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**Sachstand**

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**Number of separate and joint assessments of spouses to income tax**  
EZPWD-Request [REDACTED] (bilateral)

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EZPWD-Request [REDACTED] (bilateral)

Aktenzeichen: WD 4 - 3000 - 009/16  
Abschluss der Arbeit: 01. Februar 2016  
Fachbereich: WD 4: Haushalt und Finanzen

## 1. Assessment of couples under German income tax law

Married couples may elect to be assessed either jointly or separately, provided husband and wife are both subject to unlimited tax liability and are not permanently separated; these conditions must be satisfied either at the start of or at some point during the calendar year.

If married couples elect to be assessed separately, each spouse is assessed on his or her income.

In the case of joint assessment, the net incomes accruing to each spouse are aggregated and the couple treated to all intents and purposes as a single taxpayer. Income tax is then determined using the income splitting method, with tax being computed according to the income tax scale on half of the joint income, and the result being doubled (“Ehegattensplitting”).

Expenditure for the support and occupational training of children is taken into account in the family benefits system by the provision of the tax-free child allowance and the allowances covering childcare, child minding and education for a child.<sup>1</sup>

So in Germany there is no “family splitting”.

## 2. Number of taxable spouses

The Federal Statistical Office provides the numbers of taxable spouses for 2001, 2004, 2007 and 2010 in a special evaluation (please notice: for official use only). The numbers of taxable spouses from 2011 on are based on estimates of the Fraunhofer Institute for Applied Information Technology FIT.<sup>2</sup>

Year	taxable spouses - separate assessment	taxable spouses - joint assessment
2001	349.093	13.749.218
2004	349.845	13.083.383
2007	433.932	12.752.710
2010	598.825	12.493.516
2011	not specified	12.770.000
2012	not specified	12.800.000
2013	not specified	12.710.000
2014	not specified	12.620.000
2015	not specified	12.540.000

From 2001 to 2010 there were no fundamental change in the law.

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1 Ministry of Finance: An ABC of Taxes 2013 Edition, available at: [https://www.bundesfinanzministerium.de/Content/EN/Standardartikel/Press\\_Room/Publications/Brochures/2012-10-30-abc-on-taxes-pdf.pdf?\\_\\_blob=publicationFile&v=12](https://www.bundesfinanzministerium.de/Content/EN/Standardartikel/Press_Room/Publications/Brochures/2012-10-30-abc-on-taxes-pdf.pdf?__blob=publicationFile&v=12), 1. Februar 2016.

2 Ministry of Finance. Datensammlung zur Steuerpolitik, Februar 2014, page 40, available at: [http://www.bundesfinanzministerium.de/Content/DE/Downloads/Broschueren\\_Bestellservice/2015-03-17-datensammlung-zur-steuerpolitik-2014.html](http://www.bundesfinanzministerium.de/Content/DE/Downloads/Broschueren_Bestellservice/2015-03-17-datensammlung-zur-steuerpolitik-2014.html), 1. Februar 2016