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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

**IBP USA Staff, Usa International  
Business Publications**



## Germany Tax Guide:

*Germany Taxation Laws and Regulations Handbook Volume 1 Strategic Information and Corporate Taxation* IBP USA, 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references As they arise in context To the major German tax reform of 1999 2002 *Germany Tax Guide* is unlikely to be superseded for many years

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