

Computation of income tax, solidarity surcharge and church tax

Tax bases

Computation of taxable income

	Taxpayer	Spouse	Total
Income from trade or business			
Current profit/loss	0	30,000	
Income	0	30,000	30,000
Income from dependent employment			
Gross wages without tax-privileged pension benefits	40,000	0	
- Income-related expenses or employee standard deduction	2,539	0	
Income without tax-privileged pension benefits	37,461	0	
Income	37,461	0	37,461
Income from capital investment pursuant to § 32d para. 2 and 6 EStG	3,900	0	3,900
Income from rentals and royalties	718	717	1,435
Total income/Adjusted gross income	42,079	30,717	72,796
- Max. amount for insurance contributions			8,376
- Deductible church tax			95
- Donations and membership fees			615
- Extraordinary personal expenses			924
Income/Taxable income			62,786

Computation of taxes

Standard income tax at splitting rate	12,138
- Tax reduction pursuant to § 35 EStG	722
+ Taxes pursuant to § 32d para. 3 and 4 EStG	1,224
Income tax to be assessed	12,640

Deduction

Income tax to be assessed	12,640.00		
- Withholding tax on wages	4,080.00		
- Withholding tax	3,750.00		
Income tax back payment		4,810.00	
Solidarity surcharge to be assessed	574.31		
- Withholding tax on wages	65.22		
- Withholding tax on investment income	206.25		
Back payment solidarity surcharge		302.84	
Back payment			5,112.84
Church tax		859.36	
Church tax of withholding tax on investment income		97.92	
Church tax to be assessed		957.28	
- Withholding tax on wages		94.88	
Church tax back payment			862.40
Total back payment			5,975.24