

Presentation: German Tax Law for Foreign Residents at the Georg-August-Universität

Topics

I. Description of the German Income-tax System for Natural Persons

- Tax-rate, personal exemptions, special expenses
- Tax schedules, children, married couple
- Annual tax return, obligation or optional?

II. Special Expenses

- Church tax
- Insurances
- Charitable donations
- Moving expenses
- Travel expenses
- Working expenses
- Extraordinary expenses

III. Foreign Income/Double Taxation

- Principles of international taxation
- Tax-deduction, exemption with progression

IV. Specifics for EU-Citizens

V. Questions

