

## The German Income Tax Rates for the Year 2004 and Solidarity Surcharge of 5,5 % for Singles and for Couples

taxable income	income tax				average tax rate		marginal tax rate	
	rates for singles		rates for couples		rates for singles	rates for couples	rates for singles	rates for couples
	Tarif 2004	SolZ 2004	Tarif 2004	SolZ 2004	Tarif 2004	Tarif 2004	Tarif 2004	Tarif 2004
€	€	€	€	€	%	%	%	%
7.000	0	0	0	0	0,0	0,0	0,0	0,0
10.000	417	0	0	0	4,2	0,0	19,7	0,0
15.000	1.573	86	0	0	10,5	0,0	25,3	0,0
20.000	2.902	159	834	0	14,5	4,2	27,9	19,7
24.000	4.061	223	1.684	0	16,9	7,0	30,0	22,9
30.000	5.959	327	3.146	173	19,9	10,5	33,2	25,3
34.000	7.330	403	4.178	229	21,6	12,3	35,4	26,3
40.000	9.547	525	5.804	319	23,9	14,5	38,5	27,9
44.000	11.131	612	6.942	381	25,3	15,8	40,7	29,0
50.000	13.667	751	8.728	480	27,3	17,5	43,9	30,6
55.000	15.905	874	10.290	565	28,9	18,7	45,0	31,9
60.000	18.155	998	11.918	655	30,3	19,9	45,0	33,2
65.000	20.405	1.122	13.612	748	31,4	20,9	45,0	34,6
70.000	22.655	1.246	15.372	845	32,4	22,0	45,0	35,9
80.000	27.155	1.493	19.094	1.050	33,9	23,9	45,0	38,5
90.000	31.655	1.741	23.080	1.269	35,2	25,6	45,0	41,2
100.000	36.155	1.988	27.334	1.503	36,2	27,3	45,0	43,9
110.000	40.655	2.236	31.810	1.749	37,0	28,9	45,0	45,0
120.000	45.155	2.483	36.310	1.997	37,6	30,3	45,0	45,0