

Joint vs separate taxation - "Imposition individuelle"

Assumptions
 Married taxpayers –
 German residents



Annual professional income	90.000 EUR <i>100% working days in Luxembourg</i>	45.000 EUR <i>100% in Germany</i>
Rental income	5.000 EUR <i>German source</i>	5.000 EUR <i>German source</i>

	Joint taxation	"Pure" separate taxation	Separate - Reallocation 50/50	Separate – free reallocation
	Tax class 2	Tax class 1	Tax class 1	Tax class 1
1	Tax rate 26,39%	Tax rate 30,02%	Tax rate 26,39%	Tax rate 26,39%
2	<i>No tax card as not working in Luxembourg</i>	<i>No tax card as not working in Luxembourg</i>	<i>No tax card as not working in Luxembourg</i>	<i>No tax card as not working in Luxembourg</i>