



Tax Class I

Single, Widowed
and Divorced
Individuals without
Children

Tax Class II

Parents who are
single

Tax Class VI

Individual with
more than one
employer or with
multiple jobs

German Tax Classes

Tax Class V

For married people
when the spouse
having Tax Class III

Tax Class III

For married people
when the spouse
has limited or no
income

Tax Class IV

For married people
when both
employed and has
similar income

With Factor

For married people
with significantly
different income

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IBP USA



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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does references As they arise in context To the major German tax reform of 1999 2002 German Tax Guide is unlikely to be superseded for many years

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