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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

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German international tax law ,2001 Germany Tax Guide Strategic Information and Basic Regulations IBP. Inc. USA,2015-06-01 **Germany Tax Guide Volume 1 Strategic Information and Basic Regulations Directory of Business and Financial Information Services** Charles J. Popovich,M. Rita Costello,Special Libraries Association,1994 *Tax Guide to International Operations* Steven Auderieth,Elmer M. Pergament,1971 *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

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