

# 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
<b>Total income/Adjusted gross income</b>	<b>42,079</b>	<b>30,717</b>	<b>72,796</b>
- Max. amount for insurance contributions			8,376
- Deductible church tax			95
- Donations and membership fees			615
- Extraordinary personal expenses			924
<b>Income/Taxable income</b>			<b>62,786</b>

### Computation of taxes

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

### 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	
<b>Back payment</b>			<b>5,112.84</b>
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	
<b>Church tax back payment</b>			<b>862.40</b>
<b>Total back payment</b>			<b>5,975.24</b>