Health Insurance for Farmers, the relevant provisions for Maternity Pay according to the Reich Insurance Code or the Act on Health Insurance for Farmers apply analogously.
- (2) § 8 (1) and § 9 of the Federal Act on Child-Rearing Allowance in the version applicable until 31 December 2006 continue to apply to federal state benefits comparable to child-rearing allowance.
- (3) § 1 (7) 1 Nos. 1 to 4 in the version of Article 36 of the Act of 12 December 2019 (Federal Law Gazette, volume I, p. 2451) shall apply to decisions concerning periods beginning after 29 February 2020. § 1 (7) 1 No. 5 in the version of Article 36 of the Act of 12 December 2019 (Federal Law Gazette, volume I, p. 2451) shall apply to decisions concerning periods beginning after 31 December 2019.

- (4) § 9 (2) and § 25 are applicable to children born after 31 December 2021 or taken into a household after 31 December 2021 with a view to adoption. In order to test the procedure, these regulations can be implemented in pilot projects with the consent of the Federal Ministry for Family Affairs, Senior Citizens, Women and Youth, the Federal Ministry of Labour and Social Affairs and the Federal Ministry of the Interior, Building and Community to children born before 1 January 2022 or taken into a household before 1 January 2022 with a view to adoption.



Index of key words

A

adoption 10, 17, 42, 94, 99, 158, 178 f.
 amount of Parental Allowance 36, 40, 54, 66 f., 72, 76, 78 ff., 89, 160 f.
 annual leave 13, 25, 103, 111 ff., 170, 172
 assessment period 43 ff., 55 ff., 149 ff., 157, 164

B

BAföG 54, 76 f.
 Basic Parental Allowance 9, 18 ff., 28 ff., 63 ff., 68 ff., 88, 94, 150, 158 ff., 178

C

calculation of Parental Allowance 157
 cap 36 ff.
 child allowances 56, 155
 child benefit 74, 76
 child-raising periods 121
 child's age in months 17, 95, 158
 civil servants 10, 68, 93, 147 f., 157
 compensatory benefits 54, 65, 69, 72 f.
 cross-border commuters 15 f.

D

death 94, 116, 148, 171
 deductions 55 ff., 61, 154 ff., 162

E

employees 10, 16, 25, 44 f., 47, 51 f., 87, 91, 106 f., 164, 168, 172 ff.
 employer 153, 164 ff., 169 ff.

Index of key words

F

fixed-term employment contracts	173
foreign benefits	77
foreign income	54
foster children	10

G

gainful employment	147 ff., 152 f., 157 f., 161, 163 ff.
--------------------------	---------------------------------------

H

Hartz IV	54, 74, 118
health insurance	20, 58, 68, 71, 74, 81 f., 84, 86 ff., 114, 151, 156 f., 178

I

income	9 f., 19, 33 ff., 42 ff., 49, 51 ff., 73 ff., 78 ff., 86 f., 89, 122, 149 ff., 160 f., 163 ff., 174, 178
income support	74 ff., 114

L

low-income earners	39 f.
--------------------------	-------

M

maintenance	78, 166
maternity benefits	20 f., 29, 65, 68 ff.
maternity leave period	98, 168, 170
mini job	52, 55, 58, 75, 93
mixed income	44
multiples	33, 40 f., 151, 160

N

net income for the purposes of Parental Allowance	55 f., 59
---	-----------

P

Parental Allowance Offices	43, 84, 90, 123, 125
Parental Allowance Plus	9, 18 ff., 27 ff., 36 ff., 63 ff., 67, 69, 72 ff., 76, 78 f., 88, 150, 158 ff., 165 f., 175
Partner Months	12, 18 f., 158, 161
Partnership Bonus	9, 12, 18 ff., 23 ff., 33, 36, 39, 63 f., 79 f., 158 ff., 163 f., 175, 178
part-time work	26, 38, 53, 66, 78, 107 ff., 117, 169
pension insurance	56 ff., 120 ff., 155 f.
pensions	54, 65
period of receipt	161, 163 f.
photovoltaic system	44, 62
protection from unfair dismissal	100, 104 f., 144, 172

R

regulatory authorities of the federal states	141
relatives	148

S

scholarships	54
self-employed	10, 25, 43 ff., 49 ff., 56, 71, 86 f., 110, 150, 154
separated parents	10 ff.
severe disability	13, 148, 161, 171
short-time allowance	54, 65
Siblings Bonus	41 f., 72, 151, 160
sickness	71, 87
sick pay	25, 54, 65, 67, 73 f.
single parents	10 f., 23, 161
social benefits	74, 165
spouse	82, 148, 166
stay-at-home parents	10

Index of key words

T

tax class	56 f., 80, 155
taxes	54 f., 83, 154 f., 164
twins	33, 40 f., 65, 76, 78, 98

U

Unemployment Benefit I	54, 65, 72, 118, 120
Unemployment Benefit II	54, 74, 76, 118
unemployment insurance	57, 98, 118 ff.

W

working while receiving Parental Allowance	13, 78
--	--------

Photo credits:

Page 8: www.istockphoto.com, © svetikd
Page 11: www.istockphoto.com, © lisegagne
Page 28: www.fotolia.com, © Studio Romantic
Page 34: www.istockphoto.com, © svetikd
Page 41: www.fotolia.com, © Ingo Bartussek
Page 58: www.istockphoto.com, © PeopleImages
Page 61: www.istockphoto.com, © Halfpoint
Page 73: www.fotolia.com, © pololia
Page 91: www.fotolia.com, © Boggy
Page 115: www.fotolia.com, © kikovic
Page 124: www.fotolia.com, © very_ulissa
Page 131: www.istockphoto.com, © Halfpoint
Page 143: www.fotolia.com, © Monkey Business
Page 146: www.fotolia.com, © olly
Page 180: www.istockphoto.com, © Tom Merton

Imprint

This brochure is part of the public relations work of the Federal Government; it is made available free of charge and is not intended for sale.

Published by:

Bundesministerium
für Familie, Senioren, Frauen und Jugend
Referat Öffentlichkeitsarbeit
11018 Berlin
www.bmfsfj.de

Available from:

Publikationsversand der Bundesregierung
Postfach 48 10 09, 18132 Rostock
Tel.: +49 30 18 272 2721
Fax: +49 30 18 10 272 2721
Telephone service for the deaf: gebaerdentelefon@sip.bundesregierung.de
E-Mail: publikationen@bundesregierung.de
www.bmfsfj.de

If you have any questions, use our
service telephone: +49 30 20 179 130
Monday–Thursday: 9 a.m.–6p.m.
Fax: +49 30 18 555-4400
E-Mail: info@bmfsfj.service.bund.de

Public service telephone number for all government agencies and offices: 115*

Art. No.: 2BR232

Last revised: November 2021, 2nd edition

Designed by: www.zweiband.de

Picture credits: Cover www.fotolia.com/© kolinko_tanya

Printer: MKL Druck GmbH & Co.KG

* The general public service number 115 is also available for general questions to any government office and agency. In participating regions, 115 is open from 8 a.m. to 6 p.m. between Monday and Friday. Calls to 115 from a German landline and many mobile networks are charged at local rates and are therefore freephone for those with unlimited calls. Deaf persons can access information by dialing the SIP address 115@gebaerdentelefon.d115.de. To find out if 115 is available in your region and for more information on the general public service number please visit <http://www.d115.de>.

-  Commitment
-  Family
-  Older Persons
-  Equality
-  Children and Youth