



TAX CLASSES IN GERMANY

I

Single Earners
(e.g., single, divorced)

No tax if you earn less than the basic tax-free allowance

II

Single Parents
(has at least 1 child)

They will receive a tax relief amount (Entlastungsbetrag) and a basic tax-free allowance.

III

Married Couples
(Higher-Earning Spouse)

The spouse with higher income (up to 60% of the family income) should opt for this tax class, as you get twice the basic tax-free allowance.

V

Married Couples
(Low-Earning Spouse)

The spouse with lower income opts for this tax class. They won't get any tax allowances.

IV

Married with Equal Income

The tax deduction is similar to that in tax class 1. Tax class 4 makes sense if both partners earn almost the same income.

IV

Married with Fair Taxes

The factoring technique ensures a fair distribution of the salary tax burden within a marriage. However, filing the tax is compulsory if you opt this tax class.

VI

Multiple Jobs

The second and additional jobs are taxed at the highest rate, with no tax-free allowances.

How can I switch tax classes?

You can apply for a change of tax class through



TAX
OFFICE



TAX
E-
FILE



TAX
ADVISOR

**WHAT IS THE
BASIC TAX-FREE
ALLOWANCE?**

(As of 2025)

11,784 €
Tax-Free
Allowance

Employees

4,260 € + **240 €**
Tax Relief
(First Child) + Tax Relief (Each
addtl. child)

Single Parents

Tax-Free
Allowance



Germany Tax Guide

International Monetary Fund

Germany Tax Guide:

Germany Taxation Laws and Regulations Handbook Volume 1 Strategic Information and Corporate Taxation

IBP USA, **Germany Tax Guide** USA International Business Publications,2001-05-01 **Germany Tax Guide** IBP USA Staff,Usa International Business Publications,2013-08 2011 Updated Reprint Updated Annually Germany Tax Guide

Germany: Starting Business, Incorporating in Germany Guide Volume 1 Strategic Information and Regulations IBP, Inc.,2017-09-18 It s wintertime at Greenglass House The creaky smuggler s inn is always quiet during this season and twelve year old Milo the innkeepers adopted son plans to spend his holidays relaxing But on the first icy night of vacation out of nowhere the guest bell rings Then rings again And again Soon Milo s home is bursting with odd secretive guests each one bearing a strange story that is somehow connected to the rambling old house As objects go missing and tempers flare Milo and Meddy the cook s daughter must decipher clues and untangle the web of deepening mysteries to discover the truth about Greenglass House and themselves

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Information and Programs **Information Guide for Doing Business in Germany** ,1963 **Worldwide Corporate Tax Guide** ,2005

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German Tax Guide Robert Amann,2001-08-06 Here For The first time in English is a full scale authoritative analysis of German tax law for use in international business transactions and investment activities An expert team of fifteen experienced tax lawyers from Germany And The United States provides detailed practical commentary on the ground rules of internationally relevant German tax law including the following crucial areas sources of German tax law taxes applicable to international business details of the major tax reform now under way double taxation treaties taxation of nonresident individuals corporate tax tax implications of reorganizations and acquisitions and accounting and reporting procedures Throughout the presentation terminology appears in both English and German An appendix contains the major German tax laws in parallel English and German text This is the ideal practical resource for companies and individuals resident abroad who must deal with cross border tax issues as they invest or do business under German law Including as it does references As they arise in context To the major German tax reform of 1999 2002 German

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The book delves into Germany Tax Guide. Germany Tax Guide is an essential topic that needs to be grasped by everyone, ranging from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Germany Tax Guide, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:

- Chapter 1: Introduction to Germany Tax Guide
- Chapter 2: Essential Elements of Germany Tax Guide
- Chapter 3: Germany Tax Guide in Everyday Life
- Chapter 4: Germany Tax Guide in Specific Contexts
- Chapter 5: Conclusion

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