



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

Parental Allowance and Parental Leave

*Federal Parental Allowance
and Parental Leave Act*

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Parental Allowance and Parental Leave

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1 Parental Allowance



1.1 What is Parental Allowance?

Parental Allowance is a benefit available to mothers and fathers who want to stay at home or work for fewer hours in their profession after the birth of their child in order to care for them. It allows them to have time for themselves and their child.

Parental Allowance compensates for the loss of income following the birth of a child. It thus helps to secure families' livelihoods and supports parents in sharing family and work responsibilities equally. Parental Allowance is also available to parents who had no income before their child was born.

There are 3 types of Parental Allowance:

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

Depending on your life situation, you can combine Basic Parental Allowance, Parental Allowance Plus and the Partnership Bonus.

To find out more about the different types, see Chapter „1.3 For how long can I claim Parental Allowance?“ (starting on page 15).

1.2 Conditions

1.2.1 The most important conditions at a glance

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

- You are looking after and raising your child yourself.
- You and your child live in the same household.
- You either do not work at all or for not more than 32 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.

You can claim Parental Allowance

- for your biological child,
- for any biological children your wife/husband/civil partner might already have,
- for your adopted child, even for adopted stepchildren and if the adoption process is still ongoing; in these cases, the child must already be living in your household and be under the age of 8;
- in special cases, for your grandchild or great-grandchild, niece or nephew, sister or brother. This is possible, for instance, if the child's parents are seriously ill, disabled or have died.

You cannot claim Parental Allowance for foster children; instead, you can claim other specific benefits for foster children through the youth welfare office.

If you had a high income before the child's birth, you do not receive Parental Allowance. You can find further relevant information at www.familienportal.de.



Important!

This brochure explains the legal situation for parents whose children were born on or after 1 April 2024. If your child was born before 1 April 2024, different rules apply to you in some cases. Please contact your Parental Allowance office for details.



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

You can claim Parental Allowance

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

Single parents

You are considered a single parent if you meet these 2 requirements:

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

There are also 2 other cases in which you can claim Parental Allowance as a single parent:

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

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

- the partner months, see Chapter „1.3.3 Basic Parental Allowance (Basiselterngeld)“ (starting on page 17), and
- the Partnership Bonus, see Chapter „1.3.5 Partnership Bonus“ (starting on page 23).

Separated parents

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

1.2.3 Working or studying while receiving Parental Allowance

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

*Up to 32 hours
per week*

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

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

*No time restriction
on studying or
training*

To find out more about working while receiving Parental Allowance, see Chapter “1.8 Working while receiving Parental Allowance” (starting on page 82).

1.2.4 Serious illness or disability of a parent

If one parent cannot look after the child because of serious illness or a disability, the other parent may receive Parental Allowance as if they were a single parent. This means that parent can also receive Parental Allowance benefits to which they would otherwise only be entitled if both parents received Parental Allowance, see Chapter “1.2.2 Parental Allowance for parenting couples, single parents and separated parents” (starting on page 9).

*Eased conditions for
the other parent*

1.2.5 Parental Allowance for non-national parents

Non-national parents can also receive Parental Allowance. This depends on their nationality:

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

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

This means that you can claim Parental Allowance if you hold

- a settlement permit,
- an *Aufenthaltsdokument-GB* (German residence document for UK nationals),
- a permanent EU residence permit,
- an EU Blue Card,
- an ICT Card or a Mobile ICT Card,
- a temporary suspension of deportation for the purpose of employment known as a ‘tolerated stay permit (*Beschäftigungsduldung*)
- a residence permit if you are allowed to work in Germany for at least 6 months or were previously allowed to work here; further restrictions apply. If you have any questions on this, please contact your Parental Allowance office.

By contrast, you cannot claim Parental Allowance

- if you hold leave to remain pending the asylum decision (*Aufenthalts-gestattung*) (that is to say for the duration of an asylum procedure) or
- if you are staying in Germany on sufferance (i.e. a temporary suspension of deportation – with the exception of a tolerated stay permit, see above).

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

Within the EU as well as in Iceland, Liechtenstein, Norway and Switzerland, special rules apply to so-called cross-border commuters, who live in one country but work in another.

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

Note:

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

Example:



Parental Allowance for cross-border commuters

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

If only one parent is in paid employment, both parents will primarily receive family benefits in the country in which that parent works.

Example:



Parental Allowance for cross-border commuters

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

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

Example:



Parental Allowance for cross-border commuters

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

If you would like to find out more about this, visit the “Your Europe” website: https://europa.eu/youreurope/index_en.htm.

1.2.7 Parental Allowance and Parental Leave

You do not necessarily have to take Parental Leave to receive Parental Allowance. However, you may not work for more than 32 hours per week while receiving Parental Allowance. Many employees consequently have to reduce their working hours in order to receive Parental Allowance, and they make use of Parental Leave for this purpose.

Combining Parental Allowance and Parental Leave

You can find out more about Parental Leave in Chapter “2. Parental Leave for employees” (starting on page 96).

1.3 For how long can I claim Parental Allowance?

1.3.1 Months of the child’s life

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

Parental Allowance is paid according to months of the child’s life

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

For adopted children, the payments are not calculated based on the child’s date of birth but on the day when the child joined your household. This also applies if the adoption process is still ongoing.

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

1.3.2 Types of Parental Allowance at a glance

There are 3 types of Parental Allowance:

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

You can combine the 3 types to fit your life situation, for example by applying for Basic Parental Allowance for 1 month of your child's life and Parental Allowance Plus for the following month. The total period during which you receive Parental Allowance depends, among other things, on which types you choose.



Note:

Previously, Parental Allowance was only available in the form of the Basic Parental Allowance. For this reason, people sometimes simply say "Parental Allowance" when they actually mean "Basic Parental Allowance". In this brochure, however, the term "Basic Parental Allowance" is used consistently.



Important!

This brochure explains the legal situation for parents whose children were born on or after 1 April 2024. If your child was born before 1 April 2024, different rules apply to you in some cases. Please contact your Parental Allowance office for details.

1.3.3 Basic Parental Allowance (*Basiselterngeld*)

You can receive 14 months of Basic Parental Allowance jointly with the other parent. This is subject to the condition that at least one parent has less income in 2 months of the child's life than before. These 2 additional months are called "partner months". You can even claim these partner months if you are a single parent.

*Up to 14 months
of Basic Parental
Allowance*

You can divide the total of 14 months between you as you wish. Specifically, one parent can receive up to 12 months of Basic Parental Allowance. Only the other parent is entitled to the other 2 months. Any parent who wants to receive Parental Allowance must apply for a period of receipt of at least 2 months of the child's life. Normally, both parents can concurrently receive this benefit for 1 month of the child's life within the first 12 months from birth. In the month of the child's life in which you both receive Basic Parental Allowance at the same time, you use up 2 months of Basic Parental Allowance collectively.

*Parents can divide
the Parental
Allowance between
them*

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

Example:

How to claim Basic Parental Allowance

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



The requirement for the 2 additional months (“partner months”) is that you have less income after the birth of your child than before. For this purpose, it is sufficient for one of the two parents to be earning less in 2 months after the child’s birth than before the child’s birth – for example because of maternity leave, because you are on Parental Leave or because you are now working part-time.

If you are a single parent and have less income after the child’s birth than before, you can claim Basic Parental Allowance for yourself for 14 months of the child’s life. For the definition of a single parent, see Chapter “1.2.2 Parental Allowance for parenting couples, single parents and separated parents” (starting on page 9).

**Restrictions to
claiming Basic
Parental Allowance**

There are the following restrictions to claiming Basic Parental Allowance:

- You can only receive Basic Parental Allowance in the first 14 months of your child’s life. After this you can only claim Parental Allowance Plus or the Partnership Bonus.
- One parent can claim Basic Parental Allowance for not more than 12 months of the child’s life.
- One parent must apply for Parental Allowance (Basic Parental Allowance or Parental Allowance Plus) for at least 2 months of the child’s life.
- Normally, you can only receive Basic Parental Allowance concurrently with your partner for 1 month and only within the first 12 months from the birth of your child. In other words, from the 13th month since birth, a parent can only receive Basic Parental Allowance if the other parent is either not receiving Parental Allowance or is receiving Parental Allowance Plus.
- Parents can claim Basic Parental Allowance concurrently for more than 1 month if the following exceptions apply:
 - parents of very prematurely born children who were born at least 6 weeks before the due date of birth,
 - parents of twins, triplets or other multiples as well as
 - parents of newborn children with disabilities and siblings with disabilities for whom they receive the siblings bonus.

- As soon as either parent receives Parental Allowance Plus, the other parent can concurrently receive Basic Parental Allowance or Parental Allowance Plus for more than 1 month.
- If you are concurrently receiving Basic Parental Allowance in any month of the child's life, 2 months of Basic Parental Allowance are considered to be "used up" by the parents.
- If you are the child's mother, the months of the child's life in which you receive maternity pay or other maternity benefits for the same child are considered to be months in which you receive Basic Parental Allowance. This means that you use these months up as Basic Parental Allowance months. It is irrelevant whether or not you actually apply for Basic Parental Allowance for these months. In these months, you can receive neither Parental Allowance Plus nor the Partnership Bonus. For a definition of the term "maternity benefits", see **"1.7.2 Maternity pay and other maternity benefits"** (starting on page 71). The months for which you receive daily sickness benefit (Krankentagegeld) from your private health insurance during your maternity leave are also considered to be Basic Parental Allowance months.

Important!

This brochure explains the legal situation for parents whose children were born on or after 1 April 2024. If your child was born before 1 April 2024, different rules apply to you in some cases. Please contact your Parental Allowance office for details.



Example:



Maternity pay and Parental Allowance

The mother receives maternity pay in the first 2 months of the child's life. She receives **Basic Parental Allowance** from the child's 3rd to the 9th month of life, while the father receives it from the 10th month up to and including the child's 14th month of life.

With this arrangement, both parents have used up their 14 months of **Basic Parental Allowance** between them: 9 months for the mother, 5 months for the father.



1.3.4 Parental Allowance Plus

One month of Basic Parental Allowance is equivalent to 2 months of Parental Allowance Plus

Parental Allowance Plus is available for twice as long as Basic Parental Allowance. You can opt to receive Basic Parental Allowance for 1 month or Parental Allowance Plus for 2 months of the child's life. If you do not work in your profession after the birth, Parental Allowance Plus will be half the amount of Basic Parental Allowance. If you work part-time after the birth, the monthly Parental Allowance Plus can be the same as the monthly Basic Parental Allowance with part-time income. Nonetheless, you can still receive Parental Allowance Plus for twice as long. This means that you can actually receive more Parental Allowance in total as a result. For details of how this is calculated, see “1.4.1 How to calculate Parental Allowance” (starting on page 34).

No longer than up to the age of 32 months

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

There are 2 restrictions to claiming Parental Allowance Plus:

- If you receive maternity pay or other maternity benefits as the mother of the child, you cannot claim Parental Allowance Plus during this time, only Basic Parental Allowance (see “1.3.3 Basic Parental Allowance” (starting on page 17)).
- Once your child reaches the age of 14 months, you can only claim Parental Allowance without interruption, either as Parental Allowance Plus or as the Partnership Bonus. If the other parent also claims Parental Allowance, you can continue to alternate after the child reaches the age of 14 months. However, if there is a month after your child reaches the age of 14 months where neither of you is claiming Parental Allowance, you cannot restart claiming Parental Allowance afterwards – even if you still have months left over.

*No interruption
after 15 months*

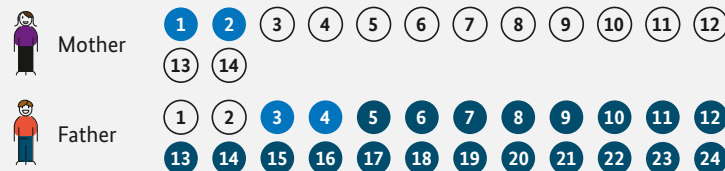
Example:

Combining Basic Parental Allowance and Parental Allowance plus

The mother receives maternity pay in the first 2 months of the child's life. For her, then, these 2 months count as months of **Basic Parental Allowance**. The father applies for Basic Parental Allowance for months 3 and 4 of the child's life. He then applies for **Parental Allowance Plus** from months 5 to 24 of the child's life.



This means the parents have 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.



Example:



Combining Basic Parental Allowance and Parental Allowance Plus

The mother receives **Basic Parental Allowance** during months 1 to 6 after her child's birth. At the same time, the father draws **Basic Parental Allowance** in month 1 and **Parental Allowance Plus** in months 2 and 3. In months 7 to 10, both parents receive **Parental Allowance Plus**. The father claims **Parental Allowance Plus** in months 11 and 12 and **Basic Parental Allowance** in month 13. This fully exhausts the parents' claim to 14 months of **Basic Parental Allowance**.



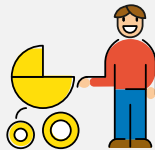
Mother



Father



Example:



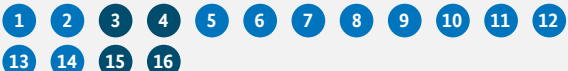
Combining Basic Parental Allowance and Parental Allowance Plus for single parents

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

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

You and the other parent can each receive an additional 2, 3 or 4 months of Parental Allowance Plus as a Partnership Bonus. The conditions are as follows:

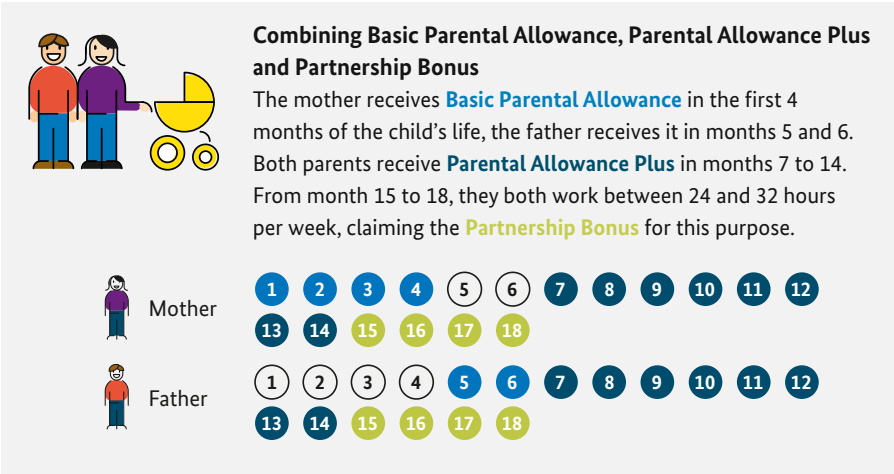
Partnership Bonus:
2, 3, or 4 additional
months of Parental
Allowance Plus

- Both parents use the Partnership Bonus at the same time.
- You apply for the Partnership Bonus for 2, 3 or 4 directly consecutive months of the child's life.
- You both work part-time during this period, each at least 24 hours and no more than 32 hours per week.

If you are a single parent, you can also claim the Partnership Bonus on your own. In order to be able to do this, it is sufficient if only you work 24 to 32 hours per week. For the definition of a single parent, see Chapter “1.2.2 Parental Allowance for parenting couples, single parents and separated parents” (starting on page 9).

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

Example:



Part-time between 24 and 32 hours per week

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

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

Your working hours are the hours you actually work. This means, for example, that overtime counts and minus hours are deducted. However, days on which you are paid without actually working also count, such as days of annual leave, public holidays and days on which you are ill (maximum of 6 weeks at a time, after which employees receive sick pay instead of continued pay). These days are counted as if you had worked (see **“1.2.3 Working or studying while receiving Parental Allowance”**, on page 11). This also applies if you are self-employed.

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

“Child sick days” are also counted. These are days when you do not work in order to care for your child because the child is sick (since 1 January 2025, up to 15 days per child and parent). This also applies to the self-employed.

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

You are also eligible for the Partnership Bonus if you are a childminder. In this case, it is sufficient if you work at least 24 hours a week as a childminder but do not have more than 5 children in your care. Please present your childminding contracts as evidence.

An overview of the most important information on part-time work while receiving Parental Allowance is provided in Chapter **“1.8 Working while receiving Parental Allowance”** (starting on page 82).

Notify your Parental Allowance office!

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

In this case you must notify your Parental Allowance office, see Chapter “1.11.5 What should I do if anything changes at a later point?” (starting on page 93). If you work less than 24 hours or more than 32 hours in any month of the child’s life, you must repay the Partnership Bonus for that month. Even if only one of the two parents does not meet the conditions, both lose the Partnership Bonus for that month.

Partnership Bonus for the other months can be retained

This does not affect the other months if you meet the conditions for the Partnership Bonus in at least 2 months of the child’s life. You are allowed to retain the Parental Allowance for those months. It will not be reclaimed.



Example:

Discontinuation of the Partnership Bonus

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



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

Note:

You can adapt your plans for claiming the Partnership Bonus later and only claim it for 2 months rather than 4, for example, or vice versa. This is possible to some extent when you are already receiving the Partnership Bonus. You can find out more about this in Chapter "1.11.3 Can I change the decisions in my application at a later point?" (on page 92).





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 at a later point.

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

- One parent must claim Parental Allowance (Basic Parental Allowance or Parental Allowance Plus) for at least 2 months of the child's life.
- One parent can claim Basic Parental Allowance for not more than 12 months of the child's life.
- You can only claim Basic Parental Allowance in the first 14 months of the child's life. You can still claim Parental Allowance Plus and the Partnership Bonus afterwards.
- Normally, both parents can receive Basic Parental Allowance concurrently for 1 month within the first 12 months of the child's birth. This also means that from the 13th month since birth, one parent can only receive Basic Parental Allowance if

the other parent is either not receiving Parental Allowance or is receiving Parental Allowance Plus during the same period.

- Parents can claim Basic Parental Allowance concurrently for more than 1 month if the following exceptions apply:
 - parents of very prematurely born children who were born at least 6 weeks before the due date of birth,
 - parents of twins, triplets or other multiples as well as
 - parents of newborn children with disabilities and siblings with disabilities for whom they receive the siblings bonus.
- As soon as either parent receives Parental Allowance Plus, the other parent can concurrently receive Basic Parental Allowance or Parental Allowance Plus for more than 1 month.
- If you are concurrently receiving Basic Parental Allowance in any month of the child's life, 2 months of Basic Parental Allowance are considered to be "used up" by the parents.
- The months of the child's life in which the child's mother is eligible for maternity pay or other maternity benefits are considered to be months in which the mother receives Basic Parental Allowance. The other parent is not affected by the receipt of maternity benefits.
- From the 15th month of the child's life, is it no longer possible to interrupt Parental Allowance. This means that at least one parent must be receiving Parental Allowance Plus or the Partnership Bonus. Otherwise, you cannot go back to receiving Parental Allowance.
- You can only draw the Partnership Bonus for 2, 3 or 4 consecutive months of the child's life. Unless you are a single parent, you can only take advantage of it concurrently with the other parent.

Important!

This brochure explains the legal situation for parents whose children were born on or after 1 April 2024. If your child was born before 1 April 2024, different rules apply to you in some cases. Please contact your Parental Allowance office for details.



Example:



Combining different types of Parental Allowance

The mother receives **Basic Parental Allowance** in the first 2 months of the child's life, while the father receives it in months 3 to 14. After this, the parents receive the **Partnership Bonus** in months 15 to 18.



Mother



Father



Example:



Combining different types of Parental Allowance

The mother receives **Basic Parental Allowance** for the first 6 months of the child's life. In months 7 and 8, the parents receive the **Partnership Bonus**. From months 9 to 12, the father receives Basic Parental Allowance. From months 11 to 18, the mother receives **Parental Allowance Plus**.



Mother



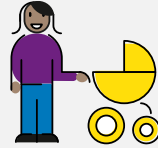
Father



Example:

Combining different types of Parental Allowance

A single mother receives **Basic Parental Allowance** in the first 8 months of the child's life. After that, she does not receive Parental Allowance for 2 months. From months 11 to 16, she receives **Parental Allowance Plus**, from months 17 to 20 she receives the **Partnership Bonus** and from months 21 to 26 she goes back to receiving Parental Allowance Plus.



1.3.7 Finding the best combination

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

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

Help with planning:
www.familienportal.de

You can still change your plans at a later point – even after you have applied for Parental Allowance and to some extent even when you are already receiving Parental Allowance. You can find out more about this in Chapter “1.11.3 Can I change the decisions in my application at a later point?” (on page 92).

1.3.8 Extended Parental Allowance for premature babies

If your child is born at least 6 weeks before the due date of birth, you can claim Parental Allowance for longer. It is possible to receive up to 4 additional months of Basic Parental Allowance, depending on the date of birth:

- if the child is born at least 6 weeks before the due date:
1 additional month of Basic Parental Allowance;
- if the child is born at least 8 weeks before the due date:
2 additional months of Basic Parental Allowance;
- if the child is born at least 12 weeks before the due date:
3 additional months of Basic Parental Allowance;
- if the child is born at least 16 weeks before the due date:
4 additional months of Basic Parental Allowance.

As in other cases, you can exchange each of these additional months of Basic Parental Allowance for 2 months of Parental Allowance Plus, see Chapter “**1.3.4 Parental Allowance Plus**” (starting on page 20).

You always have extended options for these additional months:

- With 1 additional month, you can receive Basic Parental Allowance for the first 15 months of the child’s life. Not until the 15th month of the child’s life is it no longer possible to interrupt Parental Allowance.
- With 2 additional months, you can receive Basic Parental Allowance in the first 16 months of the child’s life. Not until the 16th month of the child’s life is it no longer possible to interrupt Parental Allowance.
- With 3 additional months, you can receive Basic Parental Allowance in the first 17 months of the child’s life. Not until the 17th month of the child’s life is it no longer possible to interrupt Parental Allowance.
- With 4 additional months, you can receive Basic Parental Allowance in the first 18 months of the child’s life. Not until the 18th month of the child’s life is it no longer possible to interrupt Parental Allowance.

Note:

The restriction to the concurrent receipt of Basic Parental Allowance that applies to births from 1 April 2024 does not apply, inter alia, to parents of particularly prematurely born children who were born at least 6 weeks before the due date.



Important!

This brochure explains the legal situation for parents whose children were born on or after 1 April 2024. If your child was born before 1 April 2024, different rules apply to you in some cases.



1.4 How much Parental Allowance can I get?

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

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

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

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

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

For a non-binding estimate of the Parental Allowance you can expect to receive, use 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 per cent of the net income you received before the child's birth which you will no longer be receiving after the child's birth. This means:

65 per cent of previous net income



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

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

Note:

The net income used to calculate Parental Allowance might differ somewhat from your actual net income (see “1.5.3 How do I calculate the relevant net income?” starting on page 56).

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

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

Net income before birth	2,000 euros
Net income after birth	0 euros
Difference in income	2,000 euros

Basic Parental Allowance

(65 per cent of the difference)

$$2,000 \text{ euros} \times 0.65 = \mathbf{1,300 \text{ euros per month}}$$

The mother returns to work after 6 months, initially on a part-time basis. She earns 500 euros a month. This changes the amount of Basic Parental Allowance.

Net income before birth	2,000 euros
Net income after birth	500 euros
Difference	1,500 euros

Basic Parental Allowance

(65 per cent of the difference)

$$\mathbf{975 \text{ euros per month}}$$

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

$$500 \text{ euros} + 975 \text{ euros} = \mathbf{1,475 \text{ euros per month}}$$

Parental Allowance Plus and Partnership Bonus

Parental Allowance Plus is calculated in the same way as the Basic Parental Allowance. However, the amount of Parental Allowance Plus is limited to half of what you would theoretically receive as Basic Parental Allowance if you had no income after birth.

This limit is known as the “cap”. To make up for this, 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 child’s birth, Parental Allowance Plus is always half the amount of the Basic Parental Allowance. You can choose Parental Allowance Plus so as to extend the period in which you receive Parental Allowance, for example. This does not reduce the Parental Allowance you are able to claim; it is simply spread over a longer period.

Example:

How to calculate Parental Allowance Plus without income

Net income before birth	2,000 euros
Net income after birth	0 euros
Difference in income	2,000 euros



Basic Parental Allowance

(65 per cent of the difference) **1,300 euros per month**

Half of this amount = cap **650 euros**

Parental Allowance Plus **650 euros per month**

Total Basic Parental Allowance for 12 months:

12 x 1,300 euros = 15,600 euros

Total Parental Allowance Plus for 24 months:

24 x 650 euros = 15,600 euros

Example:**How to calculate Parental Allowance Plus with an income**

Net income before birth	2,000 euros
Net income after birth	1,200 euros
Difference in income	800 euros
Basic Parental Allowance (65 per cent of the difference)	520 euros per month

Theoretical Basic Parental Allowance without income after birth (65 per cent of 2,000 euros)	1,300 euros
Half of which = cap	650 euros
Parental Allowance Plus	520 euros per month

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

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

Total Basic Parental Allowance for 12 months:

12 x 520 euros = 6,240 euros

Total Parental Allowance Plus for 24 months:

24 x 520 euros = 12,480 euros

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

Example:**How to calculate Parental Allowance Plus with an income**

Net income before birth	2,000 euros
Net income after birth	500 euros
Difference in income	1,500 euros
Basic Parental Allowance	975 euros per month
(65 per cent of the difference)	



Theoretical Basic Parental Allowance without income	
after birth (65 per cent of 2,000 euros)	1,300 euros
Half of which = cap	650 euros
Parental Allowance Plus	650 euros per month

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

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

Total Basic Parental Allowance for 12 months:

12 x 975 euros = 11,700 euros

Total Parental Allowance Plus for 24 months:

24 x 650 euros = 15,600 euros

An overview of the most important information on part-time work while receiving Parental Allowance is provided in Chapter “1.8 Working while receiving Parental Allowance” (starting on page 82).

Minimum and maximum amounts

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

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

1.4.2 Low-income earners receive more Parental Allowance

Low-income earners receive a higher percentage

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

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

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

Net income before birth	700 euros
Net income after birth	50 euros
Difference in income	650 euros



The net income before the birth was 700 euros.

For every 2 euros that the income falls below 1,000 euros, the percentage rises by 0.1 percentage points. 700 euros equals 1,000 euros minus 300 euros. 300 euros equals 2 euros multiplied by 150. Therefore, the percentage rises from 67 per cent by 150×0.1 , that is to say by 15 percentage points. The result is 67 per cent + 15 per cent = 82 per cent.

The calculation at a glance:

1,000 euros – 700 euros =	300 euros
300 euros divided by 2 euros =	150 euros
150 multiplied by 0.1 per cent =	15 per cent
67 per cent + 15 per cent =	82 per cent

The **Basic Parental Allowance** is

82 per cent of 650 Euro = 533 euros



1.4.3 Higher Parental Allowance for twins and other multiple births

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 rates of Parental Allowance you receive are higher: you receive a bonus of

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

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

This bonus is called the “multiples bonus” (*Mehrlingszuschlag*). The multiples bonus also increases the minimum and maximum Parental Allowance you are able to claim. This means the

minimum Basic Parental Allowance for twins can be 600 euros and the maximum rate can be 2,100 euros, while Parental Allowance Plus can be at least 300 euros and as much as 1,050 euros.

Note:

The restriction to the concurrent receipt of Basic Parental Allowance that applies to births from 1 April 2024 does not apply, inter alia, to parents of twins, triplets or other multiples.



1.4.4 Higher Parental Allowance for siblings

If you have other children living in your household, you can claim a Parental Allowance bonus known as the siblings bonus (Geschwisterbonus). This increases your Parental Allowance by 10 per cent, or at least 75 euros a month in the case of Basic Parental Allowance and 37.50 euros in the case of Parental Allowance Plus.

You can claim the siblings bonus if your household includes

- at least 1 other child under the age of 3, or
- at least 2 other children under the age of 6, or
- at least 1 other child under the age of 14 with a disability.

For adopted children, the siblings bonus is calculated not according to the children's age but according to the time that has passed since the day on which they joined your household. This also applies if the adoption process is still ongoing. No siblings bonus is paid for adopted children aged 14 or over.

The siblings bonus also increases the minimum and maximum Parental Allowance, which means that with the siblings bonus,

Basic Parental Allowance is at least 375 euros and can be as much as 1,980 euros, whereas Parental Allowance Plus is at least 187.50 euros and can be as much as 990 euros.

Note:

The restriction to the concurrent receipt of Basic Parental Allowance that applies to births from 1 April 2024 does not apply, inter alia, to parents of newborn children with disabilities and siblings with disabilities for whom they receive the siblings bonus.



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 elder sister. The sister turns 3 when the younger child is 7 months old.

Net income before birth	2,000 euros
Net income after birth	0 euros
Difference in income	2,000 euros

Basic Parental Allowance (65 per cent of the difference)

without siblings bonus **1,300 euros**

Siblings bonus (10 per cent) 130 euros

Basic Parental Allowance

with siblings bonus **1,430 euros**

The mother's Basic Parental Allowance for the younger child is 1,430 euros in the first 7 months of that child's life and 1,300 euros in months 8 to 12.

1.4.5 Help with calculating Parental Allowance

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

Contact your Parental Allowance office for more information. After your child is born, you can find out from the Parental Allowance office how much Parental Allowance you will receive. You can find the Parental Allowance office responsible for you online at www.familienportal.de, see Chapter “1.12 Where can I find out more about Parental Allowance?” starting on page 94.

1.5 How do I calculate past income?

1.5.1 What period of time should I take into account?

When calculating your past income, the 12 months preceding your child's birth count. This period is the assessment period (*Bemesungszeitraum*). The exact 12-month period for which you must calculate your income depends on whether or not you were self-employed before birth. Two periods of time are important here:

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

Note:

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



Did you receive income from a self-employed activity during 1 of these 2 periods, that is to say

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

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

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

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

Note:

If you have a freelance secondary job, you are considered to be self-employed.

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

If your average monthly income from self-employment was less than 35 euros, you can ask for this income not to be taken into account. In this case, the assessment period for employees applies to you. For more information about this option, see the Chapter “Changing to the assessment period for employees” (starting on page 53).

Tip:

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



In these circumstances, only your income as an employee is taken into account. Please check with your tax office for details.

Assessment period for employees

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

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

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

Certain months are excluded from these 12 months:

- months during which you were on maternity leave,
- months in which you received Parental Allowance for an older child during the first 14 months of that child's life,
- months in which you were ill due to pregnancy,
- months in which you were doing military or civilian service.

Some months are excluded

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

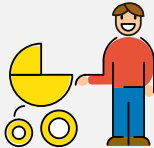


Note:

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

If you had a lower income than usual in individual months between 1 March 2020 and 23 September 2022 due to the COVID-19 pandemic, you can request that these months are also “excluded” for the purpose of assessing your income.

Example:



Assessment period with excluded months (employees)

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

The assessment period for the father is as follows:

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

Assessment period:

- December 2020 to August 2021 (9 months) and
- May 2020 to July 2020 (3 months)

Tip:

Only the months in which you received Parental Allowance for an older child in the first 14 months of their life are excluded. So if you are claiming Parental Allowance and expecting another child, it may make sense for you to restructure your Parental Allowance and recombine the different types of Parental Allowance. Please contact your Parental Allowance office for details – ideally as early as possible.

**Example:****Assessment period with excluded months (employees)**

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



The assessment period for the mother is as follows:

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

Assessment period:

- March 2021 (1 month) and
- April 2019 to February 2020 (11 months)

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

- if the child was born at least 6 weeks before the due date, all calendar months in which you received Parental Allowance are excluded until the child is 15 months old;
- up until the child is 16 months old if the child was born at least 8 weeks before the due date;
- up until the child is 17 months old if the child was born at least 12 weeks before the due date;
- up until the child is 18 months old if the child was born at least 16 weeks before the due date.

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

Assessment period for self-employed persons

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



Note:

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

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

- were on maternity leave or,
- received Parental Allowance for an older child during the first 14 months of that child's life, or
- were ill due to pregnancy or
- were doing military or civilian service.

You must apply for the period to be moved when you apply for Parental Allowance.

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

Note:

If you had a lower income than usual between 1 March 2020 and 23 September 2022 due to the COVID-19 pandemic ("coronavirus crisis"), you can request that the assessment period be moved back another year.

Example:



Moving the assessment period back (self-employed persons)

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

The assessment period is the calendar year before birth, i.e. 2020.

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

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

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

- in the first 15 months of the child's life if the child was born at least 6 weeks before the due date,
- in the first 16 months of the child's life if the child was born at least 8 weeks before the due date,
- in the first 17 months of the child's life if the child was born at least 12 weeks before the due date,
- in the first 18 months of the child's life if the child was born at least 16 weeks before the due date.

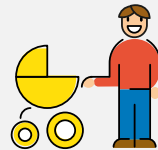
Changing to the assessment period for employees

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

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

Example:

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



Due to the additional income from the talks, it is in fact the assessment period for self-employed persons that applies to the father, i.e. the calendar year before birth. This would be the year 2020.

However, the father asks for the additional income not to be taken into account. The amount of 120 euros is not counted as income. But the assessment period for employees applies to him, in other words the 12 calendar months before the calendar month of the child's birth. These are the months of November 2020 to October 2021.

This is ten months of 30 euros each, in other words, a total of 300 euros. The wage increase is higher than the additional income, so the application benefits the father: by applying the assessment period for employees, a total of 180 euros more income is taken into account for the father than if the calculation was based on the assessment period for self-employed persons.

1.5.2 What income is taken into account?

Income as an employee

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

Note:

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



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

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

- tips or
- tax-free supplements or
- income from an honorary position within the statutory exemption limits, or

- income from part-time work as a fitness instructor within the statutory exemption limits or
- in many cases: income from operating photovoltaic systems.

Income from self-employment

Self-employment income includes all profits

- from self-employment,
- from a commercial undertaking and
- from agriculture and forestry.

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

Note:

If you have not yet received your tax assessment notice by the time you submit your application, you can also provide other documents to substantiate your self-employment income. This might include a past tax assessment notice, 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 assessment notice.



Benefits that do not count as earned income

Any benefits which serve as replacements for your earned income (known as wage replacement benefits) are disregarded as income. These benefits include the following:

- Unemployment benefit I (*Arbeitslosengeld I, ALG I*)
- Short-time allowance (*Kurzarbeitergeld*)
- Sick pay (*Krankengeld*)
- Some pensions, for example pensions for reduced earning capacity (*Erwerbsminderungsrente*)

The following are also disregarded:

- Basic Income Allowance (*Grundsicherungsgeld*)
- Scholarships
- Benefits under the Federal Training Assistance Act (*BAföG*)

Foreign income

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



Note:

If you have not paid taxes in the EU or in Iceland, Liechtenstein, Norway or Switzerland, you can still receive the minimum amount of Parental Allowance (see “1.4 How much Parental Allowance can I get?”, starting on page 34).

1.5.3 How do I calculate the relevant net income?

The amount of Parental Allowance is based on your net income. The Parental Allowance office calculates this from your gross income. A simplified procedure is applied here. This means the

result may differ slightly from your actual net income as shown, for example, on your payslip. The result used by the Parental Allowance office is called the net income for the purposes of Parental Allowance.

Net income for the purposes of Parental Allowance: up to 2,770 euros

The calculation at a glance

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

- Your total gross income in the assessment period is divided by 12. If you have income as an employee, a lump sum for income-related expenses known as wage or salary earner's standard allowance (*Arbeitnehmerpauschbetrag*) is deducted first. This is currently 1,230 euros per year, or 102.50 euros per month. This is how your average gross monthly income is calculated.
- Tax is then deducted from this amount as a lump sum.
- A lump sum for social security contributions is also deducted.
- The result is the net income for the purposes of Parental Allowance (*Elterngeld-Netto*). A maximum of 2,770 euros of this amount is taken into account.

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

Deductions for taxes

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

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

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

No deductions for mini jobs

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

Tax deductions are calculated based on the data used by the tax authorities. This data is referred to as the “deduction characteristics” (*Abzugsmerkmale*) and includes the following;

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

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

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

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

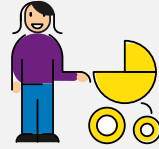
**Which tax class applies to Parental Allowance
if I change my tax class?**

If you change tax class before your child is born, this can affect the amount of tax and social security contributions you are required to pay. The simplified calculation of net income for the purposes of Parental Allowance is based on your latest tax class. The former tax class is only used if you had it for longer than the newer tax class during the entire assessment period. The same applies to other deduction characteristics such as the number of child tax credits you are claiming.

Example:

Switching tax class before the birth

The mother was in tax class V for the first 8 months of the assessment period. She then switched to tax class III. During the assessment period, the mother was in tax class V for a longer period of time. Her Parental Allowance is, therefore, calculated based on tax class V.



Switching tax class before the birth

The mother was in tax class I for the first 4 months of the assessment period. She then marries the father of the child that she is expecting. As a result, her tax class is changed to V. Five months later, she switches to tax class III.

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

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

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

If you work after the 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 security deductions

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

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



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

If you have a “mini job”, you do not pay social security contributions on the income from this job. For this reason, social security contributions are not deducted from this income when calculating your Parental Allowance. If you have a “midi job”, a lower percentage is deducted.

Up to 2,770 euros

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

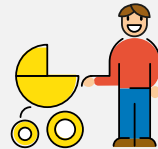
If your income before the birth was more than 2,770 euros, this means that

- during those months of your child’s life in which you have no income, you will receive the maximum Parental Allowance (see Chapter “**Minimum and maximum amounts**”, on page 40).
- During those months of your child’s life in which you have an income, your Parental Allowance will be calculated as the difference between 2,770 euros and your income after the birth.

Example:

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

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



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

If you have an income while receiving Parental Allowance, this income is taken into account when calculating your Parental Allowance. This means that your Parental Allowance is calculated from the difference between your income before and after the birth (see Chapter “1.4.1 How to calculate Parental Allowance”, starting on page 34). Essentially, the same regulations apply as when calculating your past income (see Chapter “1.5 How do I calculate past income?”, starting on page 45).

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

1.6.1 Income as an employee

While you are receiving Parental Allowance, your income as an employee is taken into account during this period. As before the birth, this includes your income from “mini jobs”.



Note:

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

1.6.2 Income from self-employment

Self-employment income includes all profits

- from self-employment,
- from a commercial undertaking, and
- from agriculture and forestry.

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

Operating expenses are deducted from your income as a lump sum of 25 per cent. Your actual expenses are only deducted on request. Tax and social security contributions are calculated in the same way as for the income before the birth (see **“1.5.3 How do I calculate the relevant net income?”**, starting on page 56).

It is irrelevant whether or not you actually pursue the activity in question while receiving Parental Allowance. All profits generated while claiming Parental Allowance are taken into account – regardless of whether you worked to earn them during this period or not.

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

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

Note:

If you know that you will be working or will receive a payment in a given month, you can pause your Parental Allowance. It is possible to pause the receipt of this benefit during the first 14 months of your child's life. If you receive a payment while pausing, this payment will not be taken into account for Parental Allowance purposes. You can even change your application retrospectively (see "1.11.3 Can I change the decisions in my application at a later point?" on page 92).

1.6.3 Average amount for all months of the child's life

Your income after the child's birth may vary from month to month, for example because you initially work fewer part-time hours and later increase these.

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

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

Months of your child's life in which you have no income are calculated separately and are not included in the average.

Example:

Amount of Parental Allowance if your income fluctuates after the birth

Before the birth, 1 of the 2 mothers has a monthly net income of 2,500 euros.

She does not work for the first 6 months of her child's life so she has no income during these months. In months 7 to 14, both parents claim Parental Allowance Plus. During this period, 1 of the 2 mothers works 20 hours a week and earns a net amount of 1,250 euros per month.



In months 15 to 18, the parents claim the Partnership Bonus. During this period, 1 of the 2 mothers works 30 hours a week and earns 1,875 euros per month.

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

That mother's Basic Parental Allowance is calculated based on months 1 to 6 of the child's life. She had no income during these months, so she receives Basic Parental Allowance amounting to 65 per cent of 2,500 euros. This is 1,625 euros per month.

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

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

As a monthly average, this is:

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

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

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

1.7 How are other benefits credited against Parental Allowance?

Parental Allowance is credited against various other benefits. This can happen in 1 of 2 ways:

- The other benefit is credited against the Parental Allowance. This reduces the Parental Allowance, but the other benefit remains the same.
- Alternatively, the Parental Allowance is credited against the other benefit. This reduces the other benefit, but the Parental Allowance remains the same.

Exactly how another benefit is credited against Parental Allowance depends on the other benefit. Different benefits are credited against Parental Allowance in different ways.

1.7.1 Crediting wage replacement benefits

All benefits which serve as compensation for your work income (known as wage replacement benefits) are credited against Parental Allowance. These benefits include the following:

- Maternity pay or other maternity benefits for a younger child
- Parental Allowance for an older child
- Unemployment benefit I (*Arbeitslosengeld I, ALG I*)
- Sick pay
- Start-up grants
- Short-time allowance (*Kurzarbeitergeld*)
- Some pensions, for example invalidity pensions (*Erwerbsunfähigkeitsrente*)

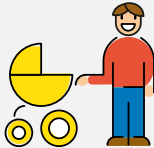
These benefits are only credited against part of your Parental Allowance. They are not credited against

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

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

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

Example:



Crediting a pension against Parental Allowance

Before the birth, the father has a monthly net income of 1,000 euros. After the birth, he no longer has an income but receives an invalidity pension of 500 euros.

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

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

**No full crediting in the case of part-time work after the birth**

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

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

Example:



No full crediting in the event of sick pay

Before the birth, the father earns an average of 1,800 euros net per month. After the birth, he receives 455 euros in Parental Allowance Plus. In addition, he initially works part-time and earns 1,100 euros net per month. He then falls ill and is no longer able to work. His continued pay ends after 6 weeks and he receives sick pay of 950 euros per month. The amount of sick pay depends on the income the father received immediately before he fell ill.

That is why sick pay is not credited against the total Parental Allowance. The father receives the full amount of Parental Allowance that corresponds to the difference between 1,100 euros and 1,800 euros.

The difference is

1,800 euros – 1,100 euros = 700 euros
65 per cent of which is 455 euros

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

1.7.2 Maternity pay and other maternity benefits

Maternity benefits include the following:

- maternity pay from statutory health insurance funds,
- the employer's supplement to maternity pay,
- the benefits received by civil servants during their maternity leave.

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

This does not apply to one-off maternity pay of up to 210 euros, which you can claim from the Federal Office for Social Security if you do not have statutory health insurance. This is not credited against the Parental Allowance.

Maternity benefits for the same child

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

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

Note:

Months in which you receive maternity benefits for the same child are considered months in which you receive Basic Parental Allowance (see "1.3.3 Basic Parental Allowance", starting on page 17).



Maternity benefits for a different child

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

These maternity benefits are initially credited against your Parental Allowance for the younger child (see “**Maternity benefits for the same child**”, on page 71). These maternity benefits are also credited partially against the Parental Allowance for the first child (see “**1.7.1 Crediting wage replacement benefits**”, starting on page 67). This means you receive at least 300 euros in Basic Parental Allowance or 150 euros in Parental Allowance Plus a month in addition to your maternity benefit.

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



Tip:

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

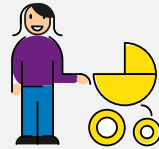
Crediting by the day

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

Example:

Crediting maternity benefits against Parental Allowance

The child is born on 20 May. Before the child's birth, the child's single mother had an income from work. She applied for 14 months of Basic Parental Allowance from the day of the child's birth. For the first 8 weeks after the child's birth, she normally also receives maternity pay and a supplement to maternity pay from her employer. Both are credited against her Basic Parental Allowance.



This means that during the 1st month of the child's life (20 May to 19 June) she receives no Basic Parental Allowance.

Maternity benefits generally end 8 weeks after birth, so on 14 July in this case. 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 of the child's life.

The 2nd month of the child's life has 30 days, and she receives Basic Parental Allowance on 5 of these days. So the amount is 5 divided by 30, which is one sixth. So the mother receives Basic Parental Allowance equalling one sixth of the monthly amount for the 2nd month of the child's life. From the 3rd month of the child's life onwards, she receives the full amount of the Basic Parental Allowance.



Tip:

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

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

1.7.3 Daily sickness benefit paid by private health insurance during maternity leave

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

Note:

Months in which you receive the daily sickness benefit from your private health insurance during maternity leave are considered months in which you have received Basic Parental Allowance (see "1.3.3 Basic Parental Allowance", starting on page 17).



1.7.4 Parental Allowance for an older child

If you are expecting another child while receiving Parental Allowance, you may claim Parental Allowance twice – once for each child. However, the Parental Allowance for the older child is then credited against the Parental Allowance for the younger child – as a wage replacement benefit (see “**1.7.1 Crediting wage replacement benefits**”, starting on page 67). This means that, in addition to Parental Allowance for the older child, you will also receive at least 300 euros in Basic Parental Allowance or 150 euros in Parental Allowance Plus for the younger child.

In addition, there is an increase in the amount of Parental Allowance you receive for both children. It is raised by 10 per cent, or by at least 75.00 euros per month in the case of Basic Parental Allowance and by at least 37.50 euros in the case of Parental Allowance Plus. To find out more about the siblings bonus, see Chapter “**1.4.4 Higher Parental Allowance for siblings**” (starting on page 43).

Tip:

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



1.7.5 Unemployment benefit I

You may additionally receive Parental Allowance – at least the minimum amount – while receiving unemployment benefit I (ALG I). This is 300 euros a month in Basic Parental Allowance or 150 euros a month in Parental Allowance Plus (see Chapter “**Minimum and maximum amounts**”, on page 40).



However, you can also choose to claim Parental Allowance first in the amount calculated based on your income and then receive ALG I afterwards. Contact the employment agency office for advice. To find out how much Parental Allowance you can receive if it is calculated based on your income, see “1.4 How much Parental Allowance can I get?” (starting on page 34).

1.7.6 Sick pay

If you receive sick pay while you are claiming Parental Allowance, the sick pay is credited against the Parental Allowance as a wage replacement benefit (see “1.7.1 Crediting wage replacement benefits”, starting on page 67). This means that you receive at least 300 euros in Basic Parental Allowance or 150 euros in Parental Allowance Plus monthly in addition to your sick pay.

Note:

If you work part-time while receiving Parental Allowance, the sick pay is calculated based on your part-time income. After the end of Parental Leave, sick pay is calculated based on your income before Parental Leave. In cases of special hardship, you can end your Parental Leave early (see “2.10 Retrospective changes to Parental Leave”, starting on page 119). In this case, your sick pay is also calculated based on your income before Parental Leave. Please consult your health insurance fund to find out how to calculate your sick pay.



1.7.7 Basic Income Allowance, income support and child supplement

Parental Allowance is credited entirely as income against the following social benefits:

- Basic Income Allowance (*Grundsicherungsgeld*)
- Income support (*Sozialhilfe*)
- Child supplement (*Kinderzuschlag*)

If you were in work before your child was born, however, you are entitled to an exempt amount on your Parental Allowance (*Elterngeld-Freibetrag*). This exempt amount depends on your income before your child was born. However, it comprises

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

Parental Allowance up to this exempt amount is disregarded. The result of this calculation is that you receive income support plus the exempt amount for your Parental Allowance.

Example:



Crediting the Basic Income Allowance and Parental Allowance if you worked before the birth

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

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



Income support and Parental Allowance if you worked before the birth

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

The mother also receives cost-of-living assistance (*Hilfe zum Lebensunterhalt*). This is an income support benefit. The exempt amount for Parental Allowance is not credited against the income support benefit. This amounts to 300 euros because the income before the birth was more than 300 euros. Only the remaining Parental Allowance in the amount of 249.25 euros is credited against the income support benefit.

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

1.7.8 Housing benefit, BAföG and other benefits credited against your income

The amount of income you earn affects various benefits you may receive. These include housing benefit, benefits under the Federal Training Assistance Act (*BAföG*) and some child daycare fees. When the amount of these benefits is calculated, your Parental Allowance is treated as income and credited against the benefit.

However, only part of the Parental Allowance is credited here. The minimum Parental Allowance is not credited. This means that you receive more money in total: in addition to the other benefit, you also receive the minimum amount, that is to say

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

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

For special crediting against the Basic Income Allowance, income support and child supplement, see “**1.7.7 Basic Income Allowance, income support and child supplement**” (starting on page 77).

Example:



Crediting Parental Allowance against BAföG

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

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

1.7.9 Foreign benefits

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

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

If you are entitled to benefits from a country of the European Union (EU) or from Iceland, Liechtenstein, Norway or Switzerland at the same time as you receive German Parental Allowance, special EU regulations apply, see Chapter “1.2.6 Living and working in different countries (EU, Iceland, Liechtenstein, Norway and Switzerland only)”, starting on page 13.



1.7.10 Maintenance payments

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

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

1.8 Working while receiving Parental Allowance

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

1.8.1 Part-time work is possible

You can work for up to 32 hours a week while receiving Parental Allowance (see Chapter “1.2.3 Working or studying while receiving Parental Allowance”, on page 11).



Tip:

As an employee, you can usually ask your employer to allow you to work part-time if you are combining Parental Allowance with Parental Leave. To find out more, see Chapter “2.6 Working part-time during Parental Leave” (starting on page 111).

1.8.2 Amount of Parental Allowance

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

Tip:

If you wish to work part-time, you might want to consider Parental Allowance Plus or the Partnership Bonus (see Chapter “1.3.4 Parental Allowance Plus”, starting on page 20 and “1.3.5 Partnership Bonus”, starting on page 23).



Chapter “1.6 What income is taken into account while I am receiving Parental Allowance ?” (starting on page 62) explains what counts as income.

If your income fluctuates after the birth, Parental Allowance is not recalculated for every month. Instead, averages are used (see Chapter “1.6.3 Average amount for all months of the child’s life”, starting on page 65).

Tip:

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



For example, if you change your tax class while receiving Parental Allowance, this will no longer affect your Parental Allowance (see Chapter “Which tax class applies to Parental Allowance if I change my tax class?”, starting on page 58).

1.8.3 Special aspects of the Partnership Bonus

To qualify for the Partnership Bonus, you and the other parent must work part-time between 24 and 32 hours per week for 2, 3 or 4 consecutive months of the child's life (see “1.3.5 Partnership Bonus”, starting on page 23).

1.9 Health insurance while receiving Parental Allowance

While you are receiving Parental Allowance, your health insurance remains as it was before. You also remain insured as before if you take Parental Leave without claiming Parental Allowance, see Chapter “**2.8 Health insurance during Parental Leave**” (on page 118). 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 afterwards.
- If you were covered by private health insurance before the birth, you will continue to be covered by private health insurance afterwards. If you work part-time during Parental Leave, you may become subject to mandatory statutory health insurance. If you wish to remain privately insured, however, you have the option of being exempted from mandatory insurance. Please contact your health insurance provider for details.

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

- If you are mandatorily insured in the statutory health insurance and you have no income that could affect your contribution other than Parental Allowance, you are normally covered without having to pay contributions while receiving Parental Allowance. You also generally remain insured while being exempt from contributions if you take Parental Leave without receiving Parental Allowance. However, you will have to pay the contributions if you have income other than Parental Allowance that could affect your contribution, for example if you are working part-time. You will also have to pay contributions 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 remain exempt from paying contributions as before.
- If you are covered by voluntary statutory health insurance, you normally have to pay the minimum contributions rates. As compensation, persons covered by voluntary insurance tend to receive more Parental Allowance (up to 1,800 euros, see “1.4 How much Parental Allowance can I get?” starting on page 34, 40) than those covered by statutory insurance because no lump sum for insurance contributions is deducted when their past net income is calculated. You are exempt from contributions if your spouse is also covered by statutory insurance and you meet the requirements for family insurance. If your spouse has private health insurance, their income is taken into account when calculating your contributions. Please contact your health insurance provider for advice on this matter.
- If you are covered by private health insurance, you must pay all contributions yourself – including the share previously paid by your employer. As compensation, persons covered by voluntary insurance tend to receive more Parental Allowance than those covered by statutory health insurance because no lump sum for insurance contributions is deducted when their past net income is calculated.

Note:

If you are a civil servant, you may be entitled to receive a subsidy towards your health and long-term care insurance contributions if certain conditions are met. Please contact your aid office (Beihilfestelle) for details

1.10 Parental Allowance and taxes

Parental Allowance itself is exempt from tax, in other words you do not have to pay tax on it. However, Parental Allowance is subject to what is known as the exemption with progression rule (*Progressionsvorbehalt*), which means that it is taken into account when your tax rate is calculated. This can result in a higher tax rate for you and consequently higher tax on the rest of your income. This is why you have to declare Parental Allowance on your tax return.

Example:

Consideration of Parental Allowance for tax purposes

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



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

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

1.11 Applying for Parental Allowance

1.11.1 How and where do I submit the application?

You can apply for Parental Allowance at the local Parental Allowance office or online. Please contact the Parental Allowance office responsible for your child's place of residence. You can find the Parental Allowance office responsible for you online at www.familienportal.de, see Chapter "1.12 Where can I find out more about Parental Allowance?" on page 94.

Please apply using the form for your federal Land. 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 funds and most hospitals with a maternity ward.

In all federal *Länder* you can also apply for Parental Allowance online. In many federal *Länder*, the **ElterngeldDigital** online service helps you file the application. The digital assistant guides you through the application step by step, answers frequently asked questions and can recognise incorrect entries. Elterngeld-Digital is available at www.elterngeld-digital.de.

You should submit your application immediately after the birth of your child so that your Parental Allowance can be paid out in time. Parental Allowance is paid retroactively for a maximum of 3 months from the date of birth.



Tip:

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



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

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

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

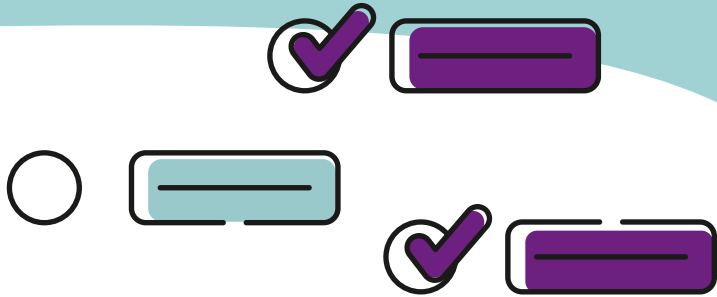
1.11.2 What documents do I need for the application?

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
- Evidence of your past income
 - If you receive income as an employee: as the mother, your payslips for the 12 months preceding the month in which your maternity leave starts; as the father, your payslips for the 12 months preceding the birth.
 - If you are self-employed: normally your last tax assessment notice.
- If you are an employee:
 - Statements issued by your health insurance fund showing your maternity pay after the birth; alternatively, you can consent to data transfer by your health insurance fund when applying for Parental Allowance.
 - Statements issued by your employer confirming any supplements to maternity pay.
- If you are a civil servant or a soldier:
 - Statements of remuneration paid during maternity leave.
 - Statements showing any supplements to this remuneration.





- If you are the mother and are covered by private health insurance, including daily sickness benefit:
 - Statements issued by your health insurance provider showing your daily sickness benefit during maternity leave.
- If you are working part-time while receiving Parental Allowance:
 - Employees: Details of your expected income while you receive Parental Allowance; statements issued by your employer about your working hours while you receive Parental Allowance.
 - Self-employed persons: Details of your expected income while you receive Parental Allowance; a self-declaration showing your previous working hours and your working hours while receiving Parental Allowance; if you will be working less than before, additional explanations may be necessary as to what arrangements have been made to reduce your workload, for example: recruitment of a replacement, transfer of tasks to colleagues, fewer assignments. Additional documents may be required in individual cases.

Your employer is obliged to issue the necessary documents.

1.11.3 Can I change the decisions in my application at a later point?

You can still change your application at a later date up until the end of the potential period of receipt. This is always possible if the changes only affect future months of the child's life. The options to make changes refer to which and for how many months of the child's life you claim Parental Allowance. Each parent has the option to change the application independently of the other parent. Special conditions apply to changes concerning past months of the child's life:

- You can no longer have changes made to anything that is more than 3 months in the past.
- With regard to months for which Parental Allowance has already been instructed for payment, changes may only be made in cases of special hardship, for example in the event of a serious illness or if the other parent dies.
- Only the rules for Parental Allowance Plus are different. You can claim Basic Parental Allowance retrospectively for months in which you received Parental Allowance Plus, even if your Parental Allowance Plus has already been paid out.

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

Note:

If you want to make changes to your application at a later point, these changes may affect your health insurance. Please contact your health insurance fund first for details.



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

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

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

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

1.11.5 What should I do if anything changes at a later point?

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

**Notify your
Parental
Allowance
office!**

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

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

If there is an important change and you fail to notify the Parental Allowance office immediately, you are committing a regulatory offence and potentially even a criminal act. The fine for such a regulatory offence can be up to 2,000 euros. In addition, you would have to pay back any excess amounts you received.

1.12 Where can I find out more about Parental Allowance?

www.familienportal.de

Online

A lot of information on Parental Allowance is available online at **www.familienportal.de**. Here you can obtain an initial idea of the Parental Allowance you may expect to receive, for example.

[Telefonnummer 115](tel:115)

By calling 115

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

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

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

Service line offered by the Federal Ministry for Education and Family Affairs

If you have any further questions about Parental Allowance, you can also contact the service line offered by the Federal Ministry for Education and Family Affairs on +49 (0) 30 201 791 30 or send an email to info@bmbfsfjservice.bund.de.

At your Parental Allowance office

You can get more detailed information regarding your own personal situation from your Parental Allowance office. You can find the Parental Allowance office responsible for you online at www.familienportal.de.

www.familienportal.de

Supervisory authorities of the Länder

If you have any complaints relating to your Parental Allowance that your local Parental Allowance office was not able to resolve, you can contact the competent supervisory authorities of the Länder. You will also find the addresses of these authorities online at www.bmbfsfj.de if you enter the search terms “*Aufsichtsbehörden Elternzeit*”.

www.bmbfsfj.bund.de

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 do not have to work. But if you do choose not to work, you will not receive any pay. One way to compensate for this is to apply for Parental Allowance.

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

2.2 Requirements

You can take Parental Leave subject to the following requirements:

- You are an employee.
- You are looking after and raising your child yourself.
- You and your child live in the same household.
- During your Parental Leave, you do not work at all or you work a maximum of 32 hours per week; you can find out more about this in Chapter “**2.6 Working part-time during Parental Leave**” (starting on page 111).

2.2.1 Parental Leave is available with all forms of employment

Including a part-time job, fixed-term contract, mini job, training or retraining

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

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

Special rules apply to civil servants, judges and soldiers

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

Do I need my employer's consent?

You do not need your employer's consent to take Parental Leave before your child's 3rd birthday. Your employer cannot stop you taking Parental Leave during this time. However, you must inform your employer in good time that you wish to take Parental Leave. For more on this, see Chapter "2.4 Registering for Parental Leave" (starting on page 104).

If you want to take some of your Parental Leave after your child's 3rd birthday, you may need your employer's consent. To find out more about this, see Chapter "2.3.3 Parental Leave after the child's 3rd birthday" (starting on page 101).

2.2.2 Both parents can take Parental Leave

You are entitled to Parental Leave regardless of whether the other parent also claims Parental Leave.

Each parent is entitled to take Parental Leave, independently of the other parent

You can take Parental Leave

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

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

Without custody of the child, you need the consent of the custodial parent

2.2.3 Parental Leave and Parental Allowance

You do not have to be claiming Parental Allowance to take Parental Leave. However, you will not receive a salary while taking Parental Leave, so it might make sense to claim Parental Allowance during this time. Find out more in Chapter “1.3 For how long can I claim Parental Allowance?” (starting on page 15).



Tip:

Parental Allowance is normally paid out monthly, based not on calendar months but on months of your child's life (for a definition, see Chapter "1.3.1 Months of the child's life" starting on page 15). If you base your Parental Leave on months of your child's life, you can coordinate your Parental Leave and Parental Allowance more effectively.

**Up to 3 years of
Parental Leave per
child**

2.3 Duration of Parental Leave

2.3.1 For how long can I take Parental Leave?

You can take Parental Leave for 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 no earlier than when your maternity leave ends. Parental Leave ends no later than on the day before your child's 8th birthday.

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

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

Tip:

If you take maternity leave after the child's birth, your Parental Leave should not start until after your maternity leave ends. Otherwise you may not be entitled to your employer's supplement to maternity pay.



You are free to choose how much Parental Leave you would like to take. You can take the full 3 years of Parental Leave or only part of this. You can also take Parental Leave for individual months, weeks or even days.

2.3.2 Parental Leave before the child's 3rd birthday

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

You can either take all your Parental Leave in one go, or you can split it into 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, that is to say in the period after your child's 3rd birthday up until and including the day before their 8th birthday. You can no longer take Parental Leave after your child reaches the age of 8.

Example:



Parental Leave after the child's 3rd birthday

You are taking Parental Leave in the first 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.

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

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

- You can split your entire Parental Leave into 2 or 3 phases, or into more than 3 phases if your employer agrees.
- If the 3rd phase does not start until on or after your child's 3rd birthday, your employer can refuse to grant you the 3rd phase for compelling operational reasons.

Example:



Parental Leave in 3 phases

The mother would like to split her Parental Leave into 3 phases: 6 months from the child's birth onwards; another 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, so the employer cannot refuse to grant this even for compelling operational reasons.

Tip:

In the case of twins, you can take Parental Leave for a total of 6 years. To do so, you need to take part of your Parental Leave for each twin before their 3rd birthday and part of it after their 3rd birthday. Here is an example of what this might look like: Following the statutory maternity leave period, you take Parental Leave for the first 2 years of the first twin's life.

Subsequently, you take another year of Parental Leave for the second twin. After the twins' 3rd birthday, you can take another year of Parental Leave for the first twin and another 2 years of Parental Leave for the second twin.

Note:

Please note that Parental Leave taken after your child's 3rd birthday can affect your

- unemployment insurance (for more information, see Chapter “2.12 How Parental Leave affects your unemployment insurance”, starting on page 122) and
- your pension (for more information, see Chapter “2.13 How raising children affects your pension”, starting on page 124).



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 2nd Parental Leave cannot start before the 1st Parental Leave ends. For this reason, it can sometimes make sense to end the 1st Parental Leave earlier. For more information, see Chapter “2.10 Retrospective changes to Parental Leave” (starting on page 119).

2.3.5 Parental Leave for adopted and foster children

In the case of adopted and foster children, you can take up to 3 years of Parental Leave from the day on which the child joined your household – up until the day before the child's 8th birthday at the latest. This also applies if the adoption process is still ongoing. If you do not have custody of the child, you need the consent of the custodial parent.

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:

Register 7 weeks in advance; after the child's 3rd birthday: 13 weeks in advance

- 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 child's birth, this means 7 weeks before the due date of birth.
- Parental Leave to be taken between your child's 3rd birthday and the day before their 8th birthday must be registered no later than 13 weeks before it is due to start.

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

Example:

Registering Parental Leave

The child is born on 25 September. The father's Parental Leave begins on 25 January. He must register this at least 7 weeks in advance, that is to say by no later than 6 December.



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 dismissal from this point onwards. For more information, see Chapter “2.5 Protection against dismissal during Parental Leave” (starting on page 109).



If you are the mother and would like to take Parental Leave immediately after your maternity leave, remember that maternity leave normally ends 8 weeks after the child's birth. In other words, you can register your Parental Leave during the 1st week of your child's life. Maternity leave is longer for premature births, so you can certainly wait until the child is born.

Please note that you must observe 2 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 applies to the phase after the child's 3rd birthday. The 13-week deadline applies especially if your Parental Leave is due to start in the 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 for the purpose of registration.

- The phase from 1 July up to and including 3 August is before the child's 3rd birthday. This phase must be registered 7 weeks before it starts, that is to say no later than 12 May.
- The phase from 4 August to 31 December falls in the period after the child's 3rd birthday. This phase must be registered 13 weeks before it starts, that is to say no later than 4 May.

The father must register his Parental Leave by no later than 4 May.

If you miss the deadline for registration, the start of your Parental Leave is automatically postponed. You do not need to re-register with the amended dates.

Example:



Missing the registration deadline

Your child turns 1 on 20 September. You would like to take Parental Leave from that date. You must register the Parental Leave 7 weeks in advance, that is to say no later than 1 August. You miss this deadline and do not submit your registration until 4 August.

Your Parental Leave therefore starts on 23 September. You do not need to change your application to 23 September.

2.4.2 How do I register Parental Leave?

You must register your Parental Leave with your employer in writing. This means that you can register Parental Leave by means of an unsigned letter or even by email.

Tip:

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

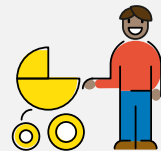


If you register Parental Leave before your child's 3rd birthday, you must make a binding statement specifying the periods during which you intend to take Parental Leave in the next 2 years. If you do not register Parental Leave for any part of the next 2 years, this is taken to mean that you are waiving the option to take further Parental Leave during the next 2 years.

Example:

Commitment period of Parental Leave

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



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

You do not yet have to decide whether you want to take Parental Leave after these 2 years.



Tip:

Only register Parental Leave that you wish to take during the next 2 years. You can decide later when you want to take the remaining Parental Leave after these 2 years.

If, on the other hand, you would like to work part-time for your employer during your Parental Leave, you should register this right away. To find out more about this, see Chapter “2.6 Working part-time during Parental Leave” (starting on page 111).



Tip:

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

2.4.3 Can I make changes to the registration at a later point?

If you want to find out more about how you can make changes at a later point, see Chapter “2.10 Retrospective changes to Parental Leave” (starting on page 119).

2.4.4 What should I do if anything changes at a later point?

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

2.5 Protection against 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 dismissal as soon as you register your Parental Leave, but this does not apply until 1 week before the registration deadline, in other words

- 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.

For information about registration deadlines, see “2.4.1 When do I have to register Parental Leave?” (starting on page 104).

Example:



Special protection against dismissal

The father wants to take Parental Leave from 27 November. This is the date of the child's 1st birthday. He must register this Parental Leave no later than 7 weeks in advance, that is to say by 9 October at the latest. Special protection against dismissal starts 1 week prior to this, that is to say on 2 October. If the father registers his Parental Leave in the period from 2 to 9 October, he cannot be dismissed without an official review and approval.

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

In special exceptional cases, dismissal may be possible at the employer's request even though you enjoy special protection. Special labour protection authorities are responsible for granting permission in such cases, see Chapter "2.1.4. Where can I find out more about Parental Leave?" on page 127.

If your employer gives you notice in spite of your protection against dismissal, you can take legal action. You have 3 weeks in which to do so. This period starts when the labour protection authority informs you that it has approved the dismissal. If your employer gives you notice without obtaining the approval of the labour protection authority, you must initiate your legal action within 3 weeks of the dismissal.

Tip:

Seek advice from a lawyer before taking legal action.



2.5.2 Can I hand in my notice?

If you want to leave your job when your Parental Leave ends, you must observe a special deadline: you must hand in your notice in writing at least 3 months in advance.

Example:
Notice period coinciding with the end of Parental Leave

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



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

2.6 Working part-time during Parental Leave

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

Note:

On-call service (Bereitschaftsdienst) counts as working hours, being on stand-by (Rufbereitschaft) does not.



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

2.6.1 Continuing your previous part-time job

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

2.6.2 Right to work part-time during Parental Leave

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

- You have been working for this employer without interruption for more than 6 months.
- Your employer normally has a staff of more than 15 employees. Trainees and other persons in occupational training are excluded.
- You want to work part-time for at least 2 months, and you want to work between 15 and 32 hours a week.
- There are no compelling operational reasons that preclude part-time work. Compelling operational reasons might 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, your employer has to allow you to work part-time if you request it. You can do this twice during your Parental Leave.

Tip:

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



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

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

Your application must state:

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

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



Tip:

You can also submit this application in writing, for instance by means of an unsigned letter or email. Even as you register your Parental Leave with part-time work, you should keep in mind that the period specified is binding on you and your employer. This means that, as a rule, you can only prematurely end your Parental Leave with part-time work with your employer's consent. This also applies if you wish to end your Parental Leave with part-time work in favour of Parental Leave without part-time work.



Tip:

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

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

If your employer wants to refuse your application, they must state the reasons in writing. The only acceptable reasons are compelling operational reasons, for example because 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 by these deadlines, this is automatically taken to mean that consent has been given in the case of children born from 1 July 2015 onwards. In other words, your working hours will then be as per your application.

Note:

If your employer rejects your application, you may claim unemployment benefit during your Parental Leave. To find out more, please contact the employment agency.



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

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

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

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

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 Part-time and Fixed-Term Employment Act (*Gesetz über Teilzeit-Arbeit und befristete Arbeitsverträge – TzBfG*). To find out more, please contact the Federal Ministry for Labour and Social Affairs (*Bundesministerium für Arbeit und Soziales*) by calling +49 (0)30 221 911 005 or online at www.bmas.de.

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

2.7 Parental Leave and annual leave

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

2.7.1 Annual leave

Your employer can reduce your annual leave entitlement by one twelfth for each full calendar month during which you take Parental Leave. If you are only taking Parental Leave for part of the calendar month, your annual leave entitlement is not reduced.

Example:**Reduction of annual leave entitlement**

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

You are on Parental Leave for 2 full calendar months: June and July. However, you are only taking Parental Leave for parts of May and August. Your annual leave entitlement is, therefore, reduced by two twelfths to 25 days.



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

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

Example:**Reduction of annual leave entitlement in the calendar year after your Parental Leave**

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



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

2.7.2 Annual leave not taken

Any annual leave not taken during your Parental Leave will not expire. It does not matter whether or not your employer normally allows annual leave not taken to be carried forward to the following year. Any annual leave not taken that you are entitled to 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 1st Parental Leave.

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

2.7.3 Leave when working part-time

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

2.8 Health insurance during Parental Leave

During your Parental Leave, you are covered by your health insurance in the same way as when you receive Parental Allowance – see Chapter “**1.9 Health insurance while receiving Parental Allowance**” (starting on page 85). It does not matter whether you actually receive Parental Allowance or not.

2.9 Income support during Parental Leave

You can also receive income support during your Parental Leave.

2.10 Retrospective changes to Parental Leave

Normally you can only extend or shorten your Parental Leave retrospectively if your employer agrees.

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

- If you become pregnant again during your Parental Leave, you can end your Parental Leave early in order to take maternity leave. You do not need your employer's consent to do this. You do have to inform your employer in good time, however, ideally in writing, for instance by means of an unsigned letter or by email.
- If you have another child during your Parental Leave – even if you are the father – you can ask your employer to end your Parental Leave early. Your employer can only reject your application for compelling operational reasons and must do so within 4 weeks. They must do so in writing.
- You can also ask to end your Parental Leave early in cases of special hardship. This might be due to the severe illness, disability or death of a parent or child. A case of hardship might also apply if your livelihood is at risk. Here, too, your employer can only reject your application for compelling operational reasons and must do so in writing within 4 weeks.



- If you had planned for the other parent to take Parental Leave to look after the child after your Parental Leave but this is not possible for good reason, you can extend your Parental Leave. You do not need your employer's consent to do this. A good reason would be if the other parent is no longer living in the same household as the child and can therefore no longer apply for Parental Leave, for example.

It is often possible to claim unused Parental Leave at a later point

If your Parental Leave ended early, you may be able to claim any remaining Parental Leave at a later point. If you wish to do this in the period after the child's 3rd birthday, please see Chapter "2.3.3 Parental Leave after the child's 3rd birthday" (starting on page 101).

2.11 Returning to work after Parental Leave

After your Parental Leave, you can return to your old job unless your employment contract specifies otherwise.

Note:

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



If you worked part-time during your Parental Leave, you go back to your previous working hours after your Parental Leave ends. To find out more about part-time work options after your Parental Leave, see Chapter “2.6.4 Working part-time after Parental Leave” (on page 116).

Does Parental Leave increase the length of a fixed-term employment contract?

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

- trainees and other persons in vocational training – though not in the case of certain part-time vocational training programmes taken during Parental Leave;
- doctors undergoing further training;
- academic assistants whose employment contract is a fixed-term contract according to the Academic Fixed-Term Contract Act (*Wissenschaftszeitvertragsgesetz – WissZeitVG*), though this does not apply to fixed-term contracts due to third-party funding. Employment contracts may also be extended if they were agreed as fixed-term contracts before 18 April 2007 under the Framework Act for Higher Education (*Hochschulrahmengesetz – HRG*).

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

2.12 How Parental Leave affects your unemployment insurance

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

Note:

Without a qualifying period, you will not be entitled to unemployment benefit I but Basic Income Allowance at most.



Your Parental Leave may be credited towards your qualifying period – though this only applies to Parental Leave taken before your child's 3rd birthday. The qualifying period can also include periods

- during which you received maternity pay, or
- during which you looked after and raised a child under the age of 3 (known as the child-rearing period (*Erziehungszeit*)).



In both cases, you must have been required to pay insurance contributions directly prior to these periods, for example because you were working immediately beforehand. If you wish to take Parental Leave for a child over the age of 3, you have the option of paying voluntary unemployment insurance contributions and thus remaining insured. This option is called “voluntary continued insurance” (*freiwillige Weiterversicherung*) or “compulsory insurance on request” (*Versicherungspflicht auf Antrag*). If you want to make use of this option, please contact your employment agency for more information.

Tip:

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



Example:



Voluntary unemployment insurance during Parental Leave

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

If the father loses his job after his Parental Leave, he meets the condition for the qualifying period based on his voluntary insurance and is entitled to unemployment benefit I.

Without paying insurance contributions voluntarily, he would have been on Parental Leave for 24 months out of the 30 months before losing his job, so he would only have worked for 6 months. As a result, he would not have met the qualifying period condition and would not be entitled to receive unemployment benefit I.

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

2.13 How raising children affects your pension

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

The main requirement is that you are living and raising your child in Germany. If another child is born during the child-rearing period, the child-rearing periods are added together. The same applies to multiple births. If you have a second child 1 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 attributed to one parent – the parent who was primarily responsible for child-rearing. If both parents raise the child together, the child-rearing period is automatically attributed to the mother. If you would like the period to be attributed to the father, please notify your pension insurance provider of this – ideally as early as possible. The notification is only effective for the future and for a retrospective period of up to 2 months.

Note:

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



In addition to the child-rearing period, bringing up children can also affect your pension as a result of what is referred to as the “child consideration period” (*Kinderberücksichtigungszeit*). The child consideration period increases your pension if you have a low income after the child-rearing period ends, for example if you only work part-time.

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

Parents without an income from work also benefit from this. If you are raising several children at the same time and you are therefore temporarily or permanently unable to work, your pension account will be credited for the period following your child-rearing period provided at least 2 of your children are under the age of 10.

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

For child-rearing periods to be credited to your insurance account, you must make a relevant “application for the determination of child-rearing periods / considered periods due to child-rearing” (*Antrag auf Feststellung von Kindererziehungszeiten/ Berücksichtigungszeiten wegen Kindererziehung*) to your pension insurance fund provider. You can order the application form from the Deutsche Rentenversicherung (German Pension Insurance Federation) or download it from its homepage; you can also file the application directly at www.deutsche-rentenversicherung.de/eAntrag.

www.deutsche-rentenversicherung.de

For further information on this topic, you can consult the brochure “*Kindererziehung – Ihr Plus für die Rente*”. You can find it at www.deutsche-rentenversicherung.de.

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

2.14 Where can I find out more about Parental Leave?

Online

A lot of information on Parental Leave is available online at www.familienportal.de.

Service line offered by the Federal Ministry for Education and Family Affairs

If you have any further questions about Parental Leave, you can also contact the service line offered by the Federal Ministry for Education and Family Affairs on +49 (0) 30 201 791 30 or send an email to info@bmbfsfjservice.bund.de.

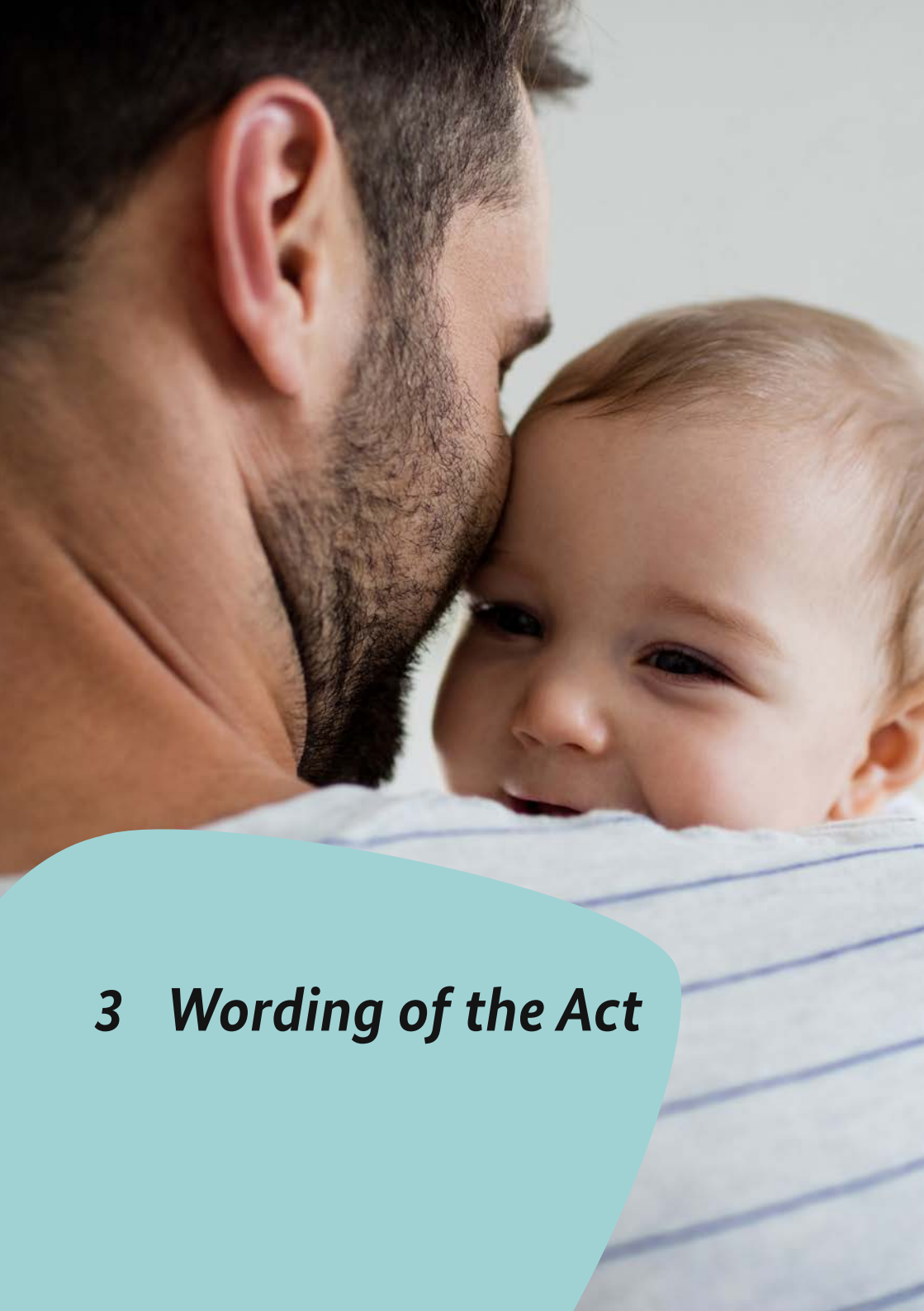
At your Parental Allowance office

You can get more detailed information regarding your own personal situation from your Parental Allowance office. You can find the Parental Allowance office responsible for you online at www.familienportal.de.

Labour protection authorities

Responsibility for deciding whether a dismissal during Parental Leave may be permissible in exceptional cases lies with the labour protection authorities. You will also find the addresses of these authorities online at www.bmbfsfj.de if you enter the search terms “*Aufsichtsbehörden Elternzeit*”.

www.bmbfsfj.bund.de



3 *Wording of the Act*

Act on Parental Allowance and Parental Leave

Federal Parental Allowance and Parental Leave Act

(*Bundeselterngeld- und Elternzeitgesetz – BEEG*), version as published on 27 January 2015 (BGBl. I p. 33), last amended by Article 19 (2) of the Act of 22 December 2025 (BGBl. 2025 I p. 370)

Chapter 1 – Parental Allowance

Section 1 Entitled persons

- (1) A person shall be entitled to 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 employment, or not in full-time employment.

In the case of multiple births, a person shall be entitled to Parental Allowance only once.

- (2) A person shall even be entitled to Parental Allowance without meeting any of the requirements in subsection (1) sentence 1 no. 1,
1. if they are subject to German social insurance law under section 4 of Book IV of the Social Code, or if they have been temporarily seconded, 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 worker within the meaning of section 1 of the German Development Workers Act (*Entwicklungshelfer-Gesetz*), or if they work as a missionary for the mission projects or societies, are a member or partner of the *Evangelisches Missionswerk Hamburg* (association of Protestant Churches and missions in Hamburg), the *Arbeitsgemeinschaft Evangelikaler Missionen e. V.* (Working Group of Evangelical Missions), or the *Arbeitsgemeinschaft pfingstlich-charismatischer Missionen* (Working Group of Pentecostal/Charismatic Missions), or
 3. if they are a German national and only temporarily working for inter-governmental or supranational bodies, particularly civil servants granted a leave of absence according to the German

Federal Posted Workers Directive, or if they have taken on a temporary foreign assignment on the basis section 123a of the Federal Civil Service Framework Act (*Beamtenrechtsrahmengesetz*) or section 29 of the Federal Civil Servants Act (*Bundesbeamtenengesetz*).

The same shall also apply to spouses living in a household with the entitled person according to sentence 1.

- (3) In deviation from subsection (1) sentence 1 no. 2, a person shall also be entitled to Parental Allowance if
1. they are living with a child which they have taken in with the intention of adopting the child,
 2. they have taken their spouse's child into their household, or
 3. they are living in a household with a child, and the acknowledgement of paternity as stated according to section 1594 (2) of the Civil Code is not yet effective or a determination of paternity requested by the person under section 1600d of the Civil Code has not yet been decided.

In the case of adopted children and children within the meaning of sentence 1 no. 1, the provisions of this Act must be applied subject to the proviso that the date on which the child was taken in by the entitled person shall be decisive and not the date of birth of the child.

- (4) If a child's parents cannot care for the child on account of a serious illness, severe

disability or death, relatives up to the 3rd degree and their spouses shall be entitled to Parental Allowance if they fulfil the remaining conditions under subsection (1) and other entitled persons do not claim the Parental Allowance.

- (5) The entitlement to Parental Allowance shall remain unaffected if there is an important reason why the care and upbringing of the child cannot begin immediately or if it must be interrupted.
- (6) A person is not fully employed if
1. they work no more than 32 hours a week on average per month of the child's life,
 2. their employment is part of their vocational training or
 3. they are a suitable home day carer within the meaning of sections 23 and 43 of Book VIII of the Social Code.
- (6a) Persons are also deemed to be employed within the meaning of this Act if they are temporarily not working, provided they
1. are in an employment relationship or
 2. self-employed.
- (7) Foreigners who do not enjoy freedom of movement shall only be entitled to claim Parental Allowance if they
1. hold a settlement permit, or a permanent EU residence permit,
 2. hold an EU Blue Card, an ICT Card, a Mobile ICT Card or a residence permit that entitles or has entitled them to pursue employment for a period of at least 6 months or permits them to do so unless the residence permit was granted

under section 16e of the Residence Act (*Aufenthaltsgesetz*) for training purposes,

- a) under section 19c (1) of the Residence Act for the purpose of employment as an au pair or for the purpose of seasonal employment, under section 19e of the Residence Act for the purpose of participating in a European voluntary service scheme or under section 20a (5) sentence 1 of the Residence Act for the purpose of seeking employment or measures regarding the recognition of foreign professional qualifications,
- b) under section 16b of the Residence Act for the purpose of studying, under section 16d of the Residence Act for measures regarding the recognition of foreign professional qualifications, under section 20 of the Residence Act for the purpose of seeking employment or under section 20a (5) sentence 2 of the Residence Act for the purpose of seeking employment or following measures regarding the recognition of foreign professional qualifications and that persons are not employed nor taking Parental Leave under section 15 of the Federal Parental Allowance and Parental Leave Act or receiving ongoing cash benefits under Book III of the Social Code Book, or
- c) under section 23 (1) of the Residence Act due to war in their home country or under section 23a or section 25 (3) to (5) of the Residence Act,

- 3. hold a residence permit referred to in number 2 c) and are legitimately employed on federal territory or are taking Parental Leave under section 15 of this Act or receive regular cash benefits according to Book III of the Social Code,
- 4. hold a residence permit referred to in number 2 c) and have been living on federal territory for at least 15 months subject to a permit, permission to remain or temporary suspension of deportation, or
- 5. hold a temporary suspension of deportation for the purpose of employment pursuant to section 60d in conjunction with section 60a (2) sentence 3 of the Residence Act.

In derogation of sentence 1 no. 3 first alternative, a foreigner who is a minor without freedom of movement rights shall be eligible regardless of employment status.

- (8) The entitlement does not apply if the entitled person earned a taxable income according to section 2 (5) of the Income Tax Act (*Einkommensteuergesetz*) totalling more than 175,000 euros in the last full tax assessment period prior to the birth of the child. In derogation of sentence 1, if another person also meets the requirements of subsection (1) sentence 1 no. (2) or subsections (3) or (4), the entitlement shall not apply if the sum of the taxable income of both persons exceeds 175,000 euros.

Section 2 Amount of Parental Allowance

- (1) Parental Allowance shall be paid at a rate of 67 per cent of the income from employment before the child's birth. It shall be paid up to a maximum amount of 1,800 euros per month for full months counted from the date of birth in which the entitled person does not have an income from employment. Income from employment shall be the sum of the positive income less taxes and social security contributions, calculated according to sections 2c to 2f, from

1. employment according to section 2 (1), sentence 1, no. 4 of the Income Tax Act as well as
2. agriculture and forestry, a commercial undertaking and self-employment according to section 2 (1), sentence 1, nos. 1 to 3 of the Income Tax Act,

which are subject to tax in Germany and which the entitled person earns on average per month during the assessment period according to section 2b or during months of the child's life in which the allowance is claimed according to section 2 (3).

- (2) In cases where the income from employment prior to the birth was less than 1,000 euros, the percentage increases from 67 per cent by 0.1 percentage points for every 2 euros by which the income falls short of the amount of 1,000 euros, up to a maximum rate of 100 per cent. In cases where the income from employment prior to the birth was more than 1,200 euros, the percentage decreases from 67 per cent by 0.1 percentage points for every 2 euros by which the income exceeds the amount of 1,200 euros, down to a minimum rate of 65 per cent.

- (3) For those months following the birth of the child in which the entitled person earns an income from employment which is, on average, lower than the income from employment earned prior to the birth, Parental Allowance shall be paid in the amount of the percentage difference between these two figures applicable according to subsection (1) or (2). The maximum income from employment prior to the birth of the child shall be set at 2,770 euros. The difference in income from employment according to sentence 1 must be calculated separately for months counted from the child's birth in which the entitled person claims Basic Parental Allowance and for months counted from the child's birth in which the entitled person claims Parental Allowance Plus within the meaning of section 4a (2).

- (4) The minimum amount of Parental Allowance shall be 300 euros. This also applies if the entitled person did not have any income from employment before the child's birth.

Section 2a Siblings bonus and multiples bonus

- (1) If the person entitled to Parental Allowance is living with
1. 2 children below the age of 3 years or
 2. with 3 or more children below the age of 6 years, the Parental Allowance shall be increased by 10 per cent, at least by 75 euros (siblings bonus).
- Account shall be taken of all children for whom the entitled person fulfils the conditions set out in section 1 (1) and (3)

and for whom the Parental Allowance is not increased according to subsection (4).

- (2) With regard to adopted children under the age of 14 years, the period since the child was taken into the entitled person's household shall be regarded as the child's age. This also applies to children the entitled person took into their household according to section 1 (3) sentence 1 no. 1 with the aim of adopting the child. In the case of children with a disability within the meaning of section 2 (1) sentence 1 of Book IX of the Social Code, the age limit according to subsection (1) sentence 1 is 14 years.
 - (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 subsection (1) ceases to apply.
 - (4) For multiple births, Parental Allowance shall increase by 300 euros for the second and for every additional child (multiples bonus). This also applies if a siblings bonus according to subsection (1) is paid.
2. could not be employed during the protection periods under section 3 of the Act on the Protection of Working Mothers (*Mutterschutzgesetz*), or received maternity pay in accordance with Book V of the Social Code or in accordance with the Second Act on Health Insurance for Farmers (*Zweites Gesetz über die Krankenversicherung der Landwirte*) or daily sickness benefit pursuant to section 192 (5) sentence 2 of the Insurance Contract Act (*Versicherungsvertrags-gesetz*),
 3. suffered from a largely pregnancy-related illness, or
 4. did military service pursuant to the Compulsory Military Service Act (*Wehrpflichtgesetz*) or Chapter Four of the Soldiers' Act (*Soldatengesetz*) or did civilian service pursuant to the Civilian Alternative Service Act (*Zivildienstgesetz*).

In derogation of sentence 2, calendar months within the meaning of sentence 2 nos. 1 to 4 shall be taken into account at the entitled person's request. In derogation of sentence 2, also calendar months in which the entitled person had a lower income from employment due to the COVID-19 pandemic and which they can substantiate with evidence shall be disregarded on request when determining income for the period from 1 March 2020 to 23 September 2022. Sentence 2 no. 1 shall apply in the cases of section 27 (1) sentence 1 subject to the proviso that calendar months where Parental Allowance is received for an older child shall be disregarded upon request even after the child has

Section 2b Assessment period

- (1) The twelve calendar months prior to the calendar month in which the child is born shall be used to determine income from employment within the meaning of section 2c before the birth. When the assessment period according to sentence 1 is determined, any calendar months shall be excluded in which the entitled person
 1. received Parental Allowance for an older child in the period defined in section 4 (1) sentences 2 and 3 and subsection (5)

reached the age of 14 months if the receipt of Parental Allowance was postponed from the time before the child has reached the age of 14 months to the time after this date.

- (2) For the purpose of determining income from self-employment within the meaning of section 2d before the child's birth, the periods for the determination of taxable earnings on which the last full tax assessment period prior to the child's birth are based shall be relevant. If the conditions of subsection (1) sentence 2 or sentence 4 applied in any period for the determination of earnings, a request can be made for the periods for the determination of earnings on which the completed tax assessment period preceding these events are based to be decisive.
- (3) In derogation of subsection (1), income from employment before the child's birth shall be determined based on the last completed tax assessment period if the entitled person had income from self-employment during the periods under subsection (1) or subsection (2). If the conditions of subsection (1) sentence 2 or sentence 4 were met during the assessment period according to sentence 1, subsection (2) sentence 2 shall be applied with the additional requirement that income from employment before the child's birth must be determined based on the preceding tax assessment period.
- (4) At the entitled person's request and deviating from subsection (3), only the assessment period under subsection (1) shall be decisive for determining the income

from employment if the sum of the income to be taken into account from agriculture and forestry, a commercial undertaking and self-employment according to section 2 (1), sentence 1 nos. 1 to 3 of the Income Tax Act

1. was less than 35 euros on average per calendar month in the periods for the determination of taxable earnings on which the last full tax assessment period prior to the child's birth are based and
2. was less than 35 euros on average per calendar month in the periods for the determination of taxable earnings on which the tax assessment period prior to the child's birth are based, up to and including the calendar month preceding the child's birth.

In derogation of section 2 (1) sentence 3 no. 2, only the income from employment shall be relevant for calculating the Parental Allowance in the case of sentence 1. The determination of income from agriculture and forestry, a commercial undertaking and self-employment necessary for deciding on the application shall be made according to section 2d (2) for the periods pursuant to sentence 1 no. 1; in cases where no tax assessment notice is available at the time the decision is made, and for the period pursuant to sentence 1 no. 2, the amount of income shall be determined according to section 2d (3). The final decision on the application shall be based on the amount of income calculated from the documentary evidence submitted according to sentence 3.

Section 2c Income from employment

- (1) Income from employment shall be the amount of income from employment in money or money's worth to be taken into account on average per month that exceeds one twelfth of the general wage or salary earner's standard allowance (Arbeitnehmer-Pauschbetrag), less deductions for taxes and social security contributions pursuant to section 2e and 2f. Income classed as other remuneration in the wage tax deduction procedure according to the wage tax provisions shall be disregarded. Which period of time income is attributable to is governed by the wage tax provisions applicable to the wage tax deduction procedure. The general wage or salary earner's standard allowance pursuant to section 9a sentence 1 no. 1 a) of the Income Tax Act in the version applicable on 1 January of the calendar year preceding the child's birth shall be decisive.
- (2) Income shall be determined on the basis of the information in the employer's wage and salary statements for the relevant calendar months. The presumption of correctness and completeness applies with regard to the information in the relevant wage and salary statements.
- (3) The deduction characteristics required for tax and social security contributions according to sections 2e and 2f shall be determined based on the information in the wage and salary statement drawn up for the last calendar month in the assessment period with income pursuant to subsection

(1). Where a particular relating to a deduction characteristic has changed in the wage and salary statements during the assessment period, the particular that deviates from the particular pursuant to sentence 1 shall be decisive if it applied in the predominant number of calendar months during the assessment period. Section 2c (2) sentence 2 shall apply mutatis mutandis.

- (4) The proportion of the general wage or salary earner's standard allowance pursuant to subsection (1) sentence 1 shall not be taken into account if the entitled person's country of residence is entitled to levy taxes in respect of the Parental Allowance under a double tax treaty and if the Parental Allowance paid from Germany is taxable according to the relevant provisions of the country of residence. If the Parental Allowance is not taxable in the country of residence according to the latter's relevant provisions, the general wage or salary earner's standard allowance pursuant to subsection (1) shall be taken into account correspondingly.

Section 2d Income from self-employment

- (1) Income from self-employment shall be the sum of the positive income from agriculture and forestry, a commercial undertaking and self-employment (profit income) to be taken account on a monthly average, less taxes and social security contributions pursuant to sections 2e and 2f.

- (2) When determining the profit income to be taken into account in the assessment period, the corresponding profits stated in the tax assessment notice shall be used. If no tax assessment notice is to be drawn up, the profit income shall be determined applying subsection (3) *mutatis mutandis*.
- (3) The profit income to be taken into account in the months of receipt shall be determined based on a determination of profit that satisfies at least the requirements of section 4 (3) of the Income Tax Act. Operating expenses shall be set at 25 per cent of the income taken as a basis or, on request, the related actual operating expenses.
- (4) Unless otherwise provided for in section 2c (3), the information in the tax assessment notice shall be relevant for determining the deduction characteristics for taxes necessary pursuant to section 2e. Section 2c (3) sentence 2 applies accordingly.
- (5) The period of time which income and expenses are attributable to is governed by income tax law principles.

Section 2e Deductions for taxes

- (1) Amounts of income tax, the solidarity surcharge and, if the entitled person is subject to church tax, the church tax shall be taken into account as deductions for taxes. The deductions for taxes shall be determined uniformly to income from employment and self-employment, based on a calculation using the programme flow chart for the automatic calculation of the wages tax, solidarity surcharge and the individually adjusted tax for the church income tax as stipulated in section 39b (6) of the Income Tax Act to be withheld from wage applying on 1 January of the calendar year preceding the child's birth, in accordance with the provisions of subsections (2) to (5).
- (2) The assessment basis for determining the deductions for taxes shall be the sum of the income pursuant to section 2c to be taken into account as a monthly average to the extent that the entitled person has to pay taxes on them and the profit income pursuant to section 2d. The following shall be taken into account for determining the deductions for taxes pursuant to subsection (1):
 - 1. the general wage or salary earner's standard allowance pursuant to section 9a sentence 1 no. 1 a) of the Income Tax Act, if the entitled person has a taxable income that is covered by section 2c, and
 - 2. a lump-sum allowance for provident expenses
 - a) equalling the partial amounts pursuant to section 39b (2) sentence 5

- no. 3 b) and c) of the Income Tax Act if the entitled person has an income pursuant to section 2c on which they have to pay taxes, without having been subject to the statutory pension insurance or a comparable institution, or
- b) equalling the partial amounts pursuant to section 39b (2) sentence 5 no. 3 a) to c) of the Income Tax Act in all other cases,
- whereby the rate of the partial amounts is determined without taking into account the special provisions for the calculation of contributions pursuant to section 55 (3) and section 58 (3) of Book XI of the Social Code.
- (3) The deduction for income tax shall be the amount that results from section 2c (3), taking account of the tax class and the factor stipulated in section 39f of the Income Tax Act; tax class VI shall not be taken into account. If the entitled person was not assigned to a tax class in the assessment period pursuant to section 2b or if their profit to be taken into account pursuant to section 2d is higher than the income to be taken into account pursuant to section 2c that exceeds one twelfth of the general wage or salary earner's standard allowance, the deduction for income tax shall be the amount that results when taking into account tax class IV while not taking into account a factor as set out in section 39f of the Income Tax Act.
- (4) The deduction for the solidarity surcharge shall be the amount that results when applying the provisions of the 1995 Solidarity Surcharge Act (Solidaritätszuschlagsgesetz) to the income tax pursuant to subsection (3). Tax allowances for children shall be taken into account in line with section 3 (2a) of the 1995 Solidarity Surcharge Act.
- (5) The deduction for church tax shall be the amount that results for income tax pursuant to subsection (3) when applying a church tax rate of 8 per cent. Tax exemptions for children shall be taken into account in line with section 51a (2a) of the Income Tax Act.
- (6) Subject to subsections (2) to (5), exemptions and allowances shall only be taken into account if any entitled person is eligible for them without any further prerequisite.
- (7) Deductions for taxes pursuant to subsection (1) sentence 1 shall not be taken into account if the entitled person's country of residence can levy taxes in respect of the Parental Allowance under a double tax treaty and if the Parental Allowance paid from Germany is taxable according to the relevant provisions of the country of residence. If the Parental Allowance is not taxable in the country of residence according to the latter's relevant provisions, the deductions for taxes pursuant to subsections (1) to (6) shall be taken into account correspondingly.

Section 2f Social security deductions

- (1) Contributions to the statutory social security scheme or a comparable institution as well as for employment promotion shall be taken into account as social security deductions. The social security deductions shall be determined uniformly to income from employment and self-employment using the following contribution lump sums:

1. 9 per cent for health and long-term care insurance if the entitled person was mandatorily covered by the statutory health insurance pursuant to section 5 (1) nos. 1 to 12 of Book V of the Social Code,
2. 10 per cent for pension insurance if the entitled person was mandatorily covered by the statutory pension insurance or a comparable institution, and
3. 2 per cent for promotion of employment if the entitled person was mandatorily covered by insurance under Book III of the Social Code.

- (2) The assessment basis for determining the social security deductions shall be the sum of income to be taken into account as a monthly average pursuant to section 2c and the profit income pursuant to section 2d. Income from employment within the meaning of section 8, section 8a or section 20 (3) sentence 1 of Book IV of the Social Code shall not be taken into account. Income from employment relationships within the meaning of section 20 (2) of Book IV of the Social Code shall be the amount applicable to such income pursuant to section 344 (4) of Book III of the Social Code,

whereby the factor within the meaning of section 20 (2a) sentence 2 of Book IV of the Social Code shall be determined based on the contribution lump sums pursuant to subsection (1).

- (3) Other provisions to determine contribution assessment bases under social insurance law shall not be taken into account.

Section 3 Crediting other income

- (1) The following income shall be credited against the Parental Allowance for which the entitled person is eligible according to section 2 or according to section 2 in conjunction with section 2a:
1. Maternity benefits
 - a) in the form of maternity pay according to Book V of the Social Code or according to the Second Act on Health Insurance for Farmers, with the exception of maternity pay according to section 19 (2) of the Act on the Protection of Working Mothers, or
 - b) in the form of the supplement to maternity pay according to section 20 of the Act on the Protection of Working Mothers for which the entitled person is eligible for the period starting on the day of the child's birth,
 2. Remuneration and trainee official remuneration as well as supplements for which the entitled person is eligible according to the law on civil servants or soldiers for the period in which they are prohibited from working from the day of the child's birth,

3. Benefits comparable to Parental Allowance or maternity benefits for which an entitled person pursuant to section 1 is eligible outside Germany or from a supra-national or intergovernmental agency,
4. Parental Allowance for which the entitled person is eligible for an older child, or benefits comparable to Parental Allowance or maternity benefits for an older child for which the entitled person is eligible outside Germany or from a supra-national or intergovernmental agency,
5. Income for which the entitled person is eligible as replacement of earned income and
 - a) which is not already taken into account in the calculation of Parental Allowance as per section 2, or
 - b) which is not taken into account when calculating Parental Allowance.

If the entitled person is only eligible for the income for part of the child's month of life, the income need only be credited against the applicable share of Parental Allowance. The amount to be credited shall be reduced by one twelfth for every calendar month in the assessment period in which the income has been received as per sentence 1 no. 4 or no. 5. If the receipt of income in accordance with sentence 1 no. 5 begins after the birth of the child and the income to be credited is calculated based on an income that is lower than the income from employment in the assessment period, the part of the Parental Allowance amounting to the percentage of the difference between the average monthly income from employment in the assessment period and the average monthly

assessment income for the income to be credited that is relevant in accordance with section 2 (1) or (2) shall be exempt from crediting.

- (2) Parental Allowance shall be exempt from crediting according to subsection (1) up to an amount of 300 euros unless income according to subsection (1) sentence 1 nos. 1 to 3 must be credited against Parental Allowance. For multiple births, this amount shall increase by 300 euros for the second and for every additional child.
- (3) For as long as no application for the comparable benefits referred to in subsection (1) sentence (1) no. 3 is made, the entitlement to Parental Allowance up to the possible rate of the comparable benefit shall be stayed.

Section 4 Type and duration of receipt

- (1) Parental Allowance is granted as Basic Parental Allowance or as Parental Allowance Plus. It can be drawn from the date of the child's birth. Basic Parental Allowance may be drawn until the child has reached the age of 14 months. Parental Allowance Plus may be drawn until the child has reached the age of 32 months as long as it is claimed from the child's 15th month of life in consecutive months by at least one parent. For adopted children and children within the meaning of section 1 (3) sentence 1 no. 1, Parental Allowance may be claimed from the time when the child is taken in by the entitled person and at most until the child's 8th birthday.

- (2) Parental Allowance shall be paid in monthly rates for months of the child's life. The entitlement shall end at the end of that month of the child's life in which a condition for entitlement ceases to apply.
- (3) The parents shall be jointly entitled to 12 monthly rates of Basic Parental Allowance. If the income from employment of one parent is reduced in 2 months of the child's life, the parents shall be jointly entitled to 2 additional months of Basic Parental Allowance (partner months). Instead of claiming Basic Parental Allowance for 1 month of the child's life, the entitled person can draw Parental Allowance Plus for 2 months of the child's life.
- (4) One parent shall be entitled to a maximum of 12 monthly rates of Basic Parental Allowance Plus the maximum of 4 monthly rates of Partnership Bonus due according to section 4b. A parent shall only be entitled to Parental Allowance if they receive it for at least 2 months of the child's life. Months of the child's life in which a parent receives benefits to be credited according to section 3 (1) sentence 1 nos. 1 to 3 or is eligible for insurance benefits according to section 192 (5) sentence 2 of the Insurance Contract Act shall be deemed to be months for which this parent receives Basic Parental Allowance in accordance with section 4a (1).
- (5) Deviating from subsection (3) sentence 1, the joint entitlement of parents to Basic Parental Allowance shall be as follows:
 1. for a child who was born at least 6 weeks before the due date: 13 monthly rates of Basic Parental Allowance;

2. for a child who was born at least 8 weeks before the due date: 14 monthly rates of Basic Parental Allowance;
3. for a child who was born at least 12 weeks before the due date: 15 monthly rates of Basic Parental Allowance;
4. for a child who was born at least 16 weeks before the due date: 16 monthly rates of Basic Parental Allowance.

The due date as stated in the medical certificate or the certificate of a midwife or maternity nurse shall be decisive for calculating the period between the due date and the actual date of birth.

In the case of

1. sentence 1 no. 1
 - a) deviating from subsection (4) sentence 1, a parent shall be entitled to a maximum of 13 monthly rates of Basic Parental Allowance Plus the maximum of 4 monthly rates of Partnership Bonus due according to section 4b,
 - b) deviating from subsection (1) sentence 3, Basic Parental Allowance may be claimed until the child has reached the age of 15 months, and
 - c) deviating from subsection (1) sentence 4, Parental Allowance Plus may be claimed until the child has reached the age of 32 months as long as at least one parent claims it in consecutive months of the child's life from the child's 16th month of life onwards;

2. sentence 1 no. 2
 - a) deviating from subsection (4) sentence 1, a parent shall be entitled to a maximum of 14 monthly rates of Basic Parental Allowance Plus the maximum of 4 monthly rates of Partnership Bonus due according to section 4b,
 - b) deviating from subsection (1) sentence 3, Basic Parental Allowance may be claimed until the child has reached the age of 16 months, and
 - c) deviating from subsection (1) sentence 4, Parental Allowance Plus may be claimed until the child has reached the age of 32 months as long as at least one parent claims it in consecutive months of the child's life from the child's 17th month of life onwards
3. sentence 1 no. 3
 - a) deviating from subsection (4) sentence 1, a parent shall be entitled to a maximum of 15 monthly rates of Basic Parental Allowance and the maximum of 4 monthly rates of Partnership Bonus due according to section 4b,
 - b) deviating from subsection (1) sentence 3, Basic Parental Allowance may be drawn until the child has reached the age of 17 months, and
 - c) deviating from subsection (1) sentence 4, Parental Allowance Plus may be drawn until the child has reached the age of 32 months as long as at least one parent claims it in consecutive months of the child's life from the child's 18th month of life onwards
4. sentence 1 no. 4
 - a) deviating from subsection (4) sentence 1, a parent shall be entitled to a maximum of 16 monthly rates of Basic Parental Allowance and the maximum of 4 monthly rates of Partnership Bonus due according to section 4b,
 - b) deviating from subsection (1) sentence 3, Basic Parental Allowance may be drawn until the child has reached the age of 18 months, and
 - c) deviating from subsection (1) sentence 4, Parental Allowance Plus may be drawn until the child has reached the age of 32 months as long as at least one parent claims it in consecutive months of the child's life from the child's 19th month of life onwards;
- (6) Basic Parental Allowance may only be drawn by both parents at the same time in one of the first 12 months of the child's life. If one of the two parents is drawing Parental Allowance Plus, that parent may draw Parental Allowance Plus while the other parent is drawing Basic Parental Allowance or Parental Allowance Plus. This shall not affect section 4b. In deviation from sentence 1, both parents can concurrently receive Basic Parental Allowance in the case of multiples births and premature births within the meaning of subsection (5) as well as in the case of children who are diagnosed by a doctor as having a disability within the meaning of section 2 (1) sentence 1 of Book IX of the Social Code and in the case of children who give rise to a siblings bonus pursuant to section 2a (1) in conjunction with subsection (2) sentence 3.

Section 4a Calculation of Basic Parental Allowance and Parental Allowance Plus

- (1) Basic Parental Allowance shall be determined solely according to the provisions of sections 2 to 3.
- (2) Parental Allowance Plus shall be determined according to the provisions of sections 2 to 3 and the additional provisions of sentences 2 and 3. Parental Allowance Plus shall amount to a maximum of half of the Basic Parental Allowance for which the entitled person would be eligible if they had no income within the meaning of section 2 or section 3 while receiving Parental Allowance. For the calculation of Parental Allowance Plus, the following amounts shall be halved:
 1. the minimum amount of Parental Allowance according to section 2 (4) sentence 1,
 2. the minimum amount of the siblings bonus according to section 2a (1) sentence 1,
 3. the multiples bonus according to section 2a (4) andthe Parental Allowance amounts exempted from crediting according to section 3 (2).

Section 4b Partnership Bonus

- (1) If both parents
 1. are employed for no less than 24 and no more than 32 hours per week on average during a month of the child's life, and
 2. meet the requirements of section 1, each parent shall be entitled to an additional monthly rate of Parental Allowance Plus

(Partnership Bonus) for that month of the child's life.

- (2) Parents shall be entitled to a maximum of 4 monthly rates of Partnership Bonus each. They may only receive the Partnership Bonus if they each claim it for at least two months of the child's life.
- (3) Parents may only receive the Partnership Bonus at the same time and in consecutive months of the child's life.
- (4) If, while drawing the Partnership Bonus, the conditions for receipt of the bonus by only one parent according to section 4c (1) nos. 1 to 3 supervene, one parent may continue to draw it according to section 4c (2).
- (5) The requirement of receipt in consecutive months of the child's life according to subsection (3) and section 4 (1) sentence 4 shall also be deemed to be fulfilled if it emerges during or after the period of receipt that the conditions for the Partnership Bonus have not been met in all the months of the child's life for which the Partnership Bonus was claimed.

Section 4c Receipt of Parental Allowance by only one parent

- (1) Deviating from section 4 (4) sentence 1, one parent may additionally receive the Parental Allowance for the partner months according to section 4 (3) sentence 2 if their income from employment is reduced for 2 months of the child's life and
 1. for that parent, the conditions for the single parent tax relief in accordance

with section 24b (1) and (3) of the Income Tax Act apply and the other parent does not live with that parent or with the child in the same household,

2. care by the other parent would endanger the best interests of the child within the meaning of section 1666 (1) and (2) of the Civil Code, or
 3. care by the other parent is impossible, in particular because they are unable to care for the child due to a serious illness or severe disability; consideration shall not be given to economic reasons and any inability on the grounds of other activities when determining whether it is impossible for the other parent to care for the child.
- (2) If one of the conditions of subsection (1) nos. 1 to 3 is met, a parent who is employed for no less than 24 and no more than 32 hours per week on average for at least 2 and no more than 4 consecutive months of the child's life shall be entitled to additional monthly rates of Parental Allowance Plus for these months of the child's life. Section 4b (5) shall apply mutatis mutandis.

Section 4d Other entitled persons

Sections 4, 4a, 4b and 4c shall apply analogously in the cases of section 1 (3) and (4). The receipt of Parental Allowance by a non-custodial parent or by persons who are entitled to Parental Allowance according to section 1 (3) sentence 1 nos. (2) and (3) shall require the consent of the custodial parent.

Chapter 2 – Procedure and organisation

Section 5 Coincidence of claims

- (1) If both parents meet the eligibility requirements, they can decide which of them is to claim which monthly rates for which months of the child's life.
- (2) If both parents between them claim more monthly rates than they are entitled to under section 4 (3) and section 4b or under section 4 (3) and section 4b in conjunction with section 4d, the entitlement of one parent which does not exceed half of the monthly rates due shall not be curtailed; the other parent's entitlement shall be curtailed to the monthly rates that remain from the total entitlement. If each parent claims more than half of the monthly rates of Parental Allowance, each shall be entitled to half of the total number of monthly rates.
- (3) Subsections (1) and (2) shall apply mutatis mutandis in the cases of section 1 (3) and (4). In derogation of subsection (2), if no agreement can be reached with a non-custodial parent or a person who is eligible for Parental Allowance according to section 1 (3) nos. 2 and 3, the decision of the custodial parent alone shall be decisive.

Section 6 Disbursement

Parental Allowance shall be paid in the course of that month to which it is allocated.

Section 7 Application

- (1) Parental Allowance must be applied for in writing.
It shall only be paid retrospectively for the 3 months of the child's life immediately preceding the start of the month of the child's life in which the application for Parental Allowance is received. The application must state for which months of the child's life the applicant is claiming Parental Allowance Plus or for which months of the child's life they are claiming Partnership Bonus.
- (2) Decisions made in the application may be changed up until the end of the period of receipt. An amendment may be requested retrospectively only for the 3 months of the child's life immediately preceding the start of the month of the child's life in which the application for an amendment is received. Amendments are not permissible where monthly rates have already been paid, except in cases of special hardship. In deviation from sentences 2 and 3, Basic Parental Allowance may be applied for retrospectively for a month of the child's life during which Parental Allowance Plus was drawn. For the rest, the provisions applicable to the making of an application shall also apply to the making of an application for an amendment.

- (3) Except in the case of section 4c and where the application is made by a person with sole custody, the application must be signed by the person making the application as well as – in order to provide confirmation of its having been noted – by the other entitled person. The other entitled person may make an application
 1. for Parental Allowance at the same time or
 2. notify the authorities of how many monthly rates they are claiming if their claim would exceed the upper limits permissible under section 4 (3) in conjunction with section 4b.

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

Section 8 Obligation to supply information, ancillary provisions

- (1) Where information is supplied in the application for Parental Allowance regarding expected income from employment, proof must be furnished after the end of the period of receipt of the actual income from employment during that period.

(1a) The duties to collaborate according to section 60 of Book I of the Social Code shall apply

1. in the case of section 1 (8) sentence 2, also to the other person within the meaning of section 1 (8) sentence 2 and
2. in the cases of section 4b or section 4b in conjunction with section 4d sentence 1 to both persons applying for the Partnership Bonus.

Section 65 (1) and (3) of Book I of the Social Code shall apply *mutatis mutandis*.

(2) In cases in which according to the information supplied in the application no income from employment is expected during the period of receipt, Parental Allowance shall be paid subject to revocation in the event that, contrary to the information supplied in the application, income is in fact earned from employment. In cases in which no tax assessment notice for the last full assessment period before the child's birth is available when the application is made and, according to the information supplied in the application, the amounts set out in section 1 (8) will probably not be exceeded, Parental Allowance shall be paid subject to revocation in the event that, contrary to the information supplied in the application, the amounts set out in section 1 (8) will in fact be exceeded.

(3) The amount of Parental Allowance shall be determined provisionally, taking into account the substantiated information provided, until the respective required information has been provided, if

1. no tax assessment notice for the last full assessment period before the child's birth is available when the application is made and information cannot yet be provided as to whether the amounts referred to in section 1 (8) will be exceeded,
2. the income from employment before the child's birth cannot be determined,
3. according to the information provided in the application for Parental Allowance, the entitled person is expected to have an income from employment during the period of receipt of Parental Allowance.

Section 9 Evidence of income and working time; employer's duty to provide information

- (1) Insofar as is necessary to furnish proof of income from employment or weekly working hours, the employer must, upon request, provide a statement to the authority competent according to section 12 of the remuneration paid to their employees, the deduction characteristics used to calculate taxes and social security contributions according to sections 2e and 2f and the employee's working hours; the same shall apply to any former employers. In the case of home workers and those equal in law to home workers (section 1 (1) and (2) of the Home Work Act (Heimarbeitsgesetz)), the client or agent shall take the place of the employer.
- (2) For the purpose of proving income from employment, the authority competent according to section 12 (1) may also use the

procedure stipulated in section 108a (1) of Book IV of the Social Code for the electronic retrieval and transmission of remuneration statement data. This procedure may only be used if the employee concerned has given their prior consent. If the employer concerned uses a system-checked payroll accounting programme, they are obliged to transmit the respective remuneration statement data using the procedure specified in section 108a (1) of Book IV of the Social Code.

Section 10 Relationship to other social benefits

- (1) Up to an amount totalling 300 euros per month, Parental Allowance, comparable benefits paid by the federal Länder as well as income or benefits credited against Parental Allowance according to section 3 shall not be regarded as income for the purposes of social benefits whose payment is dependent on other income.
- (2) Up to an amount totalling 300 euros, Parental Allowance and comparable benefits provided by the federal Länder as well as income or benefits credited against that benefit in accordance with section 3 may not be taken into account in order to deny benefits from other sources on the basis of legal provisions to which no entitlement exists.
- (3) Insofar as the entitled person receives Parental Allowance Plus, only Parental Allowance up to half of the amount exempt from crediting after deducting other income not to be taken into account for Parental Allowance according to subsection (1) shall not be income and may only not be taken into account up to this amount to deny benefits from other sources on the basis of legal provisions to which no entitlement exists.
- (4) The amounts of which account is not to be taken according to subsections (1) to (3) or which are not to be taken into account are multiplied in the case of multiple births by the number of children born.
- (5) Subsections (1) to (4) shall not apply to benefits according to Book II of the Social Code, Book XII of the Social Code, section 6a of the Federal Child Benefit Act (*Bundeskindergeldgesetz*) and the Asylum Seekers Benefits Act (*Asylbewerberleistungsgesetz*). In the case of benefits specified in sentence 1, up to 300 euros per month of Parental Allowance and comparable benefits provided by the federal Länder as well as income credited against Parental Allowance according to section 3 in the amount of the income earned from employment before the child's birth that is taken into account according to section 2 (1) shall be disregarded as income. Insofar as the entitled person receives Parental Allowance Plus, the amounts as per sentence 2 are reduced by half. In deviation from sentence 2, maternity pay according to section 19 of the Act on the Protection of Working Mothers shall be disregarded in full.

- (6) Subsections (1) to (4) shall apply mutatis mutandis if an income-based cost contribution can be charged for a social service.

Section 11 Maintenance obligations

Obligations to provide maintenance shall only be affected by payment of Parental Allowance and comparable benefits paid by the Länder to the extent that the payment exceeds 300 euros per month.

If the entitled person receives Parental Allowance Plus, maintenance obligations shall only be affected to the extent that the payment exceeds 150 euros. In the case of multiple births, the amounts referred to in sentences 1 and 2 shall be multiplied based on the number of children born. Sentences 1 to 3 shall not apply in the cases referred to in section 1361 (3), sections 1579, 1603 (2) and section 1611 (1) of the German Civil Code.

Section 12 Jurisdiction, management of funds

- (1) The *Land* governments or the agencies commissioned by them shall determine which authorities shall be competent to implement this Act. Competence shall lie with the authority determined by the Länder to implement this Act in the district in which the child for whom Parental Allowance is claimed has their domestic residence at the time of the first application. If the child for whom Parental Allowance is claimed does not have a domestic place of residence at the time of the first application

in the cases referred to in section 1 (2), the authority determined by the Länder to implement this Act shall be the authority of the district in which the entitled person had their last domestic place of residence; alternatively, the authority of the district in which the sending employer of the entitled person or the employer of the entitled person's spouse has their domestic place of residence shall be competent.

- (2) The authorities competent under subsection (1) shall also be responsible for providing advice on Parental Leave.
- (3) The Federation shall bear the costs of the Parental Allowance and the cash for childcare subsidy.
The related revenue shall be paid over to the Federation. The provisions on the federal German budget legislation including the administrative provisions shall be applied with regard to the costs and the related revenue.

Section 13 Legal recourse

- (1) The courts of social jurisdiction shall be competent to decide on disputes under public law in matters referring to sections 1 to 12. Section 85 (2) no. 2 of the Social Courts Act [*Sozialgerichtsgesetz*] shall apply, subject to the proviso that the competent agency shall be determined according to section 12.
- (2) Objections and actions for avoidance shall have no suspensory effect.

Section 14 Regulatory fines provisions

- (1) A regulatory offence is deemed to have been committed by anyone who intentionally or negligently
 1. fails to provide evidence or to provide it correctly, completely or in good time in contravention of section 8 (1),
 2. fails to confirm in writing the information stipulated in section 9 (1) or fails to do so correctly, completely or in good time in contravention of the section referred to,
 3. fails to provide information or to provide it correctly, completely or in good time in contravention of section 60 (1) sentence 1 no. 1 of Book I of the Social Code, also in conjunction with section 8 (1a) sentence 1,,
 4. fails to provide a notification or to provide it correctly, completely or in good time in contravention of section 60 (1) sentence 1 no. 2 of Book I of the Social Code, also in conjunction with section 8 (1a) sentence 1 or
 5. fails to provide a certificate of proof or to provide it correctly, completely or in good time in contravention of section 60 (1) no. 3 of Book I of the Social Code, also in conjunction with section 8 (1a) sentence 1.
- (2) The regulatory offence may be punished with a fine of up to two thousand euros.
- (3) The administrative authorities within the meaning of section 36 (1) no. 1 of the Regulatory Offences Act [*Gesetz über*

Ordnungswidrigkeiten] shall be the authorities referred to in section 12 (1).

Chapter 3 – Parental Leave for employees

Section 15 Entitlement to Parental Leave

- (1) Employees shall be entitled to Parental Leave if they are living in a household
 1.
 - a) with their child,
 - b) with a child for whom they meet the conditions for entitlement under section 1 (3) or (4), or
 - c) with a child for whom they have taken on full-time foster care as defined in section 33 of Book VIII of the Social Code and
 2. they are themselves caring for and raising that child. Parents not having the custody of the child and persons who may take Parental Leave according to sentence 1 no. 1 b) and c) require the consent of the custodial parent.
- (1a) Employees shall also be entitled to Parental Leave if they are living in a household with their grandchild and are themselves caring for and raising that child, and
 1. one of the child's parents is a minor, or
 2. one of the child's parents is undergoing training that started before their 18th birthday and which generally fully occupies their time and energy.

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 shall extend up to the child's 3rd birthday. A share of Parental Leave of up to 24 months can be taken between the child's 3rd and 8th birthday. With regard to the mother's Parental Leave, the period of maternity leave according to section 3 (2) and (3) of the Act on the Protection of Working Mothers shall be credited against the limitation according to sentences 1 and 2. In the case of several children, the entitlement to Parental Leave shall apply for every child, even if the periods within the meaning of sentences 1 and 2 overlap. In the case of an adopted child and a child in full-time or adoptive care, Parental Leave of a total of up to three years from the time when the entitled person takes in the child can be taken up until the child's 8th birthday at the latest; sentences 2 and 4 shall apply *mutatis mutandis* as regards the specific timing. The entitlement may not be excluded or restricted by contract.
- (3) Parental Leave may be taken, even on a pro rata basis, by each parent alone or by both parents together. Sentence 1 shall apply *mutatis mutandis* to the cases in subsection (1) sentence 1 no. 1 b) and c).
- (4) During Parental Leave, the employee may not work for more than 32 hours a week as a monthly average. A suitable home day carer within the meaning of sections 23 and 43 of Book VIII of the Social Code may provide home day care even if the hours of care exceed 32 hours per week as a monthly average. The employer's approval must be obtained for part-time work for another employer or for self-employment according to sentence 1. The employer may deny such approval in writing within 4 weeks of receiving the application only for compelling operational reasons.
- (5) The employee may submit an application regarding a reduction in working hours and regarding the organisation of working time. The application may be combined with the written notification as per subsection (7) sentence 1 no. 5. The employer and employee must reach agreement regarding the application within 4 weeks. If the employer denies the application, they must inform the employee to that effect within the period referred to in sentence 3 providing justification. The right both to continue that part-time work which existed prior to the Parental Leave without any changes during the Parental Leave, insofar as subsection (4) is observed, and to resume those working hours after the Parental Leave which were agreed prior to the start of Parental Leave shall remain unaffected.
- (6) Where no agreement according to subsection (5) can be reached, the employee may twice apply to their employer for a reduction in their working hours during the Parental Leave under the conditions set out in subsection (7).
- (7) The following conditions apply to the entitlement to a reduction in working hours:

1. the employer generally employs more than 15 employees, irrespective of the number of persons undergoing vocational training;
2. the employee has been employed in the same business or company without interruption for more than 6 months,
3. the contractually agreed regular working hours are to be reduced for at least 2 months to no fewer than 15 and no more than 32 hours per week as a monthly average,
4. no compelling operational reasons exist to preclude the entitlement; and
5. the employer was informed in writing of the entitlement to part-time work
 - a) 7 weeks before the start of the part-time work for the period up to the child's 3rd birthday or
 - b) 13 weeks before the start of the part-time work for the period between the child's 3rd and 8th birthday.

The application must state the start and the number of the reduced working hours. The application must state the requested allocation of the reduced working hours. If the employer wishes to refuse the claimed reduction or distribution of working hours, they must do so within the period specified in sentence 5, giving reasons in writing. If an employer has not refused the reduction of working time in writing

1. at the latest 4 weeks after receipt of the application in the case of Parental Leave between the child's birth and the 3rd birthday or
2. at the latest 8 weeks after receipt of the application in the case of Parental Leave between the child's 3rd and 8th birthday,

the employer shall be deemed to have given their approval and the reduction in working hours shall be deemed to have been determined in accordance with the employee's wishes. If the employer and the employee do not reach an agreement on the distribution of working hours in accordance with subsection (5) sentence 2, and the employer has not refused the desired distribution in writing within the periods given in sentence 5, the distribution of working hours shall be deemed to have been determined in accordance with the employee's wishes. Where the employer refuses the application for a reduction or distribution of working hours in good time, the employee may bring an action before the labour court.

Section 16 Taking Parental Leave

- (1) Any person wishing to claim Parental Leave must request that Parental Leave in writing from their employer
 1. at the latest 7 weeks before the Parental Leave is due to start for the period before the child's 3rd birthday, and
 2. at the latest 13 weeks before the Parental Leave is due to start for the period between the child's 3rd and 8th birthday
- If the employee requests Parental Leave as per sentence 1 no. 1, they must at the same time state during which periods they are planning to take Parental Leave over the next two years. Where there are compelling reasons, an appropriately shorter period is possible by way of exception. If the mother takes Parental Leave subsequent to her maternity leave, the period of maternity leave according to section 3 (2) and (3) of the

Act on the Protection of Working Mothers is credited against the period referred to in sentence 2. If the mother takes Parental Leave subsequent to annual leave which directly follows on from her maternity leave, the maternity leave period according to section 3 (2) and (3) of the Act on the Protection of Working Mothers and the annual leave period are credited against the two-year period according to sentence 2. Each parent can split their Parental Leave into 3 periods; the employer's approval is required if the Parental Leave is to be split into more than 3 periods.

The employer may refuse to grant a 3rd period of Parental Leave for compelling operational reasons within 8 weeks of receiving the application if this period is to fall into the period between the child's 3rd and 8th birthday. The employer shall confirm the Parental Leave to the employee in writing. If the employee changes employer, the employee must, on registering Parental Leave with a new employer and on request by the new employer, submit a written confirmation from the previous employer showing any Parental Leave already taken by the employee.

- (2) Where employees are unable to request in good time Parental Leave which follows on directly from a period of maternity leave as per section 3 (2) and (3) of the Act on the Protection of Working Mothers for reasons which are not attributable to them, they may make this up within one week after the reason ceases to apply.
- (3) Parental Leave may be ended prematurely or may be extended in accordance with

section 15 (2) if the employer agrees.

Notwithstanding sentence 3, an employer may only deny premature ending of the Parental Leave on account of the birth of another child or in cases of special hardship, particularly on account of serious illness, severe disability or the death of a parent or one of the entitled person's children, or if the parents' livelihood is seriously at risk after taking Parental Leave, in writing within 4 weeks if there are compelling operational reasons. Parental Leave may also be ended prematurely without the employer's approval to take advantage of the protection periods as per section 3 of the Act on the Protection of Working Mothers; in such cases, the employee should notify the employer in good time that Parental Leave is to be ended. An extension of Parental Leave may be requested if a planned change of entitled person cannot take place for an important reason.

- (4) If the child dies during Parental Leave, the Parental Leave shall terminate no later than 3 weeks after the child's death.
- (5) The employee must immediately notify the employer of any change in eligibility.

Section 17 Annual leave

- (1) The employer may curtail by one twelfth for each full calendar month of Parental Leave the annual leave to which the employee is entitled for that leave year. This shall not apply if the employee engages in part-time work with his or her employer during the Parental Leave.

- (2) If the employee has not used up some or all of the annual leave to which they are entitled before starting Parental Leave, the employer must grant the remainder in the current or the next leave year after Parental Leave.
- (3) If the employment relationship ends during the Parental Leave or it is not continued following the Parental Leave, the employer must compensate for that leave which was not granted.
- (4) If the employee was granted more annual leave prior to the start of the Parental Leave than they are entitled to according to subsection (1), the employer may curtail the leave to which the employee is entitled after the end of the Parental Leave by that amount of excess leave granted.

Section 18 Protection against dismissal

- (1) The employer may not terminate the employment relationship from the date on which the employee requests Parental Leave. Protection against dismissal as per sentence 1 shall start
 1. at the earliest 8 weeks before the start of Parental Leave which is taken prior to the child's 3rd birthday, and
 2. at the earliest 14 weeks before the start of Parental Leave which is taken between the child's 3rd and 8th birthday.

The employer may not terminate the employment relationship during Parental Leave. In special cases, a termination may be declared admissible by way of exception. The

declaration of admissibility shall be made by the highest Land authority competent for labour protection or the agency appointed by it. The Federal Government may, with the consent of the Bundesrat, issue general administrative provisions regarding the implementation of sentence 4.

- (2) Subsection (1) shall apply *mutatis mutandis* 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 Allowance according to section 1 during the period according to section 4 (1) sentences 2 and 3.

Section 19 Notice to the end of Parental Leave

The employee may only terminate the employment relationship to the end of the Parental Leave if a period of notice of 3 months is observed.

Section 20 Vocational trainees, home workers

- (1) Vocational trainees shall be regarded as employees within the meaning of this Act. Parental Leave shall not count towards the duration of vocational training unless the vocational training is carried out on a part-time basis during Parental Leave in accordance with section 7a of the Vocational Training Act (*Berufsbildungsgesetz*) or section 27b of the Trade and Crafts Code (*Handwerksordnung*). Section 15 (4) sentence 1 shall remain unaffected.

- (2) Home workers and those equal in law to them (section 1 (1) and (2) of the Home Work Act) shall also be entitled to Parental Leave insofar as they themselves work directly on the items in question. In such cases the client or intermediary shall take the place of the employer and the de facto employment relationship the place of the employment relationship.

Section 21 Fixed-term work contracts

- (1) An objective reason which justifies limiting an employment relationship shall be deemed to exist where an employee is hired to stand in for another employee for the duration of a prohibition on employment according to the Act on the Protection of Working Mothers, for the duration of Parental Leave, any leave granted on the basis of a collective wage agreement, works agreement or the terms of an individual agreement, to care for a child or who is employed for these periods overall or parts thereof.
- (2) Limitation for necessary induction periods shall be permissible over and above the period in which the employee is hired as a stand-in according to subsection (1).
- (3) The duration of the fixed-term work contract must be specified or definable on the basis of a calendar or must be inferable from the purposes referred to in subsections (1) and (2).
- (4) The employer may terminate the fixed-term work contract observing a period of notice of at least 3 weeks, but no earlier than effective at the end of Parental Leave, if Parental Leave ends prematurely without the employer's approval and the employee has given notification of the premature ending of the Parental Leave. Sentence 1 shall apply *mutatis mutandis* if the employer may not deny the premature ending of the Parental Leave in the cases referred to in section 16 (3) sentence 2.
- (5) The Act on the Protection against Dismissal (*Kündigungsschutzgesetz*) shall not apply to those cases referred to in subsection (4).
- (6) Subsection (4) shall not apply insofar as its application is contractually excluded.
- (7) Where laws and ordinances under labour legislation refer to the number of employees, those who are on Parental Leave or on a leave of absence to raise a child shall not be included when determining the number of employees provided that a stand-in has been hired on the basis of subsection (1). This shall not apply where the stand-in is not to be included in the calculation. Sentences 1 and 2 shall apply *mutatis mutandis* if the laws and ordinances under labour legislation make reference to the number of workplaces.

Chapter 4 – Statistics and final provisions

Section 22 Federal statistics

- (1) In order to assess the impact of this Act and to develop it further, ongoing surveys in the form of federal statistics must be conducted

on the drawing of Parental Allowance. The surveys shall be conducted centrally by the Federal Statistical Office.

- (2) The statistics on the drawing of Parental Allowance shall cover the following survey characteristics, on a quarterly basis for the last day of the current and the previous 2 calendar months, for persons who received Parental Allowance in one of these calendar months for each child triggering the allowance entitlement:
 1. Type of entitlement according to section 1,
 2. Bases for calculating the monthly rate to which the person is entitled, by type and amount (section 2 (1), (2), (3) or (4), section 2a (1) or (4), section 2c, sections 2d, 2e or section 2f),
 3. Amount and type of the monthly rate to which the person is entitled (section 4 (1) and (2) without taking into account the income as per section 3,
 4. Type and amount of income as per section 3,
 5. Claims of monthly rates granted as the Partnership Bonus as per section 4b and additional monthly rates of Parental Allowance Plus as per section 4c (2),
 6. Amount of monthly disbursement,
 7. Date of birth of the child,
 8. For the person receiving Parental Allowance:
 - a) gender, year and month of birth,
 - b) nationality,
 - c) legal or habitual residence,
 - d) marital status and whether cohabiting with the other parent,
 - e) fulfilment of the requirements according to section 4c (1) no. 1 and

- f) number of minors living in the household.

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

- (3) Auxiliary characteristics shall be:
 1. Name and address of the competent authority,
 2. Name, telephone number and e-mail of the person available for any queries and
 3. Identification number of the applicant.

Section 23 Duty to provide information; data transfer to the Federal Statistical Office

- (1) The duty to provide information shall apply to the survey referred to in section 22. The information referred to in section 22 (3) no. 2 may be supplied on a voluntary basis. The agencies competent according to section 12 (1) shall have the duty to provide information.
- (2) The applicant shall have the duty to supply the competent agencies as per section 12 (1) with information in relation to the survey characteristics according to section 22 (2). The competent agencies according to section 12 (1) may use the information referred to in section 22 (2) sentence 1 no. 8, insofar as it is not required in the implementation of this Act, only separately from the remaining data referred to in section 22 (2) using technical and organisational measures and only for the purpose of transmitting it to the Federal Statistical

Office and they must delete the information immediately after its transmission to the Federal Statistical Office.

- (3) The consistent details must be transmitted electronically to the Federal Statistical Office as individual data sets 30 working days after the end of the reporting period at the latest.

Section 24 Transmission of tables with statistical results by the Federal Statistical Office

The Federal Statistical Office may transmit tables containing statistical results to the competent highest federal or Land authorities for use vis-à-vis the legislative bodies and for planning purposes, but not for the purposes of regulating individual cases, even if individual table fields only contain one single case. Tables whose fields contain only one single case may only be transmitted if they have not been worked up more in greater detail than to administrative region level, in the case of city-states to district level.

Section 24a Transmission of individual data by the Federal Statistical Office

- (1) The Federal Statistical Office may transmit individual data from 2007 onwards without auxiliary characteristics to the federal ministry with technical competence at the latter's request or to research institutes commissioned by the latter so as to allow the impacts of amendments to this Act to be assessed for the purposes outlined in section 24, with the exception of the characteristic specified in section 22 (4) no. 3, for the

development and operation of microsimulation models.

The individual data may only be transmitted to the extent required for this purpose by secure data transfer.

- (2) Statistical secrecy as per section 16 of the Federal Statistics Act (Bundesstatistikgesetz) must be observed for processing and use of the data as per subsection (1). Consequently, organisation and procedures must be such as to guarantee the separation of statistical and non-statistical tasks. The data transmitted as per subsection (1) may only be used for the purposes for which it was transmitted. The individual data transmitted must be deleted after the purpose for which it was transmitted has been fulfilled.
- (3) Anyone who is a recipient of individual data as per subsection (1) sentence 1 shall be subject to the duty of confidentiality according to section 16 (1) and (10) of the Federal Statistics Act. Anyone who is to receive individual data as per subsection (1) sentence 1 must be an office holder or be bound by special public service obligations. Anyone who is to receive individual data and who is not an office holder or bound by special public service obligations must be bound to maintain confidentiality before the transfer. Section 1 (2), (3) and (4) no. 2 of the Obligations Act of 2 March 1974 (Federal Law Gazette I, pp. 469, 547), amended by section 1 (4) of the Act of 15 August 1974 (Federal Law Gazette I, p. 1942), shall apply mutatis mutandis in its latest applicable version. The recipients of individual data may only use any findings from their

activities for the purposes stated in subsection (1).

Section 25 Automated data retrieval from the registry offices

If a person applies for Parental Allowance, the authority competent according to section 12 (1) may use automated retrieval from the registry office competent to receive notification of the child's birth as per section 68 (3) of the Civil Status Act (Personenstandsgesetz), if the applicant has given their prior consent to the electronic data transmission, to check entitlement pursuant to section 1 by verifying the following data:

1. date and place of the child's birth,
2. name at birth and first names of the child,
3. family names, names at birth and first names of the child's parents.

Section 26 Applicability of the Books of the Social Code

- (1) Where this Act contains no explicit regulation with regard to Parental Allowance, Chapter 1 of Book X of the Social Code shall be applied in the implementation of Chapters 1 and 2 of this Act.
- (2) Section 328 (3) and section 331 of Book III of the Social Code shall apply *mutatis mutandis*.

Section 27 Special arrangements in connection with the COVID-19 pandemic

- (1) If a parent is an essential worker, their receipt of Parental Allowance may be

postponed on request for the period from 1 March 2020 to 31 December 2020. The rates for the postponed months of the child's life must be drawn no later than 30 June 2021. If the option of postponement is used, the Basic Parental Allowance may, in deviation from section 4 (1) sentences 2 and 3, still be drawn after the child has reached the age of 14 months. In deviation from section 4 (1) sentence 4, gaps in drawing Parental Allowance that arise in the period from 1 March 2020 to 30 June 2021 shall not be prejudicial.

- (2) It shall be sufficient for a postponement of the Partnership Bonus if only one parent is an essential worker. If receipt of the Partnership Bonus has already begun, only the provisions of subsection (3) shall apply.
- (3) If the Partnership Bonus was received wholly or partially before the end of 23 September 2022 and the entitled person is unable to meet the requirements for receipt due to the COVID-19 pandemic, the information on the amount of income and working hours that was substantiated when applying for the Partnership Bonus shall apply.

Section 28 Transitional provision

- (1) In respect of children born before 1 September 2021 or taken in with a view to adoption prior to this date, this Act shall continue to apply in the version in force until 31 August 2021.
- (1a) In respect of children born after 31 August 2021 and before 1 April 2024 or taken in with

a view to adoption during this period of time, this Act shall continue to apply in the version in force until 31 March 2024.

- (1b) In respect of children born after 31 March 2024 and before 1 May 2025 or taken in with a view to adoption during this period of time, this Act shall continue to apply in the version in force until 30 April 2025.
- (2) As regards benefits comparable to Parental Allowance paid by the Länder, section 8 (1) and section 9 of the Federal Child-Raising Allowance Act (Bundeserziehungsgeldgesetz) in the version applicable until 31 December 2006 shall continue to apply.
- (3) Section 1 (7) sentence 1 nos. 1 to 4 in the version of Article 36 of the Act of 12 December 2019 (Federal Law Gazette I, p. 2451) shall apply to decisions concerning periods beginning after 29 February 2020. Section 1 (7) sentence 1 no. 5 in the version of Article 36 of the Act of 12 December 2019 (Federal Law Gazette I, p. 2451) shall apply to decisions concerning periods beginning after 31 December 2019. Section 1 (7) sentence 1 no. 2 c) in the version of Article 12 no.1 of the Act of 23 December 2022 (Federal Law Gazette I, p. 760) shall apply to decisions concerning periods beginning after 31 May 2022. Section 1 (7) sentence 1 no. 2 a) and b) in the version of Article 43 of the Act of 2 December 2024 (Federal Law Gazette I, p. 387) shall apply to decisions concerning periods beginning after 31 May 2024.
- (4) Section 9 (2) shall be applicable to children born after 31 December 2021 or taken in with a view to adoption after 31 December 2021. Section 25 shall be applicable to children born after 31 October 2024 or taken in with a view to adoption after 31 October 2024. In respect of children born after 31 December 2021 and before 1 November 2024 or taken in with a view to adoption during this period of time, section 25 shall continue to apply in the version in force until 31 October 2024. In order to test the procedure, these regulations can be applied in pilot projects with the consent of the Federal Ministry for Family Affairs, Senior Citizens, Women and Youth, the Federal Ministry of Labour and Social Affairs and the Federal Ministry of the Interior and Community to children born before 1 January 2022 or taken in with a view to adoption before 1 January 2022.
- (5) Section 1 (8) shall be applicable to children born after 1 April 2025 or taken in with a view to adoption after 1 April 2025. In respect of children born after 1 April 2024 and before 1 April 2025 or taken in with a view to adoption during this period of time, section 1 (8) shall apply subject to the proviso that an entitlement ceases to apply if, in the last full tax assessment period prior to the birth of the child, the entitled person earned a taxable income according to Section 2 (5) of the Income Tax Act totalling more than 200,000 euros. In derogation of section 1 (8) sentence 1, if another person also meets the requirements of section (1) (1) sentence 1 no. 2 or subsections (3) or (4), the entitlement ceases to apply during this period of time if the sum of the taxable income of both persons exceeds 200,000 euros.



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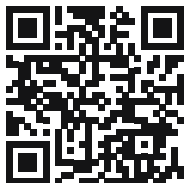
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