

Information for parents regarding the use of PME emergency childcare

Hannover Medical School (MHH) provides emergency childcare to support university members when:

- an unexpected childcare emergency occurs,
- childcare cannot be arranged otherwise,
- and the parents' presence at MHH is absolutely necessary.

Emergency childcare is provided by pme Familienservice GmbH.

Emergency childcare is free of charge for MHH employees and students.

Please note that emergency childcare for school-age children constitutes a taxable benefit.

The law only exempts employer-funded childcare from taxation if the children are not yet of school age. For school-age children, a taxable benefit arises (§ 3 No. 34a EStG).

In 2026, €24.99 per hour of childcare (or €224.79 per 9-hour full day of childcare) will be listed on your payslip as additional income subject to tax and social security contributions.

Student parents are responsible for declaring and paying taxes on this benefit in kind themselves.

Parents agree that pme Familienservice GmbH may collect the following data regarding the use of the service and forward it to Hannover Medical School (MHH) quarterly:

- Name of parent
- Name and date of birth of the child being cared for
- Date and number of hours used for emergency childcare

This usage data will be transmitted securely and encrypted by pme Familienservice GmbH to MHH. MHH is legally obligated to retain this data for 8 years.