On the Distribution of Ashes to Children

There are no age requirements for the celebration or reception of most sacramentals, including blessed ashes. Some sacramentals may also be given to non-Catholics, including the non-baptized, if they request it on their own volition.

Some parishes use first communion as the standard for the reception of ashes. This makes no sense, given canon law's position that penance should precede first communion. If a child is old enough to experience guilt for bad behavior, he or she is likely old enough to understand the meaning of Lent and the sign of ashes. But such understanding is NOT a canonical requirement anyway. Even if they lack the use of reason, their reception of the ashes indicates they fully belong to a community in need of forgiveness that wants to be on the Lenten journey of conversion.

