



# PRACTICAL GUIDE

## EXTENDED PARENTAL ALLOWANCE

(also applicable to Legal Guardianship situations)

INSTITUTO DA SEGURANÇA SOCIAL, I.P.

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**The information contained in this practical guide does not waive the consultation of the law.**

## A – What is it?

It is a **cash benefit** paid to one or both parents to care for a child **under the age of 6**, for a period of **up to three months** per parent, to help compensate for the loss of income from work during parental leave.

### What types of support can be received?

The **Extended Parental Allowance** includes the following allowances:

- Extended Parental Allowance (full-time leave without working);
- Extended Parental Allowance accumulated with part-time work (leave while working part-time);
- Extended Parental Allowance Interspersed with part-time work (leave interspersed with part-time work periods).

**Note:** Any questions regarding leaves or absences must be clarified by the Authority for Working Conditions (*Autoridade para as Condições do Trabalho* - ACT) and not by Social Security. The entitlement to parental allowances depends on taking the leave provided for in the Labour Code.

## B – Who is entitled?

- Employees, including domestic service workers, who pay contributions to Social Security;
- Employees in the cultural sector working under very short-term employment contracts, when registered in the Cultural Sector Professionals Register (*Registo dos Profissionais da área da Cultura*);
- Self-employed persons who pay contributions to Social Security;
- Persons registered under the voluntary social insurance scheme, who:
  - work on ships of foreign companies, or
  - are scientific research fellows;
- Workers in pre-retirement with reduced working hours;
- Persons who are receiving a Relative Invalidity Pension or a Survivor's Pension and working and paying contributions to Social Security;
- Professional athletes;
- Bank employees;
- Home workers.

## C – What are the entitlement conditions?

The entitlement to the Extended Parental Allowance is subject to **all of the following conditions:**

- **the child or young person requiring care:**
  - belongs to the same household as the person applying for the allowance.

- **the person applying for the allowance:**

- submits the application within 6 months from the date on which he/she stopped working to provide (non-clinical) care;
- fulfils the **qualifying period**;
- the applicant has his/her **contributory situation regularised** on the date he/she became entitled to the Allowance, in the case of a self-employed person or member of the voluntary social insurance scheme.

### C1. What is the qualifying period?

To be entitled to the Extended Parental Allowance, you must have worked and paid contributions for **6 months** (consecutive or non-consecutive) to Social Security or to another national or foreign social protection system (provided that the periods do not overlap).

The month in which the leave begins is taken into account for the qualifying period of 6 months, provided that you have worked and paid contributions for at least 1 day in that month.

**Note:** If the months with contributions are not consecutive, there cannot be a period of 6 months or more without contributions payment. Otherwise, a new qualifying period must be completed as from the month in which there is a new salaries registration.

## D – How much will I receive?

### D1. How much will I receive?

The daily amount of the Extended Parental Allowance corresponds to a **percentage of the reference remuneration (RR)**, determined by the chosen allowance modality.

**This amount** cannot be lower than **€7,16** [40% of 1/30 of the Social Support Index (IAS) value, set at €537,13 in 2026].

**The amount corresponds to:**

<b>Allowances included in the Extended Parental Allowance</b>	<b>Amount to be received</b>
<b>Extended Parental Allowance</b> If both parents take the full duration of the leave period, the allowance amount to be received increases to 40% of the Reference Remuneration.	30% of the RR
	40% of the RR
<b>Extended Parental Allowance accumulated with part-time work</b> <b>Note:</b> Both parents are required to take the full 3-month leave period.	20% of the RR

<p><b>Extended Parental Allowance Interspersed with part-time work</b>                  Part-time periods will be paid at 50% of the respective amount.                  If both parents take the full duration of the leave period, the allowance amount to be received increases to 40% of the Reference Remuneration.</p>	30% of the RR
	40% of the RR

**Note:**

- if you reside in the autonomous regions, the amount payable increases by 2%.

**D1.1 How to calculate Reference Remuneration (RR)**

The RR is calculated in **3 steps**:

- **Step 1.** Identify the salaries registered in the Social Security System in the oldest 6 months of the last 8 months prior to that in which the leave begins, excluding Holiday pay, Christmas bonuses and similar payments.

You may consult your registered salaries through the Social Security Online Service, in the Menu > *Trabalho* (Work) > *Remunerações e contribuições* (Remuneration and Contributions) > *Carreira contributiva* (Contributory career).

- **Step 2.** Add the salaries from the 6 months identified in Step 1;
- **Step 3.** Divide the result of Step 2 by 180 days (30 days × 6 months) to obtain the daily Reference Remuneration.

**Example:** Maria has been working for several years and will begin her leave on 10 April 2026.

- **Step 1.** Identify the salaries registered by Social Security in the **oldest 6 months out of the last 8 months prior** to that in which the leave begins;

In this case, if the leave begins in April 2026, the last 8 months prior to the leave will be from August 2025 to March 2026. From these 8 months, we choose the oldest 6, i.e., the salaries from **August 2025 to January 2026**.

- **Step 2.** Add the salaries from the 6 months identified in Step 1;

Months identified in Step 1	Registered salary, excluding Holiday pay, Christmas bonus and similar payments
August 2025	€1.000,00
September 2025	€1.000,00
October 2025	€1.100,00
November 2025	€1.100,00

December 2025	€1.200,00
January 2026	€1.200,00

In this case, the total amount of salaries from the 6 months is **€6.600,00**.

- **Step 3.** Divide the result of Step 2 by 180 days (30 days × 6 months) to obtain the daily Reference Remuneration.

The calculation of the daily Reference Remuneration is the following: **€6.600,00 / 180 days = €36,67 per day**.

This amount will be used to calculate the daily value of the allowance to which you are entitled (e.g., by applying the legal percentage corresponding to the type of allowance).

### What happens if I do not have 6 months of contributions to Social Security?

If the allowance granting is based on contributions paid to other national or foreign schemes, the Reference Remuneration (RR) is calculated according to the following **4 steps**:

- **Step 1.** Identify the salaries registered in the Social Security System up to the **day before** the start of the leave, excluding Holiday pay, Christmas bonus and similar payments;
- **Step 2.** Add the salaries from the months identified in Step 1;
- **Step 3.** Count the number of months with registered salaries (with paid contributions);
- **Step 4.** Divide the result from Step 1 by 30 × the total from Step 2.

**Example:** João started working 3 months ago and will begin his leave on 15 April 2026.

- **Step 1.** Identify the salaries registered in the Social Security System up to the **day before** the start of the leave;

In this case, if the leave starts in April 2026 and João has been working for 3 months, the months with registered contributions to Social Security are from **January 2026 to March 2026**.

- **Step 2.** Add the salaries from the months identified in Step 1;

Months identified in Step 1	Registered Salary, excluding Holiday pay, Christmas bonus and similar payments
January	€1.000,00
February	€1.100,00
March	€1.200,00

In this case, the total amount of salaries from the 3 months is **€3.300,00**.

- **Step 3.** Count the number of months with registered salaries (with paid contributions);  
João paid contributions for **3 months**.
- **Step 4.** Divide the result from Step 1 by 30 × the total from Step 2.

The calculation of the daily Reference Remuneration is the following: **€3.300,00 / (30 x 3 meses) = €36,67 per day.**

This amount will be used to calculate the daily value of the allowance to which he is entitled (e.g., by applying the legal percentage corresponding to the type of allowance).

## **D2. How can I receive it?**

There are 2 modalities of payment of this allowance. The payment can be made

- by bank transfer, or
- by postal order issued by the Portuguese postal services (*CTT*) to your address.

## **D3. How to register or change your IBAN (International Bank Account Number)**

### **1. Online**

You can register or change the IBAN through the Social Security Online Service, in the menu *Iniciar Sessão* (Log In) > *Perfil* (Profile) > *Conta bancária* (Bank Account) > *Consultar e decidir pedidos de alteração de conta bancária* (Consult and decide on bank account change requests).

### **2. At the Social Security Customer Information Services**

To register or change the IBAN, you must complete the form MG 14 - *Requerimento de Registo ou Alteração de IBAN* (Application for IBAN Registration or Change) available on the Social Security Online Service in the *Formulários* (Forms) menu, and attach a bank document confirming the IBAN, which must include the name of the person submitting the application or the person entitled to the **Extended Parental Allowance** as the account holder.

**Note:** The IBAN will be pending validation by Social Security. Once confirmed, a notification will be sent to the *Mensagens* (Messages) menu.

### **Minimum Banking Services (SMB)**

If you still do not have a current account, you may open a Minimum Banking Services account at any bank.

The annual cost is less than 1% of the national minimum wage, which in 2026 amounts to €920,00.

For more information on Minimum Banking Services, please consult the *Portal do Cliente Bancário* (Bank Customer Portal).

## **D4. Unduly Paid Benefits**

If you received any unduly amounts from Social Security, you must return them.

The reimbursement of unduly paid amounts can be made in several ways, and you have **30 days** to do so, as from the date you received the notification from Social Security.

**Note:** You must keep the proof of payment, as it may be requested by Social Security

*Decree-Law no. 133/88, Art. 7(5), Art. 8 and Art. 11*

#### **D4.1 How to reimburse the unduly paid amounts**

You can make the payment through:

- ATM payment reference (via *Multibanco* system);
- bank transfer;
- certified cheque, bank cheque, or cheque issued by the *Agência de Gestão da Tesouraria e da Dívida Pública IGCP, EPE* (Portuguese Treasury and Public Debt Management Agency), or postal order, sent to the Social Security District Centre of your place of residence;
- a Treasury of the Social Security Services, bringing with you the notification you received from Social Security:
  - using a debit card;
  - in cash, up to €150,00;
  - by certified cheques, bank cheques, or cheques issued by *IGCP, EPE*.

The payment document is available through the Social Security Online Service:

- in the *Pagamentos e dívidas* (Payments and debts) menu > *Posição Atual* (Current Position), or
- in the *Iniciar sessão* (Log in) menu > *Posição Atual* (Current Position).

#### **D4.2 What should I do if I cannot reimburse the full amount in a single payment?**

You can request to make the payment in monthly instalments, using one of the following methods:

- through the Social Security Online Service, in the *Pagamentos e dívidas* (Payments and debts) menu > *Valores a pagar à Segurança Social* (Amounts to be Paid to Social Security) > *Planos Prestacionais* (Instalment Plans), or
- in the *Pagamentos e dívidas* (Payments and debts) menu > *Dívidas em execução fiscal* (Debts in tax execution) > *Planos Prestacionais* (Instalment Plans).

**Note:** In this case, the instalment plan is automatically approved.

- by submitting the form *MG 7 - Requerimento - Pagamento de valores devidos à Segurança Social* (Application for Payment of Amounts Owed to Social Security),
  - by post, sent to the Social Security District Centre of your place of residence, or
  - at any Social Security Customer Information Service.

#### **D4.3 What happens if I do not respond or do not reimburse the amount voluntarily?**

If you are receiving a social benefit, up to **1/3 of that benefit** will be deducted until the full amount is recovered. You may choose to have a higher amount deducted if you prefer.

**We guarantee that you will receive, at least:**

- the amount of the Guaranteed Monthly Minimum Wage, which in 2026 is €920,00, for benefits granted in case of loss or reduction of employment income; if you are receiving a lower benefit amount from Social Security, no deductions will be made, or
- The Social Support Index (*IAS – Indexante dos Apoios Sociais*) value, which in 2026 is €537,13, for all other types of benefits. If you are receiving a lower benefit amount from Social Security, no deductions will be made.

If you are not receiving any social benefits, or if the benefits you receive cannot be subject to deductions, **the amount will be collected through enforced tax recovery proceedings.**

*Decree-Law no. 133/88, Art. 7(5), Art. 8 and Art. 11*

## **E – Granting period**

### **E1. When will I start to receive the allowance?**

The Extended Parental Allowance is paid as from the 1<sup>st</sup> day of absence from work

### **E2. How long will I receive it? (granting period)**

The father or the mother, or both alternately, may receive the Extended Parental Allowance for a **period of up to 3 months**, although the number of days may vary depending on the type of allowance:

- **for the Extended Parental Allowance and the Extended Parental Allowance with Part-Time work:** the duration is counted in calendar days, including weekends and public holidays;
- **for the Extended Parental Allowance Interspersed with Part-Time work:** the duration is counted in full calendar days when taken full-time, and in half-days when taken part-time.

### **Examples of Extended Parental Allowance Interspersed with Part-Time work**

**Example 1:** [30 days full-time] + [60 days part-time] + [30 days full-time] = 120 days

In this case, the **total duration of the leave is 120 days** (30 + 60 + 30 = 120).

**However, you will only receive** payment equivalent to **90 days** [30 full days + 30 full days (from the 60 part-time days, which count as half-days) + 30 full days = 90].

**Example 2:** [30 days full-time] + [30 days part-time] + [30 days full-time] = 90 days

In this case, the **total duration of the leave** is 90 days (30 + 30 + 30 = 90).

However, since 30 of those days were taken part-time, they count as half-days. Therefore, **you will only receive** payment equivalent to **75 days** [30 full days + 15 full days (from the 30 part-time days, which count as half-days) + 30 full days = 75].

**Example 3:** [60 days part-time] + [30 days full-time] + [60 days part-time] = 150 days  
In this case, the **total duration of the leave is 150 days** (60 + 30 + 60 = 150).

However, **you will only receive** payment equivalent to **90 days** [30 full days (from the 60 part-time days, which count as half-days) + 30 full days + 30 full days (from the 60 part-time days, which count as half-days) = 90].

**Notes:**

- the Extended Parental Allowance period, in any of its modalities, may be taken between the parent's parental leave periods, either consecutively or simultaneously, or in up to 3 separate periods. One parent cannot take the other parent's extended parental leave.
- in cases where the leave is accumulated with part-time work, the leave periods are counted as half-days for payment purposes.
- these allowance modalities may be taken consecutively or in up to three separate periods.

**E3. When will the allowance payment be temporarily suspended?**

The Extended Parental Allowance is suspended when the person taking the leave:

- becomes ill, provided that he/she informs the competent Social Security institution and submits a medical certificate, or
- has an irregular contributory situation (in the case of a self-employed person or a worker registered in the voluntary social insurance scheme).

**E4. When will the allowance payment be resumed?**

The allowance payment will be resumed if you regularise your situation with Social Security within 3 months after you stopped receiving it.

If you do not do so within that time limit, you lose the right to the amounts you did not receive.

If you regularise your contributory situation after the time limit of 3 months, but still during the period in which you could receive the Allowance, you will start receiving it again as from the day following the regularisation.

**Note:** If you have debts but are paying them in instalments under an agreement with the Social Security Services, the situation is considered regularised as long as you comply with that agreement.

**E5. When does the allowance entitlement end? (cessation)**

The entitlement to the **Extended Parental Allowance** ends when **at least one of the following circumstances happen:**

- fraud occurs;
- the person receiving the Allowance dies.

- at the parent's request (early return to work)

## F – How to apply

### F1. Where to apply

- Through the Social Security Online Service, in the *Família* (Family) menu > *Maternidade e paternidade* (Maternity and paternity) > *Subsídio Parental Alargado* (Extended Parental Allowance);
- At any Social Security Customer Information Service;
- By post to the Social Security District Centre of your place of residence.

### F2. Which forms must be completed?

- Form RP 5096 - *Requerimento de Subsídio Parental Alargado* (Application for the Extended Parental Allowance);
- Form RP 5096/1 - *Requerimento de Subsídio Parental Alargado - Folha de continuação* (Application for the Extended Parental Allowance - Continuation Sheet);
- Form RP 5096/2 - *Requerimento de Subsídio Parental Alargado - Informações e instruções de preenchimento* (Application for the Extended Parental Allowance – Information and completion instructions);

### F3. What documents are required?

- **All situations**
  - Bank document confirming the IBAN, which must include the name of the person submitting the application as the account holder;

### Updated Address

You must always keep your address updated.

- If you do not have a Citizen Card, you must update your address:
  - through the Social Security Online Service, or
  - by submitting the form MG 2 – *Requerimento de Alteração de Dados* (Application – Change of personal details).
- If you have a Citizen Card, you must update your address:
  - via the internet, by accessing the *Portal do Cidadão* (Citizen's Portal), after making your registration.

**Note:** This service allows any adult to update his/her address online easily and simultaneously in multiple public entities. Alternatively, this can also be done in person at a Citizen Shop (*Loja do Cidadão*) or at other entities that issue the Citizen Card.

#### **F4. Time limit to apply**

**Up to 6 months** after the 1<sup>st</sup> day of absence from work.

### **G – Can this allowance be cumulated with other benefits?**

#### **G1. It can be cumulated with:**

- Solidarity Supplement for the Elderly;
- Compensation or pension due to occupational disease or work-related accident;
- Old-Age Pension (provided that you are working and paying contributions to Social Security)
- Relative Invalidity Pension (provided that you are working and paying contributions to Social Security);
- Survivor's Pension (provided that you are working and paying contributions to Social Security);
- Pre-retirement (agreement between employee and employer that allows employees to stop working before the retirement age);
- Social Integration Income.

**Note:** Under the Extended Parental Allowance Accumulated with part-time work and the Extended Parental Allowance Interspersed with part-time work modalities, it is possible to receive the allowance while also earning employment income, provided the person is working under an employment contract (including employees and domestic service workers) and Social Security contributions are paid on the basis of your full monthly salary.

#### **G2. It cannot be cumulated with:**

- Benefits granted within the scope of the solidarity subsystem, with the exception of the Social Integration Income and the Solidarity Supplement for the Elderly;
- Unemployment Benefits;
- Unemployment Social Benefit, whether initial or following the Unemployment Benefit granting period;
- Allowance for the Cessation of Professional Activity for Members of Statutory Bodies;
- Employment income, except in situations of leave accumulated or interspersed with part-time work;
- Sickness Benefit.

### **H – What are my duties and penalties?**

#### **H1. Duties**

- To inform Social Security within **5 business days** of any changes that determine the end of the Extended Parental Allowance entitlement, such as:

- changes to periods of leave, absences and unpaid leaves provided for in the Labour Code, or equivalent periods.

## **H2. Penalties**

If the duties are not fulfilled or illegal means are used to obtain undue payment of the allowance, the person concerned will be subject to the payment of fines.

## **I – Supporting documentation**

### **I1. Applicable legislation**

#### **Ministerial Order no. 480-A/2025/1 of 30 December**

Updates the Social Support Index (IAS) value for the year 2026 (€537,13).

#### **Decree-Law no. 139/2025 of 29 December**

Updates the value of the guaranteed minimum monthly wage (i.e., the national minimum salary) for 2026, to €920,00.

#### **Decree-Law no. 139/2019 of 16 September**

Establishes the implementation scheme for Host Family Care, a measure to promote the rights and protection of children and young people in danger.  
people at risk.

#### **Law no. 7/2016 of 17 March**

Provides for a specific increase in the amount of benefits within the scope of social protection, in the events of maternity, paternity and adoption, received by residents of the autonomous regions.

#### **Decree-Law no. 91/2009 of 9 April**

Establishes the legal scheme of social protection in parenthood.

#### **Law no. 103/2009 of 11 September**

Legal scheme of Legal Guardianship.

#### **Law no. 53-B/2006 of 29 December**

Creates the Social Support Index (*IAS – Indexante dos Apoios Sociais*) and establishes new rules for updating pensions and other social benefits from the Social Security system.

## **J – Glossary**

### **Qualifying Period**

It is the minimum period of work with payment of contributions to Social Security, which is required for the entitlement to a Social Security benefit.

In this case, a person is only entitled to the Extended Parental Allowance if he/she has worked and paid contributions for at least 6 consecutive or non-consecutive months (provided that there is no interruption in the contributions payment that exceeds 6 months) to Social Security or another social protection scheme that guarantees him/her an allowance in these situations.

If you have not yet completed six months of Social Security contributions, but the month in which your

child is born is your 6<sup>th</sup> month of contributions, you are still considered to have met the 6-month qualifying period.

**Countries that allow the aggregation of contributory periods for the fulfilment of the qualifying period (European Union, the European Economic Area, and Switzerland):**

Germany	Austria	Belgium	Bulgaria
Cyprus	Denmark	Slovakia	Slovenia
Spain	Estonia	Finland	France
Greece	Hungary	Ireland	Iceland
Italy	Latvia	Liechtenstein	Lithuania
Luxembourg	Malta	Norway	Netherlands
Poland	Portugal	United Kingdom	Czech Republic
Romania	Sweden	Switzerland	

**Countries bound to Portugal by international agreements or conventions that allow the aggregation of contributory periods for the fulfilment of the qualifying period:**

Andorra	Brazil	Cape Verde	Morocco
Australia	Tunisia		

**Reference Remuneration**

It is the value used to calculate the Allowance.

It corresponds to the average of the salaries registered with Social Security in the 6 oldest months of the last 8 months before the first day of absence from work (excluding Holiday pay, Christmas bonus or similar payments).

**Example:** If you begin the extended parental leave in November, the average salaries declared by your employer between March and August are taken into account (R/180).

In cases where a person fulfils the qualifying period but does not have 6 months of declared salaries, the reference remuneration is calculated as **R/ (30 × n)**.

For example, if you begin your leave in **November**, the calculation is based on the average salaries declared by your employer from **March to August**. However, if no contributions were paid to Social

Security in **April** and **June**, the reference remuneration is calculated as:  $R/(n \times 30)$ .

**Note:** The Holiday pay and Christmas bonus are not included in the calculation of the reference remuneration.

R = total of the remunerations for the months of March, May, July, and August

n = 4 (the number of months in which contributions were paid)

30 = number of days in a month

## L – Frequently Asked Questions

### **I am a self-employed person, and my contributory situation was not regularised, but I regularised it afterwards. Am I still not entitled to the Allowance?**

If your contributory situation is not regularised, the extended parental allowance payments will be suspended as from the date on which the contributions are due. However, the payments will be resumed as from the date on which they were suspended, provided that you regularise your contributory situation within three months following the month in which they were suspended.

If your contributory situation is not regularised within this period, you lose the entitlement to the allowance payments that were suspended.

If your contributory situation is regularised after the time limit, but still within the overall period of entitlement to the allowance, the payments will be resumed from the day after the contributory situation is regularised.

### **What are the entitlement conditions to the Extended Parental Allowance?**

- The extended parental leave may last up to 3 months, taken by either or both parents;
- The extended parental leave does not need to be taken immediately after the initial parental leave or after the other parent's extended leave. It may be taken until the child turns 6 years old;
- In the case of extended leave taken accumulated with a part-time work, **it is mandatory that both parents take the full 3 months** to be entitled to the allowance;

### **Do I need to declare the parental allowance amounts I receive from Social Security for income tax purposes?**

No. Currently, the Extended Parental Allowance amounts received are not declared for Income Tax (IRS) purposes.