



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

(Each Taxpayer)



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 €
Tax Relief
(First-Child)

Single Parents

+

240 €
Tax Relief (Each
addtl. child)

+

Tax-Free
Allowance



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Germany Tax Guide

Rachel Sandford



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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 *Germany Transportation Policy and Regulations Handbook Volume 1 Strategic Information and Regulations* IBP, Inc.,2013-08 2011 Updated Reprint Updated Annually Germany Transportation Policy and Regulations Handbook **Germany Tax Guide** U. S. A. Global Investment Center Staff,2003-04-01 Germany Mineral, Mining Sector Investment and Business Guide Volume 1 Strategic Information and Basic Laws IBP, Inc.,2017-04-20 Germany Mineral Mining Sector Investment and Business Guide Strategic Information and Regulations **Germany Tax Guide** International Business Publications, Usa Ibp,2005-05-01 Detailed information on corporate and personal taxation system and regulations **Germany Mineral, Mining Sector Investment and Business Guide Volume 2 Strategic Information and Programs** IBP, Inc.,2016-11-29 Germany Mineral Mining Sector Investment and Business Guide Volume 2 Strategic Information and Programs **Information Guide for Doing Business in Germany** ,1963 **Worldwide Corporate Tax Guide** ,2005 **Germany Tax Guide Strategic Information and Basic Regulations** IBP. Inc. USA,2015-06-01 Germany Tax Guide Volume 1 Strategic Information and Basic Regulations *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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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 Steuererklärung 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 Pauschbetrag 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 is so much easier than you think Even for native speakers German tax law sometimes seems rather incomprehensible But then most of the time it is 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 Lohnsteuerhilfeverein 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

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web ce document propose un résumé clair et détaillé de le scaphandre et le papillon de jean dominique bauby dont voici un extrait le scaphandre et le papillon n'est pas un roman linéaire au fil des chapitres le narrateur auteur raconte sa vie à l'hôpital de berck où il a vécu après son accident mais à ce récit se mêlent

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