



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



ONLINE
FORMS



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



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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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My German Tax Return Wolters Kluwer Steuertipps,2024-02-28 This is a tax guide for all employed persons who want or need to file an income tax return or tax declaration in Germany but do not speak much German It explains the basics of German tax law and guides you through the most important questions and tax forms Where do I file an income tax return Steuererkl rung What deadlines do I need to know regarding my tax return Which tax office Finanzamt do I have to submit my tax return to May I send a German tax return by email Which expenses are deductible in a tax return Are there lump sums Pauschbetr ge or do I have to calculate every little bit What do all these weird words in the tax forms mean What do I need may wage tax certificate Lohnsteuerbescheinigung for What do tax payers mean when they talk about the Mantelbogen What the heck is Elster if not a magpie How do I fill in the Annex N Is there a chance for a tax refund And so much more It s so much easier than you think Even for native speakers German tax law sometimes seems rather incomprehensible But then most of the time it s not as complicated as you may have feared Many tax forms are actually quite self explanatory Whether you do your tax return yourself or seek professional advice This guide about filing a tax return in Germany will help you Though you may speak little or no German you can basically do your tax return yourself But even if you use the services of a tax advisor Steuerberater or go to an income tax help association Lohnsteuerhilfverein the following applies only if you know the basics of German tax law you can point out important facts to your advisor that may be unusual for other taxpayers

Guide Through Europe, I.e., Germany, Austria-Hungary, Switzerland, Italy, France, Belgium, Holland, The United Kingdom, Sweden, &c ... Hamburg-Amerikanische Packetfahrt-Actien-Gesellschaft,1914 **Tax Policy Options for a United Germany** International Monetary Fund,1990-10-01 A central requirement in the rapid movement of German Democratic Republic GDR toward a market economy is the introduction of a market oriented tax system The paper highlights the main features of the traditional socialist tax structure of the GDR and the current tax structure of the Federal Republic of Germany FRG Arguments for an adequate short term tax reform in the GDR are developed in two scenarios contrasting the approach of taking over the FRG tax system adoption scenario and an autonomous tax reform in the GDR reform scenario Both scenarios recommend a flexible adjustment approach which anticipates the medium term development of the German tax system pursuant to domestic reform requirements international tax harmonization and fiscal federalism **Handbook for Travellers in Southern Germany** John Murray (Firm),1873 **A Handbook for Travellers in South Germany and Austria** John Murray (Firm),1881

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understand that the meaning of most complex medical terms is derived by analysis of simpler components or word parts includes 20 quizzes medical terminology flashcards and two practice tests

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