



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



Parental Allowance, Parental Allowance Plus and Parental Leave

The Federal Parental Allowance and Parental Leave Act

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1

Parental Allowance

1.1 What is Parental Allowance?

Parental Allowance is a benefit for parents with babies or toddlers. Its objective is to enable parents to bring up and look after their child.

Parental Allowance redresses the balance when parents earn less as a result of working fewer hours or stopping work after their child is born. Parental Allowance helps secure the basic funding required by families. Parental Allowance is also available to parents who had no income 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.

You can find out more about the different types in section 1.3 “For how long can I claim Parental Allowance?” (page 15).

1.2 Conditions

1.2.1 The most important conditions at a glance

As a mother or a 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 work fewer than 30 hours a week.
- You live in Germany.

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.

1 Parental Allowance

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. The child must also be younger than 8 years;
- 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 topic, please contact your Parental Allowance office (see section 3, “Responsible authorities”, starting on page 104).

You cannot claim Parental Allowance for foster children; instead, you should claim other special benefits for foster children from Child Services.

1.2.2 Parental Allowance for couples, single parents and separated parents

You can claim Parental Allowance

- as parents who are a couple,
- as a single parent, or
- as separated parents.

Single parents

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

- The other parent does not live with you or with your child.
- You are considered to be a single parent under tax law, i.e. 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 office or your tax advisor.



You can also claim Parental Allowance as a single parent if being cared for by the other parent constitutes a risk to the child's well-being. This happens in exceptional cases, e.g. if Child Services think that the child's physical or mental well-being would be under threat if the other parent were to look after the child.

Separated parents

Separated parents live separately but share child-rearing obligations. The child must live in each of the parents' households for at least one third of the time. If the child spends less than one third of the time living with one of the parents, this parent is not entitled to Parental Allowance. The other parent would then be entitled to the single-parent amount.

1 Parental Allowance

1.2.3 Working or studying while receiving Parental Allowance

Up to 30 hours per week

If you are receiving Parental Allowance, you may only work part-time. This means no more than 30 hours a week. If you work more, you are not entitled to Parental Allowance.

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

No time restriction for studies or training

You do not need to stop studying or training to receive Parental Allowance. It does not matter how many hours a week you spend in this capacity. Unlike the restriction on working hours, you can also study or train for more than 30 hours a week.

To find out more about working while receiving Parental Allowance, see section 1.8, “Working while receiving Parental Allowance” (page 63).

1.2.4 Parental Allowance for parents with severe disabilities

If one parent cannot look after the child on health grounds, for example because of illness or severe disabilities, the other parent may receive Parental Allowance as if they were a single parent. For example, they are entitled to take up the partner months alone. They may also receive the Partnership Bonus alone.

In these cases, please provide evidence of the health reasons, for example by supplying a medical certificate. An inability of the other parent to look after the child due to job-related reasons, for example, is not sufficient.

1.2.5 Parental Allowance for parents with a different nationality

Parents with a different nationality can also receive Parental Allowance. However, this depends on their nationality.

If you are from another country in the European Union (EU) or from Iceland, Liechtenstein, Norway or Switzerland, you can normally receive 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.

The following conditions apply:

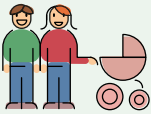
- You can receive Parental Allowance if you have a settlement permit.
- You can receive Parental Allowance if you have indefinite leave to remain in the EU.
- You can receive Parental Allowance if you have a residence permit, if you are allowed to work in Germany, or were formerly allowed to work here. The restrictions below apply. If you have any questions relating to this topic, please contact your Parental Allowance office.
- You cannot receive Parental Allowance with a temporary permit to remain (i. e. when waiting to be granted asylum).
- Neither can you receive Parental Allowance if you are staying in Germany on sufferance.

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

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

1 Parental Allowance

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



Example 1:

Parental Allowance for cross-border commuters

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

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



Example 2:

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 the parents work in different countries, both parents primarily receive family benefits from the country in which the child lives.



Example 3:

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 want to find out more about this topic, please visit the Your Europe website: http://europa.eu/youreurope/citizens/index_de.htm

1.2.7 Parental Allowance and parental leave

You do not have to take parental leave in order to receive Parental Allowance. However, you may not work more than 30 hours a week while receiving Parental Allowance. Many employees consequently have to reduce their working hours in order to receive Parental Allowance, and they use parental leave for this purpose.

Combining
Parental
Allowance and
parental leave

You can find out more about parental leave in part 2 of this brochure under “Parental leave for employees” (page 74).

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; however, they are based on your child’s age in months rather than on calendar months. 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.

Parental
Allowance is
paid on the
basis of your
child’s age in
months

1 Parental Allowance

Example: if your child was born on 12 February, then

the **1st month** in your child's life runs from 12 February to 11 March,

the **2nd month** in your child's life runs from 12 March to 11 April,

the **3rd month** in your child's life runs from 12 April to 11 May,

and so on.

For adopted children, the payments are not calculated on the basis of the child's birthday, but on the day when the child joined your household. This also applies if the adoption process is still ongoing, i.e. during the so-called adoptive care phase.

For each of the months in 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.

1.3.2 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 decide which variant you wish to receive for each month of your child's life. If you opt for the Partnership Bonus, you must choose to receive this continuously for 4 months. The type of Parental Allowance you choose will determine for how long you will receive Parental Allowance.



Information

Historically, Parental Allowance was only available as Basic Parental Allowance. This is why Basic Parental Allowance is sometimes referred to simply as “Parental Allowance”. However, this brochure always uses the term “Basic Parental Allowance”.

1.3.3 Basic Parental Allowance

You can claim Basic Parental Allowance for the first 12 months of your child’s life. If both parents are claiming Parental Allowance and one of you is earning less than before the birth, you can even claim for up to 14 months. These 2 additional months are called “partner months”. You can also benefit from these partner months if you are a single parent.

Basic Parental Allowance is available for up to 14 months

You can claim for the 14 months as suits you. You can claim Parental Allowance at the same time, or you can alternate. However, each of you must claim for no less than 2 months and no more than 12 months. For each month of your child’s life in which you are both claiming Basic Parental Allowance, you are using up 2 months of Basic Parental Allowance.

Parents can split Parental Allowance.

You can claim Basic Parental Allowance in one go, you can pause Parental Allowance and continue receiving it later on, or you can alternate with your partner.

1 Parental Allowance



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.



Mother



Father



To claim the partner months, your income after the birth must be lower than before the birth. To meet this condition, it is sufficient if one parent earns less than before the birth for a period of 2 months, e.g. due to maternity protection or parental leave or because you are working part-time.


If you are a single parent and your income after the birth is lower than before, you can also claim the partner months for yourself. Section 1.2.2, “Parental Allowance for couples, single parents and separated parents” explains when you are considered to be a single parent (page 10).

There are two restrictions to claiming Basic Parental Allowance:

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

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

- If you are the child’s mother, the months of your child’s life in 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 can receive neither Parental Allowance Plus nor the Partnership Bonus. During this period, the other parent can decide which type of Parental Allowance they wish to receive. For a definition of what is meant by “maternity benefits”, see section 1.7.2, “Maternity Pay and other maternity benefits” (page 54). Months in which your private health insurance pays you a daily maternity allowance also count as months in which you can claim Basic Parental Allowance.

 **Example:**

Maternity Pay and Parental Allowance

The mother receives Maternity Pay during the first 2 months of the child’s life. She cannot claim Parental Allowance during this time. She receives Basic Parental Allowance from the 3rd to the 9th month of the child’s life, the father receives it from the 10th up to and including the 14th month.



This means that both parents have together used up the full 14 months of Basic Parental Allowance: the mother 9 months, the father 5 months.



1 Parental Allowance

1.3.4 Parental Allowance Plus

1 month of Basic Parental Allowance corresponds to 2 months of Parental Allowance Plus

Parental Allowance Plus is available for twice as long as Basic Parental Allowance. You can choose either 1 month in which you receive Basic Parental Allowance or 2 months in which you receive Parental Allowance Plus. If you do not work after the birth, Parental Allowance Plus is only half the amount of Basic Parental Allowance. However, if you work part-time after the birth, the Parental Allowance Plus paid each month can be equivalent to the monthly Basic Parental Allowance. In any case, Parental Allowance Plus is available for twice as long. This means that you can actually receive more Parental Allowance in all.

You can continue to claim Parental Allowance Plus after your child reaches the age of 14 months.

There are two restrictions when claiming Parental Allowance Plus:

- You cannot receive Parental Allowance Plus, only Basic Parental Allowance, if you are receiving Maternity Pay or other maternity benefits as the child's mother (see section 1.3.3, "Basic Parental Allowance", page 17).
- When your child reaches the age of 14 months, you can only claim Parental Allowance without a break, either as Parental Allowance Plus or as the Partnership Bonus. If the other parent is also claiming Parental Allowance, you can alternate after the 14th month. However, if neither of you is claiming Parental Allowance in any month after your child reaches the age of 14 months, you cannot recommence claiming Parental Allowance afterwards – even if you still have months left.

No claim interruptions are permitted after your child reaches the 15th month of life

 **Examples 1 and 2:**



Combining Basic Parental Allowance and Parental Allowance Plus

The mother receives Maternity Pay during the first 2 months of the child's life. For her, these 2 months are treated as **Basic Parental Allowance** months. The father can claim Basic Parental Allowance for months 3 and 4. Afterwards, he can claim **Parental Allowance Plus** for months 5 through 24.

The parents have thus used up 4 months of **Basic Parental Allowance** and 20 months of **Parental Allowance Plus**; this is equivalent to 14 months of Basic Parental Allowance.



The mother receives **Basic Parental Allowance** in the first 4 months, the father in months 5 and 6. Both parents receive **Parental Allowance Plus** in months 7 through 14.

The parents have thus used up 6 months of **Basic Parental Allowance** and 16 months of **Parental Allowance Plus**; this is equivalent to 14 months of Basic Parental Allowance.



1 Parental Allowance



Example 3:

Combining Basic Parental Allowance and Parental Allowance Plus for single parents

A single father receives **Basic Parental Allowance** in the first 2 months of his child's life. He receives **Parental Allowance Plus** in months 3 and 4. From month 5, he again receives Basic Parental Allowance until month 14, and Parental Allowance Plus in months 15 and 16.

The father has thus used up 12 months of Basic Parental Allowance and 4 months of Parental Allowance Plus; this is equivalent to 14 months of Basic Parental Allowance.



Father



1.3.5 Partnership Bonus

The Partnership Bonus is available to parents who split their family and professional tasks as equal partners. You can also make joint use of this offer if you and the other parent are raising your child separately. If you are a single parent, you can use this offer on your own.

Partnership Bonus:
4 additional months of Parental Allowance Plus

You and the other parent can receive an additional 4 months of Parental Allowance Plus as a Partnership Bonus. This is only available if claimed in 4 consecutive months. You must both be working part-time for at least 25 and no more than 30 hours per week.

If you are a single parent, it is sufficient if you work 25–30 hours a week in 4 consecutive months. Section 1.2.2, “**Parental Allowance for couples, single parents and separated parents**”, explains when you are considered to be a single parent (page 10).



Example 1:

Combining Basic Parental Allowance, Parental Allowance Plus and the Partnership Bonus



The mother receives **Basic Parental Allowance** in the first 4 months, the father in months 5 and 6. Both parents receive **Parental Allowance Plus** in months 7 through 14. In months 15 through 18, both parents work between 25 and 30 hours a week and claim the **Partnership Bonus**.



You do not need to be working between 25 and 30 hours every single week as long as your average working hours per week fall in this range for the whole month.

This calculation is based on the hours that you actually work, i.e. you must include overtime and deduct any hours not actually worked. However, you must also include any days for which you are paid even if you are not actually working, e.g. annual leave, bank holidays or sick days (for up to 6 weeks; afterwards you will be paid sick pay instead of wages). These days are counted as if you had worked on them (see also section 1.2.3, “Working or studying while receiving Parental Allowance”, page 12).

For an overview of the most important information on working part-time while receiving Parental Allowance, see section 1.8, “Working while receiving Parental Allowance” (page 63).

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Please note:

If you are receiving Partnership Bonus but do not meet the conditions, you must reimburse any amounts paid to you. Even if only one of the parents fails to meet the conditions, both parents must return their Partnership Bonus. If you are concerned that you may not be meeting the conditions, please contact your Parental Allowance office as soon as possible.



Example 2:

Lapse of Partnership Bonus

Both parents receive **Parental Allowance Plus** in the first 14 months. Afterwards, both parents wish to claim the **Partnership Bonus**. The mother works 25 hours a week in months 15 to 18. The father works 30 hours a week during this time. During month 18, he works overtime. This increases his average working hours to 32 hours a week.



Mother



Father



The father worked for more than 30 hours a week during month 18. He therefore failed to meet the conditions for the Partnership Bonus. This means that neither parent can receive the Partnership Bonus. The mother and the father must therefore pay back the full Partnership Bonus for months 15 through 18.



1.3.6 Combining different types of Parental Allowance

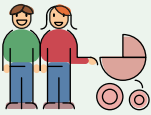
You can decide whether you want to claim Basic Parental Allowance, Parental Allowance Plus or the Partnership Bonus in any given month. In the first 14 months of your child's life, you can pause your Parental Allowance claim and resume it later on.

As parents, you are jointly entitled to claim the months of Parental Allowance. You can decide together 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 2 months.
- You can only receive Basic Parental Allowance in the first 14 months of your child's life. You can still claim Parental Allowance Plus and the Partnership Bonus afterwards.

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- Any months in which the child's mother receives Maternity Pay or other maternity benefits are considered to be Basic Parental Allowance months for the mother. Maternity benefits have no effect on the other parent.
- From the 15th month, you must claim Parental Allowance continuously, i.e. at least one parent must receive either Parental Allowance Plus or the Partnership Bonus, otherwise you can no longer claim either.
- You can only claim the Partnership Bonus for 4 consecutive months.



🔍 Examples 1 and 2:

Combining different types of Parental Allowance

The mother receives **Basic Parental Allowance** during the first 2 months of the child's life, the father receives it in months 3 through 14. Afterwards, the parents claim the **Partnership Bonus** for months 15 through 18.



Mother



Father



The mother receives **Basic Parental Allowance** during the first 6 months of the child's life. In months 7–10, the parents claim the **Partnership Bonus**. In months 11–14, the father claims Basic Parental Allowance. The mother claims **Parental Allowance Plus** for months 13 through 20.



Mother



Father



**Example 3:****Combining different types of Parental Allowance**

A single father receives **Basic Parental Allowance** in the first 8 months of his child's life. He then claims no Parental Allowance for 2 months. In months 11–16, he receives **Parental Allowance Plus**, in months 17–20, he claims the **Partnership Bonus**, and in months 21–26, he again claims Parental Allowance Plus.



Father

**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 the three. Do you work? Do you want to raise your children by yourself? When do you want to return 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 website of the Federal Ministry for Family Affairs. This is available 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.

Visit
www.familienportal.de
for help with
planning

1.4 How much Parental Allowance can I get?

The amount of Parental Allowance that you may get depends on the following criteria:

- Are you claiming Basic Parental Allowance or Parental Allowance Plus?
- What has your income been so far?
- What will your income be while you are claiming Parental Allowance?
- Will you be receiving 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 can be higher if you already have children or if you are expecting twins, triplets or other multiples.

You can 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. You will also receive the minimum amount if your income after the birth is the same as before the birth (e.g. because you are continuing to work part-time for the same wage).

Visit www.familienportal.de for help with planning

You can obtain a non-binding estimate of the Parental Allowance that you can expect to receive using the Parental Allowance Calculator at www.familienportal.de.

1.4.1 How to calculate Parental Allowance

Basic Parental Allowance

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

65% of the net income lost

Basic Parental Allowance in the months in which you receive no income amounts to 65% of your net income before the birth.

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



Information:

The net income used to calculate Parental Allowance can be a little different from your actual net income (see section 1.5.3, “How do I calculate relevant net income?”, from page 44).



1 Parental Allowance



Example:

How to calculate Basic Parental Allowance

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

| | |
|-----------------------------|-----------|
| Net income before the birth | EUR 2,000 |
| Net income after the birth | EUR 0 |
| Difference | EUR 2,000 |

Basic Parental Allowance

(65% of the difference)

EUR 2,000 x 0.65 = **EUR 1,300 a month**

After 6 months, the mother returns to work, initially part-time. She now earns EUR 500 a month. This changes the amount of Basic Parental Allowance that she receives:

| | |
|-----------------------------|-----------|
| Net income before the birth | EUR 2,000 |
| Net income after the birth | EUR 500 |
| Difference | EUR 1,500 |

Basic Parental Allowance

(65% of the difference)

EUR 975 a month

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

EUR 500 + EUR 975 = **EUR 1,475 a month**

Parental Allowance Plus and Partnership Bonus

Parental Allowance Plus is calculated in the same way as Basic Parental Allowance. However, Parental Allowance Plus is limited to half of what you would theoretically receive as Basic Parental Allowance if you had no income after the birth. This threshold is called the “cap”. In return, you can 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 birth, Parental Allowance Plus is only half the amount of Basic Parental Allowance. You can choose Parental Allowance Plus in order to extend the period in which you receive Parental Allowance. This does not reduce the Parental Allowance that you can claim, it is just spread over a longer period.



Example:



How to calculate Parental Allowance Plus assuming no income

| | |
|-----------------------------|-----------|
| Net income before the birth | EUR 2,000 |
| Net income after the birth | EUR 0 |
| Difference | EUR 2,000 |

Basic Parental Allowance

| | |
|-------------------------|--------------------------|
| (65% of the difference) | EUR 1,300 a month |
| Cap | EUR 650 |

| | |
|--------------------------------|------------------------|
| Parental Allowance Plus | EUR 650 a month |
|--------------------------------|------------------------|

Total Basic Parental Allowance for up to 12 months:

| | |
|------------------|-------------------|
| 12 x EUR 1,300 = | EUR 15,640 |
|------------------|-------------------|

Total Parental Allowance Plus for up to 24 months:

| | |
|----------------|-------------------|
| 24 x EUR 650 = | EUR 15,640 |
|----------------|-------------------|

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It is particularly worth claiming Parental Allowance Plus if you have an income after the birth, e.g. from working part-time. In this case, Parental Allowance Plus can end up being the same amount as your Basic Parental Allowance and income. Nevertheless, you can receive Parental Allowance Plus for twice as long as Basic Parental Allowance.



Example 1:

How to calculate Parental Allowance Plus assuming an income

| | |
|---|------------------------|
| Net income before the birth | EUR 2,000 |
| Net income after the birth | EUR 1,200 |
| Difference | EUR 800 |
| Basic Parental Allowance (65% of the difference) | EUR 520 a month |

| | |
|---|------------------------|
| Theoretical Basic Parental Allowance without an income after the birth (65% of EUR 2,000) | EUR 1,300 |
| half of which is = cap | EUR 650 |
| Parental Allowance Plus | EUR 520 a month |

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

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

Total **Basic Parental Allowance** for up to 12 months:

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

Total **Parental Allowance Plus** for up to 24 months:

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

**Example 2:****How to calculate Parental Allowance Plus assuming an income**

| | |
|---|------------------------|
| Net income before the birth | EUR 2,000 |
| Net income after the birth | EUR 500 |
| Difference | EUR 1,500 |
| Basic Parental Allowance (65% of the difference) | EUR 975 a month |

| | |
|---|------------------------|
| Theoretical Basic Parental Allowance without an income after the birth (65% of EUR 2,000) | EUR 1,300 |
| half of which is = cap | EUR 650 |
| Parental Allowance Plus | EUR 650 a month |

In this case, the cap reduces the Parental Allowance Plus. That is because 65% of the income difference exceeds the amount of the cap.

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

Total Basic Parental Allowance for up to 12 months:
12 x EUR 975 = EUR 11,700

Total Parental Allowance Plus for up to 24 months:
24 x EUR 650 = EUR 15,600

For an overview of the most important information on working part-time while receiving Parental Allowance, see section 1.8, “Working while receiving Parental Allowance” (page 63).

1 Parental Allowance

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 birth or lost no income after the birth because you are still working in the same part-time job. If you had an income before the birth and the calculation shows up less than EUR 300, you will still receive the minimum amount.

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

1.4.2 Higher Parental Allowance for low-income earners

Low-income earners receive a higher percentage of their income

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

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

**Example:****How to calculate Basic Parental Allowance for low-income earners**

| | |
|-----------------------------|---------|
| Net income before the birth | EUR 700 |
| Net income after the birth | EUR 50 |
| Difference | EUR 650 |

The net income before the birth was EUR 700. For every EUR 2 that the income falls below EUR 1,000, the percentage rises by 0.1%. EUR 700 equals EUR 1,000 minus EUR 300. EUR 300 equals EUR 2 times 150. Therefore, the percentage rises from 67% by 150 x 0.1%, i.e. by 15%. The result is 67% + 15% = 82%.

The calculation at a glance:

| | |
|----------------------------|---------|
| EUR 1,000 – EUR 700 = | EUR 300 |
| EUR 300 divided by EUR 2 = | 150 |
| 150 times 0.1% = | 15% |
| 67% + 15% = | 82% |

The Basic Parental Allowance

is 82% 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. However, the parental allowance goes up: 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” [*Mehrlings-Zuschlag*]. The Multiples Bonus also increases the minimum and maximum parental allowance: the minimum Basic Parental Allowance for twins is EUR 600 and the maximum is EUR 2,100, whereas 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, the so-called Siblings Bonus [*Geschwisterbonus*]. This increases your Parental Allowance by 10%, or at least EUR 75 a month for Basic Parental Allowance and EUR 37.50 for Parental Allowance Plus.

You can claim the Siblings Bonus if

- at least one other child under 3 years lives in your household,
- at least two other children under 6 years live in your household, or
- at least one other child under 14 years with a disability lives in your household.

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, i.e. during the so-called adoptive care phase. No Siblings Bonus is paid for adopted children aged 14 years and 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 will be 3 years old when the younger child is 7 months old.

| | |
|-----------------------------|-----------|
| Net income before the birth | EUR 2,000 |
| Net income after the birth | EUR 0 |
| Difference | EUR 2,000 |

Basic Parental Allowance (65% of the difference)

| | |
|-------------------------------|------------------|
| without Siblings Bonus | EUR 1,300 |
| Siblings Bonus (10%) | 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 7 months of its life and EUR 1,300 in months 8 through 12.

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1.4.5 Help with calculating Parental Allowance

You can obtain a preliminary, non-binding estimate of the Parental Allowance that you can expect to receive by using the Parental Allowance Calculator at www.familienportal.de.

Contact your Parental Allowance office for more information. After your child is born, the Parental Allowance office will also give you information on the amount of Parental Allowance you will receive. A list of all Parental Allowance offices is provided in section 3, “Responsible Authorities” (from page 104).

1.5 How do I calculate past income?

1.5.1 What period should I take into account?

You should calculate your past income for the 12 months preceding your child’s birth. This period is called the “assessment period” [*Bemessungszeitraum*]. The 12-month period for which you must calculate your income depends on whether or not you were self-employed before the birth.

Self-employed or not?

Please use the 12 months before the calendar month in which your child is born and the last full tax period before the birth (normally the calendar year). For a definition of the term “tax period” [*Veranlagungszeitraum*], please see “Period for self-employed individuals” (page 41).

Did you receive self-employment income during this period, i. e. income

- from self-employment,
- from a business, or
- from agriculture and forestry?

If the answer is yes, you should use the period for the self-employed individuals. You should also use this period if you had income from both self-employment and employment (so-called mixed income). This period also applies if you made a loss from self-employment or if you earned less from self-employment than from employment.

The period for employees only applies if you had no income from self-employment at all during the 12 months preceding the month in which your child was born.



Information:

If you have a secondary job in which you are self-employed, you are treated as self-employed. You are also treated as self-employed if you operate a photovoltaics panel and this generates income.



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 may not count as self-employed. In such cases, your income may be treated as “other income” for tax purposes, which means that it will not be considered for Parental Allowance purposes. In these circumstances, only your employment income will be taken into account. Please contact your tax authorities for more information.

Period for employees

If you were employed, you should use your income from the following 12 calendar months:

- If you are the mother, the 12 calendar months before the calendar month in which you started your maternity protection
- Otherwise the 12 calendar months before the calendar month in which you gave birth

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These periods should also be used if you do not claim Parental Allowance immediately after the birth.

Exclusion: some months should be ignored

Of these 12 months, individual months may be excluded if

- you claimed Parental Allowance for an older child aged 14 months or less,
- you took sick days due to your pregnancy, meaning that your income was reduced or you had no income, or
- you were carrying out military or civil service, meaning that your income was reduced or you had no income.

You should ignore these months and start your assessment period earlier accordingly.



Example:

Ignoring individual months during the assessment period (employees)

The child is born in September 2017. The mother is an employee and already has one older child. She received Parental Allowance for this older child from August 2016 to November 2016. The assessment period should be calculated as follows.

Birth of the second child: September 2017

12 months before maternity protection starts: August 2016 to July 2017 (12 months)

- Parental Allowance claimed for an older child: August 2016 to November 2016 (4 months; these months are ignored)
- Assessment period: December 2016 to July 2017 (8 months) and April 2016 to July 2016 (4 months)

✓ **Tip:**

You should not ignore months in which you received Parental Allowance for a child older than 14 months. If you are claiming Parental Allowance and expecting another child, it might make sense to restructure your Parental Allowance and combine the different types of Parental Allowance. Please contact your Parental Allowance office for more details.

Period for the self-employed individuals

If you were self-employed, you should use the income that you earned during the last full tax period before your child's birth. The tax period is the period for which you submit your tax return. This is usually one calendar year.

The assessment period may change if, during the last tax year,

- you took sick days because of your pregnancy, or
- you claimed Parental Allowance for an older child aged 14 months or less.



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You must apply for this change when you submit the application for Parental Allowance. This depends not on the most recent full tax period, but on the tax period preceding it.



Example:

Changing the assessment period because individual months must be ignored (self-employed)

The child is born in September 2017. The mother is self-employed and already has one older child. She received Parental Allowance for this older child from August 2016 to November 2016. The assessment period should be calculated as follows.

Birth of the second child: September 2017

Last full tax period before the birth: 2016 calendar year

Parental Allowance for the older child: August 2016 to November 2016 (4 months)

Assessment period: 2015 calendar year

1.5.2 What income should I include?

Employment income

The income you disclose should include all income from your employment during the assessment period.

Information:

This also includes income from secondary employment, e.g. so-called mini jobs.

You need not disclose other monies received. These include salary components which are not paid regularly, e.g. severance pay, performance bonuses, commissions, the so-called 13th month wage, holiday bonus and Christmas bonus.

Tax-exempt income should also be excluded, e.g.

- tips,
- tax-exempt bonuses, or
- income from secondary employment as a fitness instructor amounting to max. EUR 2,400.

Self-employment income

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.



Information:

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. These could be 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.

Benefits which do not count as earned income

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

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

The following are also excluded:

- Unemployment Benefit II (ALG II, also called “Hartz IV”)
- Scholarships
- BAföG

Foreign income

You should only include foreign income if you pay tax on this income in a country in the European Union (EU) or in Iceland, Liechtenstein, Norway or Switzerland.

i

Information:

If you did not pay taxes in the EU, Iceland, Liechtenstein, Norway or Switzerland, you may still be entitled to the minimum amount of Parental Allowance (see section 1.4, “How much Parental Allowance can I get?”, page 28).

1.5.3 How do I calculate relevant net income?

Parental Allowance is based on your net income. The Parental Allowance office calculates this on the basis of on your gross income. It uses a simplified process. This is why the result may vary slightly from your actual net income as shown, for example, on your payslip or pay statement. The result used by the Parental Allowance office is called the net Parental Allowance.

The calculation at a glance

Parental Allowance is calculated as follows:

- Your gross income for the assessment period is divided by 12. If your income is employment income, a lump sum for income-related expenses [*Arbeitnehmerpauschbetrag*] is deducted beforehand. This currently amounts to EUR 1,000 per year, or EUR 83.33 per month. This is how your average gross monthly income is calculated.
- Taxes are then deducted from this amount.
- A lump sum for social insurance is also deducted.
- The result is the net Parental Allowance. Up to EUR 2,770 of this amount is taken into account.

The following sections provide further details about the individual steps in the 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 proportion 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. Instead, your employer pays a lump sum as tax on this income. In such cases, no tax is deducted when calculating Parental Allowance.

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

- Your tax class
- Whether you are either married or have a partner and your tax class is IV with a factor (this factor is also included)
- Whether you are paying church tax

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- Whether 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, e.g. for secondary employment, is also ignored. The tax class for your primary employment is normally used instead. If you do not have a tax class in addition to tax class VI, your Parental Allowance will be calculated using tax class IV.

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

If you are self-employed, you do not have a tax class. In this situation, your tax deductions are calculated on the basis of tax class IV (no factor). If you are only partly self-employed and your income from employment is higher than your self-employment income, your tax class from employment is used to calculate your entire income, i.e. 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 obliged to pay. The simplified calculation of net Parental Allowance uses your latest tax class. The older tax class is only used if it applied for a larger proportion 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 1:

Switching tax class before the birth

The mother was in tax class V for the first 8 months of the assessment period. She then changed to tax class III. During the assessment period, the mother was in tax class V for the longest time. Therefore her Parental Allowance is calculated on the basis of tax class V.



Example 2:

Switching tax class before the birth

The mother was in tax class V for the first 4 months of the assessment period. She then married the father of the child that she is expecting. As a result, her tax class changed to V. After another 5 months, she had it changed to tax class III. During the entire assessment period, the mother is therefore in



- tax class I for 4 months,
- tax class V for 5 months, and
- tax class III for 3 months.

Therefore her Parental Allowance is calculated on the basis of tax class V. The mother was in this tax class for the longest time during the assessment period.

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

Social insurance contributions

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

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

These amounts are only deducted if you were obliged to pay the relevant insurance. This means for example that if you had voluntary statutory health insurance or private health insurance, nothing is deducted for health and long-term care insurance. The 10% lump sum for pension insurance is also deducted if you had to pay pension insurance premiums to an insurance body responsible for your profession, for example.

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If you have a so-called “mini job”, you do not pay social insurance on the income from this job. Therefore social insurance is not deducted when calculating your Parental Allowance. If you have a so-called midi job (between EUR 450 and 850 a month), a lower percentage is deducted.

Up to EUR 2,770

The remainder after deducting tax and social insurance is the monthly net Parental Allowance. Up to EUR 2,770 of this is taken into account. This means that anything you earned above this amount will not be compensated by Parental Allowance.

If your income before the 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 “**Minimum and maximum amounts**”, page 34);
- 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 birth.



Example:

Parental Allowance for income of more than EUR 2,770

The father has a net income of EUR 3,000 before the birth and EUR 1,000 after the birth. His Parental Allowance is not calculated on the basis of the difference in income of EUR 2,000, but takes the figure of EUR 1,770 into account instead. This is the difference between EUR 2,770 and the income of EUR 1,000 after the birth.

1.6 What income is considered 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 birth (see section 1.4.1, “How to calculate Parental Allowance”, page 28). Roughly the same rules apply as when calculating your past income (see section 1.5, “How do I calculate past income?”, page 38).

However, there are some peculiarities which are outlined below:

1.6.1 Employment income

The employment income you earn while you are receiving Parental Allowance is taken into account. As before the birth, this includes your income from so-called mini jobs.



Information:

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 taken into account when calculating your Parental Allowance. This applies to all benefits that you continue to receive from your employer during this period.

1.6.2 Self-employment income

Self-employment income includes all profits

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

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

Operating expenses are deducted from your income at a flat rate of 25%. Your actual expenses are only deducted on request. Tax and social insurance deductions are calculated in the same way as income before the birth (see section 1.5.3, “**How do I calculate relevant net income?**”, page 44).

It does not matter whether you actually do any work while you are receiving Parental Allowance. All profits generated while claiming Parental Allowance are taken into account, regardless of whether you worked for them during this time or not. Any profits that you receive from your photovoltaics panel while claiming Parental Allowance, for example, are taken into account.

The question of whether specific income and expenses belong to the period in which you claim Parental Allowance is determined using the same rules as those that apply when calculating your taxes. This means:

- If you submit a statement of net income as evidence for your income, the so-called accrual principle applies.
- If you submit a balance statement as evidence for your income, the so-called realisation principle applies. You must provide a balance sheet, for example, if you are engaged in trade. If you are not engaged in trade, you can keep books and draw up a balance sheet on a voluntary basis.

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 early invoices are also taken into account if the payments are received while you are claiming Parental Allowance.



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 thus entitled to the payment. It does not matter when you receive the payment.

1.6.3 Average amount for all months

Your income after the birth may vary from month to month, e.g. because you initially work less or only part-time.

This also changes your monthly income difference. Nevertheless, your Parental Allowance is not calculated separately for each month of your child's life. Instead, an average amount is used:

- 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 Partnership Bonus is used to calculate your Parental Allowance Plus or Partnership Bonus.

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

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Example:

Your Parental Allowance if your income fluctuates after the birth

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

She does not work for the first 6 months of her child's life and therefore has no income during these months. In months 7–14, both parents claim Parental Allowance Plus. During this time, the mother works 20 hours a week and earns a net amount of EUR 1,250 a month.

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

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

The mother's Basic Parental Allowance is determined on the basis of months 1 through 6. She has no income during these months. She therefore receives Basic Parental Allowance amounting to 65% of EUR 2,500. This amounts to EUR 1,625 a month.

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

8 times EUR 1,250 + 4 times EUR 1,875 = EUR 17,500.00

Per month, this averages:

EUR 17,500 divided by 12 months = EUR 1,458.33 a month

Therefore, the mother's income of EUR 1,458.33 a month is used 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" (page 28).

1.7 How are other benefits offset against the 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.

The method 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:

- Unemployment Benefit I (abbreviated as ALG I)
- Maternity Pay or other maternity benefits for a younger child
- Parental Allowance for an older child
- Start-up grants
- Short-time allowance
- Sick pay
- Some pensions, e.g. pensions for reduced earning capacity

These services are only offset against a proportion of your Parental Allowance. They are not offset against

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

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As a result, you will 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.



Example:

Offsetting a pension against Parental Allowance

Before the birth, the father had a net monthly income of EUR 1,000. Since the birth, he has no income but receives a reduced earning capacity pension of EUR 500.

The father also receives Basic Parental Allowance. This amounts to EUR 670, i.e. 67% of his past net income.

His pension is not offset against EUR 300 of his Parental Allowance. The father is paid these EUR 300 of Parental Allowance. His pension is offset against the remaining EUR 370 of his Parental Allowance. Since the pension is higher than EUR 370, this proportion of Parental Allowance drops to zero. In other words, the father receives EUR 300 in Parental Allowance and EUR 500 from his pension, i.e. EUR 800 in total.

1.7.2 Maternity Pay and other maternity benefits

Maternity benefits include, for example,

- Maternity Pay from the statutory health insurance funds;
- the employer contribution to Maternity Pay;
- the benefits received by civil servants during their maternity protection;

but not

- the one-off Maternity Pay amounting to EUR 210, which you receive from the Federal Insurance Office if you do not have statutory health insurance.

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

Maternity benefits for the same child

Any maternity benefits that you receive for the same child for which you are also receiving Parental Allowance are offset in full against your Parental Allowance. This is because these maternity benefits have the same purpose as Parental Allowance: they serve as compensation for the loss in income after you give birth to your child.

This means that if your maternity benefits are higher than your Parental Allowance, you will only receive the maternity benefits. If your Parental Allowance is higher, you will also receive the difference from the maternity benefits as Parental Allowance.



Information:

Any months in which you receive maternity benefits for the same child are considered to be months in which you receive Basic Parental Allowance (see section 1.3.3, “Basic Parental Allowance”, page 17).

Maternity benefits for a different child

You might, for example, receive maternity benefits for a different child if you become pregnant again while you are still receiving benefits for the first child. 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 proportion of your Parental Allowance (see section 1.7.1, “Offsetting compensatory benefits”, page 53). This means you will receive at least EUR 300 in Basic Parental Allowance or EUR 150 in Parental Allowance Plus a month in addition to your maternity benefit.

1 Parental Allowance

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

Offsetting by the day

Unlike Parental Allowance, maternity benefits are offset by the day. Therefore they are also offset against Parental Allowance by the day, regardless of whether the maternity benefits are for the same or for a different child.

This means that if you are entitled to maternity benefits at the start of a month, and these end during the course of the month, you will receive Parental Allowance proportionally for the rest of this month.



Example:

Offsetting maternity benefits against Parental Allowance

The child is born on 20 May. Before the birth, the child's single mother had an income. She has applied for 14 months of Basic Parental Allowance from the day of the birth. For the first 8 weeks after the birth, she also receives Maternity Pay and a Maternity Pay bonus from her employer. Both are offset against her Basic Parental Allowance.



Therefore, during the 1st month of the child's life (i. e. 20 May to 19 June), she receives no Basic Parental Allowance.

The maternity benefits end 8 weeks after the birth, i. e. on 14 July. The mother does not receive any maternity benefits for the last 5 days of the 2nd 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 2nd month. The 2nd month has 30 days, and she receives Basic Parental Allowance on 5 of these days.. The amount is therefore 5 divided by 30, i. e. one sixth. The mother accordingly receives Basic Parental Allowance amounting to one sixth of the monthly amount for the 2nd month.

From the 3rd month, she receives the full Basic Parental Allowance.

Tip:

You will probably receive maternity benefits during the first 2 or 3 months of your child's life. You can apply for Basic Parental Allowance for these months. This is because these months will count as months with Basic Parental Allowance in any case (see section 1.3.3, "Basic Parental Allowance", page 17).

1 Parental Allowance

If you are not sure for how long you will receive maternity benefits, please contact your health insurance provider. Your health insurance provider will also furnish you with evidence of your maternity benefits several weeks after the birth. You will also need this to apply for Parental Allowance.

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

If you as the mother have private health insurance, and your insurance includes a daily allowance for sickness, you may be entitled to a daily allowance for sickness during your maternity protection. This applies to many self-employed mothers, for example. In this case, Parental Allowance is offset in full against the daily allowance for sickness. This means you will only receive the proportion of the daily allowance for sickness that exceeds your 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 will be offset against the Parental Allowance for the younger child as a compensatory benefit (see section 1.7.1, “**Offsetting compensatory benefits**“, page 53). 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, the amount of Parental Allowance for both children increases. It is raised by 10%, or by at least EUR 75.00 per month for Basic Parental Allowance and at least EUR 37.50 for Parental Allowance Plus. To find out more about the Siblings Bonus, see section 1.4.4, “**Higher Parental Allowance for siblings**” (page 36).

1.7.5 Unemployment Benefit I

You may also claim the minimum amount of Parental Allowance while you are claiming Unemployment Benefit I (abbreviated as ALG I). This is EUR 300 a month for Basic Parental Allowance or EUR 150 a month for Parental Allowance Plus (see “**Minimum and maximum amounts**”, page 34). However, you can also choose to claim Parental Allowance first to the amount calculated on the basis of your income, and only then ALG I. If you want to find out how much Parental Allowance you might get, see section 1.4, “**How much Parental Allowance can I get?**” (page 28).

1.7.6 Unemployment Benefit II, income support and child benefit

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

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

If you had a job before your child was born, you are entitled to an exempt amount on your parental allowance [*Eltersgeld-Freibetrag*]. 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. This means that computationally, you will receive full income support plus the exempt amount for your Parental Allowance.

1 Parental Allowance

Examples 1 and 2:



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

Before the birth, the father had a mini job. He earned EUR 250 a month. After the 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 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. Computationally, this is the same as the full ALG II payment plus the exempt amount. EUR 450 plus EUR 250 also equals EUR 700.



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

Before the birth, the mother had a net monthly income of EUR 650. After the birth, she stays at home and receives Basic Parental Allowance. This Basic Parental Allowance amounts to EUR 549.25 (i.e. 84.5% of the net income lost).

The family also receives income support. The exempt amount for Parental Allowance is not offset against income support. This amounts to EUR 300 because the income before the birth was higher than EUR 300. The remaining Parental Allowance is offset against the income support. The family therefore computationally receives full income support plus Basic Parental Allowance to the amount of EUR 300.

1.7.7 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 the Housing Benefit, Federal Student Grants (BAföG) and income-based contributions to nursery costs. When the amounts of these benefits are calculated, your Parental Allowance is treated like income and offset against the benefit. For details on how to offset ALG II, income support and child benefit, see section 1.7.6, “Unemployment Benefit II, income support and child benefit” (page 59).

Only the proportion of Parental Allowance which exceeds the minimum amount of Parental Allowance is offset against these benefits. The minimum amount is

- 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.

The minimum amount for twins is twice this amount, for triplets three times this amount, etc.

The minimum amount of Parental Allowance is not offset against the other benefit. This means that computationally, you will receive the full other benefit plus the minimum amount.

Example:

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.



1 Parental Allowance

His Basic Parental Allowance is therefore EUR 170 higher than the minimum amount. These EUR 170 are offset against BAföG. This reduces BAföG by EUR 170 to EUR 430. With the EUR 470 in Parental Allowance, the father therefore receives a total of EUR 900. Computationally, 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.

1.7.8 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 such a case, German Parental Allowance is initially not paid out to you until you have claimed the foreign benefits. If you do not provide evidence of the actual amount of the foreign benefit, the maximum amount of foreign benefit is offset against the German Parental Allowance.

If you are entitled to benefits from another EU country, Iceland, Liechtenstein, Norway or Switzerland in addition to Parental Allowance, special EU provisions apply. See section 1.2.6, “**Living and working in different countries (only EU, Iceland, Liechtenstein, Norway and Switzerland)**” (page 13).

1.7.9 Maintenance

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 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 included in 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 will give you an overview of the most important points that you should know about this topic.

1.8.1 Part-time work is an option

You can work for up to 30 hours a week while receiving Parental Allowance. For details on how hours are calculated, see section 1.2.3, “Working or studying while receiving Parental Allowance” (page 12).

Tip:

As an employee, you can in most cases request that your employer allow you to work part-time if you are combining Parental Allowance with parental leave. To find out more, see section 2.6, “Income support during parental leave” (page 89).

1 Parental Allowance

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 Parental Allowance is the difference between your income before the birth and your income after the birth (see section 1.4.1, “How to calculate Parental Allowance”, page 28).



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” from page 20 and section 1.3.5, “Partnership Bonus” from page 22).

Section 1.6, “What income is considered while I am receiving Parental Allowance?” (page 49), explains what counts as income.

If your income fluctuates after the birth, Parental Allowance is not recalculated for every month. Instead, it is calculated on the basis of average values (see section 1.6.3, “Average amount for all months”, page 51).

If you change your tax class while receiving Parental Allowance, for example, this will no longer affect your Parental Allowance (see “Which tax class applies to Parental Allowance if I change my tax class?”, page 46).

1.8.3 Special features of the Partnership Bonus

The condition for the Partnership Bonus is that you and the other parent work between 25 and 30 hours a week in 4 consecutive months (see section 1.3.5, “Partnership Bonus”, page 22).

1.9 Health insurance while receiving Parental Allowance

Your health insurance while you are claiming Parental Allowance will remain the same as before. You will also remain insured as before if you take parental leave without claiming Parental Allowance. See section 2.8, “Health insurance during parental leave”, in part 2 of this brochure (page 95). More specifically, this means:

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

However, your health insurance premiums may change. Please contact your health insurance provider for advice on how to apply 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.
- If you are covered by statutory family health insurance, you are exempt from paying premiums as before.

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- If you are covered by voluntary statutory health insurance, you normally have to pay the minimum premiums. As compensation, anyone covered by voluntary insurance will receive a higher 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 conditions for family insurance. Please contact your health insurance provider for advice on this topic.
- If you are covered by private health insurance, you must pay all the premiums yourself – including the proportion previously paid by your employer. As compensation, anyone covered by private insurance will receive a higher 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. It is normally not possible to switch from private to statutory health insurance while claiming Parental Allowance.



Information:

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

1.10 Parental Allowance and taxes

Parental Allowance itself is exempt from tax. However, Parental Allowance is subject to the so-called progressions clause [*Progressionsvorbehalt*], which means that it may be considered when your tax rate is calculated. This can result in a higher tax rate for you and consequently higher taxes on the rest of your income. This is also why you need to declare Parental Allowance on your tax return.



Example:

Consideration of Parental Allowance for tax purposes

A couple who are parents together received a total of EUR 10,000 in Parental Allowance in one year. The mother worked part-time and must pay tax on earnings of EUR 30,000.



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

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

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. A list of all Parental Allowance offices is provided in section 3, “Responsible Authorities” (page 104).

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 offices and most hospitals with maternity wards.

1 Parental Allowance

Claiming Parental Allowance by simply using Parental Allowance Digital: www.elterngeld-digital.de

In future, you will be able to claim Parental Allowance using **Parental Allowance Digital**. This new application assistant will take you through the application step by step, explain any technical terms and answer frequently asked questions. In addition, the application assistant will check your input while you enter it to ensure that the format is correct. Parental Allowance Digital is available online at www.elterngeld-digital.de. This service is being set up step by step. The website will also tell you whether Parental Allowance Digital is currently available for your federal state.

You should submit your application in good time to ensure that your Parental Allowance is paid out to you in time. Parental Allowance is paid retrospectively for up to 3 months of your child's life.



Tip:

If you want 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.

Each parent can apply for Parental Allowance for each child only once. You should also submit only one application per parent for twins, triplets and other multiples.

If the other parent also receives Parental Allowance, he/she must also sign your application. This depends on

- whether you are applying for Parental Allowance together,
- the other parent is submitting a separate application, or
- the other parent does not want to claim parent allowance.

If you do not apply for Parental Allowance together, the other parent must sign your application to confirm that he/she will not be claiming any Parental Allowance beyond the as yet unused proportion to which you are jointly entitled.

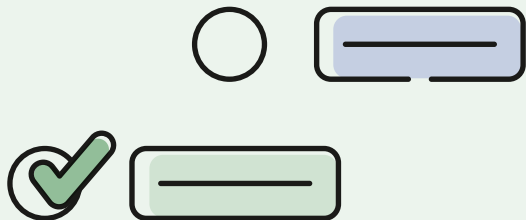
1.11.2 What documents do I need for the application?

Parental Allowance application checklist

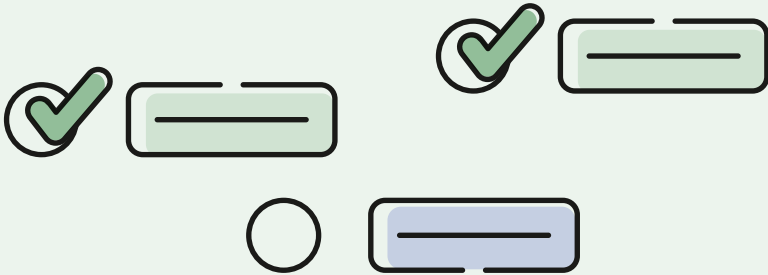
The application form tells you what documents you need.

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 from employment: as the mother, your wage or salary payslips for the 12 months preceding the month in which your maternity protection starts; as the father, your wage or salary payslips for the 12 months preceding the birth
 - If you are self-employed: normally your last tax statement
- If you are an employee:
 - Statements from your health insurance provider showing your Maternity Pay after the birth
 - Statements from your employer confirming any contributions to Maternity Pay
- If you are a civil servant or a soldier:
 - Statement of emoluments during maternity protection
 - Statement showing any contributions to these emoluments



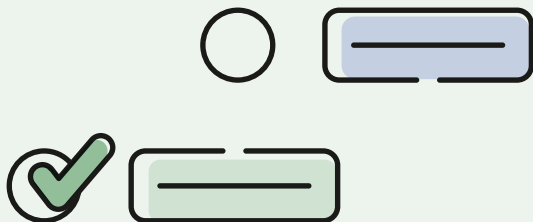
1 Parental Allowance



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

- If you are working part-time while receiving Parental Allowance:
 - For employment: your employer’s statements showing your working hours while receiving Parental Allowance
 - For self-employment: a statement by you showing your past working hours and your working hours while receiving Parental Allowance; if you worked less than before, you may also need to provide details of what measures were taken to reduce your workload, e.g. recruiting a replacement, transfer of tasks to colleagues, fewer orders.

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 make changes to your application later on. This is always possible if the changes only affect future months. Any changes affecting past months are subject to the following conditions:

- You can no longer make changes to months that are more than 3 months ago.
- 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, e.g. in the event of a serious illness or if the other parent dies.
- The rules for Parental Allowance Plus are different: you can claim retrospective Basic Parental Allowance for months in which you received Parental Allowance Plus even if your Parental Allowance Plus has already been paid out.

You can usually make changes to months for which Parental Allowance has not yet been paid.



Information:

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 more information.

You should contact your Parental Allowance office to make changes. You do not need to use any specific form; a simple letter will suffice.

1 Parental Allowance

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

In some cases, your Parental Allowance will be paid “provisionally”, e.g. if you are working part-time while receiving Parental Allowance.

In this case, Parental Allowance is calculated on the basis of the details you provide relating to your income during the given period. After the period ends, we check what you actually earned. This information is then used to recalculate the amount of Parental Allowance to which you were entitled. If you were overpaid, you must pay back the excess. If you were underpaid, we will pay you the remainder.

1.11.5 What should I do if anything changes later on?

Notify your Parental Allowance office

Please contact your Parental Allowance office as soon as possible if any changes that might affect your Parental Allowance occur after you submit your application. You are obliged to do so once you have submitted your application. You are failing to comply with this obligation if you inform a different authority, e.g. the local residents’ registration 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, e.g. if you work overtime
- If your income changes
- If your bank account changes

If there is a 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 for such regulatory offences is 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?

Online

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

www.familienportal.de

By calling 115

You can get advice by phone by dialling 115. This is where you can find out about any services offered by public administration, e.g. Parental Allowance. You can call 115, for example, if you want to know

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

Phone number
115

You can find out when the 115 service is available and obtain more information online at 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 20179130 or send an e-mail to info@bmfsfjservice.bund.de.

At your Parental Allowance office

You can obtain more information relating to your personal situation from your Parental Allowance office. A list of all Parental Allowance offices is provided in section 3, “Responsible Authorities” (page 104).



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 3 years off work from your employer. During this time, you will not have to work but you will also receive no salary. As compensation, you can for example claim Parental Allowance.

You can take parental leave before your child's 3rd birthday. You can also take some of your parental leave between your child's 3rd and 8th birthdays. This means you can take parental leave when you and your child really need it.

2.2 Conditions

You can take parental leave under the following conditions:

- 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 or you work a maximum of 30 hours a week; you can find out more on this topic in section 2.6, "Income support during parental leave" (page 89).

2.2.1 Parental leave is available for all forms of employment

You can take parental leave from any form of employment, e.g. if you work part-time, are on a temporary contract, in 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, are retraining or are employed in the context of your vocational training.

Includes part-time work, temporary contracts, mini jobs, education and retraining

You are entitled to take parental leave if you work in Germany or if your employment contract was agreed under German law. It does not matter whether you live in Germany.

2 Parental leave for employees

Special rules for civil servants, judges and soldiers

Special rules apply to parental leave for civil servants, judges, and soldiers. This brochure does not give further details about these rules. Please ask your employer which rules apply to you.

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 refuse you parental leave.

However, you must notify your employer in good time that you will be taking parental leave. To find out more about this topic, see section 2.4, "Registering parental leave" (page 81).

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 topic, see section 2.3.3, "Parental leave after the child's 3rd birthday" (page 78).

2.2.2 Both parents can take parental leave

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

You are entitled to parental leave regardless of whether the other parent is also taking 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 studying or training before his/her 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, for example, if the parents suffer a severe illness, disability or death; please contact your parental allowance office for more information about this topic.

If you do not have 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 who has 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. It will therefore probably 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?” (page 15).



Tip:

Parental Allowance is normally paid monthly, based not on calendar months but on the months in your child’s life (for a definition of months in your child’s life, see page 15 ff.). If you also base your parental leave on the months in your child’s life, you can coordinate your parental leave and Parental Allowance.

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 3 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 protection ends. Parental leave ends on your child’s 8th birthday at the latest.

Parental leave for up to 3 years

You are free to choose the start and end times of your parental leave during this time. However, you can only take up to 24 months of parental leave after your child’s 3rd birthday.

2 Parental leave for employees

If you are the child's mother, any maternity protection that you take after the birth will be deducted from the 3 years. This means that parental leave and maternity protection after the birth add up to 3 years. If you take parental leave immediately after maternity protection, you can take parental leave until the day before your child's 3rd birthday. If you are not taking maternity protection – e.g. if you are the father – you can also take parental leave up to this day.



Tip:

If you take maternity protection after the birth, your parental leave should only start after your maternity protection 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 want to take. You can take the full 3 years of parental leave or only some of it. 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 will start and end.

You can either take all your parental leave in one go, or you can split it into 2 or 3 phases. If your employer agrees, you can also split your parental leave into more than 3 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, i.e. in the period after your child's 3rd birthday but before your child's 8th birthday. You can no longer take parental leave after your child has turned 8.



Example 1:

Parental leave after the child's 3rd birthday

You are taking parental leave in the first 2 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 you cannot interrupt your parental leave any number of times:

- You can split your entire parental leave into 2 or 3 phases, or into more than 3 phases if your employer agrees.
- If the 3rd phase only starts on or after your child's 3rd birthday, your employer can refuse to grant the 3rd phase for urgent business reasons.

After the child's 3rd birthday: up to 24 months

2 Parental leave for employees



Example 2:

Parental leave in 3 phases

The mother wants to split her parental leave into 3 phases: 6 months from the child's birth; a further 6 months when the child turns one and a half; the last 12 months when the child is two and a half.

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

Tip:

For twins you can take parental leave for a total of 6 years. To do so, for each twin, you need to take part of your parental leave before and part of it after their 3rd birthday. Here is an example of what it could look like: following the statutory maternity protection period you take parental leave for the first 2 years of one of the twins.

Subsequently you take another year of parental leave for the second twin. After the 3rd birthday you can take another year of parental leave for the first twin and another 2 years of parental leave for the second twin.

Information:

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", page 97) and your pension (for more information, see section 2.13, "How raising children affects your pension", page 100).

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. Sometimes it can make sense to end the first parental leave earlier. For more information on this topic, see section 2.10, “Retrospective changes to parental leave” (page 95).

2.3.5 Parental leave for adopted children

For 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 also applies to adopted children.

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 7 weeks before it is due to start. If your parental leave is due to start on the day of the birth, this means 7 weeks before the estimated birthdate.
- 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 parental leave 7 weeks in advance; after the 3rd birthday, register 13 weeks in advance

These periods may be shorter in exceptional cases. This is possible, for example, in the case of premature births 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.

2 Parental leave for employees



Example:

Registering parental leave

This child is born on 25 September. The father's parental leave starts on 25 January. He must register this at least 7 weeks in advance, i. e. by 6 December at the latest.


If your child was born before 1 July 2015, other deadlines may apply. Please refer to section 2.14, "Special features for children born before 1 July 2015" (from 101).

Tip:

Register your parental leave no more than 1 week before the registration deadline. This is because you will only benefit from special protection against unfair dismissal from this point onwards. For more information, see section 2.14.3, "Protection against unfair dismissal" (page 103).

If you are the mother and want to take parental leave immediately after your maternity protection, maternity protection normally ends 8 weeks after the birth. In other words, you can register your parental leave during the first week of your child's life. Maternity protection is longer for premature births, so you can by all means wait until the birth.

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 7-week deadline applies to the phase before the child's 3rd birthday and the 13-week deadline 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 6 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 2 phases, which means that 2 deadlines must be observed when it is registered.

- The phase from 1 July up to and including 3rd August is before the child's 3rd birthday. This phase must be registered 7 weeks before it starts, i. e. on 12 May at the latest.
- 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, i. e. on 4 May at the latest.

The father must therefore generally register his parental leave on 4 May at the latest.



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Information:

For children born before 1 July 2015, both periods are 7 weeks. This means that only one deadline must be observed. If your child was born before 1 July 2015, please read section 2.14, "Special features for children born before 1 July 2015" (page 101).

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

2 Parental leave for employees



Example:

Missing the deadline for registration

Your child turns 1 on 20 September. You want to take parental leave from that day. You must register the parental leave 7 weeks in advance, i. e. on 2 August at the latest. 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, i. e. on a signed sheet of paper. You cannot register parental leave by phone, e-mail or via social networks.

Tip:

Ask your employer to confirm that you have registered your parental leave. Your employer is obliged to do so. 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 2 years of parental leave. If you do not register parental leave for any part of the next 2 years, this is taken to mean that you are waiving the option to take further parental leave during the next 2 years.



Example:

Binding parental leave period

The father registers parental leave for 1 year from his child's birth. In turn, this means that 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. This is because he would also have had to register this parental leave.



For the mother, the 2-year period is reduced by any maternity protection taken after the birth. This means that if the mother wants to take parental leave after her maternity protection, 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 protection and the start of her parental leave. She does not yet have to make a decision as to whether she wants to take parental leave after these 2 years.



Tip:

Only register parental leave that you want to take during the next 2 years. You can decide later on when you want to take the parental leave that remains after these 2 years.

If, on the other hand, you want to work part-time for your employer during your parental leave, you should register this now. To find out more about this topic, see section 2.6, "Income support during parental leave" (page 89).



Your registration must clearly state when you are planning to take parental leave. Please 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 write “from the birth”. In this case, you should specify when the birth is expected to take place.

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” (page 95).

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 an obligation to do so.

2.5 Protection against 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 against unfair dismissal as soon as you register your parental leave, but this does not apply until 1 week before the registration deadline, i.e.

- 8 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.

If your child was born before 1 July 2015, other deadlines may apply. Please refer to section 2.14, "Special features for children born before 1 July 2015" (page 101).

For information about registration deadlines, see section 2.4.1, "When do I have to register parental leave?" (page 81).



Example:

Special protection against 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 7 weeks in advance, i.e. on 9 October at the latest. Special protection against unfair dismissal starts 1 week prior to this, i.e. on 2 October. If the father registers his parental leave in the period from 2 to 9 October, he cannot be dismissed.



You are protected against dismissal while you are taking 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 enjoying special protection. Special occupational safety authorities are responsible for granting permission for these dismissals. You can find a list of these authorities on [page 124 ff.](#)

2 Parental leave for employees

If your employer gives you notice in spite of your protection against unfair dismissal, you can take legal action. You have 3 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 start your legal action within 3 weeks of the dismissal.



Tip:

Contact a lawyer for more advice on how to take legal action.

2.5.2 Can I give notice?

If you want to leave your job when your parental leave ends, you must observe a special deadline: you must give due notice in writing at least 3 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 give notice for this day. You must therefore give notice on 28 April at the latest. If you want to leave your job on a different date, your normal period of notice applies. This can normally be found in your employment contract or in the wage agreement (for staff bound by a collective wage agreement).

2.6 Income support during parental leave

You can work for up to 30 hours a week during your parental leave. This is counted not on the basis of individual weeks but on your monthly average.



Information:

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

2.6.1 Continuing your previous part-time job

If you worked part-time for up to 30 hours per week before taking parental leave, you can continue this part-time work unchanged while taking parental leave. Alternatively, you can reduce your working hours, e.g. from 25 to 20 hours a week (see section 2.6.2, “Right to work part-time during parental leave”, page 89).

2.6.2 Right to work part-time during parental leave

You can request your employer to allow you to work part-time during your parental leave provided you meet the following conditions:

- You have been working for this employer non-stop for more than 6 months.
- Your employer normally has more than 15 employees. Trainees and other persons in occupational training are excluded.
- You want to work part-time for at least 2 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, for example, include your job being cut independently of your parental leave or your job not being suited to part-time work. If these conditions are met, you can request your employer to allow you to work part-time. You can do this twice during your parental leave.



Tip:

If these conditions are not met, you cannot request your employer to allow you to 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 for part-time work in good time. The deadlines are the same as those for registering parental leave:

- At least 7 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. If your child was born before 1 July 2015, other deadlines may apply. Please refer to section 2.14, "Special features for children born before 1 July 2015" (page 101).

Your application must state

- when you are planning to start working part-time, and
- how much you want to work (e.g. "20 hours a week").

You should also state how you want your working hours to be split (e.g. "mornings" or "Mondays through Wednesdays").



Tip:

You should submit your application in writing. You are not obliged to do so, but it can help prevent future misunderstandings about the content 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 with the condition that you can continue working 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, he or she must give reasons in writing. The only acceptable reasons are urgent business reasons. Such a reason could be, for example, that your job was cut independently of your parental leave, or your job is not suited to part-time work.

Your employer has

- 4 weeks to reject your application if you applied for part-time work before your child's 3rd birthday, and
- 8 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 within these periods, he or she is automatically considered to have given consent for births after 1 July 2015. This means your working hours will be as per your application.



Information:

If your employer rejects your application, you may claim unemployment benefits during your parental leave. To find out more, please contact the 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 worked before taking parental leave.

2.6.3 Self-employment or part-time work for a different employer

If your employer agrees, you can also work part-time for a different employer for up to 30 hours per week during your parental leave. However, you must obtain your previous employer's consent first.

You must also obtain your employer's consent if you work on a self-employed basis during your parental leave. In this case, you are also forbidden to work more than 30 hours a week.

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.

www.bmas.de

For more details, please refer to the brochure "Part-Time Work – Your Rights". This is also available on the website of the Federal Ministry for Labour and Social Affairs.

2.7 Parental leave and holiday leave

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

2.7.1 Annual leave

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



Example:

Reduction of annual leave entitlement

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

You are on parental leave for 2 full calendar months: June and July. However, you are only taking parental leave for parts of May and August. Therefore, your annual leave entitlement is 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, e.g. a Saturday, Sunday, bank holiday or maternity protection day.

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

2 Parental leave for employees



Example:

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

You are entitled to 30 days of annual leave per year. 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. You therefore took 10 more days of annual leave than you were entitled to take. Your employer may therefore reduce your annual leave entitlement by 10 days in the subsequent year.

2.7.2 Holiday leave not taken

Any holiday leave not taken during your parental leave will not expire. It does not matter whether your employer normally allows holiday leave not taken to be carried forward to the following year. Any holiday 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 holiday leave not taken.

2.7.3 Holiday leave when working part-time

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

2.8 Health insurance during parental leave

During your parental leave, you will be covered by your health insurance in the same way as when you receive Parental Allowance – see section 1.8, “Working while receiving Parental Allowance” in part 1 of this brochure (page 63). 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. However, the following restriction applies: if both parents are taking parental leave, normally only one parent can receive income support during this time.

2.10 Retrospective changes to parental leave

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

In exceptional cases, you may ask your employer to extend or shorten your parental leave. 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 protection. You do not need your employer’s consent to do so. However, you do need to inform your employer of this in good time.
- 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 within 4 weeks and only for urgent business reasons. He/she must do so in writing.

2 Parental leave for employees



- You can also ask to end your parental leave early in cases of severe hardship. Such cases of hardship may include severe illness, disability or the death of a parent or child. Hardship can also be said to exist if your economic survival is at risk. Again, your employer can only reject this application in writing within 4 weeks and only for urgent business reasons.
- 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 an important reason, you can extend your parental leave. You do not need your employer's consent to do so. If, for example, the other parent is no longer living in the same household as the child and can therefore no longer apply for parental leave, this constitutes an important reason..

It is often possible to claim any unused parental leave later on

If your parental leave ended early, you may be able to claim any remaining parental leave. If you want 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" (page 78).

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.



Information:

If your employment contract permits, your employer may also assign you a different role or a different task area. This depends on the content of your employment contract. However, this is not permitted if the reassignment to a different role or task area means that you would earn less.

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” (from 92).

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

Parental leave does not normally increase the length of fixed-term contracts. Exceptions apply

- to trainees and other persons in vocational training;
- doctors in further training;
- academic assistants whose employment contract is a fixed-term contract according to the Act on Academic Fixed-Term Contracts (WissZeitVG). However, this does not apply to fixed-term contracts funded by third-parties. Employment contracts may also be extended if they were agreed as short-term contracts before 18 April 2007 in accordance with the University Framework Act (HRG).

If you belong to one of these groups, please try to obtain information as early as possible, e.g. from your professional chamber or from your state authority responsible for cultural affairs.

2.12 How parental leave affects your unemployment insurance

If you become unemployed after your parental leave, you may under certain conditions be entitled to Unemployment Benefit I (abbreviated as “ALG” or “ALG I”). 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 two years before you became unemployed, or if you had to pay unemployment insurance contributions for other reasons.

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Information:

If you do not meet the qualifying period condition, you cannot claim Unemployment Benefit I, only Unemployment Benefit II (abbreviated as “ALG II”, also called “Hartz IV”).

Your parental leave may add to your qualifying period; however, 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 years (so-called child-rearing period [*Erziehungszeit*]).

In both cases, you must have been obliged to pay insurance contributions before these periods, e.g. because you were working immediately beforehand. If you do not meet these conditions, you can choose to pay voluntary unemployment insurance contributions and thus remain 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 12 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.

🔍 Example:

Voluntary unemployment insurance during parental leave

The father wants to take 18 months of parental leave after his child's 4th birthday. Since his employer is in a financial crisis, the father fears that he may become unemployed. He therefore makes voluntary contributions towards 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 18 months out of the 24 months before losing his job, and therefore would only have worked for 6 months. He would therefore 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 benefits. This is also where you can obtain information on the amount of unemployment benefits 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 years, 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 keep this entitlement. What is important 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 up. The same applies to multiple births. If you give birth to a second child one year after the first child is born, for example, the child-rearing period ends 6 years after the birth of the first child (and not 3 years after the birth of the second child).

The child-rearing period is only assigned to one parent – the parent who was primarily responsible for child-rearing. If the two parents raise the child together, the child-rearing period is automatically assigned to the mother. If you would like the period to be assigned 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 a retrospective period of up to 2 months.

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Information:

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 work who are covered by statutory pension insurance. You generally acquire pension entitlements from child-rearing periods in addition to claims from work performed while rearing your child.

In addition to the child-rearing period, bringing up children can also affect your pension through 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, e.g. if you are only able to work part-time because you are bringing up children. The part of your income subject to insurance is treated as if it was up to 50% higher for insurance purposes, but not more than the average income of all people in paid work. This enhancement of your pension entitlement can continue until your child reaches the age of 10 years.

Parents without an income also benefit. If you are raising several children at the same time and you are therefore unable to work or can only work part-time, 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 years.

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

To find out more on this topic, visit www.deutsche-rentenversicherung.de and consult the brochure “Child-Rearing – Your Pension Benefits”.

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. A list of information and advisory offices is available at www.deutsche-rentenversicherung.de.

2.14 Special features for children born before 1 July 2015

If your child was born before 1 July 2015, special rules apply to your parental leave. This brochure gives you only the most important facts at a glance. If you have any questions relating to this topic, please contact your Parental Allowance office. A list of all Parental Allowance offices is provided on **page 105**.

2.14.1 Parental leave after the child's 3rd birthday

You can transfer up to 12 months of your parental leave to the period between your child's 3rd birthday and your child's 8th birthday. You must obtain your employer's consent first. There is no deadline for this application. You can take parental leave in one stretch or split it into 2 phases. You can only take parental leave in more than 2 phases with your employer's approval.



Please note:

If you change employer, your new employer is not bound by your agreements with your previous employer – this includes any agreement that allows you to take part of your parental leave after your child's 3rd birthday. This means that you might lose part of your parental leave if you change employer. In this situation, you are not considered to have changed employer if your business is sold in full or in part, or is subject to a merger or split (a so-called business transfer or restructuring).

2.14.2 Registration periods

You must register your parental leave no later than 7 weeks before it is due to start. It does not matter whether you are taking the parental leave before your child's 3rd birthday or afterwards. The deadline for parental leave to be taken after your child's 3rd birthday is also 7 weeks.

The same applies if you want to work part-time during your parental leave. You must also register for part-time work 7 weeks in advance, regardless of whether you are planning to work part-time before your child's 3rd birthday or afterwards.

2.14.3 Protection against unfair dismissal

The registration deadline affects your protection against unfair dismissal during your parental leave. This is because your protection against unfair dismissal starts 1 week before the registration deadline, i. e. 8 weeks before your parental leave starts – regardless of whether you are taking parental leave before your child’s 3rd birthday or afterwards.

2.15 Where can I find out more about parental leave?

Online

You can find out more about parental leave online at www.familienportal.de.

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 receive more information relating to your personal situation from your Parental Allowance office. A list of all Parental Allowance offices is provided in section 3, “Responsible Authorities” (from page 104).



3

Responsible
Authorities

3.1 Parental Allowance offices

The following bodies appointed by the federal state governments are responsible for ensuring compliance with the law:

Baden-Württemberg

L-Bank

Familienförderung

76113 Karlsruhe

☎ Free hotline: +49 (0)800 664 5471

Service hours:

Mon.–Fri. 8:30 am–4:30 pm

📠 Fax: +49 (0)721 150 31 91

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

📍 Online application and website:

www.l-bank.de

Bavaria

Zentrum Bayern Familie und Soziales

(ZBFS):

📍 Website: www.zbfs.bayern.de

Online application:

www.elterngeld.bayern.de

ZBFS – Region Mittelfranken

Bärenschanzstraße 8a, 90429 Nuremberg

(Service Centre: Bärenschanzstraße 8c)

☎ Tel.: +49 (0)911 928-0

Information: +49 (0)911 928-2444,

-2469, -2483

📠 Fax: +49 (0)911 928-1910, -1911, -1912

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

ZBFS – Region Niederbayern

Friedhofstraße 7, 84028 Landshut

☎ Tel.: +49 (0)871 829-0

Information: +49 (0)871 829-537, -520

📠 Fax: +49 (0)871 829-186, -187

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

Applications from **Oberbayern** are

processed by the following ZBFS offices

depending on the child's birthday:

- **Child's birthday: 1st to 5th of the month**
Hegelstraße 2, 95447 Bayreuth
☎ Tel.: +49 (0)9287 803-0
Information: +49 (0)9287 803-545
📠 Fax: +49 (0)9287 803-598
✉ E-mail: poststelle.ofr-selb@zbfs.bayern.de
- **Child's birthday: 6th of the month**
Landshuter Straße 55,
93053 Regensburg
☎ Tel.: +49 (0)941 7809-00
Information: +49 (0)941 7809-6126
📠 Fax: +49 (0)941 7809-1421
✉ E-mail: poststelle.opf@zbfs.bayern.de

3 Responsible Authorities

- **Child's birthday: 7th to 10th of the month**

Landshuter Straße 55,
93053 Regensburg

☎ Tel.: +49 (0)941 7809-00
Information: +49 (0)941 7809-6414

📠 Fax: +49 (0)941 7809-1416

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

- **Child's birthday: 11th to 26th of the month**

Bayerstraße 32, 80335 Munich

☎ Tel.: +49 (0)89 189 66-0
Information:
+49 (0)89 189 66-1398, -1220

📠 Fax: +49 (0)89 189 66-1494,
-1495, -1499

✉ E-mail: poststelle.obb2@zbfs.bayern.de

- **Child's birthday: 27th to 31st of the month**

Hegelstraße 2, 95447 Bayreuth

☎ Tel.: +49 (0)9642 548 97-77

📠 Fax: +49 (0)9642 548 97-74

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

ZBFS – Oberfranken

Hegelstraße 2, 95447 Bayreuth

☎ Tel.: +49 (0)921 605-1
Information: +49 (0)921 605-2310,
-2311

📠 Fax: +49 (0)921 605-2911

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

ZBFS – Oberpfalz

Landshuter Straße 55, 93053 Regensburg

☎ Tel.: +49 (0)941 7809-00
Information: +49 (0)941 7809-6125,
-6126

📠 Fax: +49 (0)941 7809-1414, -1421

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

ZBFS – Region Schwaben

Morellstraße 30, 86159 Augsburg

☎ Tel.: +49 (0)821 5709-01
Information: +49 (0)821 5709-3202,
-3241, -3004

📠 Fax: +49 (0)821 5709-9001

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

ZBFS – Unterfranken

Georg-Eydel-Straße 13, 97082 Würzburg

☎ Tel.: +49 (0)931 4107-01
Information: +49 (0)931 4107-342, -322

📠 Fax: +49 (0)931 4107-333, -343

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

Berlin

Berzirksämter (Jugendamt):

Berlin-Mitte

Karl-Marx-Allee 31, 10178 Berlin

☎ Tel.: +49 (0)30 9018-20

Friedrichshain-Kreuzberg

Frankfurter Allee 35–37, 10247 Berlin

☎ Tel.: +49 (0)30 90298-0

Pankow

Berliner Allee 252–260, 13088 Berlin

☎ Tel.: +49 (0)30 90295-0

Charlottenburg-Wilmersdorf

Hohenzollerndamm 174–177,
10713 Berlin

☎ Tel.: +49 (0)30 9029-10

Spandau

Klosterstraße 36, 13578 Berlin

☎ Tel.: +49 (0)30 90279-0

Steglitz-Zehlendorf

Kirchstraße 1–3, 14163 Berlin

☎ Tel.: +49 (0)30 90299-0

Tempelhof-Schöneberg

Rathausstraße 27, 12105 Berlin

☎ Tel.: +49 (0)30 90277-0

Neukölln, Rathaus Neukölln

Karl-Marx-Straße 83, 12043 Berlin

☎ Tel.: +49 (0)30 90239-0

Treptow-Köpenick

Groß-Berliner Damm 154, Haus 9,
12489 Berlin

☎ Tel.: +49 (0)30 90297-0

Marzahn-Hellersdorf

Riesaer Straße 94, 12627 Berlin

☎ Tel.: +49 (0)30 90293-0

Lichtenberg

Große-Leege-Straße 103, 13055 Berlin

☎ Tel.: +49 (0)30 90296-0

Reinickendorf

Eichborndamm 215, 13437 Berlin

☎ Tel.: +49 (0)30 90294-0

Central Information Services

☎ Tel.: 115

3 Responsible Authorities

Brandenburg

Bezirksämter (Elterngeldstelle):

Landkreis Oder-Spree

Breitscheidstraße 7, 15848 Beeskow

☎ Tel.: +49 (0)3366 35-0

Landkreis Potsdam-Mittelmark

Niemöllerstraße 1, 14806 Bad Belzig

☎ Tel.: +49 (0)33841 91-0

Stadt Brandenburg/Havel

Wiener Straße 1,

14772 Brandenburg/Havel

☎ Tel.: +49 (0)3381 58-0

Stadt Cottbus

Karl-Marx-Straße 67, 03044 Cottbus

☎ Tel.: +49 (0)355 612-0

Landkreis Barnim

Am Markt 1, 16225 Eberswalde

☎ Tel.: +49 (0)3334 214-0

Landkreis Spree-Neiße

Heinrich-Heine-Straße 1,

03149 Forst/Lausitz

☎ Tel.: +49 (0)3562 986-0

Stadt Frankfurt/Oder

Logenstraße 8, 15230 Frankfurt/Oder

☎ Tel.: +49 (0)335 552-0

Landkreis Elbe-Elster

Grochwitzter Straße 20, 04916 Herzberg

☎ Tel.: +49 (0)3535 46-0

Landkreis Dahme-Spreewald

Beethovenweg 14, 15907 Lübben

☎ Tel.: +49 (0)3546 20-0

Landkreis Teltow-Fläming

Am Nuthefließ 2, 14943 Luckenwalde

☎ Tel.: +49 (0)3371 608-0

Landkreis Ostprignitz-Ruppin

Heinrich-Rau-Straße 27-30,

16816 Neuruppin

☎ Tel.: +49 (0)3391 688-0

Landkreis Oberhavel

Adolf-Dechert-Straße 1,

16515 Oranienburg

☎ Tel.: +49 (0)3301 601-0

Landkreis Prignitz

Berliner Straße 49, 19348 Perleberg

☎ Tel.: +49 (0)3876 713-0

Stadt Potsdam

Friedrich-Ebert-Straße 79/81,

14469 Potsdam

☎ Tel.: +49 (0)331 289-0

Landkreis Uckermark

Karl-Marx-Straße 1, 17291 Prenzlau

☎ Tel.: +49 (0)3984 70-0

Landkreis Havelland

Platz der Freiheit 1, 14712 Rathenow

☎ Tel.: +49 (0)3385 551-0

Stadt Schwedt/Oder

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

☎ Tel.: +49 (0)3332 446-0

Landkreis Märkisch-Oderland

Puschkinplatz 12, 15306 Seelow

☎ Tel.: +49 (0)3346 850-0

Landkreis Oberspreewald-Lausitz

Dubinaweg 1, 01968 Senftenberg

☎ Tel.: +49 (0)3573 870-0

Bremen

Amt für Soziale Dienste, Bremen

Elterngeldstelle

Hans-Böckler-Straße 9, 28217 Bremen

☎ Tel.: +49 (0)421 361 943 00

☎ Fax: +49 (0)421 496 943 05

Magistrat der Stadt Bremerhaven

Amt für Jugend, Familie und Frauen,
Elterngeldstelle

Hinrich-Schmalfeldt-Straße 40
(Stadthaus 2), 27576 Bremerhaven

☎ Tel.: +49 (0)471 590 20 27

Hamburg

Bezirksämter:

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 (Entrance C),
21029 Hamburg

Harburg

Harburger Rathausforum 1,
21073 Hamburg

Hamburg Service

☎ Tel.: +49 (0)40 428 28-0

(can connect you to other offices)

📍 Website: www.hamburg.de/behoerdenfinder

3 Responsible Authorities

Hesse

Ämter für Versorgung und Soziales:

Schottener Weg 3, 64289 Darmstadt

☎ Tel.: +49 (0)6151 738-0 (central office)

☎ Fax: +49 (0)611 327644-932

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

Walter-Möller-Platz 1,
60439 Frankfurt/Main

☎ Tel.: +49 (0)69 1567-1 (central office)

Letters A-K Ext. -470;

☎ Fax: +49 (0)611 327 644-875

Letters L-Z Ext. -471;

☎ Fax: +49 (0)611 327 644-876

✉ E-mail: post@havs-fra.hessen.de

Washingtonallee 2, 36041 Fulda

☎ Tel.: +49 (0)661 6207-0 (central office)

☎ Fax: +49 (0)611 327644-922

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

Südanlage 14a, 35390 Giessen

☎ Tel.: +49 (0)641 7936-501, -502

☎ Fax: +49 (0)641 7936-505

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

Mündener Straße 4, 34123 Kassel

☎ Tel.: +49 (0)561 2099-556

☎ Fax: +49 (0)561 2099-234

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

Mainzer Straße 35, 65185 Wiesbaden
(entrance on Lessingstraße)

☎ Tel.: +49 (0)611 7157-0 (central office)

☎ Fax: +49 (0)611 327644-888

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

Lower Saxony

The independent urban municipalities, some cities and parishes belonging to municipalities, the cities and communities of the Hanover region, and the rural districts

You can find the Parental Allowance office responsible for your place of residence online at:

👉 www.ms.niedersachsen.de

Search term: *Elterngeldstelle*
[Parental Allowance office].

Mecklenburg-West Pomerania

Landesamt für Gesundheit und Soziales
Mecklenburg-Vorpommern
Abteilung Soziales/Versorgungsamt:

Dezernat Neubrandenburg

An der Hochstraße 1,
17036 Neubrandenburg

☎ Tel.: +49 (0)395 380-597 18

☎ Fax: +49 (0)395 380-597 39

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

Dezernat Rostock

Erich-Schlesinger-Straße 35,
18059 Rostock

☎ Tel.: +49 (0)381 331-59177

☎ Fax: +49 (0)381 331-59049

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

Dezernat Stralsund

Frankendamm 17, 18439 Stralsund

☎ Tel.: +49 (0)3831 2697-598 36

☎ Fax: +49 (0)3831 2697-598 44

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

Dezernat Schwerin

Friedrich-Engels-Straße 47,
19061 Schwerin

☎ Tel.: +49 (0)385 3991-118

☎ Fax: +49 (0)385 3991-432

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



3 Responsible Authorities

North-Rhine Westphalia

The municipalities and independent urban municipalities. You can find the Parental Allowance office responsible for your application at:

📍 www.mkffi.nrw/elterngeldstellen

There are also services available in case you have questions on parental leave.

☎ Tel.: +49 (0)211 837-1912

✉ E-mail: elternzeit@mkffi.nrw.de

Rhineland-Palatinate

Kreisverwaltung Altenkirchen

Abteilung 5 Jugend und Familie,
Referat 50 Elterngeld

Parkstraße 1, 57610 Altenkirchen

☎ Tel.: +49 (0)2681 81-2572, -2573, -2574

✉ E-mail: elterngeldstelle@kreis-ak.de

Kreisverwaltung Alzey-Worms

Abteilung 5 – Jugendamt
Ernst-Ludwig-Straße 42, 55232 Alzey

☎ Tel.: +49 (0)6731 408-0

✉ E-mail: elterngeld@alzey-worms.de

Stadtverwaltung Andernach

Jugendamt – Elterngeldstelle
Läufstraße 11, 56626 Andernach

☎ Tel.: +49 (0)2632 922-177, -257

✉ E-mail: elterngeld@andernach.de

Kreisverwaltung Bad Dürkheim

Jugendamt
Referat 43 – Elterngeldstelle
Philipp-Fauth-Straße 11,
67098 Bad Dürkheim

☎ Tel.: +49 (0)6322 961-0

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

Kreisverwaltung Rhein-Lahn-Kreis

Referat 50 – Elterngeldstelle
Insel Silberau 1, 56130 Bad Ems

☎ Tel.: +49 (0)2603 972-234, -108, -534

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

Kreisverwaltung Bad Kreuznach

Kreisjugendamt
Salinenstraße 47, 55543 Bad Kreuznach

☎ Tel.: +49 (0)671 803-1503, -1511, -1512

✉ E-mail: elterngeldstelle@kreis-badkreuznach.de

Stadtverwaltung Bad Kreuznach

Amt für Kinder und Jugend
Wilhelmstraße 7–11,
55543 Bad Kreuznach

☎ Tel.: +49 (0)671 800-226, -260, -394

✉ E-mail: elterngeldstelle@badkreuznach.de

Kreisverwaltung Ahrweiler

Jugendamt
Wilhelmstraße 24–30,
53474 Bad Neuenahr-Ahrweiler

☎ Tel.: +49 (0)2641 975-0

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

Kreisverwaltung Birkenfeld

Jugendamt

Schneewiesenstraße 25, 55765 Birkenfeld

☎ Tel.: +49 (0)6782 15-210

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

Kreisverwaltung Eifelkreis Bitburg-Prüm

Jugendamt – Elterngeldstelle

Trierer Straße 1–5, 54634 Bitburg

☎ Tel.: +49 (0)6561 15-1730, -1731, -1732

✉ E-mail: elterngeld@bitburg-pruem.de

Kreisverwaltung Cochem-Zell

Jugendamt – Elterngeldstelle

Endertplatz 2, 56812 Cochem

☎ Tel.: +49 (0)2671 61-338, -838

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

Kreisverwaltung Vulkaneifel

Soziales – Elterngeldstelle

Mainzer Straße 25, 54550 Daun

☎ Tel.: +49 (0)6592 933-269, -252

✉ E-mail: elterngeld@vulkaneifel.de

Stadtverwaltung Frankenthal

Elterngeldstelle

Rathausplatz 2–7, 67227 Frankenthal

☎ Tel.: +49 (0)6233 89-424

✉ E-mail: elterngeld@frankenthal.de

Kreisverwaltung Germersheim

Fachbereich 21 – Jugendhilfe

Luitpoldplatz 1, 76726 Germersheim

☎ Tel.: +49 (0)7274 53-273, -336, -130

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

Stadtverwaltung Idar-Oberstein

Elterngeldstelle

Auf der Idar 17, 55743 Idar-Oberstein

☎ Tel.: +49 (0)6781 64-537

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

Kreisverwaltung Mainz-Bingen

Elterngeldstelle

Georg-Rückert-Straße 11,

55218 Ingelheim am Rhein

☎ Tel.: +49 (0)6132 787-0

✉ E-mail: elterngeld@mainz-bingen.de

Kreisverwaltung Kaiserslautern

Jugend und Soziales

Burgstraße 11, 67659 Kaiserslautern

☎ Tel.: +49 (0)631 7105-423, -432, -219

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

Stadtverwaltung Kaiserslautern

Referat Jugend und Sport

Willy-Brandt-Platz 1,

67653 Kaiserslautern

☎ Tel.: +49 (0)631 365-2669, -4669

✉ E-mail: elterngeld@kaiserslautern.de

3 Responsible Authorities

Kreisverwaltung Donnersbergkreis

Jugendamt
Uhlandstraße 2,
67292 Kirchheimbolanden
☎ Tel.: +49 (0)6352 710-155, -376
✉ E-mail: elterngeld@donnersberg.de

Kreisverwaltung Mayen-Koblenz

Elterngeldstelle
Löhrstraße 78, 56068 Koblenz
☎ Tel.: +49 (0)261 108-0
✉ E-mail: elterngeld@kvmyk.de

Stadtverwaltung Koblenz

Amt für Jugend, Familie, Senioren und
Soziales
Rathauspassage 2, 56068 Koblenz
☎ Tel.: +49 (0)261 129-0
✉ E-mail: elterngeld@stadt.koblenz.de

Kreisverwaltung Kusel

Elterngeldstelle
Trierer Straße 49–51, 66869 Kusel
☎ Tel.: +49 (0)6381 424-173, -255
✉ E-mail: elterngeldstelle@kv-kusel.de

Kreisverwaltung Südliche Weinstraße (South-West Wine Route)

Jugendamt – Elterngeldstelle
An der Kreuzmühle 2,
76829 Landau in der Pfalz
☎ Tel.: +49 (0)6341 940-0
✉ E-mail: elterngeldstelle@suedliche-weinstrasse.de

Stadtverwaltung Landau

Jugendamt
Friedrich-Ebert-Straße 3,
76829 Landau in der Pfalz
☎ Tel.: +49 (0)6341 13-5117, -5119
✉ E-mail: elterngeld@landau.de

Kreisverwaltung Rhein-Pfalz-Kreis

Jugendamt
Europaplatz 5, 67063 Ludwigshafen
☎ Tel.: +49 (0)621 5909-105, -106, -173
✉ E-mail: elterngeldstelle@kv-rpk.de

Stadtverwaltung Ludwigshafen

Jugendamt
Westendstraße 17, 67059 Ludwigshafen
☎ Tel.: +49 (0)621 504-0
✉ E-mail: elterngeld.bafogeg@ludwigshafen.de

Stadtverwaltung Mainz

Amt für soziale Leistungen
Kaiserstraße 3–5, 55116 Mainz
☎ Tel.: +49 (0)6131 12-0
✉ E-mail: elterngeldstelle@stadt.mainz.de

Stadtverwaltung Mayen

Fachbereich 2 – Jugend, Schulen, Sport
und Soziales
Rosengasse 2, 56727 Mayen
☎ Tel.: +49 (0)2651 88-3406
✉ E-mail: elterngeld@mayen.de

Kreisverwaltung Westerwaldkreis

Jugendamt – Elterngeldstelle
Peter-Altmeier-Platz 1, 56410 Montabaur
☎ Tel.: +49 (0)2602 124-0
✉ E-mail: elterngeld@westerwaldkreis.de

Stadtverwaltung Neustadt

Jugendamt
Konrad-Adenauer-Straße 43,
67433 Neustadt
☎ Tel.: +49 (0)6321 855-0
✉ E-mail: elterngeld@neustadt.eu

Kreisverwaltung Neuwied

Jugendamt
Wilhelm-Leuschner-Straße 9,
56564 Neuwied
☎ Tel.: +49 (0)2631 803-0
✉ E-mail: elterngeldstelle@kreis-
neuwied.de

Stadtverwaltung Neuwied

Amt für Jugend und Soziales –
Elterngeldstelle
Heddesdorfer Straße 33–35,
56564 Neuwied
☎ Tel.: +49 (0)2631 802-230, -355
✉ E-mail: elterngeld@neuwied.de

Kreisverwaltung Südwestpfalz

Jugendamt
Unterer Sommerwaldweg 40–42,
66953 Pirmasens
☎ Tel.: +49 (0)6331 809-109, -291
✉ E-mail: elterngeld@lksuedwestpfalz.de

Stadtverwaltung Pirmasens

Amt für Jugend und Soziales
Maler-Bürkel-Straße 33, 66954 Pirmasens
☎ Tel.: +49 (0)6331 877-120, -216
✉ E-mail: elterngeld@pirmasens.de

Kreisverwaltung Rhein-Hunsrück-Kreis

Fachbereich Jugendhilfe und Sport-
förderung
Ludwigstraße 3–5, 55469 Simmern
☎ Tel.: +49 (0)6761 82-0
✉ E-mail: elterngeldstelle@
rheinhunsrueck.de

Stadtverwaltung Speyer

Elterngeld
Maximilianstraße 100, 67346 Speyer
☎ Tel.: +49 (0)6232 14-2419, -2414
✉ E-mail: elterngeld@stadt-speyer.de

Kreisverwaltung Trier-Saarburg

Jugendamt
Willy-Brandt-Platz 1, 54290 Trier
☎ Tel.: +49 (0)651 715-0
✉ E-mail: elterngeld@trier-saarburg.de

Stadtverwaltung Trier

Jugendamt – Sachgebiet Elterngeld
Am Augustinerhof 3, 54290 Trier
☎ Tel.: +49 (0)651 718-0
✉ E-mail: elterngeld@trier.de

3 Responsible Authorities

Kreisverwaltung Bernkastel-Wittlich

Fachbereich 13 – Finanzielle Hilfen für Familien

Kurfürstenstraße 16, 54516 Wittlich

☎ Tel.: +49 (0)6571 14-0

✉ E-mail: elterngeld@bernkastel-wittlich.de

Stadtverwaltung Worms

Bereich 5 – Soziales, Jugend und Wohnen

Marktplatz 2, 67547 Worms

☎ Tel.: +49 (0)6241 853-5808, -5809, -5817

✉ E-mail: info@viprotron.de

Stadtverwaltung Zweibrücken

Jugendamt

Herzogstraße 1, 66482 Zweibrücken

☎ Tel.: +49 (0)6332 871-572, -568

✉ E-mail: elterngeldstelle@zweibruecken.de

Saarland

Landesamt für Soziales

Referat C 5 Elterngeldstelle

Hochstraße 67, 66115 Saarbrücken

☎ Tel.: +49 (0)681 501-00

☎ Fax: +49 (0)681 9978-2298

✉ E-mail: elterngeld@las.saarland.de

Saxony

The rural districts and independent urban municipalities. You can find the Parental Allowance office responsible for your place of residence at:

📍 <https://amt24.sachsen.de/>
Search term: *Elterngeld* [Parental Allowance].

Landkreis Bautzen

Sozialamt

Garnisonsplatz 9, 01917 Kamenz

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 Schwerbehinderten-

ausweise/Eltern- und Erziehungsgeld

Brauhausstraße 8, 04552 Borna

Landkreis Meissen

Kreissozialamt

Loosestraße 17-19, 01662 Meissen

Landkreis Mittelsachsen

Abteilung Jugend und Familie,

Referat Finanzielle Leistungen

Frauensteiner Straße 43, 09599 Freiberg

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, Elterngeldstelle
Bahnhofstraße 53, 09111 Chemnitz

Landeshauptstadt Dresden

Jugendamt, SG Elterngeld/Erziehungsgeld
Dr.-Külz-Ring 19, 01067 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 rural districts and independent
urban municipalities:

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 Soziales –
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

The branches of the State Office for
Social Services for Schleswig-Holstein:

Dienstszitz Heide

Neue Anlage 9, 25746 Heide
☎ Tel.: +49 (0)481 6960
☎ Fax: +49 (0)481 696 199
✉ E-mail: post.hei@lasd.landsh.de

Dienstszitz Neumünster

Steinmetzstraße 1–11, 24534 Neumünster
☎ Tel.: +49 (0)4321 913-5
☎ Fax: +49 (0)4321 133 38
✉ E-mail: post.nms@lasd.landsh.de

Dienstszitz Lübeck

Große Burgstraße 4, 23552 Lübeck
☎ Tel.: +49 (0)451 140 60
☎ Fax: +49 (0)451 140 64 99
✉ E-mail: post.hl@lasd.landsh.de

Dienstszitz Schleswig

Seminarweg 6, 24837 Schleswig
☎ Tel.: +49 (0)4621 8060
☎ Fax: +49 (0)4621 295 83
✉ E-mail: post.sl@lasd.landsh.de

Thuringia

The rural districts and independent urban municipalities:

Landratsamt Altenburger Land

FB Soziales, Jugend und Gesundheit
FD Controlling FB 2,
Wirtschaftliche Hilfen, Elterngeld
Theaterplatz 7–8, 04600 Altenburg
☎ Tel.: +49 (0)3447 586 542

Landratsamt Weimarer Land

Jugend- und Sportamt
Bahnhofstraße 28, 99510 Apolda
☎ Tel.: +49 (0)3644 5400

Landratsamt Ilm-Kreis

Jugendamt
Erfurter Straße 26, 99310 Arnstadt
☎ Tel.: +49 (0)3628 738-620, -621

Landratsamt Wartburgkreis

Amt für Versorgung und Migration,
SG Staatliche Sozialleistung –
Elterngeldstelle
Erzberger Allee 14, 36433 Bad Salzungen
☎ Tel.: +49 (0)3695 617524

Landratsamt Saale-Holzland-Kreis

Jugendamt – Elterngeldstelle –
Goethestraße 10, 07607 Eisenberg or
PF1310, 07602 Eisenberg
☎ Tel.: +49 (0)36691 704-18, -19

Landratsamt Gotha

Jugendamt
18.-März-Straße 50, 99867 Gotha
☎ Tel.: +49 (0)3621 2140

Landratsamt Greiz

Jugendamt – Elterngeldstelle –
Dr.-Rathenau-Platz 11, 07973 Greiz
☎ Tel.: +49 (0)3661 8760

Landratsamt Eichsfeld

Jugendamt
Ägidienstraße 24,
37308 Heilbad Heiligenstadt
☎ Tel.: +49 (0)3606 6505-141, -142

Landratsamt Hildburghausen

Jugendamt
Wiesenstraße 18, 98646 Hildburghausen
☎ Tel.: +49 (0)3685 4450

Landratsamt Schmalkalden-Meiningen

FD Sonstige soziale Aufgaben
Obertshäuser Platz 1, 98617 Meiningen
☎ Tel.: +49 (0)3693 485 8726

Landratsamt Unstrut-Hainich-Kreis

FD Familie und Jugend – Elterngeldstelle –
Brunnenstraße 94, 99974 Mühlhausen
☎ Tel.: +49 (0)3601 802-278, -281

Landratsamt Nordhausen

FB Jugend
Behringstraße 3, 99734 Nordhausen
☎ Tel.: +49 (0)3631 9110

3 Responsible Authorities

Landratsamt Saalfeld-Rudolstadt

Jugendamt

Rainweg 81, 07318 Saalfeld

☎ Tel.: +49 (0)3671 8230

Landratsamt Saale-Orla-Kreis

FD Wirtschaftliche Familienhilfe/
Jugendamt

Oschitzer Straße 4, 07907 Schleiz

☎ Tel.: +49 (0)3663 488-921, -922

Landratsamt Sömmerda

Amt 41/Leistungsamt/Elterngeldstelle

Wielandstraße 4, 99610 Sömmerda

☎ Tel.: +49 (0)3634 354 600

Landratsamt Kyffhäuserkreis

Jugend- und Sozialamt

Markt 8, 99706 Sondershausen

☎ Tel.: +49 (0)3632 741-0, -632

Landratsamt Sonneberg

Amt für Teilhabe und Soziales/
Elterngeldstelle

Bahnhofstraße 66, 96515 Sonneberg

☎ Tel.: +49 (0)3675 871 487

Stadtverwaltung Eisenach

Jugendamt

Abteilung Kindertageseinrichtungen/
Elterngeld

Markt 2, 99817 Eisenach

☎ Tel.: +49 (0)3691 670 800

Stadtverwaltung Erfurt

Jugendamt

Steinplatz 1, 99085 Erfurt

☎ Tel.: +49 (0)361 6554-711, -713

Stadtverwaltung Gera

FD Soziales

Gagarinstraße 99-101, 07545 Gera

☎ Tel.: +49 (0)365 838-3180, -3181

Stadtverwaltung Jena

Familienservice

Löbdergraben 12, 07743 Jena

☎ Tel.: +49 (0)3641 493-791, -992,
-793, -794

Stadtverwaltung Suhl

Jugend- und Schulverwaltungsamt

Friedrich-König-Straße 42, 98527 Suhl

☎ Tel.: +49 (0)3681 740

Stadtverwaltung Weimar

Amt für Soziales und Familie

Schwanseestraße 17, 99423 Weimar

☎ Tel.: +49 (0)3643 762 960

3.2 Federal state supervisory authorities

If you have complaints relating to Parental Allowance and your Parental Allowance office is unable to help, you may contact the following state offices:

Baden-Württemberg

Ministerium für Soziales und Integration Baden-Württemberg

Else-Josenhans-Straße 6, 70173 Stuttgart

☎ Tel.: +49 (0)711 123-0

📍 Website: www.sozialministerium-bw.de

Bavaria

Zentrum Bayern Familie und Soziales

Hegelstraße 2, 95447 Bayreuth

☎ Tel.: +49 (0)921 605-03,

☎ Fax: +49 (0)921 605-3903

✉ E-mail: poststelle@zbfbs.bayern.de

📍 Website: www.zbfs.bayern.de

Berlin

The Regional Councils responsible for Child Services for your place of residence provide technical supervision. You may also lodge complaints with the:

Senatsverwaltung für Bildung, Jugend und Familie

Amt für Jugend und Familie

Bernhard-Weiß-Straße 6, 10178 Berlin

☎ Tel.: +49 (0)30 902 276 466

📍 Website: www.berlin.de/sen/bjf/

Brandenburg

Ministerium für Arbeit, Soziales, Gesundheit, Frauen und Familie Land Brandenburg

Haus S,

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

☎ Tel.: +49 (0)331 866-0

Bremen

Senatorin für Soziales, Jugend, Frauen, Integration und Sport

Abteilung Junge Menschen und Familie,
Referat 21

Bahnhofsplatz 29, 28195 Bremen

☎ Tel.: +49 (0)421 361-0

✉ E-mail: office@soziales.bremen.de

Hamburg

Behörde für Arbeit, Soziales, Familie und Integration der Freien Hansestadt Hamburg

Hamburger Straße 37, 22083 Hamburg

☎ Tel.: +49 (0)40 428 632 323

📍 Website: www.hamburg.de/behoerdenfinder

3 Responsible Authorities

Hesse

Regierungspräsidium Giessen (Regional Council)

Abt. VI Fachaufsicht Elterngeld
Neuen Bäume 2, 35390 Giessen

☎ Tel.: +49 (0)641 303-0

☎ Fax: +49 (0)611 327644-061

✉ E-mail: BEEG@rpgi.hessen.de

Mecklenburg-West Pomerania

Landesamt für Gesundheit und Soziales Mecklenburg-Vorpommern

Dezernat 40, Zentrale Aufgaben
Erich-Schlesinger-Straße 35,
18059 Rostock

☎ Tel.: +49 (0)381 331 590-00

☎ Fax: +49 (0)381 331 590-45

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

Lower Saxony

Niedersächsisches Ministerium für Soziales, Gesundheit und Gleichstellung

Postfach 141, 30001 Hanover

☎ Tel.: +49 (0)511 120-0

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

North-Rhine Westphalia

Bezirksregierung Münster

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

☎ Tel.: +49 (0)251 4110

Rhineland-Palatinate

Landesamt für Soziales, Jugend und Versorgung Rheinland-Pfalz

Landesjugendamt
Rheinallee 97-101, 55118 Mainz

☎ Tel.: +49 (0)6131 967-0

✉ E-mail: poststelle-ld@lsjv.rlp.de

Saarland

Ministerium für Soziales, Gesundheit, Frauen und Familie

Franz-Josef-Röder-Straße 23,
66119 Saarbrücken

☎ Tel.: +49 (0)681 501-00

✉ E-mail: ref_c4@soziales.saarland.de

📍 Website: www.saarland.de

Saxony

Kommunaler Sozialverband Sachsen Chemnitz

Außenstelle Chemnitz
Reichsstraße 3, 09112 Chemnitz

☎ Tel.: +49 (0)371 577-0

☎ Fax: +49 (0)371 577-282

✉ E-mail: post@ksv-sachsen.de

Saxony-Anhalt

Landesverwaltungsamt

Referat 502

Ernst-Kamieth-Straße 2, 06112 Halle

☎ Tel.: +49 (0)345 514-0

📠 Fax: +49 (0)345 514-1444

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

You may also lodge complaints with here:

Landesamt für soziale Dienste

Schleswig-Holstein

Steinmetzstraße 1-11, 24534 Neumünster

☎ Tel.: +49 (0)4321 913-5

📠 Fax: +49 (0)4321 133 38

✉ E-mail: post.nms@lasd.landsh.de

Schleswig-Holstein

Technical supervision is provided by:

Ministerium für Soziales, Gesundheit, Jugend, Familie und Senioren

Adolf-Westphal-Straße 4, 24143 Kiel

☎ Tel.: +49 (0)431 988-0

📠 Fax: +49 (0)431 988-5416

Thuringia

Thüringer Landesverwaltungsamt Suhl

Referat 600

Karl-Liebknecht-Straße 4, 98527 Suhl

☎ Tel.: +49 (0)361 573 315 271

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



3.3 Employment protection authorities

The following employment protection authorities are responsible for deciding whether a dismissal during parental leave may be permissible in exceptional cases (see section 2.5, “Protection against unfair dismissal during parental leave”, page 86).

You can find the addresses of these authorities online at www.bmfsfj.de by entering the search terms “*Aufsichtsbehörden Elternzeit*” [supervisory authorities for parental leave].

Baden-Württemberg

Kommunalverband für Jugend und
Soziales Baden-Württemberg

Hesse

Regierungspräsidien

Bavaria

Gewerbeaufsichtsämter der Regierungen

Mecklenburg-West Pomerania

Landesamt für Gesundheit und Soziales

Berlin

Landesamt für Arbeitsschutz, Gesund-
heitsschutz und technische Sicherheit

Schwerin

Friedrich-Engels-Straße 47,
19061 Schwerin

☎ Tel.: +49 (0)385 3991-102

☎ Fax: +49 (0)385 3991-155

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

Brandenburg

Landesamt für Arbeitsschutz,
Verbraucherschutz und Gesundheit

Rostock

Erich-Schlesinger-Straße 35,
18059 Rostock

☎ Tel.: +49 (0)381 311-59000

☎ Fax: +49 (0)381 590 48

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

Bremen

Gewerbeaufsichtsämter

Hamburg

Behörde für Gesundheit und
Verbraucherschutz, Amt für Arbeitsschutz

Stralsund

Frankendamm 17, 18439 Stralsund

☎ Tel.: +49 (0)3831 2697-59810

📠 Fax: +49 (0)3831 2697-59877

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

Neubrandenburg

An der Hochstraße 1,

17036 Neubrandenburg

☎ Tel.: +49 (0)395 380 59-600

📠 Fax: +49 (0)395 380 59-730

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

Lower Saxony

Staatliches Gewerbeaufsichtsamt Celle

Im Werder 9, 29221 Celle

☎ Tel.: +49 (0)5141 755-0 (switchboard)

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

North-Rhine Westphalia

Bezirksregierungen

Rhineland-Palatinate

Struktur- und Genehmigungsdirektion

Nord

Abteilung 2 – Gewerbeaufsicht

Stresemannstraße 3–5, 56068 Koblenz

☎ Tel.: +49 (0)261 120-0

📠 Fax: +49 (0)261 120-2200

✉ E-mail: poststelle@sgdnord.rlp.de

Struktur- und Genehmigungsdirektion Süd

Abteilung 2 – Gewerbeaufsicht

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

☎ Tel.: +49 (0)6321 99-0

📠 Fax: +49 (0)6321 99-2900

✉ E-mail: poststelle@sgdsued.rlp.de

Saarland

Ministerium für Umwelt und

Verbraucherschutz

Saxony

Landesdirektion Abteilung Arbeitsschutz

Saxony-Anhalt

Landesamt für Verbraucherschutz

Fachbereich 5 – Arbeitsschutz

Dezernat 57, Gewerbeaufsicht Süd

☎ Tel.: +49 (0)345 52430

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 [*Bundeselterngeld- und Elternzeitgesetz*]

Version announced on 27 January 2015
(Federal Law Gazette volume I [BGBl.] I p. 33),
last amended by Article 6 (9) of the Law of
23 May 2017 (BGBl. I Page 1228)

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 ordered, 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 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 or partners 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 invited to join the household with the aim of adopting the child,

4 Wording of the Law

2. they invited a child of their spouse or partner to join 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 according to § 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 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 or partners 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 30 working hours a week on average per month, the activity is aimed at professional education, or if the person is a suitable childminder within the meaning of § 23 of Book VIII of the Social Insurance Act and cares for no more than five children 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,
 2. holds a residence permit which authorises or authorised the person to take up work, except where their residence permit was granted
 - a) according to § 16 or § 17 of the Residence Act,
 - b) according to § 18 (2) of the Residence Act, and the Federal Employment Agency permit may only be granted for a stipulated maximum duration in accordance with the Employment Act,
 - c) according to § 23 (1) of the Residence Act due to a war in the person's home country or according to §§ 23a, 24, 25 (3) to (5) of the Residence Act,
 - d) according to § 104a of the Residence Act, or
 3. holds a residence permit specified in 2c), and
 - a) the person has stayed in the German federal area legally, by permission or on tolerance for at least three years,
 - b) is in gainful employment in the federal area by permission, receives monetary benefits according to Book III of the Social Insurance Code, or is on parental leave.

- (8) An entitlement ceases to apply if the beneficiary's taxable income in the last full assessment period before the child's birth according to § 2 (5) of the Income Tax Act exceeded EUR 250,000. If another person also meets the conditions of Section 1 (1) 2 or Sections 3 or 4, then the entitlement ceases to apply in deviation from Sentence 1 if the total taxable income of both persons exceeds EUR 500,000.

§ 2 Parental Allowance amount

- (1) Parental Allowance is granted in the amount of 67 per cent of income from gainful employment before the child's birth. It is up to a maximum amount of EUR 1,800 a month for full months in which the beneficiary does not have an income from gainful employment. Income from gainful employment is calculated on the basis of §§ 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 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 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 months after the child's birth in which the beneficiary has an income from gainful employment which on average is lower than the income from gainful employment before the 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 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 within the meaning of § 4 (2) 2, and for months in which the beneficiary claims Parental Allowance Plus within the meaning of § 4 (3) 1.
- (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, however 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 invited to join 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 under Section 1 is paid.

§ 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 ignored in which the beneficiary
 1. received Parental Allowance for an older child in the period set out in § 4 (1) 1,
 2. could not be employed during the protection periods under § 3 (2) or § 6 (1) of the Maternity Protection Act, or received Maternity Pay according to 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. 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 civil service according to the Civil Service Act,and in cases 3 and 4, this resulted in reduced income from gainful employment.
- (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) applied in one of the profit periods, the beneficiary may apply to use the profit periods on which the complete tax periods preceding this event are based.
- (3) Deviating from Section 1, income from employment before the birth shall be determined on the basis of the tax period on which the profit period according to Section 2 is based 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) 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 birth must be determined on the basis of the preceding tax period.
- (2) Income is determined on the basis of 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 pay statements are correct and complete.
- (3) The deduction characteristics for tax and social insurance required according to §§ 2e and 2f are determined on the basis of the details on the payslip and salary statement issued for the last month of the assessment period for income according to Section 1. If any details on the payslips and pay 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.

§ 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 employee lump sum specified in § 9a (1) 1 a) of the Income Tax Act in the version valid on 1 January of the calendar year before the child's birth applies.

§ 2d Income from self-employment

- (1) Income from self-employment is determined on the basis of 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 return must be used to calculate the profits to be taken into account in the assessment period. If no income tax return must be drawn up, profits are determined by applying Section 3.

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- (3) Profits for the months in question 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 application, 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 on the basis of the details in the income tax return. § 2c (3) 2 applies accordingly.

§ 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) 1 a) of the Income Tax Act, if the beneficiary has an income subject to tax according to § 2c
 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 for statutory pension insurance or to a similar institution, or
 - b) including the amounts specified § 39b (2) 5 No. 3 a) to c) of the Income Tax Act in all other cases, the 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 on the basis of the tax class and factor defined 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, then the deductions for income tax must 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 must be calculated on the basis of 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 on the basis of the income tax under Section 3 by applying an 8 per cent church tax rate. Child allowances are taken into account in accordance with the provisions of § 51a (2a) of the Income Tax Act.
- (6) Subject to Sections 2 through to 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) 1 through 12 of Book V of the Social Insurance Code;
 2. 10 per cent for pension insurance if the beneficiary was liable to premiums for statutory pension insurance or to a similar institution, 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 on the basis of the flat rate premium as per Section 1.
 - (3) No other requirements for determining the assessment ceilings 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 § 13 (2) of the Maternity Protection Act, or
 - b) in the form of Maternity Pay according to § 14 of the Maternity Protection Act, to which the beneficiary is entitled for the period starting on the day of the child's birth
 2. official and claimant emoluments 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 ban on employment from the day of the child's birth
 3. benefits comparable to Parental Allowance or care allowance to which the person entitled as per § 1 outside Germany or in relation to a cross- or supra-national institution has a claim
 4. Parental Allowance to which the beneficiary is entitled for an older child
 5. income to which the beneficiary is entitled as compensation for trade 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 in the child's life, the income need only be offset against the corresponding proportion 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).

- (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) 1 through to 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) 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 can be claimed from the date of the child's birth until the child reaches the age of a full 14 months.

- In deviation from Sentence 1, Parental Allowance Plus as specified in Section 3 may also be claimed after the 14th month as long as at least one parent claims this allowance in consecutive months from the 15th month. 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. It is determined solely on the basis of §§ 2 to 3 (Basic Parental Allowance) unless Parental Allowance according to Section 3 is claimed. 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 in turn or at the same time.
 - (3) The beneficiary may, instead of claiming Parental Allowance for a month within the meaning of Section 2 (2), claim Parental Allowance for two months as determined in accordance with §§ 2 through 3 and the additional requirements of Sentences 2 and 3 (Parental Allowance Plus). Parental Allowance Plus is at most half the amount of Parental Allowance per month according to Section 2 (2) to which the beneficiary would be entitled if they had no income within the meaning of § 2 or § 3 while claiming Parental Allowance. Parental Allowance Plus is calculated by taking half of
 1. the minimum amount of Parental Allowance according to § 2 (4) 1,
 2. the minimum Siblings Bonus according to § 2a (1) 1,
 3. the Multiples Bonus according to § 2a (4) and
 4. the Parental Allowance amounts exempt from the calculation Specified in § 3 (2).
 - (4) The parents are jointly entitled to claim twelve monthly instalments of Parental Allowance within the meaning of Section 2 (2). If income from gainful employment falls for two months, two further months of Parental Allowance within the meaning of Section 2 (2) may be claimed (partner months). If, in four consecutive months of the child's life, both parents simultaneously
 1. work no fewer than 25 and no more than 30 hours a week as a monthly average, and
 2. meet the conditions of § 1, each parent may claim four additional monthly instalments of Parental Allowance Plus for these months (Partnership Bonus).
 - (5) Each parent may claim up to twelve monthly instalments of Parental Allowance within the meaning of Section 2 (2) plus the four monthly amounts of Parental Allowance Plus to which they are entitled according to Section 4 (3). Each parent may only claim Parental Allowance if they claim for at least two months. Any months in the child's life in which a parent is entitled to benefits subject to assessment according to § 3 (1) 1 No. 1 through to 3, or to insurance benefits according to

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§ 192 (5) 2 of the Insurance Contract Act, shall be treated as months in which this parent is claiming Parental Allowance within the meaning of Section 2 (2).

- (6) In deviation from Section 5 (1), a parent may also claim the additional monthly instalments of Parental Allowance according to Section 4 (2) if their income from gainful employment falls for two months, and if
1. they meet the conditions for single parent relief according to § 24b (1) and (2) of the Income Tax Act, and if the other parent lives neither with this parent nor with the child,
 2. if supervision by the other parent would constitute a risk for the child's well-being within the meaning of § 1666 (1) and (2) of the Civil Code, or
 3. if supervision by the other parent is impossible, particularly because the other parent is unable to look after the child due to severe illness or severe disability; economic reasons and reasons for hindrance due to other activities shall be ignored when determining whether supervision by the other parent is impossible.

If one of the parents works for no fewer than 25 and no more than 30 hours a week on average during the month for a period of four consecutive months in the child's life in accordance with Sentence 1 (1) through to (3), the parent may claim four additional monthly instalments of Parental Allowance Plus for these months in deviation from Section 5 (1).

- (7) Sections 1 through to 6 apply accordingly in the cases of § 1 (3) and (4). Parents or persons who do not have custody of the child and who can claim parental allowance according to § 1 (3) 1 No. 2 and 3 must obtain the consent of the parent who has custody of the child.

Section 2 – Care allowance

§ 4a Beneficiaries

- (1) A person may claim care allowance if
1. they meet the conditions of § 1 (1) 1 through to 3, Sections 2 to 5, 7 and 8, and
 2. they are not claiming any benefits for the child according to § 24 (2) in conjunction with §§ 22 to 23 of Book VIII of the Social Insurance Code.
- (2) If the parents are unable to care for the child due to severe illness, severe disability or the parents' death, the beneficiaries within the meaning of Section 1 (1) in conjunction with § 1 (4) are entitled to care allowance in deviation from Section 1 (2) provided they only claim benefits for the child for no more than 20 hours a week on average for the month in accordance with § 24 (2) in conjunction with §§ 22 to 23.

§ 4a: Incommensurate with Art. 72 (2) GG (100-1) based on the grounds for the verdict and null and void according to BVerfGE dated 21 July 2015 | 1565 – 1 BvF 2/13

§ 4b Care allowance amount

Care allowance for each child is EUR 150 per month.

§ 4b: Incommensurate with Art. 72 (2) GG (100-1) based on the grounds for the verdict and null and void according to BVerfGE dated 21 July 2015 | 1565 – 1 BvF 2/13

§ 4c Offsetting against other benefits

Benefits comparable to care allowance or Parental Allowance to which a person is entitled as per § 4a outside Germany or in relation to a cross- or supra-national institution has a claim are offset against care allowance if they exceed the amount which must be offset against Parental Allowance for the same period according to § 3 (1) 1 No. 3. If the beneficiary is only entitled to the benefits for part of the month in the child's life, the benefits must only be offset against the corresponding proportion of care allowance. If no application is made for comparable benefits as per Sentence 1, the entitlement to care allowance shall be in abeyance up to the possible amount of the comparable benefit.

§ 4c: Incommensurate with Art. 72 (2) GG (100-1) based on the grounds for the verdict and null and void according to BVerfGE dated 21 July 2015 | 1565 – 1 BvF 2/13

§ 4d Reference period

- (1) Care allowance can be claimed from the first day of the child's 15th month until the date on which the child reaches the age of a full 36 months. Care allowance is only granted before the 15th month if the parents have already claimed the monthly Parental Allowance to which they are entitled for their child according to § 4 (4) 1 and 2 and § 4 (6) 1. Care allowance for each child is granted for a maximum of 22 months.
- (2) For adopted children within the meaning of § 1 (3) 1 No. 1, the beneficiary may claim care allowance from the first day of the 15th month after the adoption, at the latest until the child is a full three years old. Section 1 (2) and (3) apply accordingly.
- (3) Only one of the parents may claim care allowance for the child for each month. Months of the child's life in which a parent is entitled to benefits to be offset as per § 4c are treated as months in which the parent receives care allowance.
- (4) The entitlement shall cease at the end of the month in which the condition for entitlement ceases to be met.
- (5) Section 1 (2) and Section 3 apply in the cases of § 4a (1) 1 in conjunction with § 1 (3) and (4). Parents or persons who do not have custody of the child and who can claim care allowance according to § 4a (1) 1 No. 1 in conjunction with § 1 (3) 3 No. 2 and

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3 must obtain the consent of the parent who has custody of the child.

§ 4d: Incommensurate with Art.72 (2) GG (100-1) based on the grounds for the verdict and null and void according to BVerfGE dated 21 July 2015 | 1565 – 1 BvF 2/13

Section 3 – Procedure and organisation

§ 5 Coincidence of claims

- (1) If both parents meet the conditions for claiming Parental Allowance or care allowance, they can decide which of them can claim which monthly instalments of the relevant benefit.
- (2) If both parents claim jointly for more than the monthly instalments of Parental Allowance to which they are entitled under § 4 (4) or § 4 (4) in conjunction with § 4 (7), or for more than the 22 monthly instalments of care allowance to which they are entitled, then the claim by one parent for the relevant benefit which does not exceed half of the monthly instalments shall continue to apply without deductions; the other parent's claim will be reduced to the remaining monthly instalments. If both parents claim for more than half of the monthly instalments of Parental Allowance or care allowance, each shall be entitled to half of the monthly instalments of the relevant benefit.

- (3) Sections 1 and 2 apply accordingly in the cases of § 1 (3) and (4) or of § 4a (1) 1 in conjunction with § 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 No. 2 and 3 or care allowance according to § 4a (1) 1 in conjunction with § 1 (3) 1 No. 2 and 3, then in deviation from Section 2, the parent who has custody of the child shall have the final say.

§ 6 Payment

Parental Allowance and care allowance shall be paid in the course of the month for which it is intended.

§ 7 Application

- (1) You must apply for Parental Allowance or care allowance in writing. Retrospective payments of these allowances are available only for the last three months before the start of the month in which the application for the relevant benefit is received. The application for Parental Allowance or care allowance must state for which months the applicant is claiming Parental Allowance within the meaning of § 4 (2) 2, Parental Allowance Plus or care allowance.
- (2) You may change any decisions made in the application until the end of the reference period. Retrospective changes are only

possible for the last three months 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 according to § 4 (2) 2 may be requested retrospectively for months during which Parental Allowance Plus was paid. Otherwise, the regulations applicable to the application also apply to the amendment application.

- (3) Except in the cases outlined in § 4 (6), 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 acknowledgment. The other beneficiary may at the same time submit an application for Parental Allowance or care allowance claimed by them or notify the authorities of how many monthly instalments of the relevant benefit they are claiming if their claim would exceed the maximum amounts permissible under § 4 (4). If the authorities receive neither an application for Parental Allowance or care allowance nor a notification from the other beneficiary as per Sentence 2, the applicant shall be paid the monthly instalments of the relevant benefit; in deviation from § 5 (2), the other beneficiary may only receive any remaining monthly instalments of the relevant benefit based on a later application as per § 4 (4) or § 4d (1) 3.

§ 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 this period and the working hours must be provided after the end of the reference period. (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, to the other person within the meaning of § 1 (8) 2 and
 2. in the cases of § 4 (4) 3 or § 4 (4) 3 in conjunction with § 4 (7) 1, to both persons applying for the Partnership Bonus.

§ 65 (1) and (3) of Book I of the Social Insurance Code apply accordingly.

- (2) Parental Allowance is paid in cases in which the beneficiary does not have an income from gainful employment during the reference period 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) or § 4a (1) 1 in conjunction with § 1 (8) are not expected to be exceeded according to the information provided in the application for Parental Allowance or care allowance,

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the relevant benefit shall be paid subject to a right to revocation in the event that the amounts as per § 1 (8) or § 4a (1) 1 in conjunction with § 1 (8) are exceeded after all, contrary to the information provided in the application for the relevant service.

- (3) Based on the credible information provided, Parental Allowance shall be paid provisionally until evidence of the required information is submitted if
1. the tax statement for the last full assessment period before the child's birth is not available at the time that the application is made, and it cannot yet be said with any certainty whether the amounts as per § 1 (8) or § 4a (1) 1 in conjunction with § 1 (8) will be exceeded,
 2. the income from gainful employment before the 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 in the reference period, or
 4. the beneficiary is claiming additional monthly instalments of Parental Allowance Plus according to § 4 (4) 3 or § 4 (6) 2. Sentence 1 (1) applies accordingly when applying for care allowance.

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

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 competent authorities as per § 12 of the salaries paid to his or her 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 employer shall be replaced by the customer or agent.

§ 10 Relationship to other social benefits

- (1) Parental Allowance, care allowance and comparable benefits by the federal states, as well as income or benefits to be offset against the relevant benefit according to § 3 or § 4c, shall be ignored as income in relation to social benefits whose payment is independent of other income, up to an amount of EUR 300 per month in total.
- (2) Parental Allowance, care allowance and comparable benefits by the federal states, as well as income or benefits to be offset against the relevant benefit according to § 3 or § 4c up to an amount totalling EUR 300 may not be used to refuse benefits

- for others based on legal provisions where there is no such entitlement.
- (3) Insofar as the beneficiary receives Parental Allowance Plus, Parental Allowance shall only be taken into account as income 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.
- (5) Sections 1 to 4 do not apply to services 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 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 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.
- (6) Sections 1 to 4 apply accordingly 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, care allowance or other comparable benefits 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 governments or the bodies appointed by them shall designate the bodies responsible for implementing this Act. These authorities are also responsible for advice relating to parental leave. In the cases of § 1 (2) or § 4a (1) 1 in conjunction with § 1 (2), responsibility shall lie with the municipal authority appointed by the federal states to implement this Act in which the beneficiary had his or her last place of residence in Germany; assistance may be provided by the municipal authority in whose district the employer transferring the benefiting employee, or the

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employer of the beneficiary's spouse or partner, has its German headquarters.

- (2) The federal administration shall pay the costs of Parental Allowance and care allowance.

§ 13 Legal recourse

- (1) The courts of the social court 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 competent body must be appointed in accordance with § 12.
- (2) Appeal and action for rescission do not have a suspensive effect.

§ 14 Administrative penalty provisions

- (1) An administrative offence shall be deemed to have been committed by anyone who, with intent or negligence,
 1. contrary to the provisions of § 8 (1), fails to provide evidence, does not do so correctly, fully or in a timely manner,
 2. contrary to the provisions of § 9, fails to provide certification for a statement made therein, does not do so correctly, fully or in a timely manner,
 3. contrary to the provisions of § 60 (1) 1 No. 1 of Book 1 of the Social Insurance Code, also in conjunction with § 8 (1a) 1, fails to make a statement, does not do so correctly, fully or in a timely manner,

4. contrary to the provisions of § 60 (1) 1 No. 2 of Book 1 of the Social Insurance Code, also in conjunction with § 8 (1a) 1, fails to make a notification, does not do so correctly, fully or in a timely manner, or,
5. contrary to the provisions of § 60 (1) 1 No. 3 of Book 1 of the Social Insurance Code, also in conjunction with § 8 (1a) 1, fails to provide a record, does not do so correctly, fully or in a timely manner.

- (2) Administrative offences are punishable by a fine of up to EUR 2,000.
- (3) The authorities specified in § 12 (1) 1 and 3 are the administrative authorities within the meaning of § 36 (1) 1 of the Law on Administrative Offences.

Section 4 – Parental leave for employees

§ 15 Entitlement to parental leave

- (1) Employees are entitled to take 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 that joined their household for 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 began studying before their 18th birthday, and the parent's education fully occupies his or her 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 third birthday. A proportion of up to 24 months can be taken between the child's third and eighth birthdays. The maternity protection period according to § 6 (1) of the Maternity Protection 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, however at the latest until the child's eighth birthday; Sentences 2 and 4 apply accordingly insofar as they relate to the time allocation. 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 accordingly to the cases in Section 1 (1) 1 b) and c).
- (4) During parental leave, the employee may not work for more than 30 hours a week as a monthly average. A suitable childminder within the meaning of § 23 of Book VIII of the Social Insurance Code can look after up to five children during daycare, even if the hours of child care per week exceed 30 hours. The employer's approval must be obtained for part-time work for another employer or self-employment according to Sentence 1. The employer may only refuse to give his or her 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 should reach an agreement regarding the application within four weeks. The application can be combined with the written notification as per Section 7 (1) 5. This shall not affect the right to continue part-time work

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performed before parental leave during parental leave while complying with Section 4, nor the right to return to the working hours before parental leave after parental leave ends.

- (6) During parental leave, the employee may twice request his or her employer to reduce his or her working hours in compliance with the conditions of Section 7 insofar as an agreement as per Section 5 cannot be reached.
- (7) The following conditions apply to the request for reduced working hours:
1. The employer normally employs more than 15 staff, independently 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 30 hours a week as a monthly average.
 4. The request is not contrary to any urgent business reasons.
 5. The employer was notified of the request in writing
 - a) seven weeks before part-time work is due to start for the period before the child's third birthday, and
 - b) 13 weeks before part-time work is due to start for the period between the child's third birthday and the

child's eighth birthday. The application must state the start and scope of the reduced working hours.

The application must also state the requested distribution of the reduced working hours. If the employer wishes to refuse the request for a reduction or distribution of working hours, he or she must do so by submitting a written statement within four weeks. If an employer does not reject the application in writing

1. within no more than four weeks of receiving the application for parental leave between the birth and the child's third birthday, or
2. within no more than eight weeks of receiving the application for parental leave between the child's third birthday and the child's eighth birthday,

approval is deemed to have been given and the reduction in working hours is deemed to have been agreed according to the employee's request. If the employer and the employee have not reached an agreement regarding the distribution of working hours according to Section 5 (2), and the employer has not rejected the requested distribution in writing within the periods specified in Sentence 5, the distribution of working hours is deemed to have been agreed according to the employee's request. 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 the employer in writing
1. at the latest seven weeks before part-time work is due to start for the period before the child's third birthday, and
 2. at the latest 13 weeks before part-time work is due to start for the period between the child's third birthday and the child's eighth birthday.

If the employee requests parental leave as per Sentence 1 (1), he or she must at the same time state during which periods he or she is planning to take parental leave over the next two years. If urgent reasons apply, an appropriate shorter period may be possible in exceptional cases. If the mother takes parental leave immediately after her maternity protection, the maternity protection period according to § 6 (1) of the Maternity Protection Act is offset against the period according to Sentence 2. If the mother takes parental leave immediately after annual leave which immediately follows her maternity protection, the maternity protection period according to § 6 (1) of the Maternity Protection 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 third and eighth birthdays. The employer must provide the employee with written confirmation of their parental leave. If the employee changes employer, then on registering parental leave, the employee must, 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 employees are unable to request parental leave immediately following their maternity protection according to § 6 (1) of the Maternity Protection Act 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' economic existence 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

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be terminated prematurely without the employer's approval if the protection periods as per § 3 (2) and § 6 (1) of the Maternity Protection Act are asserted; in such cases, the employee should notify the employer in time that parental leave will be terminated. An extension to 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 at the latest 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 his or her employer during parental leave.
- (2) If the employee did not take some or all of the holiday leave to which he or she is entitled before starting parental leave, the employer must grant the remainder in the current or the next holiday year 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 holiday leave not yet taken.
- (4) If the employee took more holiday leave before going on parental leave than the amount to which he or she is entitled under Section 1, the employer may reduce the holiday leave to which the employee is entitled after parental leave ends by any excess holiday leave days taken.

§ 18 Protection against unfair dismissal

- (1) The employer may not terminate the employment from the date on which the employee requests parental leave. Protection against unfair dismissal as per Sentence 1 starts
 1. at the earliest eight weeks before the start of parental leave until the child's third birthday, and
 2. at the earliest 14 weeks before the start of parental leave between the child's third birthday and the child's eighth 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 the said authority. The Federal Government, with the Federal Council's approval, may issue general administrative guidelines for implementing Sentence 4.

- (2) Section 1 applies accordingly 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 as per § 4 (1) 1 and 3.

§ 19 Termination for the end of parental leave

The employee must observe a notice period of three months if he or she wishes to terminate the employment for the end of the parental leave.

§ 20 Employees in training, employees working from home

- (1) Employees in training are treated as employees within the meaning of this Act. The parental period is not offset against training periods.
- (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

employer shall be replaced with the customer or agent, and the cooperation agreement shall replace the work contract.

§ 21 Fixed-term work contracts

- (1) A material reason justifying fixed-term work 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 Protection 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 on-the-job training in excess of the work period as a substitute as per Section 1.
- (3) The duration of the fixed-term work contract must be set on the basis of specific dates, or it must be possible to trace them to such dates, or it must be evident from the purposes set out in Sections 1 and 2.
- (4) The employer may terminate the fixed-term work contract with a notice period of at least three weeks, however at the earliest 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.

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Sentence 1 applies accordingly if the employer is not authorised to refuse premature termination of parental leave in cases of § 16 (3) 2.

- (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 of employment law refer to the number of employees, this number of employees must ignore 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 counted. Sentences 1 and 2 apply accordingly if the laws and ordinances of employment law make reference to the number of workplaces.

Section 5 – 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 and care allowance as federal statistics. The surveys are conducted centrally by the Federal Statistics Office.
- (2) The statistics for Parental Allowance record the following survey characteristics, quarterly 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 contribution 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. The amount and type of monthly amount to which the person is entitled (§ 4 (2) 2 and (3) 1) 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 § 4 (4) 3 and additional monthly amounts of Parental Allowance Plus as per § 4 (6) 2
 6. Amount of monthly payment
 7. The child's birthday
 8. In relation to the person receiving Parental Allowance:
 - a) sex, date and month of birth
 - b) nationality
 - c) place of residence or ordinary domicile
 - d) marital status and whether cohabiting with the other parent
 - e) number of minors living in the household

The information under 2,3, 5 and 6 must be recorded for every month of the child's life in relation to the period during which the benefit may be received as per § 4 (1).

- (3) The statistics for care allowance record the following survey characteristics, quarterly for the last day of the current and the previous two calendar months starting on 30 September 2013, for persons who claimed care allowance in one of these calendar months for each child triggering the allowance entitlement:
1. Type of entitlement as per § 4a
 2. Amount of monthly payment
 3. The child's birthday
 4. In relation to the person receiving care allowance:
 - a) sex, date and month of birth
 - b) nationality
 - c) place of residence or ordinary domicile
 - d) marital status and whether cohabiting with the other parent
 - e) number of minors living in the household

The information under 2 must be recorded for every month of the child's life in relation to the period during which the benefit may be received as per § 4d (1).

- (4) The inputs are:
1. Name and address of the competent authority

2. Name, telephone number and e-mail address of the persons available for further questions
3. Applicant ID

§ 23 Duty to provide information, data transfer to the Federal Statistics Office

- (1) A duty to provide information applies to the data collection as per § 22. The data as per § 22 (4) 2 are provided voluntarily. The competent 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 competent 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 competent 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 competent higher federal and state authorities for use in relation to the legislating bodies and for purposes of planning, however 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 than the sector in case of city states.

§ 24a **Transfer of individual data by the Federal Statistics Office**

- (1) The Federal Statistics Office may transfer individual data from 2007 on without input features to the technically competent federal ministry 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) 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. 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 achieved.
- (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) 2 of the Officials Act from 2 March 1974 (Federal Law Gazette volume I [BGBl.] I pp. 469, 547), last revised by § 1 (4) of the law from 15 August 1974 (BGBl. I p. 1942), applies accordingly in its applicable version. The recipients of individual data may only use any findings from their activities for the purposes mentioned in Section 1.

§ 25 Report

The Federal Government shall submit a report of the effects of the care allowance to the German Bundestag by 31 December 2015. It shall submit a report of the effects of the Parental Allowance Plus and Partnership Allowance provisions and the provisions relating to parental leave by 31 December 2017. The reports must not contain any personal 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 or care 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 accordingly.

§ 27 Transitional provision

- (1) § 1 in the version applicable until 31 December 2014 continues to apply to children born before 1 January 2015 or children who joined the beneficiary's household for the purpose of adoption before this date. §§ 2 to 22 in the version applicable until 31 December 2014 continue to apply to children born before 1 July 2015 or children who joined the beneficiary's household for the purpose of adoption before this date. Sentence 2 does not apply to § 2c (1) 2 and § 22 (2) 1 No. 2.
 - (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 accordingly.
 - (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) Care allowance is not available for children born before 1 August 2012. Until 31 July 2014, care allowance amounts to EUR 100 a month in deviation from § 4b.



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Monday–Thursday: 9 am–6 pm
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