By PwC Deutschland | 31. Juli 2026

Child benefit still available after completing training as paramedic

In a recently published judgment, the Supreme Tax Court decided that, despite its professional qualification status, paramedic training does not constitute a completion of initial vocational training which is detrimental for granting the child benefit.

Background

Qualifying families will receive a monthly child benefit for dependent children. In 2026, this amounts to EUR 259 per month for each child. Alternatively, a tax-free allowance of EUR 6.828 is granted when calculating the taxable income of the parents. When assessing the income tax, the tax office checks which option is the most favorable. A child who has reached the age of 18 will be entitled to child benefit/tax allowances if it has not yet reached the age of 25.

According to Section 32 (4) Sentence 2 Income Tax Act (ITA), after **completing an initial vocational training program** or as first degree student, a child is considered for tax purposes only if the child is not engaged in employment. Employment involving up to 20 hours of regular weekly work, an apprenticeship, or a minor employment relationship are not harmful.

In the case at hand **the Supreme Tax Court** held, that the paramedic training program, although its leads to professional qualifications, is not considered as" completion of an initial vocational training program" within the meaning of Section 32 (4) Sentence 2 ITA because it takes less than one year to complete. The court further clarified that completion of initial vocational training as defined also requires a certificate of professional qualification.

The Supreme Tax Court went on to explain that paramedics are deployed as drivers in qualified patient transport and, during emergency medical services, as part of the crew of an emergency doctor's vehicle or as ambulance assistant or emergency medical technician. The paramedic training program is comparatively short, lasting 520 hours. Successful completion of the program does not prevent the payment of child benefit even if the adult child subsequently works as a paramedic in a job that regularly exceeds 20 hours per week.

In **the case in dispute**, the plaintiff's daughter - who was 21 years old during the three months in dispute (June through August 2023) - completed paramedic training from February through May 2023 following her high school graduation and her participation in the Federal Volunteer Service. Subsequently, and because she was not yet able to start her originally planned training, she took a full-time job as a paramedic. The Family Benefit Office granted child benefit starting in September 2023 in connection with the daughter's training as a paramedic but denied it for the months in dispute.**The lower tax court** upheld the father's appeal.

The Supreme Tax Court confirmed the former decision. Working full-time as a paramedic does not preclude entitlement to child benefit. During the months in dispute, the daughter had not yet completed her originally planned vocational training. Paramedic training is not considered as such within the meaning of Section 32 (4) Sentence 2 ITA. For this provision to be applied, a minimum training period of one year is generally mandatory.

The paramedic training program, which is regulated by state law and lasts only about three months on a full-time basis, does not meet this requirement. The situation would be different, though, for the emergency paramedic training which takes three years to complete on a full-time basis.

Source:

Supreme Tax Court, judgment of 22 April 2026 (III R 7/24) published on 30 July 2026.

Schlagwörter

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