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## 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

# Germany Tax Guide

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A red circular graphic with a gradient, appearing as a stylized arrow or a partial circle, located to the right of the Wolters Kluwer Steuertipps text.

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