

## Luxembourg Tax Alert

### Tax card 2018 - Practical modalities for married taxpayers

23 January 2018

Following the tax alert published by the tax authorities on 19 January 2018, the below overview summarizes the different options and practical modalities related to:

- Tax rate or tax class that will be mentioned on the tax card and,
- Tax deductions that will be shown on the tax card.

Both for resident as non-resident taxpayers.

The tax rates mentioned on tax cards are not final and will be regularized through the final income tax return. As a reminder, married taxpayers can opt for joint or separate taxation until 31st March 2019.

Income 2018			
	Joint taxation	Separate taxation	
<b>Resident Married Taxpayer</b>	As for previous tax years <b>1<sup>st</sup> tax card : tax class 2</b> <b>2<sup>nd</sup> tax card : 15% flat rate</b> Deductions mentioned on tax card	<b>"Pure" separate taxation</b> <b>Tax class 1 for each spouse</b> (Any additional tax card : 33% flat rate) Deductions mentioned on tax card	<b>Separate with reallocation</b> <b>Common global tax rate applicable to each spouse</b> Deductions included in tax rate calculation - not on tax card
<b>Non-resident Married Taxpayer</b> <b>Condition for assimilation fulfilled</b>	<b>Common global tax rate* applicable to each spouse</b> Deductions included in tax rate calculation - not on tax card	<b>"Pure" separate taxation</b> <b>Individual global tax rate*</b> Deductions included in tax rate calculation - not on tax card	<b>Separate with reallocation</b> <b>Common global tax rate* applicable to each spouse</b> Deductions included in tax rate calculation - not on tax card
<b>Non-resident Married Taxpayer</b> <b>Condition for assimilation not fulfilled</b>	<b>Tax class 1</b> Deductions mentioned on tax card		

\* Worldwide income to consider

[Click here to enlarge the table](#)

# Your contacts

**Raymond Krawczykowski**

Partner - Tax Leader

T +352 45145 2500

[rkrawczykowski@deloitte.lu](mailto:rkrawczykowski@deloitte.lu)

**Pierre-Jean Estagerie**

Partner | Global Employer Services

T +352 45145 4940

[pjestagerie@deloitte.lu](mailto:pjestagerie@deloitte.lu)

**Marleen Vandenput**

Director | Global Employer Services

T +352 451 454 216

[mavandenput@deloitte.lu](mailto:mavandenput@deloitte.lu)

**Xavier Martinez-Aldariz**

Director | Global Employer Services

T +352 451 452 132

[xmartinezaldariz@deloitte.lu](mailto:xmartinezaldariz@deloitte.lu)

Deloitte Luxembourg

560, rue de Neudorf

L-2220 Luxembourg

Tel: +352 451 451

Fax: +352 451 452 401

[www.deloitte.lu](http://www.deloitte.lu)

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