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EXPECTED AND ACHIEVED OUTCOMES OF CHILD-RELATED TAX BENEFITS IN GERMANY

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Abstract: Germany is among the countries applying multiple and diversified instruments to foster the economic well-being of families with children. The first instruments of this kind were implemented as early as in the 1930s. Since then the governments have been pursuing the family policy goals in a systematic and continuous way. Germany is also among countries affected by a relatively low female fertility rate and deaths exceeding births for nearly half a century. Before the refugee crisis the country was also experiencing a negative population growth rate. This paper reviews selected family policy means currently in force in Germany. It concentrates on family-friendly tax measures, and is aimed at evaluating the current demographic situation of Germany and the costs of family policy instruments, bearing in mind the diversity and long history of their application. Moreover it compares the expected and actualy accomplished effects of the application of the family-friendly tax measures.

Keywords: tax preferences, family policy measures, Germany.

1. Introduction

Child benefits and child tax allowances are two of the most popular instruments of family policy. It is sometimes claimed that they encourage women's decisions to have children or even discourage women from investing time and effort in alternative choices than family life, and as such they may be perceived as a means of stimulation. Consequently, their evaluation could be based on the accomplishment of the expected results which are measured, among others, by the increase in female fertility rate. On the other hand, they are classified as means of social policy and are

also intended to help families with low disposable income to cover basic expenses and improve the well-being of children in need. To fulfill this purpose instruments of family policy should be used selectively and applied only to parents with an income not exceeding certain thresholds. In this form they may be assessed taking into account e.g. the data on poor families' disposable income before and after their implementation.

Families with children form a specific and numerous group of voters. In the European Union member states nearly 30% of households include children, and approximately 20% are composed of couples with children. Gaining the support of this group by proposing higher family benefits may be an effective strategy to win elections. From this point of view the effect of their introduction may be measured by the political power of parties that offered them within their political manifesto. Independently of their approach, the effects of family policy are difficult to examine as their outcomes are influenced by a multitude of factors not only by the family benefits.

This article is devoted to family-friendly tax measures in Germany. The choice of this country is dictated by two factors. Firstly in Germany family benefits have a relatively long history. They were first implemented in 1935 when families with children received a child benefit in the form of a one-off payment. In 1936 a regular monthly child benefit was introduced for families with five or more children. At that time child benefit was paid out only for poor families with an income not exceeding a certain statutorily defined threshold. In 1961 the financial burden related to these transfers were taken over by the state, and since 1975 the child benefit has also been paid for the first and every child to follow.

Secondly, although the share of families with children in all households in Germany is the lowest in the European Union, the instruments of family policy in this country are multiple and very diversified. They take the form of both expenditure and tax preferences, and include apart from benefits, also tax allowances and tax-deductible expenses. The paper attempts to review the solutions currently in force and assess the demographic situation of Germany on the basis of the available statistical data giving the long-term use of the instruments of family policy in this country. The period of analysis is diversified depending on the availability of the data.

2. Child benefit in Germany

Family policy in Germany has multiple objectives. It is often promoted by governments as a means of safeguarding economic stability of families, ensuring the balancing of work and family life, increasing the income equality of families and providing for children's well-being [Rainer 2013, p. 2]. Among the most important measures of this policy is child benefit (*Kindergeld*). Its purpose is to secure a subsistence level for children [Brosius-Gersdorf 2011, p. 518]. In Germany it is paid out to nearly 18 million children a year. In the period 2000-2018 there was a significant decrease in the number of children entitled to this benefit (Table 1).

Table 1. Number of children entitled to child benefit in Germany (in thousands)

Years	Number of:								Total number of children	
	First child		Second child		Third child		Fourth and next children			
	A	B	A	B	A	B	A	B	A	B
2000	10 826	–	5563	–	1478	–	497	–	18 364	–
2005	11 227	3,70	5568	0.09	1409	–4.67	478	–3.82	18 682	1.73
2010	10 563	–5,91	5158	–7.36	1300	–7.74	443	–7.32	17 464	–6.52
2015	10 498	–0,62	5120	–0.74	1297	–0.23	430	–2.93	17 345	–0.68
2016	10 593	0,90	5172	1.02	1317	1.54	439	2.09	17 521	1.01
2017	10 625	0,30	5213	0.79	1346	2.20	460	4.78	17 644	0.70
2018	10 711	0,81	5255	0.81	1357	0.82	464	0.87	17 787	0.81

A – Number; B – Growth rate (%)

Source: [*Datensammlung* 2018, p. 53].

The conditions for entitlement to the child benefit are set out in § 62 of the Personal Income Tax Act [*Einkommensteuergesetz...* 2009]. Parents are eligible to receive it for all children aged up to 18 years old. Under certain conditions parents have the right to child benefit for offspring above this age [Dillberger, Fest 2012, p. 131]. The benefit continues to be paid until the child reaches the age of 25 as long as he or she is undertaking training for an occupation. This training should be aimed at teaching abilities or skills that are necessary or beneficial for the future professional career (e.g. general education, company training). In the following situations a parent is entitled to child benefit even for those that are older than 25:

- offspring who completed the statutory military service or civilian service, enlisted voluntarily for military service for a period exceeding three years or worked as development aid workers. The upper age limit by which their parents receive the child benefit in this case is increased by the period spent in the service in question.
- children who are disabled and their disability occurred before their 25th birthday. The benefit continues to be paid as long as they are not in the position to support themselves due to physical or mental disability.

Child benefit is granted to parents who are domiciled or have their habitual residence in Germany or who are subject to unlimited tax liability [Niemeier et al. 2018, p. 1362]. There is an exception provided for parents performing civil or military service abroad, who are entitled to a child benefit for the entire duration of their service. Foreign nationals may also have a right to child benefit if they have resident status. This status is not required in the case of citizens of the countries to which the provisions of the Freedom of Movement Act apply, such as the member states of the European Union, the European Economic Area or Switzerland [*Gesetz über die allgemeine Freizügigkeit* 2004]. Refugees and persons entitled to asylum in Germany can also receive the right to the benefit for their children.

Child benefit is paid out for children irrespective of their nationality if they are domiciled or have a habitual place of residence in Germany, one of the member states of the European Union or the European Economic Area. It may be claimed by parents, adoptive parents, grandparents who provide a home for their grandchildren, spouses who provide a home for their stepchildren or other persons providing a permanent home to foster children [Deutsch 2012, p. 3]. The right to receive child benefit is granted to a person (parent) who has made the child part of his/her household which means who permanently lives in the shared family home and provides day-to-day care and support for the child. Child benefit is paid monthly and differs depending on the number of children (Table 1). In the period 2015-2019 its monthly payment systematically increased from year to year. It is slightly higher for 4th and every next child than for the 3rd child and for the 3rd child higher than for the 1st and 2nd child. The oldest child is always treated as the first and children for whom the benefit is no longer payable are not taken into account in that order of sequence.

Table 2. Child benefits in Germany in 2015-2019

Years	Number of children		
	1 and 2	3	4 and more
2015	188 euro	194 euro	219 euro
2016	190 euro	196 euro	221 euro
2017	192 euro	198 euro	223 euro
2018	194 euro	200 euro	225 euro
2019	204 euro	210 euro	235 euro

Source: [Höhe von Kindergeld...].

The parent is not entitled to the child benefit if the child receives one of the following:

- child benefit from statutory accident insurance or child benefit from statutory pension insurance,
- child benefit paid out by an interstate or an supranational agency or institution,
- child benefit paid out under provisions currently in force in another country.

In order to obtain the child benefit the parent must submit a written application with all the required documents, including primarily the child’s birth certificate.

3. Tax preferences for families

Child benefit is directly related to the child allowance (*Kinderfreibetrag*). Instead of the child benefit, it may be more beneficial for parents to deduct from the tax base the child allowance. This fact is usually verified by the tax offices on the basis of the data at their disposal [Meichsner, Arndt 2007, p. 62]. The number of children and the amount of gross annual income are taken into account by that verification.

Table 3. Child allowance in Germany in 2015-2019

Years	Child allowance
2015	7152
2016	7248
2017	7356
2018	7428
2019	7620

Source: [*Höhe von Kindergeld...*].

The child allowance in Germany systematically increased in the period 2015-2019 and reached 7620 euro yearly in 2019 (Table 3).

The regulations in force concerning entitlement to that allowance are included in the § 32 of the Personal Income Tax Act. Tax allowance may also be deducted for children living abroad. In this case, its deductible amount reflects the standard of living of the country where the child is domiciled or has a habitual place of residence.

For this purpose all the countries are divided according to the circular of the Federal Ministry of Finance dated 20. October 2017 into four groups with the right to deduct this amount in full-or respectively as $\frac{3}{4}$, $\frac{1}{2}$ and $\frac{1}{4}$ of the full amount (BMF-Schreiben vom 20. Oktober 2016).

In the case of divorce or separation, each of the parents can deduct half the amount of the allowance. Under conditions specified by law and at the request of one of the parents, the right to child allowance may be entirely transferred to the other parent. Only one of the parents may be eligible to receive the right for deduction if the other parent dies, is subject to limited tax liability or was deprived of parental rights. The right to deduct child allowance is associated with the entitlement to the following family benefits:

- allowance for single parents (*Entlastungsbetrag für Alleinerziehende*) – the amount of 1908 euro yearly for the first child and 240 euro for every next child.
- deduction of child care costs (*Kinderbetreuungskosten*) – the maximum amount of that deduction equals 2300 euro yearly per child. The deduction is applicable for parents that are professionally active to cover expenses related to employing a babysitter (qualified persons only) or preschool fees. It is granted for children aged up to 10 years old.
- educational allowance (*Freibetrag zur Abgeltung eines Sonderbedarfs bei Berufsausbildung*) – the amount of 924 euro yearly for every child above the age of 18 undergoing vocational training and not living in the parents' household.
- home care allowance for families with disabled children (*Pflegepauschalbetrag*) – the amount of 924 euro yearly for every child who is not in the position to support himself/herself due to physical or mental disability.

In addition to the considered tax benefits families are entitled to claim the so called relatives allowance (*Unterhaltsfreibetrag*) and have the right to deduct the costs of household related employment (*Haushaltsnahe Beschäftigungsverhältnisse und Dienstleistungen*). The first preference takes the form of deduction from the taxable income. The maximum amount of this deduction equals 9168 euro yearly. Those entitled to the relatives allowance are taxpayers who incur maintenance or alimony payments for the family members who are unable to provide for himself or herself. The costs of household related employment (expenditure to employ domestic help

for e.g. cooking, cleaning, gardening) may be subtracted from the taxable income [*Einkommen und Lohnsteuer* 2019, p. 46]. The amount of this deduction depends on the type of employment (full-time or part-time) and category of expenditure (e.g. by employing craftspeople for renovation, maintenance or modernization of the house – the maximum amount of deduction up to 1200 euro per annum).

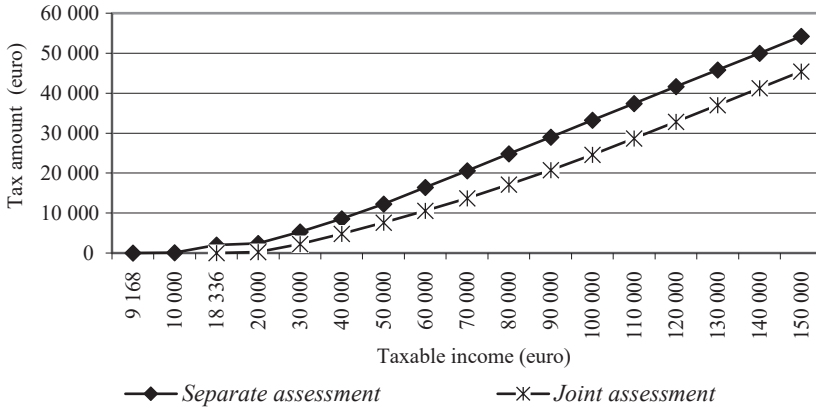


Fig. 1. Tax amount in the case of separate and joint tax assessment (tax scale for 2019)

Source: [*Einkommensteuer-Grundtabelle* 2019, pp. 2-587; *Einkommensteuer-Splittingtabelle* 2019, pp. 2-549].

Another family preference is the entitlement to joint tax assessment. This right is granted to spouses subject to unlimited tax liability who do not live in separation and are legally married or planning to get married during the tax year [Wehrheim 2004, p. 97]. The spouses choose the form of assessment and inform the relevant tax office. In the absence of such information, the office presumes that the spouses opt for joint assessment [Groels 2002, p. 509]. The data presented in Figure 1 shows that the benefits of choosing joint tax assessment with the spouse (assuming that only one of the spouses is working and receives income) increase in Germany with growing taxable income. However for the taxable income that equals 120 000 euro or more the difference in tax paid in the case of joint and separate assessment remains at a constant level and amounts to 8781 euro.

4. Financial costs of family policy and the demographic situation of Germany

Family policy expenditure in Germany is relatively high in the international comparison. The family protection social benefits alone as a percentage of GDP exceed those in Germany only in Denmark and Luxembourg [Letblier et al. 2009, pp. 43 and 62]. The leading role in comparison to other countries is given to tax

preferences [Bradshaw, Finch 2002, pp. 20-21]. In the period 2014-2018 the costs of family related transfers reached 285 billion euro in total. The predominating part – approximately 66.1% of family support is channeled through child benefit and tax preferences (Table 4). This share decreased in the last five years by nearly 3.1 percentage points. Out of all the child-related preferences child benefit carries the highest costs. In 2014-2018 it accounted for nearly 200.7 billion euro – nearly 57.2% of all the costs of family-related payouts.

Table 4. Child-related payouts in Germany in 2017-2019 (millions of euro)

Family-related payments	2014	2015	2016	2017	2018
Family-related payments in total	65 903	67 753	69 395	71 982	75 911
Expenditure	21 848	22 430	22 941	24 532	27 496
Taxes and child benefit	44 055	45 323	46 454	47 450	48 415
Child benefit (Kindergeld)	38 505	39 380	40 205	40 920	41 680
Child allowance (Kinderfreibetrag)	2 975	3 145	3 315	3 525	3 680
Allowance for single parents (Entlastungsbetrag für Alleinerziehende)	375	545	575	585	590
Deduction of child care costs (Kinderbetreuungskosten)	605	655	675	695	720
Educational allowance (Freibetrag zur Abgeltung eines Sonderbedarfs bei Berufsausbildung)	215	235	240	240	240
Home care allowance for families with disabled children (Pflegepauschalbetrag)	50	50	55	55	55
Deduction of costs of household-related employment (Haushaltsnahe Beschäftigungsverhältnisse und Dienstleistungen)	395	405	480	510	520
Relatives allowance (Unterhaltsfreibetrag)	649	660	665	675	680
Joint tax assessment for spouses (Realsplitting)	245	230	235	245	250

Source: [Datensammlung... 2018, p. 57].

Table 5. Population in Germany in 1980-2018

Year	German nationality		Foreign		Total	
	Number	Growth rate (%)	Number	Growth rate (%)	Number	Growth rate (%)
1	2	3	4	5	6	7
1980	57 091 778	–	4 566 167	–	61 657 945	–
1981	56 991 569	–0.18	4 721 120	3.39	61 712 689	0.09
1982	56 874 263	–0.21	4 671 838	–1.04	61 546 101	–0.27
1983	56 732 513	–0.25	4 574 156	–2.09	61 306 669	–0.39
1984	56 643 793	–0.16	4 40 5463	–3.69	61 049 256	–0.42

1	2	3	4	5	6	7
1985	56 538 856	-0.19	44 81 618	1.73	61 020 474	-0.05
1986	56 478 581	-0.11	4 661 880	4.02	61 140 461	0.20
1987	56 951 607	0.84	4 286 472	-8.05	61 238 079	0.16
1988	57 091 575	0.25	4 623 528	7.86	61 715 103	0.78
1989	57 671 874	1.02	5 007 161	8.30	62 679 035	1.56
1990	74 170 870	28.61	5 582 357	11.49	79 753 227	27.24
1991	74 207 834	0.05	6 066 730	8.68	80 274 564	0.65
1992	74 305 064	0.13	6 669 568	9.94	80 974 632	0.87
1993	74 360 617	0.07	6 977 476	4.62	81 338 093	0.45
1994	74 420 863	0.08	7 117 740	2.01	81 538 603	0.25
1995	74 474 720	0.07	7 34 2779	3.16	81 817 499	0.34
1996	74 520 512	0.06	7 491 650	2.03	82 012 162	0.24
1997	74 638 378	0.16	7 419 001	-0.97	82 057 379	0.06
1998	74 728 534	0.12	7 308 477	-1.49	82 037 011	-0.02
1999	74 827 364	0.13	7 336 111	0.38	82 163 475	0.15
2000	74 991 972	0.22	7 267 568	-0.93	82 259 540	0.12
2001	75 122 046	0.17	7 318 263	0.70	82 440 309	0.22
2002	75 188 729	0.09	7 347 951	0.41	82 536 680	0.12
2003	75 189 851	0.00	7 341 820	-0.08	82 531 671	-0.01
2004	75 212 869	0.03	7 287 980	-0.73	82 500 849	-0.04
2005	75 148 846	-0.09	7 289 149	0.02	82 437 995	-0.08
2006	75 058 957	-0.12	7 255 949	-0.46	82 314 906	-0.15
2007	74 962 442	-0.13	7 255 395	-0.01	82 217 837	-0.12
2008	74 816 435	-0.19	7 185 921	-0.96	82 002 356	-0.26
2009	74 671 338	-0.19	7 130 919	-0.77	81 802 257	-0.24
2010	74 552 656	-0.16	7 198 946	0.95	81 751 602	-0.06
2011	73 985 506	-0.76	6 342 394	-11.90	80 327 900	-1.74
2012	7 3880 047	-0.14	6 643 699	4.75	80 523 746	0.24
2013	73 752 227	-0.17	7 015 236	5.59	80 767 463	0.30
2014	73 657 763	-0.13	7 539 774	7.48	81 197 537	0.53
2015	73 523 726	-0.18	8 651 958	14.75	82 175 684	1.20
2016	73 301 664	-0.30	9 219 989	6.57	82 521 653	0.42
2017	73 113 483	-0.26	9 678 868	4.98	82 792 351	0.33
2018	72 929 921	-0.25	10 089 292	4.24	83 019 213	0.27

Source: [*Bevölkerungsstand*].

Table 6. New marriages and live births in Germany in 1980-2015

Year	New marriages		Live births		Excess of live births (+) or deaths (-)
	Number	Growth rate (%)	Number	Growth rate (%)	
1980	496 603	–	865 789	–	–86 582
1981	487 832	–1.77	862 100	–0.43	–92 336
1982	486 856	–0.20	861 275	–0.10	–82 557
1983	495 392	1.75	827 933	–3.87	–113 099
1984	498 040	0.53	812 292	–1.89	–105 007
1985	496 175	–0.37	813 803	0.19	–115 846
1986	509 320	2.65	848 232	4.23	–77 194
1987	523 847	2.85	867 969	2.33	–33 322
1988	534 903	2.11	892 993	2.88	–7 634
1989	529 597	–0.99	880 459	–1.40	–22 982
1990	516 388	–2.49	905 675	2.86	–15 770
1991	454 291	–12.03	830 019	–8.35	–81 226
1992	453 428	–0.19	809 114	–2.52	–76 329
1993	442 605	–2.39	798 447	–1.32	–98 823
1994	440 244	–0.53	769 603	–3.61	–115 058
1995	430 534	–2.21	765 221	–0.57	–119 367
1996	427 297	–0.75	796 013	4.02	–86 830
1997	422 776	–1.06	812 173	2.03	–48 216
1998	417 420	–1.27	785 034	–3.34	–67 348
1999	430 674	3.18	770 744	–1.82	–75 586
2000	418 550	–2.82	766 999	–0.49	–71 798
2001	389 591	–6.92	734 475	–4.24	–94 066
2002	391 963	0.61	719 250	–2.07	–122 436
2003	382 911	–2.31	706 721	–1.74	–147 225
2004	395 992	3.42	705 622	–0.16	–112 649
2005	388 451	–1.90	685 795	–2.81	–144 432
2006	373 681	–3.80	672 724	–1.91	–148 903
2007	368 922	–1.27	684 862	1.80	–142 293
2008	377 055	2.20	682 514	–0.34	–161 925
2009	378 439	0.37	665 126	–2.55	–189 418
2010	382 047	0.95	677 947	1.93	–180 821
2011	377 816	–1.11	662 685	–2.25	–189 643
2012	387 423	2.54	673 544	1.64	–196 038
2013	373 655	–3.55	682 069	1.27	–211 756
2014	385 952	3.29	714 927	4.82	–153 429
2015	400 115	3.67	737 575	3.17	–187 625

Source: [*Geburten-Zeitreihe*].

In the period 2014-2018 family-related payouts increased by 15.2%. The highest increase was recorded in the case of allowance for single parents, which grew by 57.3%. By contrast, the increase in the cost of child benefit was insignificant – it grew only by 8.25%, and at the same time the costs of child allowance were in 2019 approximately 23.7% higher than in 2014. Child benefit and tax preferences for families reduced the personal income tax revenue in the period in question by almost 19.6%. The analysis of the selected statistics (Tables 5 and 6) leads to the conclusion that the applied family policy measures did not result in an improvement of the demographic situation in Germany. In the last 40 years the population growth rate in Germany remained very low, oscillating around zero or even negative. A relatively long period of negative population growth rate was recorded in 2003-2011.

Table 7. Total fertility rate in 1990-2017

Year	Fertility rate
1990	1.45
1995	1.25
2000	1.38
2005	1.34
2010	1.39
2011	1.39
2012	1.41
2013	1.42
2014	1.47
2015	1.50
2016	1.59
2017	1.57

Source: [*Geburtraten*].

Taking into account the nationality, it can be stated that for German nationals this trend was negative in the last 14 years. A slight improvement of the demographic situation can be observed since 2012 due to the higher population growth rate among the foreign residents. Similarly, the growth rates of new marriages and live births are in Germany comparably low. For the last 40 years a high surplus of deaths over live births can be perceived. According to the data included in Table 7 the total fertility rate did not exceed 1.6 in the last 7 years, which in the international comparison places Germany after such countries as France, Sweden, the United Kingdom, Belgium, Denmark and Ireland.

5. Conclusion

Many European Union member states are experiencing the phenomenon of population ageing and declining fertility rates. Some of those countries have been conducting for years family policies that according to many scientific studies should have long contributed to the improvement of their demographic situation. German history has recorded multiple attempts made by the governments to speed up population growth. Neither encouraging emigration nor introducing family support on a large scale has resulted in a decisive change in the population growth rate. The prolonged declining trend has been only partially inhibited by the wave of emigration in the recent years. In addition the systematic increase in recent years may be observed in the case of the negative difference between births and deaths.

Germany offers a wide range of family-friendly benefits. Among all the means used to support families child benefit and tax instruments play the prevailing role. On international scale Germany is among the leaders when it comes to the application of family-related tax preferences, which take varied forms, in particular tax allowances and deductions of child-related expenditure from the taxable income.

Putting into effect a set of comprehensive family policy measures induces relatively high costs reaching almost 25% of German federal budget. The system of child benefits is heavily criticized and accused of discouraging women from taking up full-time employment. It is based mainly on monetary payments with little support for women seeking to combine family life with a professional carrier.

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OCZEKIWANE I FAKTYCZNE REZULTATY STOSOWANIA PODATKOWYCH INSTRUMENTÓW POLITYKI PRORODZINNEJ W NIEMCZECH

Streszczenie: Niemcy należą do grupy państw, które wdrożyły na szeroką skalę zróżnicowane instrumenty służące zapewnieniu finansowego wsparcia dla rodzin. Pierwsze instrumenty tego typu zostały tam wprowadzone już w latach 30. XX wieku. Od tego czasu władze realizują w sposób systematyczny i nieprzerwany cele polityki prorodzinnej. Niemcy znajdują się także wśród państw borykających się od blisko 50 lat z problemem relatywnie niskiego wskaźnika dzietności i negatywnej różnicy pomiędzy żywymi urodzeniami i liczbą zgonów. Przed wystąpieniem kryzysu związanego z napływem uchodźców w Niemczech odnotowywano również regularnie negatywną stopę przyrostu naturalnego. W artykule zawarto przegląd obowiązujących w tym państwie aktualnie przepisów w zakresie środków polityki prorodzinnej, koncentrując się na podatkowych instrumentach tego typu. Jego celem jest ocena bieżącej sytuacji demograficznej z uwzględnieniem faktu długoletniej historii stosowania bardzo różnorodnych środków mających na celu poprawę tej sytuacji. Ponadto w artykule porównano oczekiwane i faktycznie zrealizowane efekty stosowania podatkowych instrumentów polityki prorodzinnej w Niemczech w badanych latach.

Słowa kluczowe: zasiłki prorodzinne, podatkowe instrumenty polityki prorodzinnej, Niemcy.