



German Incometaxes

A short summary

Calculation of taxable income and taxprogression

Taxable gross income

- incomerelated expenses -> „Gesamtbetrag der Einkünfte“

- special expenses

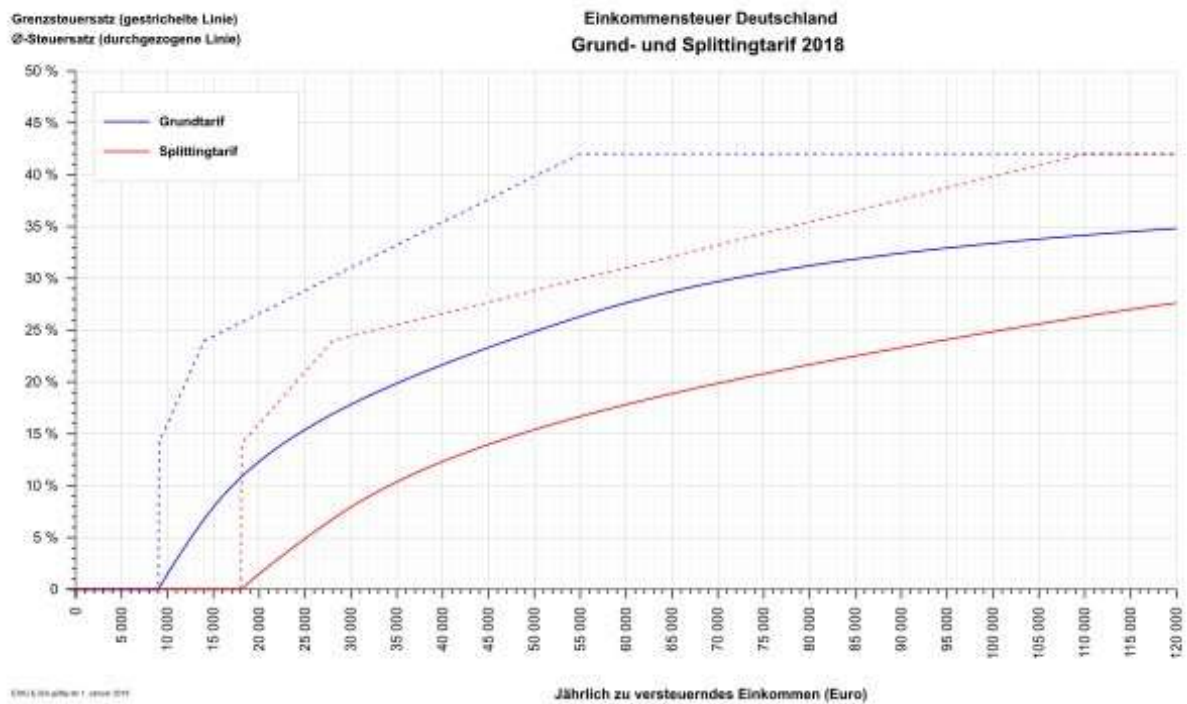
- extraordinary expenses

- freeamounts (e.g. for children, disability grades...)

= taxable income (zu versteuerndes Einkommen / ZvE)

taxable income + taxfree income under progression

= basis for taxratecalculation



A online calculator for the incometaxtable based on taxable income can be found here:

<https://www.bmf-steuerrechner.de/ekst/eingabeformekst.xhtml>

Incometaxreduction

<p>Income related expenses -> Werbungskosten</p> <ul style="list-style-type: none"> • travel to work • labour partys / Buisness associations • work equipment • further training expenses • home office • double household • business trips 	<p>Special expenses - Sonderausgaben</p> <ul style="list-style-type: none"> • insurances • private pensions • donations / charity • familysupport • day care for children • extraordinary expenses -> Aussergewöhnliche Belastungen (e.g. medical expenses)
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Do I have to file a declaration?

Income as employee	AND / OR	<ul style="list-style-type: none"> - Unemploymentmoney - Sick pay - Income from rent - Kapitalincome abroad - Taxclasses 3, 5 or 6 - Pensions (depepts on hight) - Taxable selling gains - Selfestablished income
Voluntary texdeclaration Can be filed up to 4 years	Deadlines	Forced taxdeclaration 31.05 or 28.02(of following year)

Which software / webpages can be used?

- www.elster.de (completly free, official goverment system for online tax filing)
- www.steuergo.de (Free trial – english available)
- <https://www.buhl.de/steuern> - Wiso Steuersparbuch (classic software)
- <https://www.elster.de/elsterweb/softwareprodukt> - complete list of all available products

Who can help with the taxes?

<p>Steuerberater / Taxconsultants www.steuerberaterkammer-muenchen.de</p>	<p>Lohnsteuerhilfvereine / Incometaxassociations www.lohnsteuerhilfe-ev.net</p>
<p>+ can help with any type of income</p> <p>- More expensive</p>	<p>+ lower rates</p> <p>- Can not help with selfestablished income (any amount) or income from rent or capital over 13.000(singles)/26.000(married)</p>